

Amended Annual Budget

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

June 30, 2018

# School District No. 50 (Haida Gwaii)

June 30, 2018

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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 GWAII) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2017/2018 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 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$13,117,463 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 23rd DAY OF JANUARY, 2018;

READ A SECOND TIME THE 23rd DAY OF JANUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF JANUARY, 2018;

( 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 2017/2018, adopted by the Board the 23rd DAY OF JANUARY, 2018.

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

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	510.500	509.000
Adult	6.625	5.750
Other		11.000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>517.125</b>	<b>525.750</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	7,266,634	6,702,639
Other	142,293	
Other Revenue	4,545,010	4,587,060
Rentals and Leases	62,221	42,473
Investment Income	32,224	16,248
Amortization of Deferred Capital Revenue	951,814	900,293
<b>Total Revenue</b>	<b>13,000,196</b>	<b>12,248,713</b>
<b>Expenses</b>		
Instruction	8,941,452	7,940,450
District Administration	861,923	798,263
Operations and Maintenance	2,648,914	2,540,826
Transportation and Housing	641,470	640,230
<b>Total Expense</b>	<b>13,093,759</b>	<b>11,919,769</b>
<b>Net Revenue (Expense)</b>	<b>(93,563)</b>	<b>328,944</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>350,672</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>257,109</b>	<b>328,944</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	257,109	328,944
<b>Budgeted Surplus (Deficit), for the year</b>	<b>257,109</b>	<b>328,944</b>

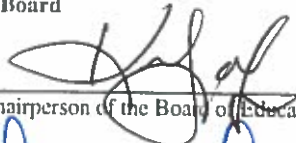
# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Revenue and Expense

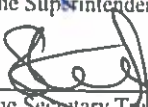
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	10,966,650	9,972,946
Special Purpose Funds - Total Expense	1,414,970	1,169,924
Capital Fund - Total Expense	712,139	776,899
Capital Fund - Tangible Capital Assets Purchased from Local Capital	23,704	
<b>Total Budget Bylaw Amount</b>	<b>13,117,463</b>	<b>11,919,769</b>

Approved by the Board

Signature of the Chairperson of the Board of Education  Date Signed Jan. 23/2018

Signature of the Superintendent Dawn Day Date Signed Jan. 23/2018

Signature of the Secretary/Treasurer  Date Signed Jan 23/18

# School District No. 50 (Haida Gwaii)

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

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(93,563)</u>	<u>328,944</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(23,704)	
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(23,704)</u>	<u>-</u>
Amortization of Tangible Capital Assets	712,139	746,899
<b>Total Effect of change in Tangible Capital Assets</b>	<u>688,435</u>	<u>746,899</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>594,872</u>	<u>1,075,843</u>

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	350,672		7,035,800	7,386,472
Changes for the year				
Net Revenue (Expense) for the year	(350,672)		257,109	(93,563)
Net Changes for the year	(350,672)	-	257,109	(93,563)
Budgeted Accumulated Surplus (Deficit), end of year	-	-	7,292,909	7,292,909

**School District No. 50 (Haida Gwaii)**  
 Amended Annual Budget - Operating Revenue and Expense  
 Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	6,151,664	5,832,715
Other	142,293	
Other Revenue	4,245,010	4,081,510
Rentals and Leases	62,221	42,473
Investment Income	14,790	16,248
<b>Total Revenue</b>	<u>10,615,978</u>	<u>9,972,946</u>
<b>Expenses</b>		
Instruction	7,627,475	6,880,916
District Administration	760,930	687,873
Operations and Maintenance	1,936,775	1,763,927
Transportation and Housing	641,470	640,230
<b>Total Expense</b>	<u>10,966,650</u>	<u>9,972,946</u>
<b>Net Revenue (Expense)</b>	<u>(350,672)</u>	<u>-</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>350,672</u>	
<b>Budgeted Surplus (Deficit), for the year</b>	<u><u>-</u></u>	<u><u>-</u></u>



# School District No. 50 (Haida Gwaii)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	9,622,257	9,622,322
INAC/LEA Recovery	(3,810,996)	(4,130,010)
Other Ministry of Education Grants		
Pay Equity	139,874	139,874
Transportation Supplement	149,851	149,851
Return of Administrative Savings	50,678	50,678
<b>Total Provincial Grants - Ministry of Education</b>	<b>6,151,664</b>	<b>5,832,715</b>
<b>Provincial Grants - Other</b>	<b>142,293</b>	
<b>Other Revenues</b>		
LEA/Direct Funding from First Nations	4,028,181	4,028,181
Miscellaneous		
Miscellaneous	216,829	53,329
<b>Total Other Revenue</b>	<b>4,245,010</b>	<b>4,081,510</b>
<b>Rentals and Leases</b>	<b>62,221</b>	<b>42,473</b>
<b>Investment Income</b>	<b>14,790</b>	<b>16,248</b>
<b>Total Operating Revenue</b>	<b>10,615,978</b>	<b>9,972,946</b>

# School District No. 50 (Haida Gwaii)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	3,068,995	2,886,735
Principals and Vice Principals	830,911	828,256
Educational Assistants	417,410	457,108
Support Staff	1,381,266	1,210,013
Other Professionals	500,862	492,781
Substitutes	442,732	361,241
<b>Total Salaries</b>	<b>6,642,176</b>	<b>6,236,134</b>
<b>Employee Benefits</b>	<b>1,547,082</b>	<b>1,505,781</b>
<b>Total Salaries and Benefits</b>	<b>8,189,258</b>	<b>7,741,915</b>
<b>Services and Supplies</b>		
Services	563,829	466,799
Student Transportation	576,285	581,838
Professional Development and Travel	509,626	235,527
Rentals and Leases	23,733	23,588
Dues and Fees	13,657	13,657
Insurance	23,714	23,712
Supplies	467,967	360,180
Utilities	598,581	525,730
<b>Total Services and Supplies</b>	<b>2,777,392</b>	<b>2,231,031</b>
<b>Total Operating Expense</b>	<b>10,966,650</b>	<b>9,972,946</b>

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2018

	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	2,513,421	195,076	46,959	156,511		237,033	3,149,000
1.03 Career Programs	64,114						64,114
1.07 Library Services	248	11,826		33,583		1,621	47,278
1.08 Counselling	131,661						131,661
1.10 Special Education	221,306	23,367	370,451			75,783	690,907
1.30 English Language Learning	36,962			149,604		16,545	36,962
1.31 Aboriginal Education	101,283	600,642		296,093		22,518	267,432
1.41 School Administration		830,911	417,410	635,791		353,500	919,253
<b>Total Function 1</b>	<b>3,068,995</b>	<b>830,911</b>	<b>417,410</b>	<b>635,791</b>	<b>-</b>	<b>353,500</b>	<b>5,306,607</b>
<b>4 District Administration</b>							
4.11 Educational Administration					152,329		152,329
4.40 School District Governance				54,136			54,136
4.41 Business Administration				44,252	223,496		267,748
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,388</b>	<b>375,825</b>	<b>-</b>	<b>474,213</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				11,759	110,327		122,086
5.50 Maintenance Operations				614,463		85,454	699,917
5.52 Maintenance of Grounds				9,345		3,000	12,345
5.56 Utilities							
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>635,567</b>	<b>110,327</b>	<b>88,454</b>	<b>834,348</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					14,710		14,710
7.70 Student Transportation				11,520		778	12,298
7.73 Housing				11,520	14,710	778	27,008
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,520</b>	<b>14,710</b>	<b>778</b>	<b>27,008</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>3,068,995</b>	<b>830,911</b>	<b>417,410</b>	<b>1,381,266</b>	<b>500,862</b>	<b>442,732</b>	<b>6,642,176</b>

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	3,149,000	743,959	3,892,959	761,283	4,654,242	3,873,036
1.03 Career Programs	64,114	15,615	79,729		79,729	105,171
1.07 Library Services	47,278	11,334	58,612	20,502	79,114	98,229
1.08 Counselling	131,661	32,915	164,576	96,428	261,004	181,707
1.10 Special Education	690,907	161,265	852,172	93,813	945,985	1,050,675
1.30 English Language Learning	36,962	8,323	45,285		45,285	48,568
1.31 Aboriginal Education	267,432	65,159	332,591	38,879	371,470	371,470
1.41 School Administration	919,253	216,224	1,135,477	55,169	1,190,646	1,152,060
<b>Total Function 1</b>	<b>5,306,607</b>	<b>1,254,794</b>	<b>6,561,401</b>	<b>1,066,074</b>	<b>7,627,475</b>	<b>6,880,916</b>
<b>4 District Administration</b>						
4.11 Educational Administration	152,329	31,682	184,011	32,867	216,878	195,367
4.40 School District Governance	54,136	1,250	55,386	49,883	105,269	93,140
4.41 Business Administration	267,748	63,699	331,447	107,336	438,783	399,366
<b>Total Function 4</b>	<b>474,213</b>	<b>96,631</b>	<b>570,844</b>	<b>190,086</b>	<b>760,930</b>	<b>687,873</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	122,086	29,793	151,879	34,909	186,788	186,309
5.50 Maintenance Operations	699,917	157,509	857,426	254,529	1,111,955	1,010,225
5.52 Maintenance of Grounds	12,345	2,225	14,570	15,938	30,508	33,353
5.56 Utilities	-	-	-	607,524	607,524	534,040
<b>Total Function 5</b>	<b>834,348</b>	<b>189,527</b>	<b>1,023,875</b>	<b>912,900</b>	<b>1,936,775</b>	<b>1,763,927</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	14,710	3,290	18,000	-	18,000	18,038
7.70 Student Transportation	-	-	-	588,350	588,350	586,693
7.73 Housing	12,298	2,840	15,138	19,982	35,120	35,499
<b>Total Function 7</b>	<b>27,008</b>	<b>6,130</b>	<b>33,138</b>	<b>608,332</b>	<b>641,470</b>	<b>640,230</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>6,642,176</b>	<b>1,547,082</b>	<b>8,189,258</b>	<b>2,777,392</b>	<b>10,966,650</b>	<b>9,972,946</b>

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2018

	<u>2018 Amended Annual Budget</u>	<u>2018 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,114,970	869,924
Other Revenue	300,000	300,000
<b>Total Revenue</b>	<u>1,414,970</u>	<u>1,169,924</u>
<b>Expenses</b>		
Instruction	1,313,977	1,059,534
District Administration	100,993	110,390
<b>Total Expense</b>	<u>1,414,970</u>	<u>1,169,924</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, 2018**

	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	273,047				
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	100,993	38,567	-	-	300,000	96,000	9,800	43,912	107,188
Other	100,993	38,567	-	-	300,000	96,000	9,800	43,912	107,188
<b>Less: Allocated to Revenue</b>									
Deferred Revenue, end of year	100,993	38,567	5,197	25,000	300,000	96,000	9,800	43,912	107,188
<b>Revenues</b>									
Provincial Grants - Ministry of Education	100,993	38,567	-	25,000	300,000	96,000	9,800	43,912	107,188
Other Revenue	100,993	38,567	-	25,000	300,000	96,000	9,800	43,912	107,188
<b>Expenses</b>									
Salaries									
Teachers									
Educational Assistants		31,625				68,633		23,273	28,498
Support Staff									36,190
Other Professionals									
Employee Benefits		31,625				68,633		23,273	64,688
Services and Supplies	100,993	6,942		25,000	300,000	15,692	9,800	5,818	9,703
	100,993	38,567		25,000	300,000	11,675	9,800	14,821	32,797
						96,000	9,800	43,912	107,188
<b>Net Revenue (Expense)</b>									

**School District No. 50 (Haida Gwaii)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2018

	Coding and Curriculum Implementation Fund - \$	Classroom Enhancement Fund - Overhead Fund - \$	Classroom Enhancement Fund - Staffing \$	Second Count	TOTAL \$
Deferred Revenue, beginning of year	22,707			105,985	431,936
Add: Restricted Grants					
Provincial Grants - Ministry of Education		104,645	566,158		1,067,263
Other		104,645	566,158		300,000
Less: Allocated to Revenue					
Deferred Revenue, end of year	22,707	104,645	566,158		1,367,263
Revenues				105,985	1,414,970
Provincial Grants - Ministry of Education	22,707	104,645	566,158		1,114,970
Other Revenue	22,707	104,645	566,158		300,000
Expenses					1,414,970
Salaries					
Teachers					
Educational Assistants			469,089		492,362
Support Staff					60,123
Other Professionals		61,500			104,823
Employee Benefits		61,500	469,089		61,500
Services and Supplies	22,707	14,145	97,069		149,369
Net Revenue (Expense)	22,707	104,645	566,158		546,793
					1,414,970

**School District No. 50 (Haida Gwaii)**  
 Amended Annual Budget - Capital Revenue and Expense  
 Year Ended June 30, 2018

	2018 Amended Annual Budget			2018 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Other Revenue			-	205,550
Investment Income		17,434	17,434	
Amortization of Deferred Capital Revenue	951,814		951,814	900,293
<b>Total Revenue</b>	<b>951,814</b>	<b>17,434</b>	<b>969,248</b>	<b>1,105,843</b>
<b>Expenses</b>				
Operations and Maintenance			-	30,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	712,139		712,139	746,899
<b>Total Expense</b>	<b>712,139</b>	<b>-</b>	<b>712,139</b>	<b>776,899</b>
<b>Net Revenue (Expense)</b>	<b>239,675</b>	<b>17,434</b>	<b>257,109</b>	<b>328,944</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>				
Tangible Capital Assets Purchased from Local Capital	23,704	(23,704)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>23,704</b>	<b>(23,704)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>263,379</b>	<b>(6,270)</b>	<b>257,109</b>	<b>328,944</b>