

Annual Budget

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

June 30, 2022

# School District No. 50 (Haida Gwaii)

June 30, 2022

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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$14,513,334 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 25th DAY OF MAY, 2021;

READ A SECOND TIME THE 25th DAY OF MAY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF JUNE, 2021;



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Chairperson of the Board



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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 50 (Haida Gwaii) Annual Budget Bylaw 2021/2022, adopted by the Board the 22nd DAY OF JUNE, 2021.



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Secretary Treasurer

# School District No. 50 (Haida Gwaii)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	431,000	439,750
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>431,000</b>	<b>439,750</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	7,712,304	8,206,884
Other	223,347	223,347
Other Revenue	4,766,194	5,078,090
Rentals and Leases	52,221	52,221
Investment Income	18,653	25,988
Amortization of Deferred Capital Revenue	1,112,174	1,041,544
<b>Total Revenue</b>	<b>13,884,893</b>	<b>14,628,074</b>
<b>Expenses</b>		
Instruction	9,445,103	10,098,655
District Administration	980,957	952,976
Operations and Maintenance	3,216,710	3,108,567
Transportation and Housing	620,564	614,966
<b>Total Expense</b>	<b>14,263,334</b>	<b>14,775,164</b>
<b>Net Revenue (Expense)</b>	<b>(378,441)</b>	<b>(147,090)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>224,016</b>	<b>250,000</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(154,425)</b>	<b>102,910</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(154,425)	102,910
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(154,425)</b>	<b>102,910</b>

# School District No. 50 (Haida Gwaii)

Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	11,568,313	11,375,494
Special Purpose Funds - Total Expense	1,421,769	2,197,048
Capital Fund - Total Expense	1,273,252	1,202,622
Capital Fund - Tangible Capital Assets Purchased from Local Capital	250,000	
<b>Total Budget Bylaw Amount</b>	<b>14,513,334</b>	14,775,164

Approved by the Board



July 7, 2021

Signature of the Chairperson of the Board of Education

Date Signed



July 7, 2021

Signature of the Superintendent

Date Signed



July 7, 2021

Signature of the Secretary Treasurer

Date Signed

# School District No. 50 (Haida Gwaii)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	<b>2022</b>	2021 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(378,441)</u>	<u>(147,090)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	<b>(250,000)</b>	
From Deferred Capital Revenue	<b>(8,748,248)</b>	(2,453,731)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(8,998,248)</b>	(2,453,731)
Amortization of Tangible Capital Assets	<b>1,273,252</b>	1,202,622
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(7,724,996)</b>	(1,251,109)
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><b>(8,103,437)</b></u>	<u>(1,398,199)</u>

# School District No. 50 (Haida Gwaii)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	6,590,535	6,484,836
Other	223,347	223,347
Other Revenue	4,466,194	4,603,090
Rentals and Leases	52,221	52,221
Investment Income	12,000	12,000
<b>Total Revenue</b>	<u>11,344,297</u>	<u>11,375,494</u>
<b>Expenses</b>		
Instruction	8,212,224	8,124,829
District Administration	980,957	952,976
Operations and Maintenance	1,906,471	1,854,809
Transportation and Housing	468,661	442,880
<b>Total Expense</b>	<u>11,568,313</u>	<u>11,375,494</u>
<b>Net Revenue (Expense)</b>	<u>(224,016)</u>	-
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>224,016</u>	250,000
<b>Net Transfers (to) from other funds</b>		
Local Capital		(250,000)
<b>Total Net Transfers</b>	<u>-</u>	<u>(250,000)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

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

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	10,644,634	10,350,374
ISC/LEA Recovery	(4,358,442)	(4,358,442)
Other Ministry of Education Grants		
Pay Equity	139,874	139,874
Student Transportation Fund	149,851	149,851
Support Staff Benefits Grant	10,524	10,524
Teachers' Labour Settlement Funding		169,037
Early Career Mentorship Funding		15,000
FSA Scoring Grant	4,094	4,094
Early Learning Framework Implementation Funding	-	1,524
Equity in Action Grant	-	3,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>6,590,535</b>	<b>6,484,836</b>
<b>Provincial Grants - Other</b>	<b>223,347</b>	<b>223,347</b>
<b>Other Revenues</b>		
Funding from First Nations	4,358,442	4,499,590
Miscellaneous		
Miscellaneous	107,752	103,500
<b>Total Other Revenue</b>	<b>4,466,194</b>	<b>4,603,090</b>
<b>Rentals and Leases</b>	<b>52,221</b>	<b>52,221</b>
<b>Investment Income</b>	<b>12,000</b>	<b>12,000</b>
<b>Total Operating Revenue</b>	<b>11,344,297</b>	<b>11,375,494</b>



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

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2022

	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	3,219,043	3,075,825
Principals and Vice Principals	846,865	989,173
Educational Assistants	564,510	464,498
Support Staff	1,585,834	1,479,019
Other Professionals	664,621	682,900
Substitutes	414,414	414,414
<b>Total Salaries</b>	<u>7,295,287</u>	<u>7,105,829</u>
<b>Employee Benefits</b>	<u>1,714,640</u>	<u>1,695,678</u>
<b>Total Salaries and Benefits</b>	<u>9,009,927</u>	<u>8,801,507</u>
<b>Services and Supplies</b>		
Services	629,798	680,259
Student Transportation	81,000	81,000
Professional Development and Travel	445,930	471,570
Rentals and Leases	21,483	21,483
Dues and Fees	13,795	13,295
Insurance	34,814	34,814
Supplies	783,695	723,695
Utilities	547,871	547,871
<b>Total Services and Supplies</b>	<u>2,558,386</u>	<u>2,573,987</u>
<b>Total Operating Expense</b>	<u>11,568,313</u>	<u>11,375,494</u>

# School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	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	2,892,960	101,753	36,420	111,071		194,139	3,336,343
1.03 Career Programs	55,752						55,752
1.07 Library Services	19,035			32,796		1,759	53,590
1.08 Counselling	64,549			107,939			172,488
1.10 Special Education	92,812	27,850	528,090			90,316	739,068
1.31 Indigenous Education	93,935			145,680		15,063	254,678
1.41 School Administration		717,262		270,112		28,938	1,016,312
<b>Total Function 1</b>	<b>3,219,043</b>	<b>846,865</b>	<b>564,510</b>	<b>667,598</b>	<b>-</b>	<b>330,215</b>	<b>5,628,231</b>
<b>4 District Administration</b>							
4.11 Educational Administration				9,514	168,708		178,222
4.40 School District Governance				72,414			72,414
4.41 Business Administration				50,164	312,221		362,385
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132,092</b>	<b>480,929</b>	<b>-</b>	<b>613,021</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					138,209		138,209
5.50 Maintenance Operations				642,965		76,437	719,402
5.52 Maintenance of Grounds				6,939		1,762	8,701
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>649,904</b>	<b>138,209</b>	<b>78,199</b>	<b>866,312</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					45,483		45,483
7.70 Student Transportation				136,240		6,000	142,240
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136,240</b>	<b>45,483</b>	<b>6,000</b>	<b>187,723</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>3,219,043</b>	<b>846,865</b>	<b>564,510</b>	<b>1,585,834</b>	<b>664,621</b>	<b>414,414</b>	<b>7,295,287</b>

# School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	3,336,343	800,722	4,137,065	825,323	4,962,388	4,921,405
1.03 Career Programs	55,752	13,380	69,132		69,132	72,500
1.07 Library Services	53,590	12,862	66,452	10,156	76,608	77,549
1.08 Counselling	172,488	41,397	213,885	5,302	219,187	211,090
1.10 Special Education	739,068	177,376	916,444	96,371	1,012,815	882,206
1.31 Indigenous Education	254,678	59,360	314,038	230,616	544,654	552,787
1.41 School Administration	1,016,312	243,915	1,260,227	67,213	1,327,440	1,407,292
<b>Total Function 1</b>	<b>5,628,231</b>	<b>1,349,012</b>	<b>6,977,243</b>	<b>1,234,981</b>	<b>8,212,224</b>	<b>8,124,829</b>
<b>4 District Administration</b>						
4.11 Educational Administration	178,222	44,556	222,778	37,185	259,963	250,214
4.40 School District Governance	72,414	4,372	76,786	58,820	135,606	130,802
4.41 Business Administration	362,385	90,596	452,981	132,407	585,388	571,960
<b>Total Function 4</b>	<b>613,021</b>	<b>139,524</b>	<b>752,545</b>	<b>228,412</b>	<b>980,957</b>	<b>952,976</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	138,209	31,788	169,997	44,908	214,905	194,829
5.50 Maintenance Operations	719,402	145,462	864,864	244,673	1,109,537	1,071,487
5.52 Maintenance of Grounds	8,701	1,923	10,624	7,701	18,325	24,789
5.56 Utilities	-	-	-	563,704	563,704	563,704
<b>Total Function 5</b>	<b>866,312</b>	<b>179,173</b>	<b>1,045,485</b>	<b>860,986</b>	<b>1,906,471</b>	<b>1,854,809</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	45,483	11,371	56,854	4,200	61,054	60,583
7.70 Student Transportation	142,240	35,560	177,800	218,765	396,565	364,676
7.73 Housing	-	-	-	11,042	11,042	17,621
<b>Total Function 7</b>	<b>187,723</b>	<b>46,931</b>	<b>234,654</b>	<b>234,007</b>	<b>468,661</b>	<b>442,880</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>7,295,287</b>	<b>1,714,640</b>	<b>9,009,927</b>	<b>2,558,386</b>	<b>11,568,313</b>	<b>11,375,494</b>

# School District No. 50 (Haida Gwaii)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2022

	<b>2022</b>	2021 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	1,121,769	1,722,048
Other Revenue	300,000	475,000
<b>Total Revenue</b>	<b>1,421,769</b>	<b>2,197,048</b>
<b>Expenses</b>		
Instruction	1,232,879	1,973,826
Operations and Maintenance	110,390	110,390
Transportation and Housing	78,500	112,832
<b>Total Expense</b>	<b>1,421,769</b>	<b>2,197,048</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			3,390	350,000					
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	110,390	37,061			96,000	9,800	5,664	113,083	71,293
Other				300,000					
	110,390	37,061	-	300,000	96,000	9,800	5,664	113,083	71,293
<b>Less:</b> Allocated to Revenue	110,390	37,061	-	300,000	96,000	9,800	5,664	113,083	71,293
Recovered									
<b>Deferred Revenue, end of year</b>	-	-	3,390	350,000	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	110,390	37,061			96,000	9,800	5,664	113,083	71,293
Other Revenue				300,000					
	110,390	37,061	-	300,000	96,000	9,800	5,664	113,083	71,293
<b>Expenses</b>									
Salaries									
Teachers							3,850		
Educational Assistants		29,649							
Support Staff					71,200	5,000		97,583	
Other Professionals									59,411
Substitutes									
	-	29,649	-	-	71,200	5,000	3,850	97,583	59,411
Employee Benefits		7,412			17,800	1,250	814	15,500	11,000
Services and Supplies	110,390			300,000	7,000	3,550	1,000	-	882
	110,390	37,061	-	300,000	96,000	9,800	5,664	113,083	71,293
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Second Count	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		7,793	127,900	207,500	696,583
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education	599,978				1,043,269
Other					300,000
	599,978	-	-	-	1,343,269
<b>Less:</b> Allocated to Revenue	599,978	-	78,500	-	1,421,769
Recovered		7,793			7,793
<b>Deferred Revenue, end of year</b>	-	-	49,400	207,500	610,290
<b>Revenues</b>					
Provincial Grants - Ministry of Education	599,978		78,500		1,121,769
Other Revenue					300,000
	599,978	-	78,500	-	1,421,769
<b>Expenses</b>					
Salaries					
Teachers	499,982				503,832
Educational Assistants					29,649
Support Staff			25,000		198,783
Other Professionals					59,411
Substitutes			2,000		2,000
	499,982	-	27,000	-	793,675
Employee Benefits	99,996		6,000		159,772
Services and Supplies			45,500		468,322
	599,978	-	78,500	-	1,421,769
<b>Net Revenue (Expense)</b>	-	-	-	-	-

# School District No. 50 (Haida Gwaii)

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2022

	2022 Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		6,653	6,653	13,988
Amortization of Deferred Capital Revenue	1,112,174		1,112,174	1,041,544
<b>Total Revenue</b>	<b>1,112,174</b>	<b>6,653</b>	<b>1,118,827</b>	<b>1,055,532</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,199,849		1,199,849	1,143,368
Transportation and Housing	73,403		73,403	59,254
<b>Total Expense</b>	<b>1,273,252</b>	<b>-</b>	<b>1,273,252</b>	<b>1,202,622</b>
<b>Net Revenue (Expense)</b>	<b>(161,078)</b>	<b>6,653</b>	<b>(154,425)</b>	<b>(147,090)</b>
<b>Net Transfers (to) from other funds</b>				
Local Capital			-	250,000
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets WIP Purchased from Local Capital	250,000	(250,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>250,000</b>	<b>(250,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>88,922</b>	<b>(243,347)</b>	<b>(154,425)</b>	<b>102,910</b>