

Amended 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 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 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 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 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 \$14,775,164 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 28th DAY OF FEBRUARY, 2021;

READ A SECOND TIME THE 28th DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF FEBRUARY, 2021;



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 2020/2021, adopted by the Board the 28th DAY OF February, 2021.



Secretary Treasurer

School District No. 50 (Haida Gwaii)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	439,750	459,000
Total Ministry Operating Grant Funded FTE's	439,750	459,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	8,206,884	8,065,974
Other	223,347	96,996
Other Revenue	7,531,821	4,548,201
Rentals and Leases	52,221	52,221
Investment Income	25,988	22,000
Amortization of Deferred Capital Revenue	1,041,544	957,701
Total Revenue	17,081,805	13,743,093
Expenses		
Instruction	10,098,655	9,312,505
District Administration	952,976	952,977
Operations and Maintenance	3,108,567	3,121,097
Transportation and Housing	614,966	602,447
Total Expense	14,775,164	13,989,026
Net Revenue (Expense)	2,306,641	(245,933)
Budgeted Allocation (Retirement) of Surplus (Deficit)	250,000	
Budgeted Surplus (Deficit), for the year	2,556,641	(245,933)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	2,556,641	(245,933)
Budgeted Surplus (Deficit), for the year	2,556,641	(245,933)

School District No. 50 (Haida Gwaii)


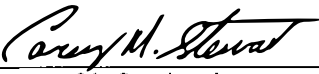

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	11,375,494	11,228,436
Special Purpose Funds - Total Expense	2,197,048	1,556,956
Capital Fund - Total Expense	1,202,622	1,203,634
Total Budget Bylaw Amount	14,775,164	13,989,026

Approved by the Board

 Signature of the Chairperson of the Board of Education	February 28, 2021 Date Signed
 Signature of the Superintendent	February 28, 2021 Date Signed
 Signature of the Secretary Treasurer	February 28, 2021 Date Signed

School District No. 50 (Haida Gwaii)

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

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Surplus (Deficit) for the year	2,306,641	(245,933)
Effect of change in Tangible Capital Assets		
Amortization of Tangible Capital Assets	1,202,622	1,217,622
Total Effect of change in Tangible Capital Assets	1,202,622	1,217,622
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	3,509,263	971,689

School District No. 50 (Haida Gwaii)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	637,866	-	6,989,273	7,627,139
Changes for the year				
Net Revenue (Expense) for the year			2,306,641	2,306,641
Interfund Transfers				
Local Capital	(250,000)		250,000	-
Net Changes for the year	(250,000)	-	2,556,641	2,306,641
Budgeted Accumulated Surplus (Deficit), end of year	387,866	-	9,545,914	9,933,780

School District No. 50 (Haida Gwaii)

Schedule 2

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

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,484,836	6,809,018
Other	223,347	96,996
Other Revenue	4,603,090	4,248,201
Rentals and Leases	52,221	52,221
Investment Income	12,000	22,000
Total Revenue	11,375,494	11,228,436
Expenses		
Instruction	8,124,829	7,978,771
District Administration	952,976	952,977
Operations and Maintenance	1,854,809	1,853,809
Transportation and Housing	442,880	442,879
Total Expense	11,375,494	11,228,436
Net Revenue (Expense)	-	-
Budgeted Prior Year Surplus Appropriation	250,000	
Net Transfers (to) from other funds		
Local Capital	(250,000)	
Total Net Transfers	(250,000)	-
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, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	10,350,374	10,397,407
ISC/LEA Recovery	(4,358,442)	(4,047,151)
Other Ministry of Education Grants		
Pay Equity	139,874	139,874
Transportation Supplement	149,851	149,851
Support Staff Benefits Grant	10,524	
Teachers' Labour Settlement Funding	169,037	169,037
Early Career Mentorship Funding	15,000	
FSA Scoring Grant	4,094	
Early Learning Framework Implementation Funding	1,524	
Equity in Action Grant	3,000	
Total Provincial Grants - Ministry of Education	6,484,836	6,809,018
Provincial Grants - Other	223,347	96,996
Other Revenues		
Funding from First Nations	4,499,590	4,047,151
Miscellaneous		
Miscellaneous	103,500	201,050
Total Other Revenue	4,603,090	4,248,201
Rentals and Leases	52,221	52,221
Investment Income	12,000	22,000
Total Operating Revenue	11,375,494	11,228,436

School District No. 50 (Haida Gwaii)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
Salaries		
Teachers	3,075,825	3,067,781
Principals and Vice Principals	989,173	979,173
Educational Assistants	464,498	464,498
Support Staff	1,479,019	1,514,549
Other Professionals	682,900	618,562
Substitutes	414,414	421,014
Total Salaries	7,105,829	7,065,577
Employee Benefits	1,695,678	1,696,520
Total Salaries and Benefits	8,801,507	8,762,097
Services and Supplies		
Services	680,259	566,972
Student Transportation	81,000	81,000
Professional Development and Travel	471,570	481,713
Rentals and Leases	21,483	21,050
Dues and Fees	13,295	13,295
Insurance	34,814	34,334
Supplies	723,695	719,471
Utilities	547,871	548,504
Total Services and Supplies	2,573,987	2,466,339
Total Operating Expense	11,375,494	11,228,436

School District No. 50 (Haida Gwaii)

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

	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	2,757,303	182,467	42,000	104,927		194,139	3,280,836
1.03 Career Programs	58,000						58,000
1.07 Library Services	20,000			32,155		1,759	53,914
1.08 Counselling	63,284			101,346			164,630
1.10 Special Education	88,020	27,834	422,498			90,316	628,668
1.30 English Language Learning				154,866		15,063	259,147
1.31 Indigenous Education	89,218	778,872		264,254		28,938	1,072,064
1.41 School Administration							
Total Function 1	3,075,825	989,173	464,498	657,548	-	330,215	5,517,259
4 District Administration							
4.11 Educational Administration					170,423		170,423
4.40 School District Governance				67,610			67,610
4.41 Business Administration					357,920		357,920
Total Function 4	-	-	-	67,610	528,343	-	595,953
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				13,403		1,762	15,165
5.56 Utilities							
Total Function 5	-	-	-	637,869	109,451	78,199	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	3,075,825	989,173	464,498	1,479,019	682,900	414,414	7,105,829

School District No. 50 (Haida Gwaii)

Amended 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 Amended Annual Budget	2021 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,280,836	795,746	4,076,582	844,823	4,921,405	4,918,276
1.03 Career Programs	58,000	14,500	72,500		72,500	116,634
1.07 Library Services	53,914	13,479	67,393	10,156	77,549	52,549
1.08 Counselling	164,630	41,158	205,788	5,302	211,090	167,363
1.10 Special Education	628,668	157,167	785,835	96,371	882,206	882,206
1.30 English Language Learning	-	-	-	-	-	-
1.31 Indigenous Education	259,147	63,024	322,171	230,616	552,787	421,950
1.41 School Administration	1,072,064	268,015	1,340,079	67,213	1,407,292	1,419,793
Total Function 1	5,517,259	1,353,089	6,870,348	1,254,481	8,124,829	7,978,771
4 District Administration						
4.11 Educational Administration	170,423	42,606	213,029	37,185	250,214	250,214
4.40 School District Governance	67,610	4,372	71,982	58,820	130,802	130,802
4.41 Business Administration	357,920	85,532	443,452	128,508	571,960	571,961
Total Function 4	595,953	132,510	728,463	224,513	952,976	952,977
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	121,887	28,034	149,921	44,908	194,829	197,329
5.50 Maintenance Operations	688,467	138,347	826,814	244,673	1,071,487	1,067,987
5.52 Maintenance of Grounds	15,165	1,923	17,088	7,701	24,789	24,789
5.56 Utilities	-	-	-	563,704	563,704	563,704
Total Function 5	825,519	168,304	993,823	860,986	1,854,809	1,853,809
7 Transportation and Housing						
7.41 Transportation and Housing Administration	45,106	11,277	56,383	4,200	60,583	60,583
7.70 Student Transportation	116,729	29,182	145,911	218,765	364,676	364,675
7.73 Housing	5,263	1,316	6,579	11,042	17,621	17,621
Total Function 7	167,098	41,775	208,873	234,007	442,880	442,879
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	7,105,829	1,695,678	8,801,507	2,573,987	11,375,494	11,228,436

School District No. 50 (Haida Gwaii)

Schedule 3

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

	<u>2021 Amended Annual Budget</u>	<u>2021 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,722,048	1,256,956
Other Revenue	475,000	300,000
Total Revenue	<u>2,197,048</u>	<u>1,556,956</u>
Expenses		
Instruction	1,973,826	1,333,734
Operations and Maintenance	110,390	110,390
Transportation and Housing	112,832	112,832
Total Expense	<u>2,197,048</u>	<u>1,556,956</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 50 (Haida Gwaii)
 Amended 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	OLFP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	3,390	361,191	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	110,390	37,630	-	300,000	96,000	9,800	17,139	111,611	71,293
Other	110,390	37,630	-	300,000	96,000	9,800	17,139	111,611	71,293
Less: Allocated to Revenue	110,390	37,630	-	300,000	96,000	9,800	17,139	111,611	71,293
Deferred Revenue, end of year	-	-	3,390	361,191	-	-	-	-	-
Revenues	110,390	37,630	-	300,000	96,000	9,800	17,139	111,611	71,293
Provincial Grants - Ministry of Education	110,390	37,630	-	300,000	96,000	9,800	17,139	111,611	71,293
Other Revenue	-	-	-	-	-	-	-	-	-
Expenses									
Salaries									
Teachers									
Educational Assistants		35,000							
Support Staff					81,000	5,000		62,000	60,000
Substitutes							12,200		
Employee Benefits		35,000							
Services and Supplies		2,630							
Classroom Enhancement Fund - Overhead		37,630							
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

Schedule 3A

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	Second Count	TOTAL
Deferred Revenue, beginning of year	\$ -	\$ -	\$ 112,832	\$ 28,741	\$ 9,761	\$ -	\$ -	\$ 366,071	\$ 881,986
Add: Restricted Grants									
Provincial Grants - Ministry of Education	666,642	7,793		57,000	11,250	51,093	330,000		1,577,641
Other		7,793		57,000	11,250	51,093	330,000		300,000
Less: Allocated to Revenue	666,642	866	112,832	85,741	21,011	51,093	330,000	175,000	2,197,048
Deferred Revenue, end of year	-	6,927	-	-	-	-	-	191,071	562,579
Revenues	666,642	866	112,832	85,741	21,011	51,093	330,000	175,000	1,722,048
Provincial Grants - Ministry of Education									475,000
Other Revenue	666,642	866	112,832	85,741	21,011	51,093	330,000	175,000	2,197,048
Expenses									
Salaries									
Teachers									628,731
Educational Assistants									35,000
Support Staff			35,012			20,402			316,444
Substitutes	561,985	368	35,012	19,000	8,134				27,502
Employee Benefits									1,007,677
Services and Supplies	104,657	65	8,253	3,200	1,627	6,529	34,424		193,228
	666,642	433	69,567	63,541	11,250	24,162	188,000	175,000	996,143
		866	112,832	85,741	21,011	51,093	330,000	175,000	2,197,048
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)
 Amended Annual Budget - Capital Revenue and Expense
 Year Ended June 30, 2021

	2021 Amended Annual Budget			2021 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue	2,453,731		2,453,731	
Investment Income		13,988	13,988	
Amortization of Deferred Capital Revenue	1,041,544		1,041,544	957,701
Total Revenue	3,495,275	13,988	3,509,263	957,701
Expenses				
Operations and Maintenance			-	(13,988)
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,143,368		1,143,368	1,170,886
Transportation and Housing	59,254		59,254	46,736
Total Expense	1,202,622	-	1,202,622	1,203,634
Net Revenue (Expense)	2,292,653	13,988	2,306,641	(245,933)
Net Transfers (to) from other funds				
Local Capital		250,000	250,000	
Total Net Transfers	-	250,000	250,000	-
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	2,292,653	263,988	2,556,641	(245,933)