

Amended Annual Budget

School District No. 91 (Nechako Lakes)

June 30, 2022

School District No. 91 (Nechako Lakes)

June 30, 2022

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*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

School District No. 91 (Nechako Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	3,974,000	3,768,750
Adult	25,000	26,000
Total Ministry Operating Grant Funded FTE's	3,999,000	3,794,750
Revenues	\$	\$
Provincial Grants		
Ministry of Education	55,650,210	53,902,888
Other	32,643	
Tuition	260,000	260,000
Other Revenue	8,547,048	7,327,661
Rentals and Leases	106,645	68,000
Investment Income	100,797	96,766
Gain (Loss) on Disposal of Tangible Capital Assets	100,033	
Amortization of Deferred Capital Revenue	2,204,203	2,175,973
Total Revenue	67,001,579	63,831,288
Expenses		
Instruction	53,887,298	51,172,168
District Administration	2,928,889	2,853,770
Operations and Maintenance	9,303,363	8,810,780
Transportation and Housing	3,596,937	3,348,498
Total Expense	69,716,487	66,185,216
Net Revenue (Expense)	(2,714,908)	(2,353,928)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,139,034	1,783,786
Budgeted Surplus (Deficit), for the year	(575,874)	(570,142)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(575,874)	(570,142)
Budgeted Surplus (Deficit), for the year	(575,874)	(570,142)

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	59,355,411	57,775,775
Special Purpose Funds - Total Expense	7,310,217	5,179,954
Special Purpose Funds - Tangible Capital Assets Purchased	61,599	267,872
Capital Fund - Total Expense	3,050,859	3,229,487
Capital Fund - Tangible Capital Assets Purchased from Local Capital	467,109	270,000
Total Budget Bylaw Amount	70,245,195	66,723,088

Approved by the Board

Original Signed

Feb 28/2022

Signature of the Chairperson of the Board of Education

Date Signed

Original Signed

Feb 28/2022

Signature of the Superintendent

Date Signed

Original Signed

Feb 28/22

Signature of the Secretary Treasurer

Date Signed

School District No. 91 (Nechako Lakes)

Statement 4

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

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(2,714,908)	(2,353,928)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(61,599)	(267,872)
From Local Capital	(467,109)	(270,000)
From Deferred Capital Revenue	(2,955,834)	(2,878,954)
Total Acquisition of Tangible Capital Assets	(3,484,542)	(3,416,826)
Amortization of Tangible Capital Assets	3,050,859	3,049,987
Net carrying value of Tangible Capital Assets disposed of	37,967	
Total Effect of change in Tangible Capital Assets	(395,716)	(366,839)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(3,110,624)	(2,720,767)

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,102,288	195,211	26,235,570	29,533,069
Changes for the year				
Net Revenue (Expense) for the year	(2,091,997)	61,599	(684,510)	(2,714,908)
Interfund Transfers				
Tangible Capital Assets Purchased		(61,599)	61,599	-
Local Capital	(47,037)		47,037	-
Net Changes for the year	(2,139,034)	-	(575,874)	(2,714,908)
Budgeted Accumulated Surplus (Deficit), end of year	963,254	195,211	25,659,696	26,818,161

School District No. 91 (Nechako Lakes)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	50,500,483	49,773,828
Other	32,643	
Tuition	260,000	260,000
Other Revenue	6,283,643	5,810,161
Rentals and Leases	106,645	68,000
Investment Income	80,000	80,000
Total Revenue	<u>57,263,414</u>	<u>55,991,989</u>
Expenses		
Instruction	47,209,101	46,104,353
District Administration	2,928,889	2,853,770
Operations and Maintenance	6,338,465	6,053,613
Transportation and Housing	2,878,956	2,764,039
Total Expense	<u>59,355,411</u>	<u>57,775,775</u>
Net Revenue (Expense)	<u>(2,091,997)</u>	<u>(1,783,786)</u>
Budgeted Prior Year Surplus Appropriation	<u>2,139,034</u>	<u>1,783,786</u>
Net Transfers (to) from other funds		
Local Capital	(47,037)	
Total Net Transfers	<u>(47,037)</u>	<u>-</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 91 (Nechako Lakes)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	54,213,910	52,665,938
ISC/LEA Recovery	(5,586,966)	(5,123,821)
Other Ministry of Education Grants		
Pay Equity	1,096,373	1,096,373
Funding for Graduated Adults	56,000	138,981
Student Transportation Fund	503,247	503,247
Support Staff Benefits Grant	96,069	36,303
FSA Scorer Grant	8,187	8,187
PLNet Self-Provisioned Sites Funding	111,540	111,540
EBUS Additional Revenue		337,080
Early Learning Framework	2,123	
Total Provincial Grants - Ministry of Education	50,500,483	49,773,828
Provincial Grants - Other	32,643	
Tuition		
International and Out of Province Students	260,000	260,000
Total Tuition	260,000	260,000
Other Revenues		
Funding from First Nations	5,586,966	5,123,821
Miscellaneous		
Bottle Depot	164,000	164,000
Bus Charter	7,500	7,500
Miscellaneous	94,177	83,840
Premium Holiday	431,000	431,000
Total Other Revenue	6,283,643	5,810,161
Rentals and Leases	106,645	68,000
Investment Income	80,000	80,000
Total Operating Revenue	57,263,414	55,991,989

School District No. 91 (Nechako Lakes)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	20,536,231	20,544,026
Principals and Vice Principals	3,579,446	3,327,510
Educational Assistants	5,084,952	4,728,313
Support Staff	6,725,536	7,003,546
Other Professionals	2,572,361	2,633,638
Substitutes	1,527,257	1,317,717
Total Salaries	40,025,783	39,554,750
Employee Benefits	9,021,815	8,901,584
Total Salaries and Benefits	49,047,598	48,456,334
Services and Supplies		
Services	2,719,193	2,038,151
Student Transportation	130,974	127,974
Professional Development and Travel	964,210	905,492
Rentals and Leases	31,873	31,873
Dues and Fees	75,724	74,724
Insurance	206,730	206,730
Supplies	4,637,291	4,393,679
Utilities	1,541,818	1,540,818
Total Services and Supplies	10,307,813	9,319,441
Total Operating Expense	59,355,411	57,775,775

School District No. 91 (Nechako Lakes)

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

Year Ended June 30, 2022

	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	16,275,370	1,421,086	111,440	1,546,819	189,348	1,034,698	20,578,761
1.03 Career Programs	328,043					4,607	332,650
1.07 Library Services				110,964			110,964
1.08 Counselling	1,252,057						1,252,057
1.10 Special Education	2,456,167	144,197	4,128,918		576,313	226,781	7,532,376
1.30 English Language Learning	11,208						11,208
1.31 Indigenous Education	213,386	139,076	844,594			38,494	1,235,550
1.41 School Administration		1,875,087		632,554			2,507,641
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	20,536,231	3,579,446	5,084,952	2,290,337	765,661	1,304,580	33,561,207
4 District Administration							
4.11 Educational Administration				1,105	724,651		725,756
4.40 School District Governance					92,000		92,000
4.41 Business Administration				316,595	645,177	6,177	967,949
Total Function 4	-	-	-	317,700	1,461,828	6,177	1,785,705
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				5,920	261,075	6,000	272,995
5.50 Maintenance Operations				2,478,717		80,209	2,558,926
5.52 Maintenance of Grounds				192,138			192,138
5.56 Utilities							-
Total Function 5	-	-	-	2,676,775	261,075	86,209	3,024,059
7 Transportation and Housing							
7.41 Transportation and Housing Administration					83,797		83,797
7.70 Student Transportation				1,440,724		130,291	1,571,015
Total Function 7	-	-	-	1,440,724	83,797	130,291	1,654,812
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,536,231	3,579,446	5,084,952	6,725,536	2,572,361	1,527,257	40,025,783

School District No. 91 (Nechako Lakes)

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

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	20,578,761	4,694,128	25,272,889	2,217,157	27,490,046	26,046,672
1.03 Career Programs	332,650	69,033	401,683	77,364	479,047	537,426
1.07 Library Services	110,964	25,522	136,486	27,603	164,089	162,506
1.08 Counselling	1,252,057	264,435	1,516,492	31,500	1,547,992	1,335,460
1.10 Special Education	7,532,376	1,630,785	9,163,161	2,360,110	11,523,271	10,720,569
1.30 English Language Learning	11,208	2,243	13,451	4,675	18,126	4,675
1.31 Indigenous Education	1,235,550	265,873	1,501,423	867,442	2,368,865	1,917,125
1.41 School Administration	2,507,641	618,734	3,126,375	116,256	3,242,631	4,984,163
1.62 International and Out of Province Students	-	-	-	100,843	100,843	174,667
1.64 Other	-	-	-	274,191	274,191	221,090
Total Function 1	33,561,207	7,570,753	41,131,960	6,077,141	47,209,101	46,104,353
4 District Administration						
4.11 Educational Administration	725,756	185,976	911,732	116,351	1,028,083	1,059,613
4.40 School District Governance	92,000	3,349	95,349	112,300	207,649	208,157
4.41 Business Administration	967,949	225,334	1,193,283	499,874	1,693,157	1,586,000
Total Function 4	1,785,705	414,659	2,200,364	728,525	2,928,889	2,853,770
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	272,995	49,199	322,194	140,561	462,755	473,139
5.50 Maintenance Operations	2,558,926	576,118	3,135,044	769,056	3,904,100	3,685,380
5.52 Maintenance of Grounds	192,138	44,624	236,762	193,030	429,792	354,276
5.56 Utilities	-	-	-	1,541,818	1,541,818	1,540,818
Total Function 5	3,024,059	669,941	3,694,000	2,644,465	6,338,465	6,053,613
7 Transportation and Housing						
7.41 Transportation and Housing Administration	83,797	19,776	103,573	33,600	137,173	145,987
7.70 Student Transportation	1,571,015	346,686	1,917,701	824,082	2,741,783	2,618,052
Total Function 7	1,654,812	366,462	2,021,274	857,682	2,878,956	2,764,039
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	40,025,783	9,021,815	49,047,598	10,307,813	59,355,411	57,775,775

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	<u>2022 Amended Annual Budget</u>	<u>2022 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	5,144,727	3,949,560
Other Revenue	2,214,892	1,492,500
Investment Income	12,197	5,766
Total Revenue	<u>7,371,816</u>	<u>5,447,826</u>
Expenses		
Instruction	6,678,197	5,067,815
Operations and Maintenance	397,797	26,757
Transportation and Housing	234,223	85,382
Total Expense	<u>7,310,217</u>	<u>5,179,954</u>
Net Revenue (Expense)	<u>61,599</u>	<u>267,872</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(61,599)	(267,872)
Total Net Transfers	<u>(61,599)</u>	<u>(267,872)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 91 (Nechako Lakes)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	48,017	9,250	29,371	1,770,442	153,362	92,036	27,892	5,014	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	283,324	183,367			160,000	26,950	75,263	524,892	255,844
Other	615		566	1,300,000					
Investment Income				10,800					
	283,939	183,367	566	1,310,800	160,000	26,950	75,263	524,892	255,844
Less: Allocated to Revenue	331,956	192,617	5,566	1,400,000	160,000	26,950	103,155	524,892	255,844
Deferred Revenue, end of year	-	-	24,371	1,681,242	153,362	92,036	-	5,014	-
Revenues									
Provincial Grants - Ministry of Education	331,341	192,617			160,000	26,950	103,155	524,892	255,844
Other Revenue			5,000	1,400,000					
Investment Income	615		566						
	331,956	192,617	5,566	1,400,000	160,000	26,950	103,155	524,892	255,844
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									23,688
Educational Assistants		156,599			119,919		52,694	317,578	52,292
Support Staff								22,000	10,073
Other Professionals								18,000	94,325
Substitutes		156,599			119,919	2,000	7,789	357,578	180,378
Employee Benefits						2,000			
Services and Supplies	270,357	36,018	5,566	1,400,000	27,581	460	15,318	66,700	41,487
	270,357	192,617	5,566	1,400,000	160,000	24,490	27,354	100,614	33,979
						26,950	103,155	524,892	255,844
Net Revenue (Expense) before Interfund Transfers	61,599	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(61,599)								
	(61,599)								
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 91 (Nechako Lakes)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children & Safety Grant	Safe Return to School/ Restart: Health & Safety Grant	Federal Safe Return to Class Fund	Seamless Day Kindergarten	Endowment Income
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year			176,624	10,682	4,563		145,823		5,285
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,839,163	6,480	57,599	129,932	6,000	127,440		50,000	
Other									
Investment Income									
Less: Allocated to Revenue									
Deferred Revenue, end of year	2,839,163	6,480	234,223	140,614	10,563	127,440	145,823	45,622	5,200
								4,378	1,957
Revenues									
Provincial Grants - Ministry of Education	2,839,163	6,480	234,223	140,614	10,563	127,440	145,823	45,622	
Other Revenue									
Investment Income									
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants									
Support Staff			40,253			42,228		37,255	
Other Professionals									
Substitutes				1,500	2,132				
Employee Benefits	2,308,263		40,253	1,500	2,132	42,228		37,255	
Services and Supplies	530,900	6,480	11,673	345	489	9,712	145,823	7,782	5,200
	2,839,163	6,480	234,223	140,614	10,563	127,440	145,823	45,622	5,200
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, 2022

	Literacy Now Stewardship	Fort St James Woodlot	BCSSA North Zone	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	39,860	44,392	47,528	2,610,141
Add: Restricted Grants				
Provincial Grants - Ministry of Education	15,198	1,926,472	2,700	4,726,254
Other		5,816		3,244,370
Investment Income	15,198	1,932,288	2,700	7,990,293
Less: Allocated to Revenue	55,058	750,000	10,650	7,371,816
Deferred Revenue, end of year	-	1,226,680	39,578	3,228,618
Revenues				
Provincial Grants - Ministry of Education				5,144,727
Other Revenue	55,058	744,184	10,650	2,214,892
Investment Income		5,816		12,197
Expenses				
Salaries		750,000	10,650	7,371,816
Teachers				2,308,263
Principals and Vice Principals				23,688
Educational Assistants				564,126
Support Staff				276,692
Other Professionals				10,073
Substitutes				125,746
Employee Benefits				748,465
Services and Supplies	55,058	750,000	10,650	3,253,164
Net Revenue (Expense) before Interfund Transfers	-	-	-	61,599
Interfund Transfers				
Tangible Capital Assets Purchased				(61,599)
Net Revenue (Expense)	-	-	-	(61,599)

School District No. 91 (Nechako Lakes)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	5,000		5,000	179,500
Other Revenue	23,513	25,000	48,513	25,000
Investment Income		8,600	8,600	11,000
Gain (Loss) on Disposal of Tangible Capital Assets	100,033		100,033	
Amortization of Deferred Capital Revenue	2,204,203		2,204,203	2,175,973
Total Revenue	2,332,749	33,600	2,366,349	2,391,473
Expenses				
Operations and Maintenance			-	179,500
Amortization of Tangible Capital Assets				
Operations and Maintenance	2,567,101		2,567,101	2,550,910
Transportation and Housing	483,758		483,758	499,077
Total Expense	3,050,859	-	3,050,859	3,229,487
Net Revenue (Expense)	(718,110)	33,600	(684,510)	(838,014)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	61,599		61,599	267,872
Local Capital		47,037	47,037	
Total Net Transfers	61,599	47,037	108,636	267,872
Other Adjustments to Fund Balances				
District Portion of Proceeds on Disposal	(138,000)	138,000	-	
Tangible Capital Assets Purchased from Local Capital	467,109	(467,109)	-	
Principal Payment				
Capital Lease	24,003	(24,003)	-	
Total Other Adjustments to Fund Balances	353,112	(353,112)	-	
Budgeted Surplus (Deficit), for the year	(303,399)	(272,475)	(575,874)	(570,142)