

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, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 92 (NISGA'A) (called the "Board") to adopt the 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 92 (Nisga'a) 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 \$8,672,549 for the 2013/2014 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2013/2014.

READ A FIRST TIME THE 18th DAY OF JUNE, 2013;

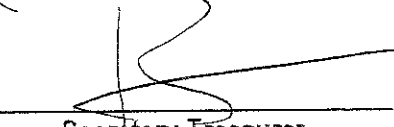
READ A SECOND TIME THE 18th DAY OF JUNE, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 18th DAY OF JUNE, 2013;

(Corporate Seal)

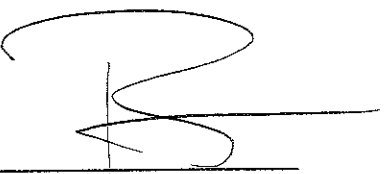


Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 92 (Nisga'a) Annual Budget Bylaw 2013/2014, adopted by the Board the 18th DAY OF JUNE, 2013.



Secretary Treasurer

School District No. 92 (Nisga'a)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	390,000	383,875
Total Ministry Operating Grant Funded FTE's	390,000	383,875
Revenues	\$	\$
Provincial Grants		
Ministry of Education	812,890	518,893
Federal Grants		370,586
Other Revenue	7,505,310	7,801,825
Rentals and Leases	175,000	220,000
Investment Income	35,000	45,000
Amortization of Deferred Capital Revenue	192,615	204,716
Total Revenue	8,720,815	9,161,020
Expenses		
Instruction	5,575,686	6,200,102
District Administration	750,617	951,002
Operations and Maintenance	1,887,102	1,692,175
Transportation and Housing	459,144	586,509
Total Expense	8,672,549	9,429,788
Net Revenue (Expense)	48,266	(268,768)
Budgeted Allocation (Retirement) of Surplus (Deficit)		220,509
Budgeted Surplus (Deficit), for the year	48,266	(48,259)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	136,033	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(87,767)	(48,259)
Budgeted Surplus (Deficit), for the year	48,266	(48,259)

School District No. 92 (Nisga'a)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2014

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	48,266	(268,768)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(32,924)
Total Acquisition of Tangible Capital Assets	-	(32,924)
Amortization of Tangible Capital Assets	280,382	285,899
Total Effect of change in Tangible Capital Assets	280,382	252,975
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	328,648	(15,793)

School District No. 92 (Nisga'a)

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

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	496,578	128,058
Federal Grants		59,551
Other Revenue	7,485,310	7,635,310
Rentals and Leases	175,000	220,000
Investment Income	35,000	45,000
Total Revenue	8,191,888	8,087,919
Expenses		
Instruction	5,352,972	5,402,273
District Administration	750,617	951,002
Operations and Maintenance	1,493,122	1,335,720
Transportation and Housing	459,144	586,509
Total Expense	8,055,855	8,275,504
Net Revenue (Expense)	136,033	(187,585)
Budgeted Prior Year Surplus Appropriation		220,509
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(32,924)
Local Capital	-	
Total Net Transfers	-	(32,924)
Budgeted Surplus (Deficit), for the year	136,033	-

School District No. 92 (Nisga'a)

Schedule 2A

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

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	7,291,811	7,207,667
AANDC/LEA Recovery	(6,912,107)	(7,200,831)
Other Ministry of Education Grants		
Pay Equity Grant	116,874	116,874
PSA Scorer Training		4,348
Total Provincial Grants - Ministry of Education	<u>496,578</u>	<u>128,058</u>
Federal Grants		<u>59,551</u>
Other Revenues		
LEA/Direct Funding from First Nations	7,480,310	7,630,310
Miscellaneous		
Miscellaneous	5,000	5,000
Total Other Revenue	<u>7,485,310</u>	<u>7,635,310</u>
Rentals and Leases	<u>175,000</u>	<u>220,000</u>
Investment Income	<u>35,000</u>	<u>45,000</u>
Total Operating Revenue	<u><u>8,191,888</u></u>	<u><u>8,087,919</u></u>

School District No. 92 (Nisga'a)

Schedule 2B

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

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,640,468	2,871,546
Principals and Vice Principals	533,315	670,327
Educational Assistants	474,697	365,796
Support Staff	857,198	937,422
Other Professionals	546,521	561,750
Substitutes	248,000	259,114
Total Salaries	<u>5,300,199</u>	<u>5,665,955</u>
Employee Benefits	<u>1,032,158</u>	<u>968,500</u>
Total Salaries and Benefits	<u>6,332,357</u>	<u>6,634,455</u>
Services and Supplies		
Services	489,900	470,411
Professional Development and Travel	201,648	254,472
Rentals and Leases	8,500	8,500
Dues and Fees	15,200	21,331
Insurance	35,000	34,932
Interest		-
Supplies	741,650	664,203
Utilities	231,600	187,200
Total Services and Supplies	<u>1,723,498</u>	<u>1,641,049</u>
Total Operating Expense	<u>8,055,855</u>	<u>8,275,504</u>

School District No. 92 (Nisga'a)

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	2,060,629	161,016		14,000		160,000	2,395,645
1.03 Career Programs							
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	87,958				372,909
1.41 School Administration		262,127		165,236			427,363
1.60 Summer School	30,000		6,000	5,000			41,000
Total Function 1	2,640,468	533,315	474,697	184,236	-	192,000	4,024,716
4 District Administration							
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
Total Function 4	-	-	-	54,267	326,241	-	380,508
5 Operations and Maintenance							
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							
Total Function 5	-	-	-	495,424	184,198	40,000	719,622
7 Transportation and Housing							
7.41 Transportation and Housing Administration					36,082		36,082
7.70 Student Transportation				84,672		16,000	100,672
7.73 Housing				38,599			38,599
Total Function 7	-	-	-	123,271	36,082	16,000	175,353
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,640,468	533,315	474,697	857,198	546,521	248,000	5,300,199

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

	2014 Annual Budget	2013 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	316,312	390,835
Federal Grants		311,035
Other Revenue	20,000	166,515
Total Revenue	336,312	868,385
Expenses		
Instruction	222,714	797,829
Operations and Maintenance	113,598	70,556
Total Expense	336,312	868,385
Budgeted Surplus (Deficit), for the year	-	-

School District No. 92 (Nisga'a)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2014

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	CommunityLINK	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	80,000	-	80,000
Add: Restricted Grants					
Provincial Grants - Ministry of Education	93,598	95,993	10,000	126,721	316,312
Other					10,000
Less: Allocated to Revenue	93,598	95,993	10,000	126,721	316,312
Deferred Revenue, end of year	-	-	70,000	-	70,000
Revenues					
Provincial Grants - Ministry of Education	93,598	95,993	20,000	126,721	316,312
Other Revenue					20,000
Expenses					
Salaries					
Teachers		45,000			45,000
Principals and Vice Principals				99,052	99,052
Educational Assistants		12,500			12,500
Employee Benefits		57,500		99,052	156,552
Services and Supplies	93,598	10,000		20,801	30,801
	93,598	28,493	20,000	6,868	148,959
	93,598	95,993	20,000	126,721	316,312
Net Revenue (Expense)					

School District No. 92 (Nisga'a)

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

	2014 Annual Budget			2013 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Amortization of Deferred Capital Revenue	192,615		192,615	204,716
Total Revenue	192,615	-	192,615	204,716
Expenses				
Operations and Maintenance	-		-	
Amortization of Tangible Capital Assets				
Operations and Maintenance	280,382		280,382	285,899
Total Expense	280,382	-	280,382	285,899
Net Revenue (Expense)	(87,767)	-	(87,767)	(81,183)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased			-	32,924
Total Net Transfers	-	-	-	32,924
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(87,767)	-	(87,767)	(48,259)