

Amended 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 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 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 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 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 \$14,954,036 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 27th DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 27th DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 27th DAY OF FEBRUARY, 2022;



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 2021/2022, adopted by the Board the 27th DAY OF FEBRUARY, 2022.



Secretary Treasurer

School District No. 50 (Haida Gwaii)

Statement 2

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

	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	458,438	431,000
Total Ministry Operating Grant Funded FTE's	458,438	431,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	8,685,086	7,712,304
Other	223,347	223,347
Other Revenue	4,205,742	4,766,194
Rentals and Leases	54,000	52,221
Investment Income	29,000	18,653
Amortization of Deferred Capital Revenue	1,096,125	1,112,174
Total Revenue	14,293,300	13,884,893
Expenses		
Instruction	9,816,299	9,445,103
District Administration	1,012,348	980,957
Operations and Maintenance	3,183,011	3,216,710
Transportation and Housing	692,378	620,564
Total Expense	14,704,036	14,263,334
Net Revenue (Expense)	(410,736)	(378,441)
Budgeted Allocation (Retirement) of Surplus (Deficit)	266,100	224,016
Budgeted Surplus (Deficit), for the year	(144,636)	(154,425)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(144,636)	(154,425)
Budgeted Surplus (Deficit), for the year	(144,636)	(154,425)

School District No. 50 (Haida Gwaii)

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

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	11,595,030	11,568,313
Special Purpose Funds - Total Expense	1,853,245	1,421,769
Capital Fund - Total Expense	1,255,761	1,273,252
Capital Fund - Tangible Capital Assets Purchased from Local Capital	250,000	250,000
Total Budget Bylaw Amount	14,954,036	14,513,334


Approved by the Board



March 8, 2022

Signature of the Chairperson of the Board of Education

Date Signed



March 3, 2022

Signature of the Superintendent

Date Signed



February 27, 2022

Signature of the Secretary Treasurer

Date Signed

School District No. 50 (Haida Gwaii)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(410,736)</u>	<u>(378,441)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Local Capital	(250,000)	(250,000)
From Deferred Capital Revenue	(6,059,089)	(8,748,248)
Total Acquisition of Tangible Capital Assets	<u>(6,309,089)</u>	<u>(8,998,248)</u>
Amortization of Tangible Capital Assets	1,255,761	1,273,252
Total Effect of change in Tangible Capital Assets	<u>(5,053,328)</u>	<u>(7,724,996)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(5,464,064)</u></u>	<u><u>(8,103,437)</u></u>

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	754,132		7,442,184	8,196,316
Changes for the year				
Net Revenue (Expense) for the year	(266,100)		(144,636)	(410,736)
Net Changes for the year	(266,100)	-	(144,636)	(410,736)
Budgeted Accumulated Surplus (Deficit), end of year	488,032	-	7,297,548	7,785,580

School District No. 50 (Haida Gwaii)

Schedule 2

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

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	7,131,841	6,590,535
Other	223,347	223,347
Other Revenue	3,905,742	4,466,194
Rentals and Leases	54,000	52,221
Investment Income	14,000	12,000
Total Revenue	11,328,930	11,344,297
Expenses		
Instruction	8,221,763	8,212,224
District Administration	1,012,348	980,957
Operations and Maintenance	1,891,149	1,906,471
Transportation and Housing	469,770	468,661
Total Expense	11,595,030	11,568,313
Net Revenue (Expense)	(266,100)	(224,016)
Budgeted Prior Year Surplus Appropriation	266,100	224,016
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, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	10,621,560	10,644,634
ISC/LEA Recovery	(3,795,742)	(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	10,680	10,524
FSA Scorer Grant	4,094	4,094
Early Learning Framework	1,524	
Total Provincial Grants - Ministry of Education	7,131,841	6,590,535
Provincial Grants - Other	223,347	223,347
Other Revenues		
Funding from First Nations	3,795,742	4,358,442
Miscellaneous		
Miscellaneous	110,000	107,752
Total Other Revenue	3,905,742	4,466,194
Rentals and Leases	54,000	52,221
Investment Income	14,000	12,000
Total Operating Revenue	11,328,930	11,344,297

School District No. 50 (Haida Gwaii)

Schedule 2B

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

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	3,076,542	3,219,043
Principals and Vice Principals	940,548	846,865
Educational Assistants	650,704	564,510
Support Staff	1,485,628	1,585,834
Other Professionals	725,892	664,621
Substitutes	414,414	414,414
Total Salaries	7,293,728	7,295,287
Employee Benefits	1,714,531	1,714,640
Total Salaries and Benefits	9,008,259	9,009,927
Services and Supplies		
Services	644,798	629,798
Student Transportation	81,000	81,000
Professional Development and Travel	445,930	445,930
Rentals and Leases	21,483	21,483
Dues and Fees	13,795	13,795
Insurance	34,814	34,814
Supplies	757,549	783,695
Utilities	587,402	547,871
Total Services and Supplies	2,586,771	2,558,386
Total Operating Expense	11,595,030	11,568,313

School District No. 50 (Haida Gwaii)

Amended 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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	2,770,534	103,741	36,420	111,071		194,139	3,215,905
1.03 Career Programs	30,221						30,221
1.07 Library Services	19,035			32,796		1,759	53,590
1.08 Counselling	66,974			67,462			134,436
1.10 Special Education	95,843	28,400	614,284			90,316	828,843
1.31 Indigenous Education	93,935			145,680		15,063	254,678
1.41 School Administration		808,407		270,112		28,938	1,107,457
Total Function 1	3,076,542	940,548	650,704	627,121	-	330,215	5,625,130
4 District Administration							
4.11 Educational Administration				9,514	168,707		178,221
4.40 School District Governance					72,414		72,414
4.41 Business Administration				50,164	325,334		375,498
Total Function 4	-	-	-	59,678	566,455	-	626,133
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				12,685	113,067		125,752
5.50 Maintenance Operations				642,965		76,437	719,402
5.52 Maintenance of Grounds				6,939		1,762	8,701
5.56 Utilities							-
Total Function 5	-	-	-	662,589	113,067	78,199	853,855
7 Transportation and Housing							
7.41 Transportation and Housing Administration					46,370		46,370
7.70 Student Transportation				136,240		6,000	142,240
7.73 Housing							-
Total Function 7	-	-	-	136,240	46,370	6,000	188,610
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,076,542	940,548	650,704	1,485,628	725,892	414,414	7,293,728

School District No. 50 (Haida Gwaii)

Amended 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 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,215,905	771,817	3,987,722	825,323	4,813,045	4,962,388
1.03 Career Programs	30,221	7,253	37,474		37,474	69,132
1.07 Library Services	53,590	12,862	66,452	10,156	76,608	76,608
1.08 Counselling	134,436	32,263	166,699	5,302	172,001	219,187
1.10 Special Education	828,843	198,922	1,027,765	96,371	1,124,136	1,012,815
1.31 Indigenous Education	254,678	59,360	314,038	244,001	558,039	544,654
1.41 School Administration	1,107,457	265,790	1,373,247	67,213	1,440,460	1,327,440
Total Function 1	5,625,130	1,348,267	6,973,397	1,248,366	8,221,763	8,212,224
4 District Administration						
4.11 Educational Administration	178,221	44,556	222,777	47,185	269,962	259,963
4.40 School District Governance	72,414	4,372	76,786	58,820	135,606	135,606
4.41 Business Administration	375,498	93,875	469,373	137,407	606,780	585,388
Total Function 4	626,133	142,803	768,936	243,412	1,012,348	980,957
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	125,752	28,923	154,675	44,908	199,583	214,905
5.50 Maintenance Operations	719,402	145,462	864,864	244,673	1,109,537	1,109,537
5.52 Maintenance of Grounds	8,701	1,923	10,624	7,701	18,325	18,325
5.56 Utilities	-	-	-	563,704	563,704	563,704
Total Function 5	853,855	176,308	1,030,163	860,986	1,891,149	1,906,471
7 Transportation and Housing						
7.41 Transportation and Housing Administration	46,370	11,593	57,963	4,200	62,163	61,054
7.70 Student Transportation	142,240	35,560	177,800	218,765	396,565	396,565
7.73 Housing	-	-	-	11,042	11,042	11,042
Total Function 7	188,610	47,153	235,763	234,007	469,770	468,661
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	7,293,728	1,714,531	9,008,259	2,586,771	11,595,030	11,568,313

School District No. 50 (Haida Gwaii)

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

	<u>2022 Amended Annual Budget</u>	<u>2022 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	1,553,245	1,121,769
Other Revenue	300,000	300,000
Total Revenue	<u>1,853,245</u>	<u>1,421,769</u>
Expenses		
Instruction	1,594,536	1,232,879
Operations and Maintenance	108,062	110,390
Transportation and Housing	150,647	78,500
Total Expense	<u>1,853,245</u>	<u>1,421,769</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, 2022

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year			3,390	421,949					
Add: Restricted Grants									
Provincial Grants - Ministry of Education	108,062	37,061			96,000	9,800	5,664	113,083	71,293
Other				300,000					
	108,062	37,061	-	300,000	96,000	9,800	5,664	113,083	71,293
Less: Allocated to Revenue	108,062	37,061	-	300,000	96,000	9,800	5,664	113,083	71,293
Recovered									
Deferred Revenue, end of year	-	-	3,390	421,949	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	108,062	37,061			96,000	9,800	5,664	113,083	71,293
Other Revenue				300,000					
	108,062	37,061	-	300,000	96,000	9,800	5,664	113,083	71,293
Expenses									
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	108,062			300,000	7,000	3,550	1,000		882
	108,062	37,061	-	300,000	96,000	9,800	5,664	113,083	71,293
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	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 / Restart: Health & Safety Grant	Federal Safe Return to Class Fund	Seamless Day Kindergarten	Second Count
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		7,793	126,285	34,685	10,962		11,273		202,139
Add: Restricted Grants									
Provincial Grants - Ministry of Education	694,012		24,362	134,657	11,250	25,758		50,000	
Other									
	694,012	-	24,362	134,657	11,250	25,758	-	50,000	-
Less: Allocated to Revenue	694,012	-	150,647	169,342	11,250	25,758	11,273	50,000	-
Recovered		7,793							
Deferred Revenue, end of year	-	-	-	-	10,962	-	-	-	202,139
Revenues									
Provincial Grants - Ministry of Education	694,012		150,647	169,342	11,250	25,758	11,273	50,000	
Other Revenue									
	694,012	-	150,647	169,342	11,250	25,758	11,273	50,000	-
Expenses									
Salaries									
Teachers	555,210								
Educational Assistants									
Support Staff			25,000					43,000	
Other Professionals									
Substitutes			2,000						
	555,210	-	27,000	-	-	-	-	43,000	-
Employee Benefits	138,802		6,000					7,000	
Services and Supplies			117,647	169,342	11,250	25,758	11,273		
	694,012	-	150,647	169,342	11,250	25,758	11,273	50,000	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	818,476
Add: Restricted Grants	
Provincial Grants - Ministry of Education	1,381,002
Other	300,000
	<u>1,681,002</u>
Less: Allocated to Revenue	1,853,245
Recovered	7,793
Deferred Revenue, end of year	<u><u>638,440</u></u>
Revenues	
Provincial Grants - Ministry of Education	1,553,245
Other Revenue	300,000
	<u>1,853,245</u>
Expenses	
Salaries	
Teachers	559,060
Educational Assistants	29,649
Support Staff	241,783
Other Professionals	59,411
Substitutes	2,000
	<u>891,903</u>
Employee Benefits	205,578
Services and Supplies	755,764
	<u>1,853,245</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 50 (Haida Gwaii)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		15,000	15,000	6,653
Amortization of Deferred Capital Revenue	1,096,125		1,096,125	1,112,174
Total Revenue	1,096,125	15,000	1,111,125	1,118,827
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,183,800		1,183,800	1,199,849
Transportation and Housing	71,961		71,961	73,403
Total Expense	1,255,761	-	1,255,761	1,273,252
Net Revenue (Expense)	(159,636)	15,000	(144,636)	(154,425)
Net Transfers (to) from other funds				
Total Net Transfers	-	-	-	-
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	250,000	(250,000)	-	
Total Other Adjustments to Fund Balances	250,000	(250,000)	-	
Budgeted Surplus (Deficit), for the year	90,364	(235,000)	(144,636)	(154,425)