

Amended Annual Budget

School District No. 91 (Nechako Lakes)

June 30, 2018

School District No. 91 (Nechako Lakes)

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

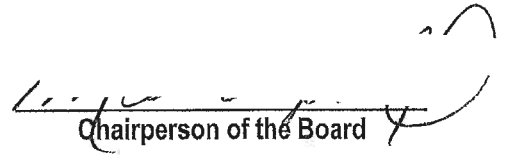
A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 91 (NECHAKO LAKES) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2017/2018 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

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. 91 (Nechako Lakes) 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 \$62,475,637 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 28th DAY OF FEBRUARY, 2018;

READ A SECOND TIME THE 28th DAY OF FEBRUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th 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. 91 (Nechako Lakes)
Amended Annual Budget Bylaw 2017/2018, adopted by the Board the 28th DAY OF FEBRUARY, 2018.

Secretary Treasurer

School District No. 91 (Nechako Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	4,008.125	4,196.000
Adult	73.625	72.000
Total Ministry Operating Grant Funded FTE's	4,081.750	4,268.000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	50,996,015	50,888,508
Other	105,694	100,000
Federal Grants	19,200	19,200
Tuition	103,055	110,784
Other Revenue	5,927,292	5,914,188
Rentals and Leases	90,727	91,419
Investment Income	127,177	179,850
Amortization of Deferred Capital Revenue	2,011,735	2,012,065
Total Revenue	59,380,895	59,316,014
Expenses		
Instruction	47,607,343	47,221,539
District Administration	2,667,031	2,741,172
Operations and Maintenance	8,524,763	8,748,364
Transportation and Housing	3,331,708	3,229,897
Total Expense	62,130,845	61,940,972
Net Revenue (Expense)	(2,749,950)	(2,624,958)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,017,391	2,176,528
Budgeted Surplus (Deficit), for the year	(1,732,559)	(448,430)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,732,559)	(448,430)
Budgeted Surplus (Deficit), for the year	(1,732,559)	(448,430)

School District No. 91 (Nechako Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	53,648,098	54,075,209
Special Purpose Funds - Total Expense	5,560,765	4,944,476
Special Purpose Funds - Tangible Capital Assets Purchased	84,792	264,792
Capital Fund - Total Expense	2,921,982	2,921,287
Capital Fund - Tangible Capital Assets Purchased from Local Capital	260,000	180,000
Total Budget Bylaw Amount	62,475,637	62,385,764

Approved by the Board

Signature of the Chairperson of the Board of Education

Feb 28/18

Date Signed

Signature of the Superintendent

Feb 28/18

Date Signed

Signature of the Secretary Treasurer

Feb 28/18

Date Signed

School District No. 91 (Nechako Lakes)

Statement 4

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

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,749,950)	(2,624,958)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(84,792)	(264,792)
From Local Capital	(260,000)	(180,000)
From Deferred Capital Revenue	(1,738,420)	(1,845,485)
Total Acquisition of Tangible Capital Assets	(2,083,212)	(2,290,277)
Amortization of Tangible Capital Assets	2,921,982	2,921,287
Total Effect of change in Tangible Capital Assets	838,770	631,010
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,911,180)	(1,993,948)

School District No. 91 (Nechako Lakes)

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	1,057,338	185,573	28,354,859	29,597,770
Changes for the year				
Net Revenue (Expense) for the year	(1,935,305)	84,792	(899,437)	(2,749,950)
Interfund Transfers				
Tangible Capital Assets Purchased		(84,792)	84,792	-
Local Capital	917,914		(917,914)	-
Net Changes for the year	<u>(1,017,391)</u>	<u>-</u>	<u>(1,732,559)</u>	<u>(2,749,950)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>39,947</u>	<u>185,573</u>	<u>26,622,300</u>	<u>26,847,820</u>

School District No. 91 (Nechako Lakes)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	46,780,498	47,064,192
Other	105,694	100,000
Federal Grants	19,200	19,200
Tuition	103,055	110,784
Other Revenue	4,527,292	4,532,986
Rentals and Leases	90,727	91,419
Investment Income	86,327	160,100
Total Revenue	51,712,793	52,078,681
Expenses		
Instruction	42,271,215	42,834,761
District Administration	2,667,031	2,741,172
Operations and Maintenance	5,852,557	5,743,791
Transportation and Housing	2,857,295	2,755,485
Total Expense	53,648,098	54,075,209
Net Revenue (Expense)	(1,935,305)	(1,996,528)
Budgeted Prior Year Surplus Appropriation	1,017,391	2,176,528
Net Transfers (to) from other funds		
Local Capital	917,914	(180,000)
Total Net Transfers	917,914	(180,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	49,160,760	49,182,357
INAC/LEA Recovery	(4,162,688)	(4,162,688)
Other Ministry of Education Grants		
Pay Equity	1,096,373	1,096,373
Funding for Graduated Adults	24,533	
Transportation Supplement	503,247	503,247
Return of Administrative Savings	253,903	253,903
Carbon Tax Grant	91,000	91,000
Support Staff Standardized Benefits Grant	58,968	
PLNet Services Self-Provisioned Sites Grant	100,000	100,000
DL Audit Recoveries	(126,166)	
Expected Reduction in Enrolment	(227,619)	
FSA Scorer Grant	8,187	
Total Provincial Grants - Ministry of Education	46,780,498	47,064,192
Provincial Grants - Other	105,694	100,000
Federal Grants	19,200	19,200
Tuition		
International and Out of Province Students	103,055	110,784
Total Tuition	103,055	110,784
Other Revenues		
Other School District/Education Authorities	20,000	20,000
LEA/Direct Funding from First Nations	4,162,688	4,162,688
Miscellaneous		
Bottle Depot	185,000	185,000
Bus Charter Revenue	10,000	10,000
Miscellaneous	149,604	155,298
Total Other Revenue	4,527,292	4,532,986
Rentals and Leases	90,727	91,419
Investment Income	86,327	160,100
Total Operating Revenue	51,712,793	52,078,681

School District No. 91 (Nechako Lakes)

Schedule 2B

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

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Salaries		
Teachers	19,153,690	19,663,065
Principals and Vice Principals	3,136,130	3,217,259
Educational Assistants	4,142,441	4,123,267
Support Staff	6,354,448	6,389,528
Other Professionals	1,876,529	1,915,629
Substitutes	1,225,479	1,330,746
Total Salaries	35,888,717	36,639,494
Employee Benefits	8,305,315	8,492,132
Total Salaries and Benefits	44,194,032	45,131,626
Services and Supplies		
Services	1,784,881	1,808,266
Student Transportation	260,973	379,543
Professional Development and Travel	1,104,296	1,090,644
Rentals and Leases	43,873	43,873
Dues and Fees	72,534	73,534
Insurance	187,514	213,386
Supplies	4,353,746	3,824,393
Utilities	1,646,249	1,509,944
Total Services and Supplies	9,454,066	8,943,583
Total Operating Expense	53,648,098	54,075,209

School District No. 91 (Nechako Lakes)

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

	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	15,395,050	1,104,354	354,780	1,518,291	97,977	776,324	19,246,776
1.03 Career Programs	296,057				83,695	4,607	384,359
1.07 Library Services	58,109	73,697		121,743			179,852
1.08 Counselling	941,756	277,047					1,015,453
1.10 Special Education	2,258,555		2,929,186		241,339	217,184	5,923,311
1.30 English Language Learning	85,141		24,789				109,930
1.31 Aboriginal Education	119,022	116,477	833,686		21,645	47,766	1,138,596
1.41 School Administration		1,409,271		632,552			2,041,823
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	19,153,690	2,980,846	4,142,441	2,272,586	444,656	1,045,881	30,040,100
4 District Administration							
4.11 Educational Administration		116,477		1,105	659,953		777,535
4.40 School District Governance					80,000		80,000
4.41 Business Administration		38,807		263,909	444,330	10,544	757,590
Total Function 4	-	155,284	-	265,014	1,184,283	10,544	1,615,125
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				5,920	152,459	6,000	164,379
5.50 Maintenance Operations				2,293,589	7,596	46,428	2,347,613
5.52 Maintenance of Grounds				180,406			180,406
5.56 Utilities							-
Total Function 5	-	-	-	2,479,915	160,055	52,428	2,692,398
7 Transportation and Housing							
7.41 Transportation and Housing Administration					87,535		87,535
7.70 Student Transportation				1,336,933		116,626	1,453,559
Total Function 7	-	-	-	1,336,933	87,535	116,626	1,541,094
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	19,153,690	3,136,130	4,142,441	6,354,448	1,876,529	1,225,479	35,888,717

School District No. 91 (Nechako Lakes)

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	2018 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	19,246,776	4,537,441	23,784,217	2,281,835	26,066,052	27,093,585
1.03 Career Programs	384,359	79,243	463,602	125,438	589,040	603,803
1.07 Library Services	179,852	44,143	223,995	40,208	264,203	274,380
1.08 Counselling	1,015,453	212,427	1,227,880	55,550	1,283,430	1,537,088
1.10 Special Education	5,923,311	1,409,052	7,332,363	1,707,410	9,039,773	8,825,985
1.30 English Language Learning	109,930	22,729	132,659	6,375	139,034	218,515
1.31 Aboriginal Education	1,138,596	279,055	1,417,651	465,558	1,883,209	1,677,677
1.41 School Administration	2,041,823	443,225	2,485,048	242,052	2,727,100	2,291,854
1.62 International and Out of Province Students	-	-	-	36,284	36,284	68,784
1.64 Other	-	-	-	243,090	243,090	243,090
Total Function 1	30,040,100	7,027,315	37,067,415	5,203,800	42,271,215	42,834,761
4 District Administration						
4.11 Educational Administration	777,535	180,558	958,093	167,003	1,125,096	1,149,118
4.40 School District Governance	80,000	2,912	82,912	108,300	191,212	171,657
4.41 Business Administration	757,590	158,667	916,257	434,466	1,350,723	1,420,397
Total Function 4	1,615,125	342,137	1,957,262	709,769	2,667,031	2,741,172
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	164,379	31,677	196,056	143,061	339,117	373,614
5.50 Maintenance Operations	2,347,613	532,404	2,880,017	638,582	3,518,599	3,511,641
5.52 Maintenance of Grounds	180,406	32,381	212,787	135,805	348,592	348,592
5.56 Utilities	-	-	-	1,646,249	1,646,249	1,509,944
Total Function 5	2,692,398	596,462	3,288,860	2,563,697	5,852,557	5,743,791
7 Transportation and Housing						
7.41 Transportation and Housing Administration	87,535	17,507	105,042	35,100	140,142	138,332
7.70 Student Transportation	1,453,559	321,894	1,775,453	941,700	2,717,153	2,617,153
Total Function 7	1,541,094	339,401	1,880,495	976,800	2,857,295	2,755,485
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	35,888,717	8,305,315	44,194,032	9,454,066	53,648,098	54,075,209

School District No. 91 (Nechako Lakes)

Schedule 3

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

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,215,517	3,824,316
Other Revenue	1,400,000	1,381,202
Investment Income	30,040	3,750
Total Revenue	5,645,557	5,209,268
Expenses		
Instruction	5,336,128	4,386,778
Operations and Maintenance	224,637	557,698
Total Expense	5,560,765	4,944,476
Net Revenue (Expense)	84,792	264,792
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(84,792)	(264,792)
Total Net Transfers	(84,792)	(264,792)
Budgeted Surplus (Deficit), for the year	-	-

Schedule 3A

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School District No. 91 (Nechako Lakes)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2018

Deferred Revenue, beginning of year		Coding and Curriculum Implementation		Priority Measures		Classroom Enhancement Fund - Overhead Fund		Classroom Enhancement Fund - Staffing		Endowment Income		Fort St. James Woodlot		Speech Pathologist		Literacy Now Stewardship	
		CommunityLINK	\$														
		\$	7,413	\$ 55,867		\$ 260,536		\$ -		\$ 3,090		\$ 132,800		\$ 15,690		\$ 55,015	
Add: Restricted Grants																	
Provincial Grants - Ministry of Education		493,322					426,929	2,022,224									
Other																	
Investment Income										4,020							
		493,322					426,929	2,022,224		4,020							
Less: Allocated to Revenue																	
Deferred Revenue, end of year		500,735		55,867		260,536	426,929	2,022,224		3,090							
		-		-		-	-	-		4,020		132,800		15,690		55,015	
Revenues		500,735		55,867		260,536	426,929	2,022,224		3,090							
Provincial Grants - Ministry of Education																	
Other Revenue																	
Investment Income										3,090							
		500,735		55,867		260,536	426,929	2,022,224		3,090							
		-		-		-	-	-		4,020		132,800		15,690		55,015	
Expenses																	
Salaries																	
Teachers																	
Principals and Vice Principals						211,818	70,717	1,579,863									
Educational Assistants							33,199										
Support Staff		300,000		27,100			31,109										
Other Professionals							80,365										
		300,000		27,100		211,818	215,390	1,579,863		-							
Employee Benefits																	
Services and Supplies		69,000		6,233		48,718	49,324	442,361									
		131,735		22,534			162,215			3,090							
		500,735		55,867		260,536	426,929	2,022,224		3,090							
		-		-		-	-	-		-							
Net Revenue (Expense) before Interfund Transfers																	
Interfund Transfers																	
Tangible Capital Assets Purchased																	
		-		-		-	-	-		-							
		-		-		-	-	-		-							
Net Revenue (Expense)																	

School District No. 91 (Nechako Lakes)
Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

	BCSSA North Zone	TOTAL
	\$	\$
Deferred Revenue, beginning of year	36,846	2,579,034
Add: Restricted Grants		
Provincial Grants - Ministry of Education		3,701,572
Other		1,400,000
Investment Income	30,970	30,970
	-	5,132,542
Less: Allocated to Revenue	-	5,645,557
Deferred Revenue, end of year	36,846	2,066,019
Revenues		
Provincial Grants - Ministry of Education		4,215,517
Other Revenue		1,400,000
Investment Income	30,040	30,040
	-	5,645,557
Expenses		
Salaries		
Teachers		1,862,398
Principals and Vice Principals		33,199
Educational Assistants		666,309
Support Staff		58,209
Other Professionals		92,365
	-	2,712,480
Employee Benefits		702,647
Services and Supplies		2,145,638
	-	5,560,765
Net Revenue (Expense) before Interfund Transfers	-	84,792
Interfund Transfers		
Tangible Capital Assets Purchased		(84,792)
	-	(84,792)
Net Revenue (Expense)	-	-

School District No. 91 (Nechako Lakes)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget			2018 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		10,810	10,810	16,000
Amortization of Deferred Capital Revenue	2,011,735		2,011,735	2,012,065
Total Revenue	2,011,735	10,810	2,022,545	2,028,065
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,447,569		2,447,569	2,446,875
Transportation and Housing	474,413		474,413	474,412
Total Expense	2,921,982	-	2,921,982	2,921,287
Net Revenue (Expense)	(910,247)	10,810	(899,437)	(893,222)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	84,792		84,792	264,792
Local Capital		(917,914)	(917,914)	180,000
Total Net Transfers	84,792	(917,914)	(833,122)	444,792
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	260,000	(260,000)	-	
Total Other Adjustments to Fund Balances	260,000	(260,000)	-	
Budgeted Surplus (Deficit), for the year	(565,455)	(1,167,104)	(1,732,559)	(448,430)