

Annual Budget

School District No. 50 (Haida Gwaii)

June 30, 2020

School District No. 50 (Haida Gwaii)

June 30, 2020

Table of Contents

Bylaw	1
Annual Budget - Revenue and Expense - Statement 2	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Annual Budget - Operating Revenue and Expense - Schedule 2	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds	11
Annual Budget - Capital Revenue and Expense - Schedule 4	13

*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 2019/2020 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 2019/2020.
3. The attached Statement 2 showing the estimated revenue and expense for the 2019/2020 fiscal year and the total budget bylaw amount of \$13,528,429 for the 2019/2020 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 2019/2020.

READ A FIRST TIME THE 23rd DAY OF APRIL, 2019;

READ A SECOND TIME THE 28th DAY OF MAY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 28th DAY OF MAY, 2019;



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 2019/2020, adopted by the Board the 28th DAY OF MAY, 2019.



Secretary Treasurer

School District No. 50 (Haida Gwaii)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	436,000	461,000
Adult	1,250	0.125
Total Ministry Operating Grant Funded FTE's	437,250	461.125
Revenues	\$	\$
Provincial Grants		
Ministry of Education	7,289,184	7,156,139
Other	96,996	396,996
Other Revenue	4,545,010	4,260,988
Rentals and Leases	62,221	62,221
Investment Income	14,790	14,790
Amortization of Deferred Capital Revenue	950,559	829,557
Total Revenue	12,958,760	12,720,691
Expenses		
Instruction	8,843,778	8,580,476
District Administration	1,009,995	1,156,475
Operations and Maintenance	2,876,316	2,742,124
Transportation and Housing	456,940	512,354
Total Expense	13,187,029	12,991,429
Net Revenue (Expense)	(228,269)	(270,738)
Budgeted Allocation (Retirement) of Surplus (Deficit)		244,456
Budgeted Surplus (Deficit), for the year	(228,269)	(26,282)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(228,269)	(26,282)
Budgeted Surplus (Deficit), for the year	(228,269)	(26,282)

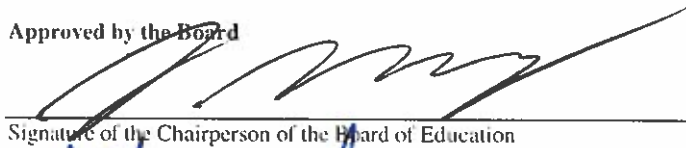
School District No. 50 (Haida Gwaii)

Annual Budget - Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,624,539	10,477,341
Special Purpose Funds - Total Expense	1,383,662	1,442,271
Capital Fund - Total Expense	1,178,828	1,071,817
Capital Fund - Tangible Capital Assets Purchased from Local Capital	341,400	
Total Budget Bylaw Amount	13,528,429	12,991,429

Approved by the Board



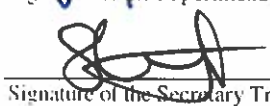
Signature of the Chairperson of the Board of Education

May 28, 2019
Date Signed



Signature of the Superintendent

May 29, 2019
Date Signed



Signature of the Secretary Treasurer

May 29, 2019
Date Signed

School District No. 50 (Haida Gwaii)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(228,269)</u>	<u>(270,738)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(341,400)	
Total Acquisition of Tangible Capital Assets	<u>(341,400)</u>	-
Amortization of Tangible Capital Assets	<u>1,192,816</u>	<u>1,071,817</u>
Total Effect of change in Tangible Capital Assets	<u>851,416</u>	<u>1,071,817</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>623,147</u></u>	<u><u>801,079</u></u>

School District No. 50 (Haida Gwaii)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget \$	2019 Amended Annual Budget \$
Revenues		
Provincial Grants		
Ministry of Education	6,205,522	6,013,868
Other	96,996	96,996
Other Revenue	4,245,010	4,245,010
Rentals and Leases	62,221	62,221
Investment Income	14,790	14,790
Total Revenue	10,624,539	10,432,885
Expenses		
Instruction	7,570,506	7,248,595
District Administration	899,605	1,046,085
Operations and Maintenance	1,697,488	1,670,307
Transportation and Housing	456,940	512,354
Total Expense	10,624,539	10,477,341
Net Revenue (Expense)	-	(44,456)
Budgeted Prior Year Surplus Appropriation		244,456
Net Transfers (to) from other funds		
Local Capital		(200,000)
Total Net Transfers	-	(200,000)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 50 (Haida Gwaii)
 Annual Budget - Schedule of Operating Revenue by Source
 Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	9,778,920	9,587,266
DISC/LEA Recovery	(3,863,123)	(3,863,123)
Other Ministry of Education Grants		
Pay Equity	139,874	139,874
Transportation Supplement	149,851	149,851
Total Provincial Grants - Ministry of Education	6,205,522	6,013,868
Provincial Grants - Other	96,996	96,996
Other Revenues		
LEA/Direct Funding from First Nations	4,028,181	4,028,181
Miscellaneous		
Miscellaneous	216,829	216,829
Total Other Revenue	4,245,010	4,245,010
Rentals and Leases	62,221	62,221
Investment Income	14,790	14,790
Total Operating Revenue	10,624,539	10,432,885

School District No. 50 (Haida Gwaii)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Salaries		
Teachers	2,896,561	2,639,311
Principals and Vice Principals	917,724	689,213
Educational Assistants	414,352	600,967
Support Staff	1,397,309	1,257,004
Other Professionals	565,020	747,718
Substitutes	405,997	457,464
Total Salaries	<u>6,596,963</u>	<u>6,391,677</u>
Employee Benefits	<u>1,528,022</u>	<u>1,435,612</u>
Total Salaries and Benefits	<u>8,124,985</u>	<u>7,827,289</u>
Services and Supplies		
Services	515,147	676,247
Student Transportation	74,628	47,213
Professional Development and Travel	486,125	407,089
Rentals and Leases	23,854	123,851
Dues and Fees	13,756	12,848
Insurance	46,187	65,567
Interest	-	-
Supplies	785,141	701,747
Utilities	554,716	615,490
Total Services and Supplies	<u>2,499,554</u>	<u>2,650,052</u>
Total Operating Expense	<u>10,624,539</u>	<u>10,477,341</u>

School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2020

	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	2,525,296	249,679	35,212	103,821		194,139	3,108,147
1.03 Career Programs	96,205						96,205
1.07 Library Services				32,300		1,759	34,059
1.08 Counselling				67,874			67,874
1.10 Special Education	163,555	27,491	379,140			90,316	660,502
1.31 Aboriginal Education	111,505			141,126		6,408	259,039
1.41 School Administration		640,554		284,101		28,938	953,593
Total Function 1	2,896,561	917,724	414,352	629,222	-	321,560	5,179,419
4 District Administration							
4.11 Educational Administration					169,589		169,589
4.40 School District Governance				63,867			63,867
4.41 Business Administration				47,052	246,483	2,000	295,535
Total Function 4	-	-	-	110,919	416,072	2,000	528,991
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					105,577		105,577
5.50 Maintenance Operations				506,269		76,437	582,706
5.52 Maintenance of Grounds				19,872			19,872
5.56 Utilities							
Total Function 5	-	-	-	526,141	105,577	76,437	708,155
7 Transportation and Housing							
7.41 Transportation and Housing Administration					43,371		43,371
7.70 Student Transportation				125,764		6,000	131,764
7.73 Housing				5,263			5,263
Total Function 7	-	-	-	131,027	43,371	6,000	180,398
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,896,561	917,724	414,352	1,397,309	565,020	405,997	6,596,963

School District No. 50 (Haida Gwaii)

Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,108,147	714,874	3,823,021	901,746	4,724,767	4,723,161
1.03 Career Programs	96,205	24,051	120,256		120,256	118,866
1.07 Library Services	34,059	8,515	42,574	20,317	62,891	66,433
1.08 Counselling	67,874	16,969	84,843	5,302	90,145	78,593
1.10 Special Education	660,502	165,126	825,628	96,371	921,999	916,536
1.31 Aboriginal Education	259,039	64,759	323,798	69,151	392,949	354,240
1.41 School Administration	953,593	238,398	1,191,991	65,508	1,257,499	990,766
Total Function 1	5,179,419	1,232,692	6,412,111	1,158,395	7,570,506	7,248,595
4 District Administration						
4.11 Educational Administration	169,589	39,005	208,594	47,185	255,779	424,214
4.40 School District Governance	63,867	6,266	70,133	64,320	134,453	144,288
4.41 Business Administration	295,535	67,973	363,508	145,865	509,373	477,583
Total Function 4	528,991	113,244	642,235	257,370	899,605	1,046,085
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	105,577	24,686	130,263	52,854	183,117	155,960
5.50 Maintenance Operations	582,706	116,541	699,247	220,880	920,127	927,292
5.52 Maintenance of Grounds	19,872	3,384	23,256	7,480	30,736	30,691
5.56 Utilities	-	-	-	563,508	563,508	556,364
Total Function 5	708,155	144,611	852,766	844,722	1,697,488	1,670,307
7 Transportation and Housing						
7.41 Transportation and Housing Administration	43,371	9,975	53,346	4,200	57,546	42,406
7.70 Student Transportation	131,764	26,353	158,117	214,613	372,730	435,884
7.73 Housing	5,263	1,147	6,410	20,254	26,664	34,064
Total Function 7	180,398	37,475	217,873	239,067	456,940	512,354
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,596,963	1,528,022	8,124,985	2,499,554	10,624,539	10,477,341

School District No. 50 (Haida Gwaii)

Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2020

	2020 Annual Budget	2019 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,083,662	1,142,271
Other		300,000
Other Revenue	300,000	
Total Revenue	1,383,662	1,442,271
Expenses		
Instruction	1,273,272	1,331,881
District Administration	110,390	110,390
Total Expense	1,383,662	1,442,271
Budgeted Surplus (Deficit), for the year	-	-

School District No. 50 (Haida Gwaii)

Annual Budget Changes in Special Purpose Funds

Year Ended June 30, 2020

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			5,197	290,223					(9,483)
Add: Restricted Grants									
Provincial Grants - Ministry of Education	110,390	36,696		300,000	96,000	9,800	108,753	60,337	79,977
Other	110,390	36,696		300,000	96,000	9,800	108,753	60,337	79,977
Less: Allocated to Revenue									
Deferred Revenue, end of year	110,390	36,696	5,197	290,223	96,000	9,800	108,753	60,337	70,474
Revenues	110,390	36,696		300,000	96,000	9,800	108,753	60,337	70,474
Provincial Grants - Ministry of Education									
Other Revenue	110,390	36,696		300,000	96,000	9,800	108,753	60,337	70,474
Expenses									
Salaries									
Teachers									
Educational Assistants		31,195			67,048		14,442	51,286	
Support Staff							43,367		
Other Professionals									54,392
Substitutes					3,982				
Employee Benefits		31,195			71,030		57,809	51,286	54,392
Services and Supplies	110,390	5,501		300,000	17,870	9,800	8,671	9,051	11,060
	110,390	36,696		300,000	96,000	9,800	108,753	60,337	70,474
Net Revenue (Expense)									

	Classroom Enhancement Fund - Staffing	Second Count	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	12,848	206,518	505,303
Add: Restricted Grants			
Provincial Grants - Ministry of Education	591,212	-	1,093,165
Other	591,212	-	300,000
			<u>1,393,165</u>
Less: Allocated to Revenue	591,212	-	1,383,662
Deferred Revenue, end of year	<u>12,848</u>	<u>206,518</u>	<u>514,806</u>
Revenues	591,212		1,083,662
Provincial Grants - Ministry of Education			300,000
Other Revenue	591,212		<u>1,383,662</u>
Expenses			
Salaries			
Teachers	455,233		455,233
Educational Assistants			96,923
Support Staff			110,415
Other Professionals			54,392
Substitutes			3,982
	455,233		<u>720,945</u>
Employee Benefits	135,979		188,132
Services and Supplies			474,585
	591,212		<u>1,383,662</u>
Net Revenue (Expense)	-	-	-

School District No. 50 (Haida Gwaii)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2020

	2020 Annual Budget			2019 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Other Revenue			-	15,978
Amortization of Deferred Capital Revenue	950,559		950,559	829,557
Total Revenue	950,559	-	950,559	845,535
Expenses				
Operations and Maintenance		(13,988)	(13,988)	
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,192,816		1,192,816	1,071,817
Total Expense	1,192,816	(13,988)	1,178,828	1,071,817
Net Revenue (Expense)	(242,257)	13,988	(228,269)	(226,282)
Net Transfers (to) from other funds				
Local Capital			-	200,000
Total Net Transfers	-	-	-	200,000
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	341,400	(341,400)	-	
Total Other Adjustments to Fund Balances	341,400	(341,400)	-	
Budgeted Surplus (Deficit), for the year	99,143	(327,412)	(228,269)	(26,282)