

Amended Annual Budget

School District No. 10 (Arrow Lakes)

June 30, 2018

School District No. 10 (Arrow Lakes)

June 30, 2018

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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. 10 (ARROW LAKES) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2017/2018 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. 10 (Arrow Lakes) Amended Annual Budget Bylaw for fiscal year 2017/2018.
3. The attached Statement 2 showing the estimated revenue and expense for the 2017/2018 fiscal year and the total budget bylaw amount of \$8,616,785 for the 2017/2018 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 2017/2018.

READ A FIRST TIME THE 13th DAY OF FEBRUARY, 2018;

READ A SECOND TIME THE 13th DAY OF FEBRUARY, 2018;

READ A THIRD TIME, PASSED AND ADOPTED THE 13th DAY OF FEBRUARY, 2018;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 10 (Arrow Lakes) Amended Annual Budget Bylaw 2017/2018, adopted by the Board the 13th DAY OF FEBRUARY, 2018.

Secretary Treasurer

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	435,344	429,000
Adult	0.125	-
Total Ministry Operating Grant Funded FTE's	435,469	429,000
Revenues		
	\$	\$
Provincial Grants		
Ministry of Education	7,567,546	7,715,449
Other	18,000	18,000
Other Revenue	279,737	210,000
Rentals and Leases	6,000	6,000
Investment Income	41,600	41,600
Amortization of Deferred Capital Revenue	401,090	401,090
Total Revenue	8,313,973	8,392,139
Expenses		
Instruction	5,683,580	5,987,759
District Administration	801,062	764,143
Operations and Maintenance	1,564,342	1,564,340
Transportation and Housing	510,663	507,908
Total Expense	8,559,647	8,824,150
Net Revenue (Expense)	(245,674)	(432,011)
Budgeted Allocation (Retirement) of Surplus (Deficit)	142,993	329,330
Budgeted Surplus (Deficit), for the year	(102,681)	(102,681)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(102,681)	(102,681)
Budgeted Surplus (Deficit), for the year	(102,681)	(102,681)

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	7,285,708	7,413,791
Special Purpose Funds - Total Expense	711,430	847,850
Special Purpose Funds - Tangible Capital Assets Purchased	57,138	57,138
Capital Fund - Total Expense	562,509	562,509
Total Budget Bylaw Amount	8,616,785	8,881,288

Approved by the Board

Signature of the Chairperson of the Board of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer Date Signed

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(245,674)</u>	<u>(432,011)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(57,138)	(57,138)
From Deferred Capital Revenue	<u>(1,111,429)</u>	<u>(728,956)</u>
Total Acquisition of Tangible Capital Assets	<u>(1,168,567)</u>	<u>(786,094)</u>
Amortization of Tangible Capital Assets	<u>562,509</u>	<u>562,509</u>
Total Effect of change in Tangible Capital Assets	<u>(606,058)</u>	<u>(223,585)</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>(851,732)</u></u>	<u><u>(655,596)</u></u>

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,559,621	-	3,312,080	4,871,701
Changes for the year				
Net Revenue (Expense) for the year	(142,993)	57,138	(159,819)	(245,674)
Interfund Transfers				
Tangible Capital Assets Purchased		(57,138)	57,138	-
Net Changes for the year	(142,993)	-	(102,681)	(245,674)
Budgeted Accumulated Surplus (Deficit), end of year	1,416,628	-	3,209,399	4,626,027

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	7,008,978	7,020,461
Other	18,000	18,000
Other Revenue	69,737	
Rentals and Leases	6,000	6,000
Investment Income	40,000	40,000
Total Revenue	7,142,715	7,084,461
Expenses		
Instruction	4,972,150	5,139,909
District Administration	801,062	764,143
Operations and Maintenance	1,140,493	1,140,491
Transportation and Housing	372,003	369,248
Total Expense	7,285,708	7,413,791
Net Revenue (Expense)	(142,993)	(329,330)
Budgeted Prior Year Surplus Appropriation	142,993	329,330
Budgeted Surplus (Deficit), for the year	-	-

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	6,905,275	6,941,736
INAC/LEA Recovery	-	
Other Ministry of Education Grants		
Pay Equity	40,560	40,560
Transportation Supplement	42,675	42,675
Return of Administrative Savings	36,091	36,091
Compliance Audit Adjustment	(41,796)	(40,601)
Access Grant	5,000	
Shoulder Tapper Grant	17,079	
FSA Grant	4,094	
Total Provincial Grants - Ministry of Education	7,008,978	7,020,461
Provincial Grants - Other	18,000	18,000
Other Revenues		
LEA/Direct Funding from First Nations		
Miscellaneous		
BCSSA - Early Learning Regional Session reimbursements	4,950	-
BCPSEA - Recruitment & Retention Workforce Sustainability Program	46,500	
SD 57 - POPFASD - Travel Expense Reimbursement	492	
Growing Innovations	1,000	
Artists in Education	5,450	
Auction - miscellaneous items	7,845	
SOGI donation	3,500	
Total Other Revenue	69,737	-
Rentals and Leases	6,000	6,000
Investment Income	40,000	40,000
Total Operating Revenue	7,142,715	7,084,461

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Salaries		
Teachers	2,339,851	2,398,461
Principals and Vice Principals	589,239	589,240
Educational Assistants	398,605	398,604
Support Staff	618,386	684,364
Other Professionals	551,038	555,026
Substitutes	162,644	153,379
Total Salaries	4,659,763	4,779,074
Employee Benefits	1,161,787	1,257,697
Total Salaries and Benefits	5,821,550	6,036,771
Services and Supplies		
Services	385,338	385,338
Student Transportation	-	-
Professional Development and Travel	295,358	248,858
Rentals and Leases	350	350
Dues and Fees	22,000	22,000
Insurance	38,451	38,451
Interest	-	-
Supplies	507,231	466,593
Utilities	215,430	215,430
Total Services and Supplies	1,464,158	1,377,020
Total Operating Expense	7,285,708	7,413,791

School District No. 10 (Arrow Lakes)

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

Year Ended June 30, 2018

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1 Instruction													
1.02 Regular Instruction	2,098,368	250,665	-	65,976	16,038	91,440	2,522,487	2,522,487	619,532	3,142,019	380,269	3,522,288	3,649,630
1.03 Career Programs	-	-	-	-	-	-	-	-	-	-	7,075	7,075	6,975
1.07 Library Services	-	-	-	13,208	-	-	13,208	13,208	3,435	16,643	12,107	28,750	29,746
1.08 Counselling	61,519	-	-	-	-	-	61,519	61,519	16,611	78,130	1,000	79,130	79,029
1.10 Special Education	153,837	42,678	398,605	-	-	23,779	618,899	618,899	155,022	773,921	90,101	864,022	863,519
1.30 English Language Learning	-	-	-	-	-	-	-	-	-	-	-	-	-
1.31 Aboriginal Education	26,127	5,173	-	-	-	-	31,300	31,300	8,451	39,751	37,689	77,440	66,550
1.41 School Administration	-	277,790	-	-	-	-	277,790	277,790	73,655	351,445	-	351,445	444,460
1.64 Other	-	-	-	-	-	-	-	-	-	-	42,000	42,000	-
Total Function 1	2,339,851	576,306	398,605	79,184	16,038	115,219	3,525,203	3,525,203	876,706	4,401,909	570,241	4,972,150	5,139,909
4 District Administration													
4.11 Educational Administration	-	12,933	-	-	190,575	-	203,508	203,508	71,572	275,080	41,000	316,080	298,925
4.40 School District Governance	-	-	-	-	56,500	-	56,500	56,500	1,130	57,630	45,300	102,930	102,930
4.41 Business Administration	-	-	-	-	125,190	-	125,190	125,190	31,299	156,489	225,563	382,052	362,288
Total Function 4	-	12,933	-	-	372,265	-	385,198	385,198	104,001	489,199	311,863	801,062	764,143
5 Operations and Maintenance													
5.41 Operations and Maintenance Administration	-	-	-	-	73,859	-	73,859	73,859	18,465	92,324	7,600	99,924	99,924
5.50 Maintenance Operations	-	-	-	370,884	70,570	33,950	475,404	475,404	109,808	585,212	216,660	801,872	785,462
5.52 Maintenance of Grounds	-	-	-	-	-	-	-	-	4,267	4,267	19,000	23,267	39,675
5.56 Utilities	-	-	-	-	-	-	-	-	-	-	215,430	215,430	215,430
Total Function 5	-	-	-	370,884	144,429	33,950	549,263	549,263	132,540	681,803	458,690	1,140,493	1,140,491
7 Transportation and Housing													
7.41 Transportation and Housing Administration	-	-	-	-	18,306	-	18,306	18,306	4,576	22,882	-	22,882	22,882
7.70 Student Transportation	-	-	-	168,318	-	13,475	181,793	181,793	43,964	225,757	123,364	349,121	346,366
7.73 Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Function 7	-	-	-	168,318	18,306	13,475	200,099	200,099	48,540	248,639	123,364	372,003	369,248
9 Debt Services													
Total Function 9	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Functions 1 - 9	2,339,851	589,239	398,605	618,386	551,038	162,644	4,659,763	4,659,763	1,161,787	5,821,550	1,464,158	7,285,708	7,413,791

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2018

	2018 Amended Annual Budget	2018 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	558,568	694,988
Other Revenue	210,000	210,000
Total Revenue	768,568	904,988
Expenses		
Instruction	711,430	847,850
Total Expense	711,430	847,850
Net Revenue (Expense)	57,138	57,138
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(57,138)	(57,138)
Total Net Transfers	(57,138)	(57,138)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund	Coding and Curriculum Implementation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			187,224	-					29,563
Add: Restricted Grants									
Provincial Grants - Ministry of Education	62,454	27,823	-	96,000	12,250	7,043	104,964	-	-
Other			210,000						
Investment Income			.						
District Entered			-						
	62,454	27,823	210,000	96,000	12,250	7,043	104,964	-	-
Less: Allocated to Revenue	62,454	27,823	210,000	96,000	12,250	7,043	104,964	-	29,563
Deferred Revenue, end of year	-	-	187,224	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	62,454	27,823	-	96,000	12,250	7,043	104,964	-	29,563
Other Revenue			210,000						
District Entered									-
	62,454	27,823	210,000	96,000	12,250	7,043	104,964	-	29,563
Expenses									
Salaries									
Teachers						1,109	61,898		23,278
Educational Assistants		22,620							
Support Staff				60,932					
	-	22,620	-	60,932	-	1,109	61,898	-	23,278
Employee Benefits		5,203		15,842		300	16,713		6,285
Services and Supplies	5,316		210,000	19,226	12,250	5,634	26,353		
	5,316	27,823	210,000	96,000	12,250	7,043	104,964	-	29,563
Net Revenue (Expense) before Interfund Transfers	57,138	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(57,138)								
	(57,138)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2018

	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	31,536	-	-	248,323
Add: Restricted Grants				
Provincial Grants - Ministry of Education	-	61,925	125,010	497,469
Other				210,000
Investment Income				-
District Entered				-
	-	61,925	125,010	707,469
Less: Allocated to Revenue	31,536	61,925	125,010	768,568
Deferred Revenue, end of year	-	-	-	187,224
Revenues				
Provincial Grants - Ministry of Education	31,536	61,925	125,010	558,568
Other Revenue				210,000
District Entered				-
	31,536	61,925	125,010	768,568
Expenses				
Salaries				
Teachers	24,832		98,369	209,486
Educational Assistants				22,620
Support Staff		26,252		87,184
	24,832	26,252	98,369	319,290
Employee Benefits	6,704	6,825	26,641	84,513
Services and Supplies		28,848		307,627
	31,536	61,925	125,010	711,430
Net Revenue (Expense) before Interfund Transfers	-	-	-	57,138
Interfund Transfers				
Tangible Capital Assets Purchased				(57,138)
	-	-	-	(57,138)
Net Revenue (Expense)	-	-	-	-

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2018

	2018 Amended Annual Budget			2018 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		1,600	1,600	1,600
Amortization of Deferred Capital Revenue	401,090		401,090	401,090
Total Revenue	401,090	1,600	402,690	402,690
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	423,849		423,849	423,849
Transportation and Housing	138,660		138,660	138,660
Total Expense	562,509	-	562,509	562,509
Net Revenue (Expense)	(161,419)	1,600	(159,819)	(159,819)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	57,138		57,138	57,138
Total Net Transfers	57,138	-	57,138	57,138
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(104,281)	1,600	(102,681)	(102,681)