

Amended Annual Budget

## **School District No. 50 (Haida Gwaii)**

June 30, 2017

# School District No. 50 (Haida Gwaii)

June 30, 2017

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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 2016/2017 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 2016/2017.
3. The attached Statement 2 showing the estimated revenue and expense for the 2016/2017 fiscal year and the total budget bylaw amount of \$11,779,823 for the 2016/2017 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 2016/2017.

READ A FIRST TIME THE 28th DAY OF FEBRUARY, 2017;

READ A SECOND TIME THE 28th DAY OF FEBRUARY, 2017;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF FEBRUARY, 2017;

  
\_\_\_\_\_  
Chairperson of the Board

( Corporate Seal )

  
\_\_\_\_\_  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 50 (Haida Gwaii) Amended Annual Budget Bylaw 2016/2017, adopted by the Board the 28 DAY OF February, 2017.

  
\_\_\_\_\_  
Secretary Treasurer

**School District No. 50 (Haida Gwaii)**

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	517,375	529,000
Adult	5,750	3,125
<b>Total Ministry Operating Grant Funded FTE's</b>	<u>523,125</u>	<u>532,125</u>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	6,562,693	6,358,140
Other Revenue	4,390,280	4,430,490
Rentals and Leases	45,316	57,176
Investment Income	14,734	14,734
Amortization of Deferred Capital Revenue	900,293	901,602
<b>Total Revenue</b>	<u>11,913,316</u>	<u>11,762,142</u>
<b>Expenses</b>		
Instruction	7,807,538	7,643,849
District Administration	804,539	805,898
Operations and Maintenance	2,540,936	2,408,920
Transportation and Housing	626,810	627,516
<b>Total Expense</b>	<u>11,779,823</u>	<u>11,486,183</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>133,493</u>	<u>275,959</u>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		50,678
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	133,493	225,281
<b>Budgeted Surplus (Deficit), for the year</b>	<u>133,493</u>	<u>275,959</u>

# School District No. 50 (Haida Gwaii)

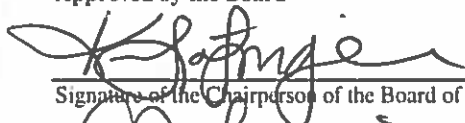
Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2017

Statement 2

	2017 Amended Annual Budget	2017 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	10,091,906	9,880,661
Special Purpose Funds - Total Expense	911,018	911,892
Capital Fund - Total Expense	776,899	693,630
<b>Total Budget Bylaw Amount</b>	<b>11,779,823</b>	<b>11,486,183</b>

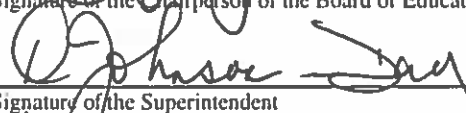
## Approved by the Board



Signature of the Chairperson of the Board of Education

Feb 28 / 17

Date Signed



Signature of the Superintendent

Feb 28 / 17

Date Signed



Signature of the Secretary Treasurer

Feb 28 / 17

Date Signed

# School District No. 50 (Haida Gwaii)

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

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>133,493</b>	<b>275,959</b>
<b>Effect of change in Tangible Capital Assets</b>		
Amortization of Tangible Capital Assets	746,899	693,630
<b>Total Effect of change in Tangible Capital Assets</b>	<b>746,899</b>	<b>693,630</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>880,392</b>	<b>969,589</b>

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,711		6,983,644	6,985,355
Changes for the year				
Net Revenue (Expense) for the year			133,493	133,493
Net Changes for the year	-	-	133,493	133,493
Budgeted Accumulated Surplus (Deficit), end of year	1,711	-	7,117,137	7,118,848

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	5,951,675	5,779,248
Other Revenue	4,080,181	4,080,181
Rentals and Leases	45,316	57,176
Investment Income	14,734	14,734
<b>Total Revenue</b>	<b>10,091,906</b>	<b>9,931,339</b>
<b>Expenses</b>		
Instruction	7,016,307	6,851,744
District Administration	684,752	686,111
Operations and Maintenance	1,764,037	1,715,290
Transportation and Housing	626,810	627,516
<b>Total Expense</b>	<b>10,091,906</b>	<b>9,880,661</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>50,678</b>



# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	9,712,608	9,863,599
INAC/LEA Recovery	(4,130,010)	(4,130,010)
Other Ministry of Education Grants		
Pay Equity	139,874	139,874
Funding for Graduated Adults	856	
Transportation Supplemental	149,851	
Return of Administrative Savings	50,678	
Holdback Distribution	14,909	14,909
Additional Supplement Distribution	12,909	12,909
Enrolment and Special Education Audit		(122,033)
<b>Total Provincial Grants - Ministry of Education</b>	<b>5,951,675</b>	<b>5,779,248</b>
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	4,028,181	4,028,181
Miscellaneous		
Miscellaneous	52,000	52,000
<b>Total Other Revenue</b>	<b>4,080,181</b>	<b>4,080,181</b>
<b>Rentals and Leases</b>	<b>45,316</b>	<b>57,176</b>
<b>Investment Income</b>	<b>14,734</b>	<b>14,734</b>
<b>Total Operating Revenue</b>	<b>10,091,906</b>	<b>9,931,339</b>

**School District No. 50 (Haida Gwaii)**

Amended Annual Budget - Schedule of Operating Expense by Source  
 Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	3,155,638	3,076,777
Principals and Vice Principals	780,990	795,577
Educational Assistants	510,227	478,920
Support Staff	1,073,176	1,122,983
Other Professionals	402,405	408,314
Substitutes	341,651	251,018
<b>Total Salaries</b>	<b>6,264,087</b>	<b>6,133,589</b>
<b>Employee Benefits</b>	<b>1,476,620</b>	<b>1,518,469</b>
<b>Total Salaries and Benefits</b>	<b>7,740,707</b>	<b>7,652,058</b>
<b>Services and Supplies</b>		
Services	499,159	484,908
Student Transportation	571,138	571,138
Professional Development and Travel	226,084	220,458
Rentals and Leases	23,575	23,588
Dues and Fees	13,657	12,895
Insurance	23,712	23,578
Supplies	439,249	362,442
Utilities	554,625	529,596
<b>Total Services and Supplies</b>	<b>2,351,199</b>	<b>2,228,603</b>
<b>Total Operating Expense</b>	<b>10,091,906</b>	<b>9,880,661</b>

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2017

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	2,625,424	171,437	159,989			177,509	3,134,359
1.03 Career Programs	58,054						58,054
1.07 Library Services	13,089	9,167		36,074		470	58,800
1.08 Counselling	72,285						72,285
1.10 Special Education	238,708	23,866	350,238			57,404	670,216
1.30 English Language Learning	43,062						43,062
1.31 Aboriginal Education	105,016						105,016
1.41 School Administration		576,520		233,546		10,696	237,235
<b>Total Function 1</b>	<b>3,155,638</b>	<b>780,990</b>	<b>510,227</b>	<b>391,143</b>	<b>-</b>	<b>261,491</b>	<b>5,099,489</b>
<b>4 District Administration</b>							
4.11 Educational Administration					134,976		134,976
4.40 School District Governance							53,835
4.41 Business Administration					193,647		239,495
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99,683</b>	<b>328,623</b>	<b>-</b>	<b>428,306</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration							81,415
5.50 Maintenance Operations						71,789	615,378
5.52 Maintenance of Grounds						3,293	10,597
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>558,526</b>	<b>73,782</b>	<b>75,082</b>	<b>707,390</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration							12,304
7.70 Student Transportation						4,300	4,300
7.73 Housing						778	12,298
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,824</b>	<b>-</b>	<b>5,078</b>	<b>28,902</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>3,155,638</b>	<b>780,990</b>	<b>510,227</b>	<b>1,073,176</b>	<b>402,405</b>	<b>341,651</b>	<b>6,264,087</b>

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	3,134,359	780,513	3,914,872	403,308	4,318,180	4,128,697
1.03 Career Programs	58,054	13,548	71,602		71,602	43,428
1.07 Library Services	58,800	13,273	72,073	18,451	90,524	91,627
1.08 Counselling	72,285	16,443	88,728	4,257	92,985	32,280
1.10 Special Education	670,216	155,293	825,509	121,590	947,099	861,599
1.30 English Language Learning	43,062	9,742	52,804		52,804	53,031
1.31 Aboriginal Education	237,235	55,914	293,149	73,716	366,865	420,640
1.41 School Administration	825,478	183,066	1,008,544	67,704	1,076,248	1,220,442
<b>Total Function 1</b>	<b>5,099,489</b>	<b>1,227,792</b>	<b>6,327,281</b>	<b>689,026</b>	<b>7,016,307</b>	<b>6,851,744</b>
<b>4 District Administration</b>						
4.11 Educational Administration	134,976	31,919	166,895	34,773	201,668	213,095
4.40 School District Governance	53,835	1,104	54,939	53,100	108,039	91,866
4.41 Business Administration	239,495	55,783	295,278	79,767	375,045	381,150
<b>Total Function 4</b>	<b>428,306</b>	<b>88,806</b>	<b>517,112</b>	<b>167,640</b>	<b>684,752</b>	<b>686,111</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	81,415	21,263	102,678	30,888	133,566	141,373
5.50 Maintenance Operations	615,378	129,703	745,081	293,886	1,038,967	994,724
5.52 Maintenance of Grounds	10,597	2,047	12,644	15,938	28,582	41,286
5.56 Utilities	-	-	-	562,922	562,922	537,907
<b>Total Function 5</b>	<b>707,390</b>	<b>153,013</b>	<b>860,403</b>	<b>903,634</b>	<b>1,764,037</b>	<b>1,715,290</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	12,304	3,014	15,318		15,318	16,510
7.70 Student Transportation	4,300	1,155	5,455	570,538	575,993	575,913
7.73 Housing	12,298	2,840	15,138	20,361	35,499	35,093
<b>Total Function 7</b>	<b>28,902</b>	<b>7,009</b>	<b>35,911</b>	<b>590,899</b>	<b>626,810</b>	<b>627,516</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>6,264,087</b>	<b>1,476,620</b>	<b>7,740,707</b>	<b>2,351,199</b>	<b>10,091,906</b>	<b>9,880,661</b>

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2017

	2017 Amended Annual Budget	2017 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	611,018	578,892
Other Revenue	300,000	333,000
<b>Total Revenue</b>	<u>911,018</u>	<u>911,892</u>
<b>Expenses</b>		
Instruction	791,231	792,105
District Administration	119,787	119,787
<b>Total Expense</b>	<u>911,018</u>	<u>911,892</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

**School District No. 50 (Haida Gwaii)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			5,197	25,000	276,480				
Add: Restricted Grants									
Provincial Grants - Ministry of Education	119,787	202,711	211		300,000	96,000	9,800	43,912	106,471
Other	119,787	202,711	211		300,000	96,000	9,800	43,912	106,471
Less: Allocated to Revenue	119,787	202,711	211		300,000	96,000	9,800	43,912	106,471
Deferred Revenue, end of year	-	-	5,197	25,000	276,480				
<b>Revenues</b>	119,787	202,711	211		300,000	96,000	9,800	43,912	106,471
Provincial Grants - Ministry of Education									
Other Revenue	119,787	202,711	211		300,000	96,000	9,800	43,912	106,471
<b>Expenses</b>									
Salaries									
Teachers		129,734						16,749	
Educational Assistants		32,434						16,337	
Support Staff		162,168				68,633		33,086	55,516
Employee Benefits		40,543				15,692		2,883	15,255
Services and Supplies	119,787	202,711	211		300,000	11,675	9,800	7,943	35,700
Net Revenue (Expense)	-	-	-	-	-	96,000	9,800	43,912	106,471

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2017

	Coding and Curriculum Implementation	Second Count	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year		195,972	502,649
<b>Add: Restricted Grants</b>			
Provincial Grants - Ministry of Education	32,126		611,018
Other	32,126	-	300,000
			911,018
<b>Less: Allocated to Revenue</b>			
Deferred Revenue, end of year	32,126	-	911,018
	-	195,972	502,649
<b>Revenues</b>			
Provincial Grants - Ministry of Education	32,126		611,018
Other Revenue	32,126	-	300,000
			911,018
<b>Expenses</b>			
Salaries			
Teachers			146,483
Educational Assistants			104,287
Support Staff			68,633
			319,403
Employee Benefits			74,373
Services and Supplies	32,126		517,242
	32,126	-	911,018
<b>Net Revenue (Expense)</b>			
	-	-	-

**School District No. 50 (Haida Gwaii)**  
 Amended Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2017

	2017 Amended Annual Budget			2017 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Other Revenue		10,099	10,099	17,309
Amortization of Deferred Capital Revenue	900,293		900,293	901,602
<b>Total Revenue</b>	<b>900,293</b>	<b>10,099</b>	<b>910,392</b>	<b>918,911</b>
<b>Expenses</b>				
Operations and Maintenance		30,000	30,000	
Amortization of Tangible Capital Assets				
Operations and Maintenance	746,899		746,899	693,630
<b>Total Expense</b>	<b>746,899</b>	<b>30,000</b>	<b>776,899</b>	<b>693,630</b>
<b>Net Revenue (Expense)</b>	<b>153,394</b>	<b>(19,901)</b>	<b>133,493</b>	<b>225,281</b>
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>153,394</b>	<b>(19,901)</b>	<b>133,493</b>	<b>225,281</b>