Amended Annual Budget

School District No. 91 (Nechako Lakes)

June 30, 2021

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School District No. 91 (Nechako Lakes)

June 30, 2021

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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 2020/2021 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 2020/2021.

3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of $67,754,794 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 18th DAY OF JANUARY, 2021;

READ A SECOND TIME THE 18th DAY OF JANUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF FEBRUARY, 2021;

____
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 2020/2021, adopted by the Board the ______ DAY OF ___________________, 2021.

____
Secretary Treasurer

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	**3,957.000**	3,840.874
Adult	**32.375**	29.125
Total Ministry Operating Grant Funded FTE's	**3,989.375**	3,869.999
Revenues	**$**	$
Provincial Grants		
Ministry of Education	**57,114,087**	53,669,400
Tuition	**195,000**	
Other Revenue	**6,387,482**	6,347,431
Rentals and Leases	**68,843**	68,843
Investment Income	**68,491**	85,791
Amortization of Deferred Capital Revenue	**2,233,212**	2,202,861
Total Revenue	**66,067,115**	62,374,326
Expenses		
Instruction	**51,639,391**	48,251,759
District Administration	**2,776,698**	2,604,965
Operations and Maintenance	**9,173,842**	8,804,311
Transportation and Housing	**3,653,805**	3,821,053
Total Expense	**67,243,736**	63,482,088
Net Revenue (Expense)	**(1,176,621)**	(1,107,762)
Budgeted Allocation (Retirement) of Surplus (Deficit)	**661,387**	552,838
Budgeted Surplus (Deficit), for the year	**(515,234)**	(554,924)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	**(515,234)**	(554,924)
Budgeted Surplus (Deficit), for the year	**(515,234)**	(554,924)

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	**56,322,060**	55,451,011
Special Purpose Funds - Total Expense	**7,455,882**	4,978,420
Special Purpose Funds - Tangible Capital Assets Purchased	**311,058**	267,872
Capital Fund - Total Expense	**3,465,794**	3,052,657
Capital Fund - Tangible Capital Assets Purchased from Local Capital	**200,000**	200,000
Total Budget Bylaw Amount	**67,754,794**	63,949,960

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. 91 (Nechako Lakes)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	$	$
Surplus (Deficit) for the year	**(1,176,621)**	(1,107,762)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	**(311,058)**	(267,872)
From Local Capital	**(200,000)**	(200,000)
From Deferred Capital Revenue	**(1,893,462)**	(2,750,917)
From Lease	**(69,834)**	
Total Acquisition of Tangible Capital Assets	**(2,474,354)**	(3,218,789)
Amortization of Tangible Capital Assets	**3,095,704**	3,052,657
Total Effect of change in Tangible Capital Assets	**621,350**	(166,132)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	**(555,271)**	(1,273,894)

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Amended Annual Budget
	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	2,083,026	193,551	26,652,789	**28,929,366**
Changes for the year				
Net Revenue (Expense) for the year	(661,387)	311,058	(826,292)	**(1,176,621)**
Interfund Transfers				
Tangible Capital Assets Purchased		(311,058)	311,058	**-**
Net Changes for the year	(661,387)	-	(515,234)	**(1,176,621)**
Budgeted Accumulated Surplus (Deficit), end of year	**1,421,639**	**193,551**	**26,137,555**	**27,752,745**

Schedule 2

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education	**50,459,953**	49,889,953
Tuition	**195,000**	
Other Revenue	**4,885,852**	4,888,352
Rentals and Leases	**68,843**	68,843
Investment Income	**51,025**	51,025
Total Revenue	**55,660,673**	54,898,173
Expenses		
Instruction	**44,334,929**	43,294,896
District Administration	**2,776,698**	2,604,965
Operations and Maintenance	**6,272,784**	6,282,918
Transportation and Housing	**2,937,649**	3,268,232
Total Expense	**56,322,060**	55,451,011
Net Revenue (Expense)	**(661,387)**	(552,838)
Budgeted Prior Year Surplus Appropriation	**661,387**	552,838
Budgeted Surplus (Deficit), for the year	**-**	-

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	$	$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	**51,427,764**	50,594,891
ISC/LEA Recovery	**(4,072,182)**	(4,072,182)
Other Ministry of Education Grants		
Pay Equity	**1,096,373**	1,096,373
Funding for Graduated Adults	**75,000**	75,000
Transportation Supplement	**503,247**	503,247
Support Staff Benefits Grant	**95,050**	71,421
Teachers' Labour Settlement Funding	**1,127,851**	1,127,851
Early Career Mentorship Funding	**85,000**	
PLNet Self-Provisioned Sites Funding	**111,540**	111,540
FSA Scorer Grants	**8,187**	8,187
EBUS Additional Revenue		373,625
Early Learning Framework Implementation	**2,123**	
Total Provincial Grants - Ministry of Education	**50,459,953**	49,889,953
Tuition		
International and Out of Province Students	**195,000**	
Total Tuition	**195,000**	-
Other Revenues		
Funding from First Nations	**4,072,182**	4,072,182
Miscellaneous		
Bottle Depot	**164,000**	164,000
Bus Charter	**7,500**	10,000
Miscellaneous	**108,840**	108,840
Premium Holiday	**533,330**	533,330
Total Other Revenue	**4,885,852**	4,888,352
Rentals and Leases	**68,843**	68,843
Investment Income	**51,025**	51,025
Total Operating Revenue	**55,660,673**	54,898,173

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	$	$
Salaries		
Teachers	**19,817,748**	19,284,329
Principals and Vice Principals	**3,341,784**	3,496,102
Educational Assistants	**4,783,114**	4,597,455
Support Staff	**6,877,879**	6,911,816
Other Professionals	**2,260,854**	2,260,854
Substitutes	**1,308,659**	1,375,432
Total Salaries	**38,390,038**	37,925,988
Employee Benefits	**8,582,228**	8,476,254
Total Salaries and Benefits	**46,972,266**	46,402,242
Services and Supplies		
Services	**2,253,130**	2,136,680
Student Transportation	**125,073**	128,069
Professional Development and Travel	**957,578**	896,943
Rentals and Leases	**33,813**	43,873
Dues and Fees	**80,524**	81,034
Insurance	**207,514**	207,514
Supplies	**4,166,342**	4,028,836
Utilities	**1,525,820**	1,525,820
Total Services and Supplies	**9,349,794**	9,048,769
Total Operating Expense	**56,322,060**	55,451,011

School District No. 91 (Nechako Lakes)

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

Year Ended June 30, 2021

	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	15,168,661	1,367,920	529,657	1,637,415	103,606	792,516	**19,599,775**
1.03 Career Programs	254,935					4,607	**259,542**
1.07 Library Services	6,326			112,566			**118,892**
1.08 Counselling	1,352,806						**1,352,806**
1.10 Special Education	2,745,249	140,981	3,380,127		414,960	251,171	**6,932,488**
1.30 English Language Learning	10,542		2,491				**13,033**
1.31 Indigenous Education	279,229	140,981	870,839			37,993	**1,329,042**
1.41 School Administration		1,691,902		632,552			**2,324,454**
1.62 International and Out of Province Students							**-**
1.64 Other							**-**
Total Function 1	**19,817,748**	**3,341,784**	**4,783,114**	**2,382,533**	**518,566**	**1,086,287**	**31,930,032**
4 District Administration							
4.11 Educational Administration				1,105	736,690		**737,795**
4.40 School District Governance					92,000		**92,000**
4.41 Business Administration				301,403	632,525	10,544	**944,472**
Total Function 4	**-**	**-**	**-**	**302,508**	**1,461,215**	**10,544**	**1,774,267**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				5,920	174,935	6,000	**186,855**
5.50 Maintenance Operations				2,540,952	7,596	78,111	**2,626,659**
5.52 Maintenance of Grounds				199,791			**199,791**
5.56 Utilities							**-**
Total Function 5	**-**	**-**	**-**	**2,746,663**	**182,531**	**84,111**	**3,013,305**
7 Transportation and Housing							
7.41 Transportation and Housing Administration					98,542		**98,542**
7.70 Student Transportation				1,446,175		127,717	**1,573,892**
Total Function 7	**-**	**-**	**-**	**1,446,175**	**98,542**	**127,717**	**1,672,434**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**19,817,748**	**3,341,784**	**4,783,114**	**6,877,879**	**2,260,854**	**1,308,659**	**38,390,038**

School District No. 91 (Nechako Lakes)

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

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Amended Annual Budget	2021 Annual Budget
	$	$	$	$	$	$
1 Instruction						
1.02 Regular Instruction	**19,599,775**	4,470,010	**24,069,785**	2,299,095	**26,368,880**	26,196,661
1.03 Career Programs	**259,542**	54,536	**314,078**	72,284	**386,362**	386,822
1.07 Library Services	**118,892**	26,876	**145,768**	28,603	**174,371**	177,828
1.08 Counselling	**1,352,806**	287,486	**1,640,292**	30,800	**1,671,092**	1,600,796
1.10 Special Education	**6,932,488**	1,469,594	**8,402,082**	2,001,236	**10,403,318**	9,658,387
1.30 English Language Learning	**13,033**	2,682	**15,715**	4,675	**20,390**	7,739
1.31 Indigenous Education	**1,329,042**	332,261	**1,661,303**	412,246	**2,073,549**	1,866,000
1.41 School Administration	**2,324,454**	535,992	**2,860,446**	135,431	**2,995,877**	3,159,573
1.62 International and Out of Province Students	-		-	20,000	**20,000**	20,000
1.64 Other	-		-	221,090	**221,090**	221,090
Total Function 1	**31,930,032**	**7,179,437**	**39,109,469**	**5,225,460**	**44,334,929**	43,294,896
4 District Administration						
4.11 Educational Administration	**737,795**	172,769	**910,564**	121,354	**1,031,918**	870,685
4.40 School District Governance	**92,000**	3,349	**95,349**	112,300	**207,649**	207,649
4.41 Business Administration	**944,472**	196,390	**1,140,862**	396,269	**1,537,131**	1,526,631
Total Function 4	**1,774,267**	**372,508**	**2,146,775**	**629,923**	**2,776,698**	2,604,965
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	**186,855**	36,172	**223,027**	148,561	**371,588**	371,588
5.50 Maintenance Operations	**2,626,659**	590,834	**3,217,493**	786,355	**4,003,848**	4,013,982
5.52 Maintenance of Grounds	**199,791**	35,932	**235,723**	135,805	**371,528**	371,528
5.56 Utilities	-		-	1,525,820	**1,525,820**	1,525,820
Total Function 5	**3,013,305**	**662,938**	**3,676,243**	**2,596,541**	**6,272,784**	6,282,918
7 Transportation and Housing						
7.41 Transportation and Housing Administration	**98,542**	19,708	**118,250**	33,600	**151,850**	151,850
7.70 Student Transportation	**1,573,892**	347,637	**1,921,529**	864,270	**2,785,799**	3,116,382
Total Function 7	**1,672,434**	**367,345**	**2,039,779**	**897,870**	**2,937,649**	3,268,232
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	**38,390,038**	**8,582,228**	**46,972,266**	**9,349,794**	**56,322,060**	55,451,011

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education	**6,284,044**	3,779,447
Other Revenue	**1,476,630**	1,459,079
Investment Income	**6,266**	7,766
Total Revenue	**7,766,940**	5,246,292
Expenses		
Instruction	**7,304,462**	4,956,863
Operations and Maintenance	**21,557**	21,557
Transportation and Housing	**129,863**	
Total Expense	**7,455,882**	4,978,420
Net Revenue (Expense)	**311,058**	267,872
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	**(311,058)**	(267,872)
Total Net Transfers	**(311,058)**	(267,872)
Budgeted Surplus (Deficit), for the year	**-**	-

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	$	$	$	$	$		$	$	$
Deferred Revenue, beginning of year	43,186	82,458	32,733	1,656,855	90,318	86,440	27,406	67,578	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	289,429	183,117			160,000	26,950	75,263	515,767	255,844
Other				1,300,000					
Investment Income			566	10,800					
	289,429	183,117	566	1,310,800	160,000	26,950	75,263	515,767	255,844
Less: Allocated to Revenue	332,615	265,575	5,566	1,400,000	250,318	113,390	102,304	583,345	255,844
Deferred Revenue, end of year	-	-	**27,733**	**1,567,655**	-	-	**365**	-	-
Revenues									
Provincial Grants - Ministry of Education	332,615	265,575			250,318	113,390	102,304	583,345	255,844
Other Revenue			5,000	1,400,000					
Investment Income			566						
	332,615	265,575	5,566	1,400,000	250,318	113,390	102,304	583,345	255,844
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									23,688
Educational Assistants		215,125			120,451		30,000	317,578	
Support Staff								22,000	52,292
Other Professionals									10,073
Substitutes						2,000	6,000	18,000	94,325
	-	215,125	-	-	120,451	2,000	36,000	357,578	180,378
Employee Benefits		50,450			27,130	460	8,280	66,700	41,487
Services and Supplies	21,557		5,566	1,400,000	102,737	110,930	58,024	159,067	33,979
	21,557	265,575	5,566	1,400,000	250,318	113,390	102,304	583,345	255,844
Net Revenue (Expense) before Interfund Transfers	311,058	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(311,058)								
	(311,058)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	Endowment Income	Literacy Now Stewardship	Fort St James Woodlot
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	129,863	-	276	-	-	6,498	51,130	67,745
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,523,128		55,000	6,000	308,176	1,624,855			
Other									
Investment Income							5,700		1,000
	2,523,128	-	55,000	6,000	308,176	1,624,855	5,700	-	1,000
Less: Allocated to Revenue	2,256,483	129,863	55,000	6,276	308,176	1,624,855	5,700	51,130	20,500
Deferred Revenue, end of year	**266,645**	**-**	**-**	**-**	**-**	**-**	**6,498**	**-**	**48,245**
Revenues									
Provincial Grants - Ministry of Education	2,256,483	129,863	55,000	6,276	308,176	1,624,855			
Other Revenue								51,130	20,500
Investment Income							5,700		
	2,256,483	129,863	55,000	6,276	308,176	1,624,855	5,700	51,130	20,500
Expenses									
Salaries									
Teachers	1,834,541					404,247			
Principals and Vice Principals									
Educational Assistants		40,253							
Support Staff					120,771	291,860			
Other Professionals									
Substitutes				3,132					
	1,834,541	40,253	-	3,132	120,771	696,107	-	-	-
Employee Benefits	421,942	11,673		693	35,023	199,171			
Services and Supplies		77,937	55,000	2,451	152,382	729,577	5,700	51,130	20,500
	2,256,483	129,863	55,000	6,276	308,176	1,624,855	5,700	51,130	20,500
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, 2021

	BCSSA North Zone	TOTAL
	$	$
Deferred Revenue, beginning of year	46,018	**2,388,504**
Add: Restricted Grants		
Provincial Grants - Ministry of Education		**6,023,529**
Other	2,700	**1,302,700**
Investment Income		**18,066**
	2,700	**7,344,295**
Less: Allocated to Revenue	-	**7,766,940**
Deferred Revenue, end of year	**48,718**	**1,965,859**
Revenues		
Provincial Grants - Ministry of Education		**6,284,044**
Other Revenue		**1,476,630**
Investment Income		**6,266**
	-	**7,766,940**
Expenses		
Salaries		
Teachers		**2,238,788**
Principals and Vice Principals		**23,688**
Educational Assistants		**723,407**
Support Staff		**486,923**
Other Professionals		**10,073**
Substitutes		**123,457**
	-	**3,606,336**
Employee Benefits		**863,009**
Services and Supplies		**2,986,537**
	-	**7,455,882**
Net Revenue (Expense) before Interfund Transfers	-	**311,058**
Interfund Transfers		
Tangible Capital Assets Purchased		**(311,058)**
	-	**(311,058)**
Net Revenue (Expense)	-	-

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2021

	2021 Amended Annual Budget			
	Invested in Tangible Capital Assets	**Local Capital**	**Fund Balance**	2021 Annual Budget
	$	**$**	**$**	$
Revenues				
Provincial Grants				
Ministry of Education	370,090		**370,090**	
Other Revenue		25,000	**25,000**	
Investment Income		11,200	**11,200**	27,000
Amortization of Deferred Capital Revenue	2,233,212		**2,233,212**	2,202,861
Total Revenue	**2,603,302**	**36,200**	**2,639,502**	2,229,861
Expenses				
Operations and Maintenance	370,090		**370,090**	
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,509,411		**2,509,411**	2,499,836
Transportation and Housing	586,293		**586,293**	552,821
Total Expense	**3,465,794**	**-**	**3,465,794**	3,052,657
Net Revenue (Expense)	**(862,492)**	**36,200**	**(826,292)**	(822,796)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	311,058		**311,058**	267,872
Total Net Transfers	**311,058**	**-**	**311,058**	267,872
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	200,000	(200,000)	-	
Principal Payment				
Capital Lease	16,000	(16,000)	-	
Total Other Adjustments to Fund Balances	**216,000**	**(216,000)**	**-**	
Budgeted Surplus (Deficit), for the year	**(335,434)**	**(179,800)**	**(515,234)**	(554,924)