

Amended Annual Budget

School District No. 50 (Haida Gwaii)

June 30, 2023

School District No. 50 (Haida Gwaii)

June 30, 2023

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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 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$15,824,405 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 21st DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 21st DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st DAY OF FEBRUARY, 2023;



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 2022/2023, adopted by the Board the 21st DAY OF FEBRUARY, 2023.



Secretary Treasurer

School District No. 50 (Haida Gwaii)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	462,125	465,000
Total Ministry Operating Grant Funded FTE's	462,125	465,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	9,560,169	8,130,423
Other	223,347	223,347
Other Revenue	4,319,097	4,319,097
Rentals and Leases	54,000	54,000
Investment Income	16,000	30,000
Amortization of Deferred Capital Revenue	1,146,142	1,315,062
Total Revenue	15,318,755	14,071,929
Expenses		
Instruction	10,771,052	9,941,519
District Administration	1,026,530	1,055,775
Operations and Maintenance	3,407,725	3,424,837
Transportation and Housing	619,098	546,991
Total Expense	15,824,405	14,969,122
Net Revenue (Expense)	(505,650)	(897,193)
Budgeted Allocation (Retirement) of Surplus (Deficit)	347,456	754,000
Budgeted Surplus (Deficit), for the year	(158,194)	(143,193)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(158,194)	(143,193)
Budgeted Surplus (Deficit), for the year	(158,194)	(143,193)

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	12,164,413	11,948,999
Special Purpose Funds - Total Expense	2,355,656	1,546,868
Capital Fund - Total Expense	1,304,336	1,473,255
Total Budget Bylaw Amount	15,824,405	14,969,122

Approved by the Board



Signature of the Chairperson of the Board of Education

February 22, 2023

Date Signed



Signature of the Superintendent

February 22, 2023

Date Signed



Signature of the Secretary Treasurer

February 22, 2023

Date Signed

School District No. 50 (Haida Gwaii)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(505,650)</u>	<u>(897,193)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Deferred Capital Revenue	<u>(10,181,739)</u>	<u>(14,762,143)</u>
Total Acquisition of Tangible Capital Assets	<u>(10,181,739)</u>	<u>(14,762,143)</u>
Amortization of Tangible Capital Assets	<u>1,304,336</u>	<u>1,473,255</u>
Total Effect of change in Tangible Capital Assets	<u>(8,877,403)</u>	<u>(13,288,888)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(9,383,053)</u></u>	<u><u>(14,186,081)</u></u>

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,013,483		7,302,582	8,316,065
Changes for the year				
Net Revenue (Expense) for the year	(347,456)		(158,194)	(505,650)
Net Changes for the year	(347,456)	-	(158,194)	(505,650)
Budgeted Accumulated Surplus (Deficit), end of year	666,027	-	7,144,388	7,810,415

School District No. 50 (Haida Gwaii)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	7,554,513	6,933,555
Other	223,347	223,347
Other Revenue	3,969,097	3,969,097
Rentals and Leases	54,000	54,000
Investment Income	16,000	15,000
Total Revenue	11,816,957	11,194,999
Expenses		
Instruction	8,625,807	8,505,062
District Administration	1,026,530	1,055,775
Operations and Maintenance	2,063,497	1,916,171
Transportation and Housing	448,579	471,991
Total Expense	12,164,413	11,948,999
Net Revenue (Expense)	(347,456)	(754,000)
Budgeted Prior Year Surplus Appropriation	347,456	754,000
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, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	10,681,478	10,471,629
ISC/LEA Recovery	(3,844,097)	(3,844,097)
Other Ministry of Education and Child Care Grants		
Pay Equity	139,874	139,874
Student Transportation Fund	149,851	149,851
Support Staff Benefits Grant	10,680	10,680
FSA Scorer Grant	4,094	4,094
Early Learning Framework (ELF) Implementation	66	1,524
Labour Settlement Funding	404,206	
Equity Scan	8,361	
Total Provincial Grants - Ministry of Education and Child Care	7,554,513	6,933,555
Provincial Grants - Other	223,347	223,347
Other Revenues		
Funding from First Nations	3,844,097	3,844,097
Miscellaneous		
Miscellaneous	125,000	125,000
Total Other Revenue	3,969,097	3,969,097
Rentals and Leases	54,000	54,000
Investment Income	16,000	15,000
Total Operating Revenue	11,816,957	11,194,999

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	3,257,554	3,230,678
Principals and Vice Principals	1,028,130	981,103
Educational Assistants	648,888	650,704
Support Staff	1,567,157	1,485,628
Other Professionals	705,199	724,228
Substitutes	470,762	454,014
Total Salaries	7,677,690	7,526,355
Employee Benefits	1,757,657	1,770,346
Total Salaries and Benefits	9,435,347	9,296,701
Services and Supplies		
Services	683,079	654,548
Student Transportation	56,000	81,000
Professional Development and Travel	440,709	445,930
Rentals and Leases	15,483	21,483
Dues and Fees	16,085	13,795
Insurance	40,708	34,814
Supplies	756,352	788,671
Utilities	720,650	612,057
Total Services and Supplies	2,729,066	2,652,298
Total Operating Expense	12,164,413	11,948,999

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	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	2,936,693	204,019	37,910	115,610		237,000	3,531,232
1.03 Career Programs	31,297						31,297
1.07 Library Services				34,168		1,000	35,168
1.08 Counselling	71,905			70,123			142,028
1.10 Special Education	85,073	29,802	610,978			98,000	823,853
1.31 Indigenous Education	132,586			151,639		7,000	291,225
1.41 School Administration		794,309		279,972		26,000	1,100,281
Total Function 1	3,257,554	1,028,130	648,888	651,512	-	369,000	5,955,084
4 District Administration							
4.11 Educational Administration				9,907	142,947		152,854
4.40 School District Governance					75,000		75,000
4.41 Business Administration				52,239	316,540		368,779
Total Function 4	-	-	-	62,146	534,487	-	596,633
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				13,210	122,081		135,291
5.50 Maintenance Operations				679,767		88,000	767,767
5.52 Maintenance of Grounds				18,569		1,762	20,331
5.56 Utilities							-
Total Function 5	-	-	-	711,546	122,081	89,762	923,389
7 Transportation and Housing							
7.41 Transportation and Housing Administration					48,631		48,631
7.70 Student Transportation				141,953		12,000	153,953
7.73 Housing							-
Total Function 7	-	-	-	141,953	48,631	12,000	202,584
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,257,554	1,028,130	648,888	1,567,157	705,199	470,762	7,677,690

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,531,232	829,839	4,361,071	825,307	5,186,378	5,140,445
1.03 Career Programs	31,297	7,355	38,652		38,652	37,474
1.07 Library Services	35,168	8,264	43,432	7,102	50,534	53,448
1.08 Counselling	142,028	33,377	175,405	5,302	180,707	175,010
1.10 Special Education	823,853	193,605	1,017,458	137,604	1,155,062	1,111,045
1.31 Indigenous Education	291,225	68,438	359,663	227,609	587,272	586,805
1.41 School Administration	1,100,281	258,566	1,358,847	68,355	1,427,202	1,400,835
Total Function 1	5,955,084	1,399,444	7,354,528	1,271,279	8,625,807	8,505,062
4 District Administration						
4.11 Educational Administration	152,854	35,921	188,775	46,350	235,125	260,013
4.40 School District Governance	75,000	5,625	80,625	72,820	153,445	149,606
4.41 Business Administration	368,779	86,663	455,442	182,518	637,960	646,156
Total Function 4	596,633	128,209	724,842	301,688	1,026,530	1,055,775
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	135,291	29,764	165,055	51,408	216,463	199,603
5.50 Maintenance Operations	767,767	148,909	916,676	206,333	1,123,009	1,111,017
5.52 Maintenance of Grounds	20,331	2,711	23,042	15,500	38,542	18,375
5.56 Utilities	-	-	-	685,483	685,483	587,176
Total Function 5	923,389	181,384	1,104,773	958,724	2,063,497	1,916,171
7 Transportation and Housing						
7.41 Transportation and Housing Administration	48,631	11,671	60,302	4,200	64,502	62,163
7.70 Student Transportation	153,953	36,949	190,902	182,000	372,902	398,748
7.73 Housing	-	-	-	11,175	11,175	11,080
Total Function 7	202,584	48,620	251,204	197,375	448,579	471,991
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	7,677,690	1,757,657	9,435,347	2,729,066	12,164,413	11,948,999

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	<u>2023 Amended Annual Budget</u>	<u>2023 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	2,005,656	1,196,868
Other Revenue	350,000	350,000
Total Revenue	<u>2,355,656</u>	<u>1,546,868</u>
Expenses		
Instruction	2,145,245	1,436,457
Operations and Maintenance	110,411	110,411
Transportation and Housing	100,000	-
Total Expense	<u>2,355,656</u>	<u>1,546,868</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, 2023

	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			2,563	439,417					
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	110,411	36,976			96,000	7,350	6,439	115,891	73,959
Other				300,000					
	110,411	36,976	-	300,000	96,000	7,350	6,439	115,891	73,959
Less: Allocated to Revenue	110,411	36,976	-	300,000	96,000	7,350	6,439	115,891	73,959
Deferred Revenue, end of year	-	-	2,563	439,417	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	110,411	36,976			96,000	7,350	6,439	115,891	73,959
Other Revenue				300,000					
	110,411	36,976	-	300,000	96,000	7,350	6,439	115,891	73,959
Expenses									
Salaries									
Teachers							3,850		
Educational Assistants		29,581						57,200	
Support Staff					71,200	5,000			
Other Professionals									59,167
Substitutes									
	-	29,581	-	-	71,200	5,000	3,850	57,200	59,167
Employee Benefits		7,395			17,800	1,250	963	13,883	14,792
Services and Supplies	110,411			300,000	7,000	1,100	1,626	44,808	
	110,411	36,976	-	300,000	96,000	7,350	6,439	115,891	73,959
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	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 / Ventilation Fund	Seamless Day Kindergarten	Student & Family Affordability	JUST B4
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		115,024		13,094	5,031	50,000	21,509		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	808,542	70,245	57,000	11,250			55,400	250,000	25,000
Other									
	808,542	70,245	57,000	11,250	-	-	55,400	250,000	25,000
Less: Allocated to Revenue	808,542	100,000	57,000	24,344	5,031	50,000	63,713	250,000	25,000
Deferred Revenue, end of year	-	85,269	-	-	-	-	13,196	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	808,542	100,000	57,000	24,344	5,031	50,000	63,713	250,000	25,000
Other Revenue									
	808,542	100,000	57,000	24,344	5,031	50,000	63,713	250,000	25,000
Expenses									
Salaries									
Teachers	646,834								
Educational Assistants									
Support Staff		28,000					45,370	20,000	
Other Professionals									
Substitutes		1,000		5,210					
	646,834	29,000	-	5,210	-	-	45,370	20,000	-
Employee Benefits	161,708	7,000		846			11,343	5,000	
Services and Supplies		64,000	57,000	18,288	5,031	50,000	7,000	225,000	25,000
	808,542	100,000	57,000	24,344	5,031	50,000	63,713	250,000	25,000
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	ECL Early Care & Learning	Second Count	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year		198,645	845,283
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care	175,000		1,899,463
Other		50,000	350,000
	175,000	50,000	2,249,463
Less: Allocated to Revenue	175,000	50,000	2,355,656
Deferred Revenue, end of year	-	198,645	739,090
Revenues			
Provincial Grants - Ministry of Education and Child Care	175,000		2,005,656
Other Revenue		50,000	350,000
	175,000	50,000	2,355,656
Expenses			
Salaries			
Teachers			650,684
Educational Assistants			86,781
Support Staff			169,570
Other Professionals	90,605		149,772
Substitutes			6,210
	90,605	-	1,063,017
Employee Benefits	22,651		264,631
Services and Supplies	61,744	50,000	1,028,008
	175,000	50,000	2,355,656
Net Revenue (Expense)	-	-	-

School District No. 50 (Haida Gwaii)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income			-	15,000
Amortization of Deferred Capital Revenue	1,146,142		1,146,142	1,315,062
Total Revenue	1,146,142	-	1,146,142	1,330,062
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,233,817		1,233,817	1,398,255
Transportation and Housing	70,519		70,519	75,000
Total Expense	1,304,336	-	1,304,336	1,473,255
Net Revenue (Expense)	(158,194)	-	(158,194)	(143,193)
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	(158,194)	-	(158,194)	(143,193)