

Amended Annual Budget

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

June 30, 2024

# School District No. 50 (Haida Gwaii)

June 30, 2024

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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 2023/2024 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 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$17,447,849 for the 2023/2024 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 2023/2024.

READ A FIRST TIME THE 20th DAY OF FEBRUARY, 2024;

READ A SECOND TIME THE 20th DAY OF FEBRUARY, 2024;

READ A THIRD TIME, PASSED AND ADOPTED THE 20th DAY OF FEBRUARY, 2024;



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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) Amended Annual Budget Bylaw 2023/2024, adopted by the Board the 20th DAY OF FEBRUARY, 2024.



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**Secretary Treasurer**

# School District No. 50 (Haida Gwaii)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	476,310	463,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>476,310</b>	<b>463,000</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education and Child Care	10,045,602	10,085,268
Other	130,964	223,347
Other Revenue	4,922,126	4,370,633
Rentals and Leases	40,000	45,000
Investment Income	48,100	32,000
Amortization of Deferred Capital Revenue	1,389,276	1,364,176
<b>Total Revenue</b>	<b>16,576,068</b>	<b>16,120,424</b>
<b>Expenses</b>		
Instruction	11,714,753	11,420,906
District Administration	1,115,100	1,028,155
Operations and Maintenance	3,791,725	3,763,332
Transportation and Housing	686,271	732,251
<b>Total Expense</b>	<b>17,307,849</b>	<b>16,944,644</b>
<b>Net Revenue (Expense)</b>	<b>(731,781)</b>	<b>(824,220)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>573,587</b>	<b>666,026</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(158,194)</b>	<b>(158,194)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(158,194)	(158,194)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(158,194)</b>	<b>(158,194)</b>

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	13,044,317	12,818,027
Special Purpose Funds - Total Expense	2,716,062	2,604,247
Capital Fund - Total Expense	1,547,470	1,522,370
Capital Fund - Tangible Capital Assets Purchased from Local Capital	140,000	
<b>Total Budget Bylaw Amount</b>	<b>17,447,849</b>	16,944,644

**Approved by the Board**



Signature of the Chairperson of the Board of Education

February 21, 2024

Date Signed



Signature of the Superintendent

February 21, 2024

Date Signed



Signature of the Secretary Treasurer

February 21, 2024

Date Signed

# School District No. 50 (Haida Gwaii)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(731,781)</u>	<u>(824,220)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Local Capital	(140,000)	
From Deferred Capital Revenue	(15,533,205)	(9,489,808)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(15,673,205)</u>	<u>(9,489,808)</u>
Amortization of Tangible Capital Assets	1,547,470	1,522,370
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(14,125,735)</u>	<u>(7,967,438)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(14,857,516)</u></u>	<u><u>(8,791,658)</u></u>

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2024

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2024 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,658,765	-	6,502,405	<b>8,161,170</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(573,587)		(158,194)	<b>(731,781)</b>
<b>Net Changes for the year</b>	<u>(573,587)</u>	-	<u>(158,194)</u>	<b>(731,781)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u><b>1,085,178</b></u>	-	<u><b>6,344,211</b></u>	<b>7,429,389</b>

# School District No. 50 (Haida Gwaii)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	7,729,540	7,881,021
Other	130,964	223,347
Other Revenue	4,522,126	3,970,633
Rentals and Leases	40,000	45,000
Investment Income	48,100	32,000
<b>Total Revenue</b>	<b>12,470,730</b>	<b>12,152,001</b>
<b>Expenses</b>		
Instruction	9,273,079	9,137,070
District Administration	1,115,100	1,028,155
Operations and Maintenance	2,204,363	2,201,070
Transportation and Housing	451,775	451,732
<b>Total Expense</b>	<b>13,044,317</b>	<b>12,818,027</b>
<b>Net Revenue (Expense)</b>	<b>(573,587)</b>	<b>(666,026)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>573,587</b>	<b>666,026</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 50 (Haida Gwaii)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
Operating Grant, Ministry of Education and Child Care	11,573,063	11,282,748
ISC/LEA Recovery	(4,328,453)	(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	10,874	10,874
FSA Scorer Grant	4,094	4,094
Labour Settlement Funding	167,037	137,677
Teacher Recruitment & Retention	13,200	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>7,729,540</b>	<b>7,881,021</b>
<b>Provincial Grants - Other</b>	<b>130,964</b>	<b>223,347</b>
<b>Other Revenues</b>		
Funding from First Nations	4,328,453	3,844,097
Miscellaneous		
Miscellaneous	193,673	126,536
<b>Total Other Revenue</b>	<b>4,522,126</b>	<b>3,970,633</b>
<b>Rentals and Leases</b>	<b>40,000</b>	<b>45,000</b>
<b>Investment Income</b>	<b>48,100</b>	<b>32,000</b>
<b>Total Operating Revenue</b>	<b>12,470,730</b>	<b>12,152,001</b>

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2024

	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	3,518,668	3,566,011
Principals and Vice Principals	1,197,601	1,067,754
Educational Assistants	739,586	695,836
Support Staff	1,708,312	1,714,431
Other Professionals	788,748	728,986
Substitutes	476,762	476,762
<b>Total Salaries</b>	<b>8,429,677</b>	<b>8,249,780</b>
<b>Employee Benefits</b>	<b>1,893,455</b>	<b>1,852,415</b>
<b>Total Salaries and Benefits</b>	<b>10,323,132</b>	<b>10,102,195</b>
<b>Services and Supplies</b>		
Services	700,239	696,703
Student Transportation	56,000	56,000
Professional Development and Travel	376,203	376,203
Rentals and Leases	11,483	11,483
Dues and Fees	15,400	15,400
Insurance	43,056	43,056
Supplies	793,954	792,137
Utilities	724,850	724,850
<b>Total Services and Supplies</b>	<b>2,721,185</b>	<b>2,715,832</b>
<b>Total Operating Expense</b>	<b>13,044,317</b>	<b>12,818,027</b>

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	3,197,680	301,026	41,667	118,267		237,000	3,895,640
1.03 Career Programs							-
1.07 Library Services				36,480		1,000	37,480
1.08 Counselling	67,252			74,858			142,110
1.10 Special Education	33,538		658,127			98,000	789,665
1.30 English Language Learning	80,060		39,792				119,852
1.31 Indigenous Education	140,138			161,867		13,000	315,005
1.41 School Administration		896,575		294,956		26,000	1,217,531
<b>Total Function 1</b>	<b>3,518,668</b>	<b>1,197,601</b>	<b>739,586</b>	<b>686,428</b>	<b>-</b>	<b>375,000</b>	<b>6,517,283</b>
<b>4 District Administration</b>							
4.11 Educational Administration				10,575	152,704		163,279
4.40 School District Governance					86,000		86,000
4.41 Business Administration				55,761	364,084		419,845
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,336</b>	<b>602,788</b>	<b>-</b>	<b>669,124</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				14,100	134,123		148,223
5.50 Maintenance Operations				770,279		88,000	858,279
5.52 Maintenance of Grounds				19,620		1,762	21,382
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>803,999</b>	<b>134,123</b>	<b>89,762</b>	<b>1,027,884</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					51,837		51,837
7.70 Student Transportation				151,549		12,000	163,549
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>151,549</b>	<b>51,837</b>	<b>12,000</b>	<b>215,386</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>3,518,668</b>	<b>1,197,601</b>	<b>739,586</b>	<b>1,708,312</b>	<b>788,748</b>	<b>476,762</b>	<b>8,429,677</b>

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Amended Annual Budget	2024 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	3,895,640	895,998	4,791,638	790,129	5,581,767	5,532,406
1.03 Career Programs	-		-		-	41,259
1.07 Library Services	37,480	8,620	46,100	7,102	53,202	53,190
1.08 Counselling	142,110	32,685	174,795	65,302	240,097	191,915
1.10 Special Education	789,665	181,623	971,288	126,104	1,097,392	1,072,166
1.30 English Language Learning	119,852	27,566	147,418	13,937	161,355	175,000
1.31 Indigenous Education	315,005	72,451	387,456	200,892	588,348	643,450
1.41 School Administration	1,217,531	280,032	1,497,563	53,355	1,550,918	1,427,684
<b>Total Function 1</b>	<b>6,517,283</b>	<b>1,498,975</b>	<b>8,016,258</b>	<b>1,256,821</b>	<b>9,273,079</b>	<b>9,137,070</b>
<b>4 District Administration</b>						
4.11 Educational Administration	163,279	37,554	200,833	48,850	249,683	247,183
4.40 School District Governance	86,000	6,450	92,450	67,500	159,950	157,800
4.41 Business Administration	419,845	96,565	516,410	189,057	705,467	623,172
<b>Total Function 4</b>	<b>669,124</b>	<b>140,569</b>	<b>809,693</b>	<b>305,407</b>	<b>1,115,100</b>	<b>1,028,155</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	148,223	32,609	180,832	62,391	243,223	240,116
5.50 Maintenance Operations	858,279	168,821	1,027,100	191,233	1,218,333	1,218,147
5.52 Maintenance of Grounds	21,382	2,942	24,324	33,000	57,324	57,324
5.56 Utilities	-		-	685,483	685,483	685,483
<b>Total Function 5</b>	<b>1,027,884</b>	<b>204,372</b>	<b>1,232,256</b>	<b>972,107</b>	<b>2,204,363</b>	<b>2,201,070</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	51,837	11,923	63,760	4,000	67,760	67,760
7.70 Student Transportation	163,549	37,616	201,165	174,000	375,165	375,122
7.73 Housing	-		-	8,850	8,850	8,850
<b>Total Function 7</b>	<b>215,386</b>	<b>49,539</b>	<b>264,925</b>	<b>186,850</b>	<b>451,775</b>	<b>451,732</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>8,429,677</b>	<b>1,893,455</b>	<b>10,323,132</b>	<b>2,721,185</b>	<b>13,044,317</b>	<b>12,818,027</b>

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2024

	<u>2024 Amended Annual Budget</u>	<u>2024 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	2,316,062	2,204,247
Other Revenue	400,000	400,000
<b>Total Revenue</b>	<u>2,716,062</u>	<u>2,604,247</u>
<b>Expenses</b>		
Instruction	2,441,674	2,283,836
Operations and Maintenance	110,411	110,411
Transportation and Housing	163,977	210,000
<b>Total Expense</b>	<u>2,716,062</u>	<u>2,604,247</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2024

	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>			2,563	448,637			4,889		
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	110,411	42,707			96,000	7,350	7,221	121,149	78,027
Other				400,000					
	110,411	42,707	-	400,000	96,000	7,350	7,221	121,149	78,027
<b>Less:</b> Allocated to Revenue	110,411	42,707	-	400,000	96,000	7,350	12,110	121,149	78,027
<b>Deferred Revenue, end of year</b>	-	-	2,563	448,637	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	110,411	42,707			96,000	7,350	12,110	121,149	78,027
Other Revenue				400,000					
	110,411	42,707	-	400,000	96,000	7,350	12,110	121,149	78,027
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants		34,721						99,801	
Support Staff					73,000				
Other Professionals									63,437
Substitutes									
	-	34,721	-	-	73,000	-	-	99,801	63,437
Employee Benefits		7,986			16,790			21,348	14,590
Services and Supplies	110,411			400,000	6,210	7,350	12,110		
	110,411	42,707	-	400,000	96,000	7,350	12,110	121,149	78,027
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 50 (Haida Gwaii)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		124,198		16,189	44,320	59,962	25,000		75,799
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	840,530	39,779	57,000	11,250	55,400		25,000	19,000	175,000
Other									
	840,530	39,779	57,000	11,250	55,400	-	25,000	19,000	175,000
<b>Less:</b> Allocated to Revenue	840,530	163,977	57,000	27,439	55,400	59,962	50,000	19,000	225,000
<b>Deferred Revenue, end of year</b>	-	-	-	-	<b>44,320</b>	-	-	-	<b>25,799</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	840,530	163,977	57,000	27,439	55,400	59,962	50,000	19,000	225,000
Other Revenue									
	840,530	163,977	57,000	27,439	55,400	59,962	50,000	19,000	225,000
<b>Expenses</b>									
Salaries									
Teachers	683,358								
Principals and Vice Principals									161,080
Educational Assistants									
Support Staff					38,537				
Other Professionals									
Substitutes				5,500					
	683,358	-	-	5,500	38,537	-	-	-	161,080
Employee Benefits	157,172			1,265	8,863				37,048
Services and Supplies		163,977	57,000	20,674	8,000	59,962	50,000	19,000	26,872
	840,530	163,977	57,000	27,439	55,400	59,962	50,000	19,000	225,000
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	Feeding Futures Fund	Second Count	Seamless Day Dth Contribution	TOTAL
	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		198,645	9,328	<b>1,009,530</b>
<b>Add:</b> Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	350,000			<b>2,035,824</b>
Other				<b>400,000</b>
	350,000	-	-	<b>2,435,824</b>
<b>Less:</b> Allocated to Revenue	350,000	-	-	<b>2,716,062</b>
<b>Deferred Revenue, end of year</b>	<b>-</b>	<b>198,645</b>	<b>9,328</b>	<b>729,292</b>
<b>Revenues</b>				
Provincial Grants - Ministry of Education and Child Care	350,000			<b>2,316,062</b>
Other Revenue				<b>400,000</b>
	350,000	-	-	<b>2,716,062</b>
<b>Expenses</b>				
Salaries				
Teachers				<b>683,358</b>
Principals and Vice Principals				<b>161,080</b>
Educational Assistants				<b>134,522</b>
Support Staff	100,000			<b>211,537</b>
Other Professionals				<b>63,437</b>
Substitutes				<b>5,500</b>
	100,000	-	-	<b>1,259,434</b>
Employee Benefits	23,000			<b>288,062</b>
Services and Supplies	227,000			<b>1,168,566</b>
	350,000	-	-	<b>2,716,062</b>
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# School District No. 50 (Haida Gwaii)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2024

	2024 Amended Annual Budget			2024 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	1,389,276		1,389,276	1,364,176
<b>Total Revenue</b>	<b>1,389,276</b>	<b>-</b>	<b>1,389,276</b>	<b>1,364,176</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,476,951		1,476,951	1,451,851
Transportation and Housing	70,519		70,519	70,519
<b>Total Expense</b>	<b>1,547,470</b>	<b>-</b>	<b>1,547,470</b>	<b>1,522,370</b>
<b>Net Revenue (Expense)</b>	<b>(158,194)</b>	<b>-</b>	<b>(158,194)</b>	<b>(158,194)</b>
<b>Net Transfers (to) from other funds</b>				
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	140,000	(140,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>140,000</b>	<b>(140,000)</b>	<b>-</b>	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(18,194)</b>	<b>(140,000)</b>	<b>(158,194)</b>	<b>(158,194)</b>