

Amended Annual Budget

School District No. 91 (Nechako Lakes)

June 30, 2020

School District No. 91 (Nechako Lakes)

June 30, 2020

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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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$62,136,693 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 24th DAY OF FEBRUARY, 2020;

READ A SECOND TIME THE 24th DAY OF FEBRUARY, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2020;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 91 (Nechako Lakes) Amended Annual Budget Bylaw 2019/2020, adopted by the Board the _____ DAY OF _____, 2020.

Secretary Treasurer

School District No. 91 (Nechako Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,842,813	3,916,750
Adult	29,125	32,000
Total Ministry Operating Grant Funded FTE's	3,871,938	3,948,750
Revenues	\$	\$
Provincial Grants		
Ministry of Education	51,936,154	50,876,875
Other	100,000	100,000
Tuition	228,500	62,000
Other Revenue	6,153,436	6,517,482
Rentals and Leases	77,075	83,780
Investment Income	165,850	128,500
Amortization of Deferred Capital Revenue	2,127,442	2,117,081
Total Revenue	60,788,457	59,885,718
Expenses		
Instruction	47,143,424	46,246,786
District Administration	2,519,743	2,520,435
Operations and Maintenance	8,440,609	8,347,523
Transportation and Housing	3,589,222	3,237,107
Total Expense	61,692,998	60,351,851
Net Revenue (Expense)	(904,541)	(466,133)
Budgeted Allocation (Retirement) of Surplus (Deficit)	522,024	
Budgeted Surplus (Deficit), for the year	(382,517)	(466,133)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(382,517)	(466,133)
Budgeted Surplus (Deficit), for the year	(382,517)	(466,133)

School District No. 91 (Nechako Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	53,021,200	52,377,871
Operating - Tangible Capital Assets Purchased	100,000	100,000
Special Purpose Funds - Total Expense	5,691,144	4,995,974
Special Purpose Funds - Tangible Capital Assets Purchased	343,695	264,792
Capital Fund - Total Expense	2,980,654	2,978,006
Total Budget Bylaw Amount	62,136,693	60,716,643

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
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Signature of the Superintendent	Date Signed
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Signature of the Secretary Treasurer	Date Signed
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School District No. 91 (Nechako Lakes)

Statement 4

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

Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(904,541)	(466,133)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(443,695)	(364,792)
From Deferred Capital Revenue	(3,077,720)	(3,554,205)
Total Acquisition of Tangible Capital Assets	(3,521,415)	(3,918,997)
Amortization of Tangible Capital Assets	2,980,654	2,978,006
Total Effect of change in Tangible Capital Assets	(540,761)	(940,991)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,445,302)	(1,407,124)

School District No. 91 (Nechako Lakes)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	867,639	193,384	26,918,269	27,979,292
Changes for the year				
Net Revenue (Expense) for the year	(422,024)	343,695	(826,212)	(904,541)
Interfund Transfers				
Tangible Capital Assets Purchased	(100,000)	(343,695)	443,695	-
Net Changes for the year	(522,024)	-	(382,517)	(904,541)
Budgeted Accumulated Surplus (Deficit), end of year	345,615	193,384	26,535,752	27,074,751

School District No. 91 (Nechako Lakes)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	47,378,515	47,019,609
Other	100,000	100,000
Tuition	228,500	62,000
Other Revenue	4,689,236	5,117,482
Rentals and Leases	77,075	83,780
Investment Income	125,850	95,000
Total Revenue	52,599,176	52,477,871
Expenses		
Instruction	41,665,389	41,275,449
District Administration	2,519,743	2,520,435
Operations and Maintenance	5,916,491	5,884,662
Transportation and Housing	2,919,577	2,697,325
Total Expense	53,021,200	52,377,871
Net Revenue (Expense)	(422,024)	100,000
Budgeted Prior Year Surplus Appropriation	522,024	
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(100,000)	(100,000)
Total Net Transfers	(100,000)	(100,000)
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, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	49,026,004	49,036,788
ISC/LEA Recovery	(4,319,269)	(4,319,269)
Other Ministry of Education Grants		
Pay Equity	1,096,373	1,096,373
Funding for Graduated Adults	75,431	75,431
Transportation Supplement	503,247	503,247
Carbon Tax Grant	88,759	75,000
Employer Health Tax Grant	386,394	386,394
Support Staff Benefits Grant	71,421	61,122
PL Net Services Self-Provisioned Sites Grant	96,336	96,336
FSA Scorer Grant	8,187	8,187
Support Staff Labour Settlement Grant	291,510	
Early Learning Framework Implementation	2,122	
Trauma Grant	50,000	
Equity Scan	2,000	
Total Provincial Grants - Ministry of Education	47,378,515	47,019,609
Provincial Grants - Other	100,000	100,000
Tuition		
International and Out of Province Students	228,500	62,000
Total Tuition	228,500	62,000
Other Revenues		
Funding from First Nations	4,319,269	4,319,269
Miscellaneous		
Bottle Depot	164,000	164,000
Bus Charter	10,000	10,000
Miscellaneous	87,967	75,000
Premium Holiday	108,000	549,213
Total Other Revenue	4,689,236	5,117,482
Rentals and Leases	77,075	83,780
Investment Income	125,850	95,000
Total Operating Revenue	52,599,176	52,477,871

School District No. 91 (Nechako Lakes)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Salaries		
Teachers	18,554,486	18,929,085
Principals and Vice Principals	3,227,503	3,060,712
Educational Assistants	3,972,169	3,750,558
Support Staff	6,438,788	6,173,703
Other Professionals	2,111,087	2,102,068
Substitutes	1,440,642	1,202,580
Total Salaries	35,744,675	35,218,706
Employee Benefits	8,000,090	8,359,344
Total Salaries and Benefits	43,744,765	43,578,050
Services and Supplies		
Services	2,172,916	1,901,229
Student Transportation	128,269	128,842
Professional Development and Travel	1,177,061	1,147,003
Rentals and Leases	43,873	43,873
Dues and Fees	76,034	75,034
Insurance	207,514	187,514
Supplies	3,944,948	3,667,780
Utilities	1,525,820	1,648,546
Total Services and Supplies	9,276,435	8,799,821
Total Operating Expense	53,021,200	52,377,871

School District No. 91 (Nechako Lakes)

Schedule 2C

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

Year Ended June 30, 2020

	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	14,611,322	1,233,031	386,381	1,617,637	98,958	944,984	18,892,313
1.03 Career Programs	251,448				86,772	4,607	342,827
1.07 Library Services	6,137			121,298			127,435
1.08 Counselling	1,027,504						1,027,504
1.10 Special Education	2,413,185	134,126	2,813,167		396,469	251,171	6,008,118
1.30 English Language Learning	10,345		2,254				12,599
1.31 Indigenous Education	234,545	134,126	770,367		19,400	37,298	1,195,736
1.41 School Administration		1,726,220		632,552			2,358,772
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	18,554,486	3,227,503	3,972,169	2,371,487	601,599	1,238,060	29,965,304
4 District Administration							
4.11 Educational Administration				1,105	564,003		565,108
4.40 School District Governance					80,050		80,050
4.41 Business Administration				279,829	596,510	10,544	886,883
Total Function 4	-	-	-	280,934	1,240,563	10,544	1,532,041
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				5,920	162,371	6,000	174,291
5.50 Maintenance Operations				2,271,023	7,596	69,412	2,348,031
5.52 Maintenance of Grounds				187,692			187,692
5.56 Utilities							-
Total Function 5	-	-	-	2,464,635	169,967	75,412	2,710,014
7 Transportation and Housing							
7.41 Transportation and Housing Administration					98,958		98,958
7.70 Student Transportation				1,321,732		116,626	1,438,358
Total Function 7	-	-	-	1,321,732	98,958	116,626	1,537,316
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	18,554,486	3,227,503	3,972,169	6,438,788	2,111,087	1,440,642	35,744,675

School District No. 91 (Nechako Lakes)

Schedule 2C

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

Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	18,892,313	4,276,961	23,169,274	2,245,597	25,414,871	25,169,294
1.03 Career Programs	342,827	71,192	414,019	92,909	506,928	521,518
1.07 Library Services	127,435	35,347	162,782	26,443	189,225	186,406
1.08 Counselling	1,027,504	217,152	1,244,656	55,800	1,300,456	1,540,081
1.10 Special Education	6,008,118	1,302,430	7,310,548	1,679,683	8,990,231	8,620,184
1.30 English Language Learning	12,599	2,587	15,186	4,675	19,861	19,914
1.31 Indigenous Education	1,195,736	300,386	1,496,122	403,927	1,900,049	1,904,152
1.41 School Administration	2,358,772	537,907	2,896,679	190,999	3,087,678	3,067,310
1.62 International and Out of Province Students	-	-	-	35,000	35,000	25,500
1.64 Other	-	-	-	221,090	221,090	221,090
Total Function 1	29,965,304	6,743,962	36,709,266	4,956,123	41,665,389	41,275,449
4 District Administration						
4.11 Educational Administration	565,108	136,537	701,645	134,958	836,603	825,834
4.40 School District Governance	80,050	2,914	82,964	123,300	206,264	207,136
4.41 Business Administration	886,883	184,224	1,071,107	405,769	1,476,876	1,487,465
Total Function 4	1,532,041	323,675	1,855,716	664,027	2,519,743	2,520,435
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	174,291	33,659	207,950	148,561	356,511	357,411
5.50 Maintenance Operations	2,348,031	528,222	2,876,253	801,340	3,677,593	3,521,120
5.52 Maintenance of Grounds	187,692	33,070	220,762	135,805	356,567	357,585
5.56 Utilities	-	-	-	1,525,820	1,525,820	1,648,546
Total Function 5	2,710,014	594,951	3,304,965	2,611,526	5,916,491	5,884,662
7 Transportation and Housing						
7.41 Transportation and Housing Administration	98,958	19,792	118,750	33,600	152,350	147,929
7.70 Student Transportation	1,438,358	317,710	1,756,068	1,011,159	2,767,227	2,549,396
Total Function 7	1,537,316	337,502	1,874,818	1,044,759	2,919,577	2,697,325
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	35,744,675	8,000,090	43,744,765	9,276,435	53,021,200	52,377,871

School District No. 91 (Nechako Lakes)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	2020 Amended Annual Budget	2020 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,557,639	3,857,266
Other Revenue	1,464,200	1,400,000
Investment Income	13,000	3,500
Total Revenue	6,034,839	5,260,766
Expenses		
Instruction	5,478,035	4,971,337
Operations and Maintenance	83,246	24,637
Transportation and Housing	129,863	
Total Expense	5,691,144	4,995,974
Net Revenue (Expense)	343,695	264,792
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(343,695)	(264,792)
Total Net Transfers	(343,695)	(264,792)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

Schedule 3A

	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	137,512	19,755	37,794	1,711,582	81,507	76,400		13,531	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	289,429	184,013			160,790	27,436	93,857	501,976	287,006
Other				1,300,000					
Investment Income			1,100	36,000					
	289,429	184,013	1,100	1,336,000	160,790	27,436	93,857	501,976	287,006
Less: Allocated to Revenue	426,941	203,768	5,000	1,400,000	242,297	103,836	93,857	515,507	287,006
Recovered									
Deferred Revenue, end of year	-	-	33,894	1,647,582	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	426,941	203,768			242,297	103,836	93,857	515,507	287,006
Other Revenue				1,400,000					
Investment Income			5,000						
	426,941	203,768	5,000	1,400,000	242,297	103,836	93,857	515,507	287,006
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									22,560
Educational Assistants		155,984			136,231		21,730	227,328	
Support Staff								22,327	51,267
Other Professionals									9,593
Substitutes								10,721	92,475
	-	155,984	-	-	136,231	-	21,730	260,376	175,895
Employee Benefits		47,784			34,479		6,399	76,680	40,280
Services and Supplies	83,246		5,000	1,400,000	71,587	103,836	65,728	178,451	70,831
	83,246	203,768	5,000	1,400,000	242,297	103,836	93,857	515,507	287,006
Net Revenue (Expense) before Interfund Transfers	343,695	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(343,695)								
	(343,695)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Endowment Income	Literacy Now Stewardship	Fort St James Woodlot	BCSSA North Zone
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		5,197				6,021	36,379	88,725	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,507,203	6,499	129,863	30,500	10,362		59,957		39,707
Other									
Investment Income						5,700			
	2,507,203	6,499	129,863	30,500	10,362	5,700	59,957	-	39,707
Less: Allocated to Revenue	2,507,203	6,499	129,863	30,500	10,362	6,500	42,000	19,200	4,500
Recovered		5,197							
Deferred Revenue, end of year	-	-	-	-	-	5,221	54,336	69,525	35,207
Revenues									
Provincial Grants - Ministry of Education	2,507,203	6,499	129,863	30,500	10,362				
Other Revenue							42,000	17,700	4,500
Investment Income						6,500		1,500	
	2,507,203	6,499	129,863	30,500	10,362	6,500	42,000	19,200	4,500
Expenses									
Salaries									
Teachers	2,020,546			5,438					
Principals and Vice Principals									
Educational Assistants									
Support Staff			58,071						
Other Professionals									
Substitutes				11,745	8,424				
	2,020,546	-	58,071	17,183	8,424	-	-	-	-
Employee Benefits	486,657		13,356	4,167	1,938				
Services and Supplies		6,499	58,436	9,150		6,500	42,000	19,200	4,500
	2,507,203	6,499	129,863	30,500	10,362	6,500	42,000	19,200	4,500
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, 2020

Schedule 3A

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	2,214,403
Add: Restricted Grants	
Provincial Grants - Ministry of Education	4,228,934
Other	1,399,664
Investment Income	<u>42,800</u>
	5,671,398
Less: Allocated to Revenue	6,034,839
Recovered	<u>5,197</u>
Deferred Revenue, end of year	<u>1,845,765</u>
Revenues	
Provincial Grants - Ministry of Education	4,557,639
Other Revenue	1,464,200
Investment Income	<u>13,000</u>
	6,034,839
Expenses	
Salaries	
Teachers	2,025,984
Principals and Vice Principals	22,560
Educational Assistants	541,273
Support Staff	131,665
Other Professionals	9,593
Substitutes	<u>123,365</u>
	2,854,440
Employee Benefits	711,740
Services and Supplies	<u>2,124,964</u>
	5,691,144
Net Revenue (Expense) before Interfund Transfers	<u>343,695</u>
Interfund Transfers	
Tangible Capital Assets Purchased	<u>(343,695)</u>
	(343,695)
Net Revenue (Expense)	<u>-</u>

School District No. 91 (Nechako Lakes)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Amended Annual Budget			2020 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		27,000	27,000	30,000
Amortization of Deferred Capital Revenue	2,127,442		2,127,442	2,117,081
Total Revenue	2,127,442	27,000	2,154,442	2,147,081
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,440,872		2,440,872	2,438,224
Transportation and Housing	539,782		539,782	539,782
Total Expense	2,980,654	-	2,980,654	2,978,006
Net Revenue (Expense)	(853,212)	27,000	(826,212)	(830,925)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	443,695		443,695	364,792
Total Net Transfers	443,695	-	443,695	364,792
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(409,517)	27,000	(382,517)	(466,133)