

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, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 50 (HAIDA GWAII) (called the "Board") to adopt the 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").

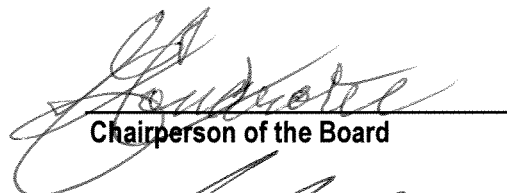
1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 50 (Haida Gwaii) Annual Budget Bylaw for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$12,027,115 for the 2012/2013 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2012/2013.

READ A FIRST TIME THE 22nd DAY OF MAY, 2012;

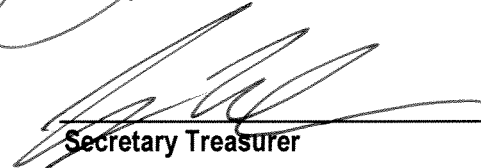
READ A SECOND TIME THE 22nd DAY OF MAY, 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 26th DAY OF JUNE, 2012;

(Corporate Seal)

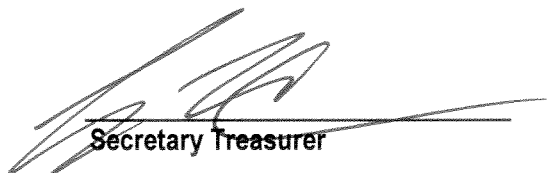


Chairperson of the Board



Secretary Treasurer

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



Secretary Treasurer

School District No. 50 (Haida Gwaii)

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

| | 2013 Annual Budget | 2012 Amended Annual Budget |
|--|-----------------------|-------------------------------|
| Ministry Operating Grant Funded FTE's | | |
| School-Age | 600.125 | 622.125 |
| Adult | 9.000 | 9.125 |
| Total Ministry Operating Grant Funded FTE's | 609.125 | 631.250 |
| Revenue | | |
| | \$ | \$ |
| Provincial Grants | | |
| Ministry of Education | 7,397,809 | 6,446,425 |
| Other Revenue | 3,705,877 | 3,766,465 |
| Rentals and Leases | 25,000 | 42,794 |
| Investment Income | 6,146 | 6,515 |
| Amortization of Deferred Capital Revenue | 645,047 | |
| Total Revenue | 11,779,879 | 10,262,199 |
| Expense | | |
| Instruction | 7,795,614 | 7,440,142 |
| District Administration | 657,671 | 658,380 |
| Operations and Maintenance | 1,972,793 | 1,758,674 |
| Transportation and Housing | 664,953 | 424,000 |
| Amortization of Capital Assets | 892,283 | |
| Total Expense | 11,983,314 | 10,281,196 |
| Net Revenue (Expense) | (203,435) | (18,997) |
| Budgeted Allocation (Retirement) of Surplus (Deficit) | | 18,997 |
| Budgeted Reduction of Unfunded Employee Future Benefits | (43,801) | |
| Budgeted Surplus (Deficit), for the year | (247,236) | - |
| Budgeted Surplus (Deficit), for the year comprised of: | | |
| Operating Fund Surplus (Deficit) | | |
| Special Purpose Fund Surplus (Deficit) | | |
| Capital Fund Surplus (Deficit) | (247,236) | |
| Budgeted Surplus (Deficit), for the year | (247,236) | - |

School District No. 50 (Haida Gwaii)

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

| | 2013 Annual Budget | 2012 Amended Annual Budget |
|--|-----------------------|-------------------------------|
| Budget Bylaw Amount | | |
| Operating - Total Expense | 10,325,603 | 10,281,196 |
| Operating - Reduction of Unfunded Employee Future Benefits | 43,801 | |
| Special Purpose Funds - Total Expense | 765,428 | |
| Capital Fund - Total Expense | 892,283 | |
| Total Budget Bylaw Amount | 12,027,115 | 10,281,196 |

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. 50 (Haida Gwaii)

Annual Budget - Change in Net Financial Assets (Debt)

Year Ended June 30, 2013

Statement 4

| | 2013 Annual Budget |
|---|-----------------------|
| | \$ |
| Surplus (Deficit) for the year | <u>(203,435)</u> |
| Effect of change in Tangible Capital Assets | |
| Acquisition of Tangible Capital Assets | |
| From Deferred Capital Revenue | <u>(386,998)</u> |
| Total Acquisition of Tangible Capital Assets | <u>(386,998)</u> |
| Amortization of Tangible Capital Assets | <u>892,283</u> |
| Total Effect of change in Tangible Capital Assets | <u>505,285</u> |
| | <u>-</u> |
| | <u>-</u> |
| (Increase) Decrease in Net Financial Assets (Debt) | <u><u>301,850</u></u> |

School District No. 50 (Haida Gwaii)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

| | 2013 Annual Budget | 2012 Amended Annual Budget |
|--|-----------------------|-------------------------------|
| | \$ | \$ |
| Revenue | | |
| Provincial Grants | | |
| Ministry of Education | 6,892,381 | 6,446,425 |
| Other Revenue | 3,445,877 | 3,766,465 |
| Rentals and Leases | 25,000 | 42,794 |
| Investment Income | 6,146 | 6,515 |
| Total Revenue | 10,369,404 | 10,262,199 |
| Expense | | |
| Instruction | 7,408,174 | 7,440,142 |
| District Administration | 657,671 | 658,380 |
| Operations and Maintenance | 1,854,805 | 1,758,674 |
| Transportation and Housing | 404,953 | 424,000 |
| Total Expense | 10,325,603 | 10,281,196 |
| Net Revenue (Expense) | 43,801 | (18,997) |
| Budgeted Prior Year Surplus Appropriation | | 18,997 |
| Budgeted Reduction of Unfunded Employee Future Benefits | (43,801) | |
| Budgeted Surplus (Deficit), for the year | - | - |

School District No. 50 (Haida Gwaii)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2013

| | 2013 Annual Budget | 2012 Amended Annual Budget |
|--|-----------------------|-------------------------------|
| | \$ | \$ |
| Provincial Grants - Ministry of Education | | |
| Operating Grant, Ministry of Education | 10,160,324 | 9,711,434 |
| AANDC/LEA Recovery | (3,407,817) | (3,667,224) |
| Other Ministry of Education Grants | | |
| Strong Start | | 96,000 |
| Ready Set Learn | | 9,800 |
| FSA Exam | | 4,348 |
| Education Guarantee | | 1,008 |
| Special Ed Equipment | | 1,699 |
| Community Link | | 105,345 |
| French Grant | | 44,141 |
| Pay Equity | 139,874 | 139,874 |
| Total Provincial Grants - Ministry of Education | 6,892,381 | 6,446,425 |
| Other Revenue | | |
| LEA/Direct Funding from First Nations | 3,407,817 | 3,667,224 |
| Miscellaneous | | |
| Misc Revenue | 38,060 | 99,241 |
| Total Other Revenue | 3,445,877 | 3,766,465 |
| Rentals and Leases | 25,000 | 42,794 |
| Investment Income | 6,146 | 6,515 |
| Total Operating Revenue | 10,369,404 | 10,262,199 |

School District No. 50 (Haida Gwaii)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Source

Year Ended June 30, 2013

| | 2013 Annual Budget | 2012 Amended Annual Budget |
|-------------------------------------|-----------------------|-------------------------------|
| | \$ | \$ |
| Salaries | | |
| Teachers | 3,356,908 | 3,168,518 |
| Principals and Vice Principals | 918,516 | 928,174 |
| Educational Assistants | 674,435 | 775,757 |
| Support Staff | 1,329,269 | 1,442,418 |
| Other Professionals | 131,000 | 129,000 |
| Substitutes | 228,926 | 215,837 |
| Total Salaries | <u>6,639,054</u> | <u>6,659,704</u> |
| Employee Benefits | <u>1,525,195</u> | <u>1,436,316</u> |
| Total Salaries and Benefits | <u>8,164,249</u> | <u>8,096,020</u> |
| Services and Supplies | | |
| Services | 525,750 | 505,166 |
| Student Transportation | 330,534 | 330,536 |
| Professional Development and Travel | 257,950 | 257,267 |
| Rentals and Leases | 8,760 | 8,760 |
| Dues and Fees | 19,375 | 19,375 |
| Insurance | 20,200 | 22,318 |
| Interest | - | - |
| Supplies | 430,455 | 491,757 |
| Utilities | 568,330 | 549,997 |
| Total Services and Supplies | <u>2,161,354</u> | <u>2,185,176</u> |
| Total Operating Expense | <u>10,325,603</u> | <u>10,281,196</u> |

School District No. 50 (Haida Gwaii)

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 | 2,834,964 | 209,473 | | 140,847 | | 106,450 | 3,291,734 |
| 1.03 Career Programs | 46,977 | 5,103 | | | | | 52,080 |
| 1.07 Library Services | 21,625 | 4,082 | | 51,005 | | 2,200 | 78,912 |
| 1.08 Counselling | 50,957 | | 532,428 | | | 40,000 | 583,385 |
| 1.10 Special Education | 199,061 | 66,337 | | | | | 305,398 |
| 1.30 English Language Learning | 35,324 | | 142,007 | | | 13,376 | 323,383 |
| 1.31 Aboriginal Education | 168,000 | 633,521 | | 228,244 | | 8,000 | 869,765 |
| 1.41 School Administration | | | | | | | |
| Total Function 1 | 3,356,908 | 918,516 | 674,435 | 420,096 | - | 170,026 | 5,539,981 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | | | 54,280 | 65,000 | | 119,280 |
| 4.40 School District Governance | | | | 41,237 | | | 41,237 |
| 4.41 Business Administration | | | | 143,008 | 37,000 | | 180,008 |
| Total Function 4 | - | - | - | 238,525 | 102,000 | - | 340,525 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | 95,060 | 22,000 | | 117,060 |
| 5.50 Maintenance Operations | | | | 545,233 | | 52,000 | 597,233 |
| 5.52 Maintenance of Grounds | | | | 22,815 | | | 22,815 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | - | - | - | 663,108 | 22,000 | 52,000 | 737,108 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | 7,540 | 5,000 | 6,700 | 12,540 |
| 7.70 Student Transportation | | | | | | 200 | 6,700 |
| 7.73 Housing | | | | | 2,000 | | 2,200 |
| Total Function 7 | - | - | - | 7,540 | 7,000 | 6,900 | 21,440 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 3,356,908 | 918,516 | 674,435 | 1,329,269 | 131,000 | 228,926 | 6,639,054 |

School District No. 50 (Haida Gwaii)

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 Annual Budget | 2012 Amended Annual Budget |
|--|------------------|-------------------|-----------------------------|-----------------------|--------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | |
| 1.02 Regular Instruction | 3,291,734 | 758,101 | 4,049,835 | 287,979 | 4,337,814 | 4,212,431 |
| 1.03 Career Programs | 52,080 | 11,978 | 64,058 | | 64,058 | 62,172 |
| 1.07 Library Services | 78,912 | 18,150 | 97,062 | 58,500 | 155,562 | 150,486 |
| 1.08 Counselling | 583,385 | 11,720 | 595,105 | 3,300 | 598,405 | 19,962 |
| 1.10 Special Education | 305,398 | 193,275 | 498,673 | 103,860 | 602,533 | 1,263,805 |
| 1.30 English Language Learning | 35,324 | 8,125 | 43,449 | 9,000 | 52,449 | 56,099 |
| 1.31 Aboriginal Education | 323,383 | 74,378 | 397,761 | 64,894 | 462,655 | 478,778 |
| 1.41 School Administration | 869,765 | 200,046 | 1,069,811 | 64,887 | 1,134,698 | 1,196,409 |
| Total Function 1 | 5,539,981 | 1,275,773 | 6,815,754 | 592,420 | 7,408,174 | 7,440,142 |
| 4 District Administration | | | | | | |
| 4.11 Educational Administration | 119,280 | 33,434 | 152,714 | 23,775 | 176,489 | 191,333 |
| 4.40 School District Governance | 41,237 | 750 | 41,987 | 73,785 | 115,772 | 114,572 |
| 4.41 Business Administration | 180,008 | 41,402 | 221,410 | 144,000 | 365,410 | 352,475 |
| Total Function 4 | 340,525 | 75,586 | 416,111 | 241,560 | 657,671 | 658,380 |
| 5 Operations and Maintenance | | | | | | |
| 5.41 Operations and Maintenance Administration | 117,060 | 26,924 | 143,984 | 31,102 | 175,086 | 131,677 |
| 5.50 Maintenance Operations | 597,233 | 137,364 | 734,597 | 343,760 | 1,078,357 | 1,058,238 |
| 5.52 Maintenance of Grounds | 22,815 | 5,247 | 28,062 | 7,300 | 35,362 | 32,759 |
| 5.56 Utilities | - | - | - | 566,000 | 566,000 | 536,000 |
| Total Function 5 | 737,108 | 169,535 | 906,643 | 948,162 | 1,854,805 | 1,758,674 |
| 7 Transportation and Housing | | | | | | |
| 7.41 Transportation and Housing Administration | 12,540 | 2,633 | 15,173 | | 15,173 | 15,668 |
| 7.70 Student Transportation | 6,700 | 1,206 | 7,906 | 351,436 | 359,342 | 359,342 |
| 7.73 Housing | 2,200 | 462 | 2,662 | 27,776 | 30,438 | 48,990 |
| Total Function 7 | 21,440 | 4,301 | 25,741 | 379,212 | 404,953 | 424,000 |
| 9 Debt Services | | | | | | |
| Total Function 9 | - | - | - | - | - | - |
| Total Functions 1 - 9 | 6,639,054 | 1,525,195 | 8,164,249 | 2,161,354 | 10,325,603 | 10,281,196 |

School District No. 50 (Haida Gwaii)

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

Schedule 3

| | 2013 |
|---|----------------------|
| | Annual Budget |
| | \$ |
| Revenue | |
| Provincial Grants | |
| Ministry of Education | 505,428 |
| Other Revenue | 260,000 |
| Total Revenue | <u>765,428</u> |
| Expense | |
| Instruction | 387,440 |
| Operations and Maintenance | 117,988 |
| Transportation and Housing | 260,000 |
| Total Expense | <u>765,428</u> |
| Budgeted Surplus (Deficit), for the year | <u><u>-</u></u> |

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

Deferred Revenue, beginning of year
 Deferred Revenue, beginning of year, as restated

Add: Restricted Grants
 Provincial Grants - Ministry of Education
 Other

Less: Allocated to Revenue
 Deferred Revenue, end of year

Revenue

Provincial Grants - Ministry of Education
 Other Revenue

Expense

Salaries
 Teachers
 Educational Assistants
 Support Staff

Employee Benefits
 Services and Supplies

Net Revenue (Expense)

| Annual Facility Grant | Learning Improvement Fund | Special Education Equipment | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK | Second Count |
|-----------------------|---------------------------|-----------------------------|------------------------|--------------|-------------------|--------|---------------|--------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| - | - | - | - | - | - | - | - | 75,000 |
| 117,988 | 130,554 | 1,600 | 260,000 | 96,000 | 9,800 | 44,141 | 105,345 | 75,000 |
| 117,988 | 130,554 | 1,600 | 260,000 | 96,000 | 9,800 | 44,141 | 105,345 | - |
| - | - | - | - | - | - | - | - | 75,000 |
| 117,988 | 130,554 | 1,600 | 260,000 | 96,000 | 9,800 | 44,141 | 105,345 | - |
| 117,988 | 130,554 | 1,600 | 260,000 | 96,000 | 9,800 | 44,141 | 105,345 | - |
| - | 50,000 | - | - | 70,510 | - | 29,730 | 57,472 | - |
| - | 30,554 | - | - | 15,512 | - | 6,541 | 12,644 | - |
| 117,988 | 130,554 | 1,600 | 260,000 | 9,978 | 9,800 | 7,870 | 35,229 | - |
| 117,988 | 130,554 | 1,600 | 260,000 | 96,000 | 9,800 | 44,141 | 105,345 | - |
| - | - | - | - | - | - | - | - | - |

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2013

| | |
|---|----------------------|
| | TOTAL |
| | \$ |
| Deferred Revenue, beginning of year | 75,000 |
| Deferred Revenue, beginning of year, as restated | <u>75,000</u> |
| Add: Restricted Grants | |
| Provincial Grants - Ministry of Education | 505,428 |
| Other | 260,000 |
| | <u>765,428</u> |
| Less: Allocated to Revenue | 765,428 |
| Deferred Revenue, end of year | <u><u>75,000</u></u> |
| Revenue | |
| Provincial Grants - Ministry of Education | 505,428 |
| Other Revenue | 260,000 |
| | <u>765,428</u> |
| Expense | |
| Salaries | |
| Teachers | 50,000 |
| Educational Assistants | 137,202 |
| Support Staff | 70,510 |
| | <u>257,712</u> |
| Employee Benefits | 65,251 |
| Services and Supplies | 442,465 |
| | <u>765,428</u> |
| Net Revenue (Expense) | <u><u>-</u></u> |

School District No. 50 (Haida Gwaii)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

| | 2013 Annual Budget | | |
|---|-------------------------------|------------------|------------------|
| | Invested in Capital Assets | Local Capital | Fund Balance |
| | \$ | \$ | \$ |
| Revenue | | | |
| Provincial Grants | | | |
| Amortization of Deferred Capital Revenue | 645,047 | | 645,047 |
| Total Revenue | 645,047 | - | 645,047 |
| Expense | | | |
| Amortization of Capital Assets | 892,283 | | 892,283 |
| Total Expense | 892,283 | - | 892,283 |
| Net Revenue (Expense) | (247,236) | - | (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 | (247,236) | - | (247,236) |