

Amended Annual Budget

School District No. 50 (Haida Gwaii)

June 30, 2014

School District No. 50 (Haida Gwaii)

June 30, 2014

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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. 50 (HAIDA GWAI) (called the "Board") to adopt the Amended 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").

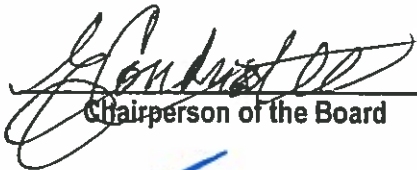
1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 50 (Haida Gwaii) Amended Annual Budget Bylaw for fiscal year 2013/2014.
3. The attached Statement 2 showing the estimated revenue and expense for the 2013/2014 fiscal year and the total budget bylaw amount of \$12,573,462 for the 2013/2014 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 2013/2014.

READ A FIRST TIME THE 25th DAY OF FEBRUARY, 2014;

READ A SECOND TIME THE 25th DAY OF FEBRUARY, 2014;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF FEBRUARY, 2014;

(Corporate Seal)


Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 50 (Haida Gwaii) Amended Annual Budget Bylaw 2013/2014, adopted by the Board the 25th DAY OF FEBRUARY, 2014.


Secretary Treasurer

School District No. 50 (Haida Gwaii)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	566,313	560,750
Adult	14,875	15,000
Total Ministry Operating Grant Funded FTE's	581,188	575,750
Revenues	\$	\$
Provincial Grants		
Ministry of Education	7,382,801	6,783,011
Other Revenue	3,941,005	3,412,833
Rentals and Leases	32,000	25,000
Investment Income	6,081	6,146
Amortization of Deferred Capital Revenue	709,241	693,310
Total Revenue	12,071,128	10,920,300
Expenses		
Instruction	8,570,894	7,297,048
District Administration	678,496	650,950
Operations and Maintenance	2,869,801	2,686,096
Transportation and Housing	454,271	477,728
Total Expense	12,573,462	11,111,822
Net Revenue (Expense)	(502,334)	(191,522)
Budgeted Allocation (Retirement) of Surplus (Deficit)	331,520	
Budgeted Surplus (Deficit), for the year	(170,814)	(191,522)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(170,814)	(191,522)
Budgeted Surplus (Deficit), for the year	(170,814)	(191,522)

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,664,837	10,226,990
Special Purpose Funds - Total Expense	1,018,274	
Capital Fund - Total Expense	890,351	884,832
Total Budget Bylaw Amount	12,573,462	11,111,822

Approved by the Board


Signature of the Chairperson of the Board of Education 2014 2 25
Date Signed


Signature of the Superintendent 2014 2 25
Date Signed


Signature of the Secretary Treasurer 2014 2 25
Date Signed

School District No. 50 (Haida Gwaii)

Statement 4

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

Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(502,334)	(191,522)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	(328,883)	(328,883)
Total Acquisition of Tangible Capital Assets	(328,883)	(328,883)
Amortization of Tangible Capital Assets	890,351	884,832
Total Effect of change in Tangible Capital Assets	561,468	555,949
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	59,134	364,427

School District No. 50 (Haida Gwaii)Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2014

	Operating Fund	Special Purpose Fund	Capital Fund	2014 Amended Annual Budget
	S	S	S	S
Accumulated Surplus (Deficit), beginning of year	331,520	-	173,201	504,721
Changes for the year				
Net Revenue (Expense) for the year	(331,520)		(170,814)	(502,334)
Net Changes for the year	<u>(331,520)</u>	<u>-</u>	<u>(170,814)</u>	<u>(502,334)</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>-</u>	<u>-</u>	<u>2,387</u>	<u>2,387</u>

School District No. 50 (Haida Gwaii)
 Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2014

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,887,527	6,783,011
Other Revenue	3,407,709	3,412,833
Rentals and Leases	32,000	25,000
Investment Income	6,081	6,146
Total Revenue	10,333,317	10,226,990
Expenses		
Instruction	7,658,065	7,297,048
District Administration	678,496	650,950
Operations and Maintenance	1,874,005	1,801,264
Transportation and Housing	454,271	477,728
Total Expense	10,664,837	10,226,990
Net Revenue (Expense)	(331,520)	-
Budgeted Prior Year Surplus Appropriation	331,520	
Budgeted Surplus (Deficit), for the year	-	-

School District No. 50 (Haida Gwaii)

Schedule 2A

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

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	10,166,303	10,066,911
AANDC/LEA Recovery	(3,423,774)	(3,423,774)
Other Ministry of Education Grants		
Pay Equity	139,874	139,874
FSA	4,348	
Education Guarantee	776	
Total Provincial Grants - Ministry of Education	6,887,527	6,783,011
Other Revenues		
LEA/Direct Funding from First Nations	3,373,774	3,373,774
Miscellaneous		
Miscellaneous	33,935	39,059
Total Other Revenue	3,407,709	3,412,833
Rentals and Leases	32,000	25,000
Investment Income	6,081	6,146
Total Operating Revenue	10,333,317	10,226,990

School District No. 50 (Haida Gwaii)

Schedule 2B

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

	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$
Salaries		
Teachers	3,446,094	3,288,952
Principals and Vice Principals	940,147	927,492
Educational Assistants	642,082	571,711
Support Staff	1,128,682	1,161,416
Other Professionals	361,236	350,800
Substitutes	279,179	269,220
Total Salaries	6,797,420	6,569,591
Employee Benefits	1,502,366	1,480,893
Total Salaries and Benefits	8,299,786	8,050,484
Services and Supplies		
Services	717,155	520,940
Student Transportation	396,261	383,761
Professional Development and Travel	270,413	256,950
Rentals and Leases	16,794	10,500
Dues and Fees	19,375	19,375
Insurance	24,481	24,276
Supplies	398,355	416,450
Utilities	522,217	544,254
Total Services and Supplies	2,365,051	2,176,506
Total Operating Expense	10,664,837	10,226,990

School District No. 50 (Haida Gwaii)

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

Year Ended June 30, 2014

	Teachers	Principals and	Educational	Support	Other	Substitutes	Total
	Salaries	Vice Principals	Assistants	Staff	Professionals	Salaries	Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	2,916,012	241,657		167,442		133,734	3,458,845
1.03 Career Programs	37,018	10,446					47,464
1.07 Library Services	21,951	5,137		39,569		1,455	68,112
1.08 Counselling	22,423	8,470					30,893
1.10 Special Education	272,026	28,600	548,081			56,136	904,843
1.30 English Language Learning	45,467						45,467
1.31 Aboriginal Education	131,197	645,837	94,001	240,831	4,050		229,248
1.41 School Administration		940,147	642,082	447,842	10,217		896,885
Total Function 1	3,446,094	940,147	642,082	447,842	-	205,592	5,681,757
4 District Administration							
4.11 Educational Administration					141,074		141,074
4.40 School District Governance				41,115			41,115
4.41 Business Administration				44,067	132,363	2,798	179,228
Total Function 4	-	-	-	85,182	273,437	2,798	361,417
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				8,442	74,594		83,036
5.50 Maintenance Operations				574,608		63,735	638,343
5.52 Maintenance of Grounds				10,874		154	11,028
5.56 Utilities							
Total Function 5	-	-	-	593,924	74,594	63,889	732,407
7 Transportation and Housing							
7.41 Transportation and Housing Administration					13,205		13,205
7.70 Student Transportation						6,700	6,700
7.73 Housing				1,734		200	1,934
Total Function 7	-	-	-	1,734	13,205	6,900	21,839
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,446,094	940,147	642,082	1,128,682	361,236	279,179	6,797,420

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Amended Annual Budget	2014 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,458,845	780,765	4,239,610	297,979	4,537,589	4,264,953
1.03 Career Programs	47,464	10,647	58,111		58,111	60,734
1.07 Library Services	68,112	16,343	84,455	58,500	142,955	154,561
1.08 Counselling	30,893	7,733	38,626	4,800	43,426	61,852
1.10 Special Education	904,843	203,358	1,108,201	103,860	1,212,061	1,094,559
1.30 English Language Learning	45,467	10,831	56,298	9,000	65,298	56,535
1.31 Aboriginal Education	229,248	50,184	279,432	154,408	433,840	422,952
1.41 School Administration	896,885	203,013	1,099,898	64,887	1,164,785	1,180,902
Total Function 1	5,681,757	1,282,874	6,964,631	693,434	7,658,065	7,297,048
4 District Administration						
4.11 Educational Administration	141,074	37,695	178,769	41,558	220,327	187,277
4.40 School District Governance	41,115	750	41,865	58,785	100,650	99,863
4.41 Business Administration	179,228	34,875	214,103	143,416	357,519	363,810
Total Function 4	361,417	73,320	434,737	243,759	678,496	650,950
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	83,036	16,325	99,361	33,077	132,438	133,939
5.50 Maintenance Operations	638,343	123,255	761,598	437,336	1,198,934	1,088,319
5.52 Maintenance of Grounds	11,028	2,242	13,270	9,900	23,170	37,506
5.56 Utilities	-	-	-	519,463	519,463	541,500
Total Function 5	732,407	141,822	874,229	999,776	1,874,005	1,801,264
7 Transportation and Housing						
7.41 Transportation and Housing Administration	13,205	2,706	15,911		15,911	30,347
7.70 Student Transportation	6,700	1,284	7,984	404,661	412,645	412,645
7.73 Housing	1,934	360	2,294	23,421	25,715	34,736
Total Function 7	21,839	4,350	26,189	428,082	454,271	477,728
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,797,420	1,502,366	8,299,786	2,365,051	10,664,837	10,226,990

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2014

	<u>2014 Amended Annual Budget</u>	<u>2014 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	495,274	
Other Revenue	523,000	
Total Revenue	<u>1,018,274</u>	-
Expenses		
Instruction	912,829	
Operations and Maintenance	105,445	
Total Expense	<u>1,018,274</u>	-
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 50 (Haida Gwaii)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community LINK	Second Count
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	73,047		2,389	294,789					57,796
Add: Restricted Grants									
Provincial Grants - Ministry of Education	32,398	130,554	1,600	490,000	96,000	9,800	44,141	105,345	87,617
Other	32,398	130,554	1,600	490,000	96,000	9,800	44,141	105,345	87,617
Less: Allocated to Revenue									
Deferred Revenue, end of year	105,445	130,554	3,989	490,000	96,000	9,800	44,141	105,345	33,000
	-	-	-	294,789	-	-	-	-	112,413
Revenues									
Provincial Grants - Ministry of Education	105,445	130,554	3,989	490,000	96,000	9,800	44,141	105,345	33,000
Other Revenue	105,445	130,554	3,989	490,000	96,000	9,800	44,141	105,345	33,000
Expenses									
Salaries									
Teachers	91,000								
Support Staff	18,000								
	109,000				65,250		21,000	55,516	25,000
Employee Benefits					65,250		21,000	55,516	25,000
Services and Supplies	21,554				15,250		7,141	14,600	5,000
	105,445	130,554	3,989	490,000	15,500	9,800	16,000	35,229	3,000
	105,445	130,554	3,989	490,000	96,000	9,800	44,141	105,345	33,000
Net Revenue (Expense)									
	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2014

	<u>TOTAL</u>
Deferred Revenue, beginning of year	\$ 428,021
Add: Restricted Grants	
Provincial Grants - Ministry of Education	419,838
Other	577,617
	<u>997,455</u>
Less: Allocated to Revenue	1,018,274
Deferred Revenue, end of year	<u>407,202</u>
Revenues	
Provincial Grants - Ministry of Education	495,274
Other Revenue	523,000
	<u>1,018,274</u>
Expenses	
Salaries	
Teachers	91,000
Support Staff	184,766
	<u>275,766</u>
Employee Benefits	63,545
Services and Supplies	678,963
	<u>1,018,274</u>
Net Revenue (Expense)	<u>-</u>

School District No. 50 (Haida Gwaii)
 Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2014

	2014 Amended Annual Budget			2014 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Other Revenue		10,296	10,296	
Amortization of Deferred Capital Revenue	709,241		709,241	693,310
Total Revenue	709,241	10,296	719,537	693,310
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	890,351		890,351	884,832
Total Expense	890,351	-	890,351	884,832
Net Revenue (Expense)	(181,110)	10,296	(170,814)	(191,522)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(181,110)	10,296	(170,814)	(191,522)