

Annual Budget

School District No. 50 (Haida Gwaii)

June 30, 2021

School District No. 50 (Haida Gwaii)

June 30, 2021

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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 GWAI) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$13,989,026 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 26th DAY OF MAY, 2020;

READ A SECOND TIME THE 23rd DAY OF JUNE, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 23rd DAY OF JUNE, 2020;

(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 2020/2021, adopted by the Board the 23rd DAY OF June, 2020.


Secretary Treasurer

School District No. 50 (Haida Gwaii)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	459,000	447,813
Adult	-	0.250
Other	-	-
Total Ministry Operating Grant Funded FTE's	459,000	448,063
Revenues	\$	\$
Provincial Grants		
Ministry of Education	8,065,974	7,400,848
Other	96,996	96,996
Other Revenue	4,548,201	4,582,151
Rentals and Leases	52,221	52,221
Investment Income	22,000	22,000
Amortization of Deferred Capital Revenue	957,701	904,136
Total Revenue	13,743,093	13,058,352
Expenses		
Instruction	9,312,505	8,927,720
District Administration	952,977	1,229,721
Operations and Maintenance	3,121,097	2,944,697
Transportation and Housing	602,447	444,363
Total Expense	13,989,026	13,546,501
Net Revenue (Expense)	(245,933)	(488,149)
Budgeted Allocation (Retirement) of Surplus (Deficit)		257,216
Budgeted Surplus (Deficit), for the year	(245,933)	(230,933)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(245,933)	(230,933)
Budgeted Surplus (Deficit), for the year	(245,933)	(230,933)

School District No. 50 (Haida Gwaii)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	11,228,436	10,824,906
Special Purpose Funds - Total Expense	1,556,956	1,586,526
Capital Fund - Total Expense	1,203,634	1,135,069
Total Budget Bylaw Amount	13,989,026	13,546,501

Approved by the Board



Signature of the Chairperson of the Board of Education

Jun 23, 2020

Date Signed



Signature of the Superintendent

June 23/2020

Date Signed



Signature of the Secretary Treasurer

June 23/2020

Date Signed

School District No. 50 (Haida Gwaii)
 Annual Budget - Changes in Net Financial Assets (Debt)
 Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(245,933)</u>	<u>(488,149)</u>
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	<u>1,217,622</u>	<u>1,149,057</u>
Total Effect of change in Tangible Capital Assets	<u>1,217,622</u>	<u>1,149,057</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>971,689</u></u>	<u><u>660,908</u></u>

School District No. 50 (Haida Gwaii)

Schedule 2

Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,809,018	6,114,322
Other	96,996	96,996
Other Revenue	4,248,201	4,282,151
Rentals and Leases	52,221	52,221
Investment Income	22,000	22,000
Total Revenue	11,228,436	10,567,690
Expenses		
Instruction	7,978,771	7,451,584
District Administration	952,977	1,229,721
Operations and Maintenance	1,853,809	1,699,238
Transportation and Housing	442,879	444,363
Total Expense	11,228,436	10,824,906
Net Revenue (Expense)	-	(257,216)
Budgeted Prior Year Surplus Appropriation		257,216
Budgeted Surplus (Deficit), for the year	-	-

School District No. 50 (Haida Gwaii)
 Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2021

Schedule 2A

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	10,397,407	9,794,915
ISC/LEA Recovery	(4,047,151)	(4,047,151)
Other Ministry of Education Grants		
Pay Equity	139,874	139,874
Transportation Supplement	149,851	149,851
Employer Health Tax Grant		71,501
Support Staff Benefits Grant		5,332
Teacher Labour Settlement	169,037	
Total Provincial Grants - Ministry of Education	6,809,018	6,114,322
Provincial Grants - Other	96,996	96,996
Other Revenues		
Funding from First Nations	4,047,151	4,047,151
Miscellaneous		
Miscellaneous	201,050	235,000
Total Other Revenue	4,248,201	4,282,151
Rentals and Leases	52,221	52,221
Investment Income	22,000	22,000
Total Operating Revenue	11,228,436	10,567,690

School District No. 50 (Haida Gwaii)
 Annual Budget - Schedule of Operating Expense by Object
 Year Ended June 30, 2021

Schedule 2B

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	3,067,781	2,664,543
Principals and Vice Principals	979,173	1,088,356
Educational Assistants	464,498	527,763
Support Staff	1,514,549	1,306,205
Other Professionals	618,562	865,360
Substitutes	421,014	421,014
Total Salaries	7,065,577	6,873,241
Employee Benefits	1,696,520	1,505,322
Total Salaries and Benefits	8,762,097	8,378,563
Services and Supplies		
Services	566,972	541,801
Student Transportation	81,000	74,628
Professional Development and Travel	481,713	455,967
Rentals and Leases	21,050	21,050
Dues and Fees	13,295	13,056
Insurance	34,334	34,334
Supplies	719,471	756,603
Utilities	548,504	548,904
Total Services and Supplies	2,466,339	2,446,343
Total Operating Expense	11,228,436	10,824,906

School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

Schedule 2C

	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	2,768,933	162,467	42,000	104,927		194,139	3,272,466
1.03 Career Programs	93,307						93,307
1.07 Library Services				32,155		1,759	33,914
1.08 Counselling	28,303			101,346			129,649
1.10 Special Education	88,020	27,834	422,498			90,316	628,668
1.30 English Language Learning							-
1.31 Indigenous Education	89,218			147,816		15,063	252,097
1.41 School Administration		788,872		264,254		28,938	1,082,064
Total Function 1	3,067,781	979,173	464,498	650,498	-	330,215	5,492,165
4 District Administration							
4.11 Educational Administration					170,423		170,423
4.40 School District Governance				67,610			67,610
4.41 Business Administration				49,180	293,582		342,762
Total Function 4	-	-	-	116,790	464,005	-	580,795
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				12,436	109,451		121,887
5.50 Maintenance Operations				612,030		76,437	688,467
5.52 Maintenance of Grounds				6,803		8,362	15,165
5.56 Utilities							-
Total Function 5	-	-	-	631,269	109,451	84,799	825,519
7 Transportation and Housing							
7.41 Transportation and Housing Administration					45,106		45,106
7.70 Student Transportation				110,729		6,000	116,729
7.73 Housing				5,263			5,263
Total Function 7	-	-	-	115,992	45,106	6,000	167,098
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,067,781	979,173	464,498	1,514,549	618,562	421,014	7,065,577

School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,272,466	798,847	4,071,313	846,963	4,918,276	4,676,524
1.03 Career Programs	93,307	23,327	116,634		116,634	78,342
1.07 Library Services	33,914	8,479	42,393	10,156	52,549	54,862
1.08 Counselling	129,649	32,412	162,061	5,302	167,363	90,145
1.10 Special Education	628,668	157,167	785,835	96,371	882,206	877,496
1.30 English Language Learning	-	-	-	-	-	-
1.31 Indigenous Education	252,097	63,024	315,121	106,829	421,950	421,950
1.41 School Administration	1,082,064	270,516	1,352,580	67,213	1,419,793	1,252,265
Total Function 1	5,492,165	1,353,772	6,845,937	1,132,834	7,978,771	7,451,584
4 District Administration						
4.11 Educational Administration	170,423	42,606	213,029	37,185	250,214	321,558
4.40 School District Governance	67,610	4,372	71,982	58,820	130,802	160,416
4.41 Business Administration	342,762	85,691	428,453	143,508	571,961	747,747
Total Function 4	580,795	132,669	713,464	239,513	952,977	1,229,721
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	121,887	28,034	149,921	47,408	197,329	177,671
5.50 Maintenance Operations	688,467	138,347	826,814	241,173	1,067,987	927,127
5.52 Maintenance of Grounds	15,165	1,923	17,088	7,701	24,789	30,736
5.56 Utilities	-	-	-	563,704	563,704	563,704
Total Function 5	825,519	168,304	993,823	859,986	1,853,809	1,699,238
7 Transportation and Housing						
7.41 Transportation and Housing Administration	45,106	11,277	56,383	4,200	60,583	57,547
7.70 Student Transportation	116,729	29,182	145,911	218,764	364,675	368,964
7.73 Housing	5,263	1,316	6,579	11,042	17,621	17,852
Total Function 7	167,098	41,775	208,873	234,006	442,879	444,363
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	7,065,577	1,696,520	8,762,097	2,466,339	11,228,436	10,824,906

School District No. 50 (Haida Gwaii)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2021

Schedule 3

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,256,956	1,286,526
Other Revenue	300,000	300,000
Total Revenue	1,556,956	1,586,526
Expenses		
Instruction	1,333,734	1,476,136
Operations and Maintenance	110,390	110,390
Transportation and Housing	112,832	
Total Expense	1,556,956	1,586,526
Budgeted Surplus (Deficit), for the year	-	-

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	110,390	37,630	3,390	298,306	96,000	9,800	43,912	111,611	71,293
Other	110,390	37,630	-	300,000	96,000	9,800	43,912	111,611	71,293
Less: Allocated to Revenue	110,390	37,630	-	300,000	96,000	9,800	43,912	111,611	71,293
Deferred Revenue, end of year	-	-	3,390	298,306	-	-	-	-	-
Revenues	110,390	37,630	-	300,000	96,000	9,800	43,912	111,611	71,293
Provincial Grants - Ministry of Education	110,390	37,630	-	300,000	96,000	9,800	43,912	111,611	71,293
Expenses									
Salaries									
Teachers									
Educational Assistants		35,000					38,000		
Support Staff					88,000	5,000		62,000	60,000
Substitutes									
Employee Benefits		35,000			88,000	5,000	38,000	62,000	60,000
Services and Supplies	110,390	2,630		300,000	8,000	1,000	5,912	10,611	11,293
	110,390	37,630	-	300,000	96,000	9,800	43,912	111,611	71,293
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)
 Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Second Count	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		112,832	28,741	12,480	303,226	758,975
Add: Restricted Grants	622,267					1,102,903
Provincial Grants - Ministry of Education						300,000
Other	622,267					1,402,903
Less: Allocated to Revenue	622,267	112,832	28,741	12,480		1,556,956
Deferred Revenue, end of year					303,226	604,922
Revenues	622,267	112,832	28,741	12,480		1,256,956
Provincial Grants - Ministry of Education						300,000
Other Revenue	622,267	112,832	28,741	12,480		1,556,956
Expenses	556,110					594,110
Salaries						35,000
Teachers						250,012
Educational Assistants		35,012				11,000
Support Staff						890,122
Substitutes	556,110	35,012				
Employee Benefits	63,157	8,253				110,856
Services and Supplies	3,000	69,567	28,741	1,480		555,978
	622,267	112,832	28,741	12,480		1,556,956
Net Revenue (Expense)						

School District No. 50 (Haida Gwaii)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	957,701		957,701	904,136
Total Revenue	957,701	-	957,701	904,136
Expenses				
Operations and Maintenance		(13,988)	(13,988)	(13,988)
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,170,886		1,170,886	1,149,057
Transportation and Housing	46,736		46,736	
Total Expense	1,217,622	(13,988)	1,203,634	1,135,069
Net Revenue (Expense)	(259,921)	13,988	(245,933)	(230,933)
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	(259,921)	13,988	(245,933)	(230,933)

