

Amended Annual Budget

School District No. 50 (Haida Gwaii)

June 30, 2013

School District No. 50 (Haida Gwaii)

June 30, 2013

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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 2012/2013 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

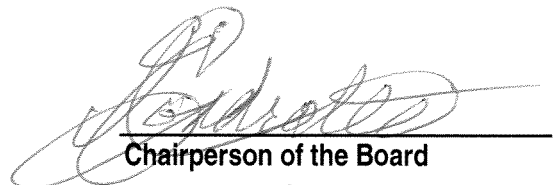
1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 50 (Haida Gwaii) Amended Annual Budget Bylaw for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$12,347,748 for the 2012/2013 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 2012/2013.

READ A FIRST TIME THE 26th DAY OF FEBRUARY, 2013;

READ A SECOND TIME THE 26th DAY OF FEBRUARY, 2013;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF FEBRUARY, 2013;

(Corporate Seal)

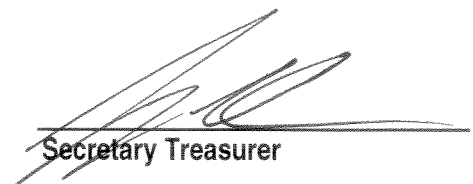


Chairperson of the Board



Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 50 (Haida Gwaii) Amended Annual Budget Bylaw 2012/2013, adopted by the Board the 26th DAY OF February, 2013.



Secretary Treasurer

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	576,500	600,125
Adult	19,375	9,000
Other	2,000	
Total Ministry Operating Grant Funded FTE's	597,875	609,125
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education	7,513,049	7,397,809
Other Revenue	3,910,585	3,705,877
Rentals and Leases	25,000	25,000
Investment Income	6,147	6,146
Amortization of Deferred Capital Revenue	722,758	645,047
Total Revenue	12,177,539	11,779,879
Expenses		
Instruction	8,268,444	7,795,614
District Administration	669,481	657,671
Operations and Maintenance	2,019,026	1,972,793
Transportation and Housing	450,321	664,953
Amortization of Tangible Capital Assets	896,675	892,283
Total Expense	12,303,947	11,983,314
Net Revenue (Expense)	(126,408)	(203,435)
Budgeted Allocation (Retirement) of Surplus (Deficit)	2,300	
Budgeted Reduction of Unfunded Employee Future Benefits	(43,801)	(43,801)
Budgeted Surplus (Deficit), for the year	(167,909)	(247,236)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(167,909)	(247,236)
Budgeted Surplus (Deficit), for the year	(167,909)	(247,236)

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,386,232	10,325,603
Operating - Reduction of Unfunded Employee Future Benefits	43,801	43,801
Special Purpose Funds - Total Expense	1,021,040	765,428
Capital Fund - Total Expense	896,675	892,283
Total Budget Bylaw Amount	12,347,748	12,027,115

Approved by the Board

Signature of the Chairperson of the Board of Education

2013 26 February

Date Signed

Signature of the Superintendent

26 Feb 2013

Date Signed

Signature of the Secretary Treasurer

26 Feb 2013

Date Signed

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Surplus (Deficit) for the year	(126,408)	(203,435)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	(386,998)	(386,998)
Total Acquisition of Tangible Capital Assets	(386,998)	(386,998)
Amortization of Tangible Capital Assets	896,675	892,283
Total Effect of change in Tangible Capital Assets	509,677	505,285
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	383,269	301,850

School District No. 50 (Haida Gwaii)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2013

	Operating Fund	Special Purpose Fund	Capital Fund	2013 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	(41,501)		7,558,382	7,516,881
Change in Accounting Policies/Prior Period Adjustments				
Restate Employee Future Benefits Liability - June 30, 2012	81,232			81,232
Accumulated Surplus (Deficit), beginning of year, as restated	39,731	-	7,558,382	7,598,113
Changes for the year				
Net Revenue (Expense) for the year	41,501		(167,909)	(126,408)
Net Changes for the year	41,501	-	(167,909)	(126,408)
Budgeted Accumulated Surplus (Deficit), end of year	81,232	-	7,390,473	7,471,705

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2013

Schedule 2

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,953,009	6,892,381
Other Revenue	3,443,577	3,445,877
Rentals and Leases	25,000	25,000
Investment Income	6,147	6,146
Total Revenue	10,427,733	10,369,404
Expenses		
Instruction	7,418,305	7,408,174
District Administration	669,481	657,671
Operations and Maintenance	1,848,125	1,854,805
Transportation and Housing	450,321	404,953
Total Expense	10,386,232	10,325,603
Net Revenue (Expense)	41,501	43,801
Budgeted Prior Year Surplus Appropriation	2,300	
Budgeted Reduction of Unfunded Employee Future Benefits	(43,801)	(43,801)
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, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	10,220,952	10,160,324
AANDC/LEA Recovery	(3,407,817)	(3,407,817)
Other Ministry of Education Grants		
Pay Equity	139,874	139,874
Total Provincial Grants - Ministry of Education	6,953,009	6,892,381
Other Revenues		
LEA/Direct Funding from First Nations	3,407,817	3,407,817
Miscellaneous		
Miscellaneous	35,760	38,060
Total Other Revenue	3,443,577	3,445,877
Rentals and Leases	25,000	25,000
Investment Income	6,147	6,146
Total Operating Revenue	10,427,733	10,369,404

School District No. 50 (Haida Gwaii)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Source
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Salaries		
Teachers	3,282,461	3,356,908
Principals and Vice Principals	926,833	918,516
Educational Assistants	691,360	674,435
Support Staff	1,460,101	1,329,269
Other Professionals	127,204	131,000
Substitutes	261,569	228,926
Total Salaries	6,749,528	6,639,054
Employee Benefits	1,446,198	1,525,195
Total Salaries and Benefits	8,195,726	8,164,249
Services and Supplies		
Services	520,940	525,750
Student Transportation	383,761	330,534
Professional Development and Travel	261,950	257,950
Rentals and Leases	10,500	8,760
Dues and Fees	19,375	19,375
Insurance	24,276	20,200
Supplies	425,450	430,455
Utilities	544,254	568,330
Total Services and Supplies	2,190,506	2,161,354
Total Operating Expense	10,386,232	10,325,603

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2013

	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	2,684,428	243,220		190,524		140,423	3,258,595
1.03 Career Programs	45,691	8,748					54,439
1.07 Library Services	22,076	4,960		37,164		2,870	67,070
1.08 Counselling	53,541						53,541
1.10 Special Education	265,966	65,988	565,592			40,000	937,546
1.30 English Language Learning	43,471						43,471
1.31 Aboriginal Education	167,288	603,917	125,768	269,184		13,376	306,432
1.41 School Administration						8,000	881,101
Total Function 1	3,282,461	926,833	691,360	496,872	-	204,669	5,602,195
4 District Administration							
4.11 Educational Administration				73,872	65,000		138,872
4.40 School District Governance				40,328			40,328
4.41 Business Administration				140,671	49,000		189,671
Total Function 4	-	-	-	254,871	114,000	-	368,871
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				88,309			88,309
5.50 Maintenance Operations				609,049		50,000	659,049
5.52 Maintenance of Grounds				10,000			10,000
5.56 Utilities							-
Total Function 5	-	-	-	707,358	-	50,000	757,358
7 Transportation and Housing							
7.41 Transportation and Housing Administration					13,204		13,204
7.70 Student Transportation				1,000		6,700	6,700
7.73 Housing						200	1,200
Total Function 7	-	-	-	1,000	13,204	6,900	21,104
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,282,461	926,833	691,360	1,460,101	127,204	261,569	6,749,528

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2013

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,258,595	719,844	3,978,439	294,479	4,272,918	4,337,814
1.03 Career Programs	54,439	9,838	64,277		64,277	64,058
1.07 Library Services	67,070	16,489	83,559	58,500	142,059	155,562
1.08 Counselling	53,541	12,743	66,284	3,300	69,584	598,405
1.10 Special Education	937,546	185,870	1,123,416	103,860	1,227,276	602,533
1.30 English Language Learning	43,471	8,980	52,451	9,000	61,451	52,449
1.31 Aboriginal Education	306,432	64,690	371,122	51,894	423,016	462,655
1.41 School Administration	881,101	211,736	1,092,837	64,887	1,157,724	1,134,698
Total Function 1	5,602,195	1,230,190	6,832,385	585,920	7,418,305	7,408,174
4 District Administration						
4.11 Educational Administration	138,872	28,726	167,598	27,775	195,373	176,489
4.40 School District Governance	40,328	750	41,078	63,785	104,863	115,772
4.41 Business Administration	189,671	33,574	223,245	146,000	369,245	365,410
Total Function 4	368,871	63,050	431,921	237,560	669,481	657,671
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	88,309	21,008	109,317	37,768	147,085	175,086
5.50 Maintenance Operations	659,049	127,094	786,143	352,497	1,138,640	1,078,357
5.52 Maintenance of Grounds	10,000	1,000	11,000	9,900	20,900	35,362
5.56 Utilities	-	-	-	541,500	541,500	566,000
Total Function 5	757,358	149,102	906,460	941,665	1,848,125	1,854,805
7 Transportation and Housing						
7.41 Transportation and Housing Administration	13,204	2,450	15,654		15,654	15,173
7.70 Student Transportation	6,700	1,206	7,906	404,661	412,567	359,342
7.73 Housing	1,200	200	1,400	20,700	22,100	30,438
Total Function 7	21,104	3,856	24,960	425,361	450,321	404,953
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,749,528	1,446,198	8,195,726	2,190,506	10,386,232	10,325,603

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2013

	2013 Amended Annual Budget	2013 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	560,040	505,428
Other Revenue	461,000	260,000
Total Revenue	1,021,040	765,428
Expenses		
Instruction	850,139	387,440
Operations and Maintenance	170,901	117,988
Transportation and Housing		260,000
Total Expense	1,021,040	765,428
Budgeted Surplus (Deficit), for the year	-	-

School District No. 50 (Haida Gwaii)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Second Count
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	52,913		1,699	346,683					94,024
Deferred Revenue, beginning of year, as restated	52,913		1,699	346,683					94,024
Add: Restricted Grants									
Provincial Grants - Ministry of Education	117,988	130,554	1,600	400,000	96,000	9,800	44,141	105,345	61,000
Other									
Less: Allocated to Revenue	117,988	130,554	1,600	400,000	96,000	9,800	44,141	105,345	61,000
Deferred Revenue, end of year	170,901	130,554	3,299	400,000	96,000	9,800	44,141	105,345	61,000
	-	-	-	346,683	-	-	-	-	94,024
Revenues	170,901	130,554	3,299	400,000	96,000	9,800	44,141	105,345	61,000
Provincial Grants - Ministry of Education									
Other Revenue	170,901	130,554	3,299	400,000	96,000	9,800	44,141	105,345	61,000
Expenses									
Salaries									
Teachers		77,395							
Educational Assistants		23,990							
Support Staff					75,345		20,827	51,239	33,606
Employee Benefits		101,385			75,345		20,827	51,239	33,606
Services and Supplies	170,901	8,349	3,299	400,000	16,813	9,800	4,163	10,250	7,394
	170,901	130,554	3,299	400,000	96,000	9,800	19,151	43,856	20,000
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2013

	TOTAL
	\$
Deferred Revenue, beginning of year	495,319
Deferred Revenue, beginning of year, as restated	495,319
Add: Restricted Grants	
Provincial Grants - Ministry of Education	505,428
Other	461,000
	966,428
Less: Allocated to Revenue	1,021,040
Deferred Revenue, end of year	440,707
Revenues	
Provincial Grants - Ministry of Education	560,040
Other Revenue	461,000
	1,021,040
Expenses	
Salaries	
Teachers	111,001
Educational Assistants	96,056
Support Staff	75,345
	282,402
Employee Benefits	59,440
Services and Supplies	679,198
	1,021,040
Net Revenue (Expense)	-

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2013

Schedule 4

	2013 Amended Annual Budget			2013 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Other Revenue		6,008	6,008	
Amortization of Deferred Capital Revenue	722,758		722,758	645,047
Total Revenue	722,758	6,008	728,766	645,047
Expenses				
Amortization of Tangible Capital Assets	896,675		896,675	892,283
Total Expense	896,675	-	896,675	892,283
Net Revenue (Expense)	(173,917)	6,008	(167,909)	(247,236)
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	(173,917)	6,008	(167,909)	(247,236)