

Amended Annual Budget

School District No. 10 (Arrow Lakes)

June 30, 2019

School District No. 10 (Arrow Lakes)

June 30, 2019

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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 2018/2019 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 2018/2019.
3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of \$9,091,196 for the 2018/2019 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 2018/2019.

READ A FIRST TIME THE 19th DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 19th DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 19th DAY OF FEBRUARY, 2019;

Chairperson of the Board

(Corporate Seal)

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 10 (Arrow Lakes) Amended Annual Budget Bylaw 2018/2019, adopted by the Board the _____ DAY OF _____, 2019.

Secretary Treasurer

School District No. 10 (Arrow Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	456,438	416,000
Total Ministry Operating Grant Funded FTE's	456,438	416,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education	7,769,805	7,432,981
Other	50,400	18,000
Other Revenue	210,000	210,000
Rentals and Leases	6,000	6,000
Investment Income	41,600	41,600
Amortization of Deferred Capital Revenue	397,849	397,849
Total Revenue	8,475,654	8,106,430
Expenses		
Instruction	5,981,433	5,568,063
District Administration	790,609	882,796
Operations and Maintenance	1,740,238	1,725,138
Transportation and Housing	521,778	490,428
Total Expense	9,034,058	8,666,425
Net Revenue (Expense)	(558,404)	(559,995)
Budgeted Allocation (Retirement) of Surplus (Deficit)	321,761	323,352
Budgeted Surplus (Deficit), for the year	(236,643)	(236,643)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(236,643)	(236,643)
Budgeted Surplus (Deficit), for the year	(236,643)	(236,643)

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	7,658,000	7,383,977
Special Purpose Funds - Total Expense	682,828	589,218
Special Purpose Funds - Tangible Capital Assets Purchased	57,138	57,138
Capital Fund - Total Expense	693,230	693,230
Total Budget Bylaw Amount	9,091,196	8,723,563

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, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(558,404)</u>	<u>(559,995)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(57,138)</u>	<u>(57,138)</u>
Total Acquisition of Tangible Capital Assets	<u>(57,138)</u>	<u>(57,138)</u>
Amortization of Tangible Capital Assets	<u>693,230</u>	<u>693,230</u>
Total Effect of change in Tangible Capital Assets	<u>636,092</u>	<u>636,092</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>77,688</u></u>	<u><u>76,097</u></u>

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,453,913	-	3,313,900	4,767,813
Changes for the year				
Net Revenue (Expense) for the year	(321,761)	57,138	(293,781)	(558,404)
Interfund Transfers				
Tangible Capital Assets Purchased		(57,138)	57,138	-
Net Changes for the year	(321,761)	-	(236,643)	(558,404)
Budgeted Accumulated Surplus (Deficit), end of year	1,132,152	-	3,077,257	4,209,409

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	7,239,839	6,996,625
Other	50,400	18,000
Rentals and Leases	6,000	6,000
Investment Income	40,000	40,000
Total Revenue	<u>7,336,239</u>	<u>7,060,625</u>
Expenses		
Instruction	5,298,605	4,978,845
District Administration	790,609	882,796
Operations and Maintenance	1,167,253	1,152,153
Transportation and Housing	401,533	370,183
Total Expense	<u>7,658,000</u>	<u>7,383,977</u>
Net Revenue (Expense)	<u>(321,761)</u>	<u>(323,352)</u>
Budgeted Prior Year Surplus Appropriation	<u>321,761</u>	<u>323,352</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	7,119,604	6,913,390
Other Ministry of Education Grants		
Pay Equity	40,560	40,560
Transportation Supplement	42,675	42,675
Early Action Initiatives	37,000	-
Total Provincial Grants - Ministry of Education	7,239,839	6,996,625
Provincial Grants - Other	50,400	18,000
Rentals and Leases	6,000	6,000
Investment Income	40,000	40,000
Total Operating Revenue	7,336,239	7,060,625

School District No. 10 (Arrow Lakes)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$
Salaries		
Teachers	2,480,000	2,395,859
Principals and Vice Principals	488,000	230,000
Educational Assistants	320,000	390,000
Support Staff	726,577	734,291
Other Professionals	735,901	939,300
Substitutes	182,998	151,733
Total Salaries	4,933,476	4,841,183
Employee Benefits	1,245,116	1,168,295
Total Salaries and Benefits	6,178,592	6,009,478
Services and Supplies		
Services	409,841	297,615
Student Transportation	27,650	21,868
Professional Development and Travel	185,147	180,947
Rentals and Leases	7,600	350
Dues and Fees	20,000	22,000
Insurance	41,000	36,651
Supplies	580,670	605,160
Utilities	207,500	209,908
Total Services and Supplies	1,479,408	1,374,499
Total Operating Expense	7,658,000	7,383,977

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2019

	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	2,170,000	244,000	-	93,577	-	107,571	2,615,148
1.03 Career Programs	-	-	-	-	-	-	-
1.07 Library Services				18,000			18,000
1.08 Counselling	115,000						115,000
1.10 Special Education	170,000	-	320,000	-	44,911	30,817	565,728
1.30 English Language Learning							-
1.31 Aboriginal Education	25,000				13,610		38,610
1.41 School Administration		244,000		70,000	77,574		391,574
Total Function 1	2,480,000	488,000	320,000	181,577	136,095	138,388	3,744,060
4 District Administration							
4.11 Educational Administration					87,500		87,500
4.40 School District Governance					59,900		59,900
4.41 Business Administration					266,136		266,136
Total Function 4	-	-	-	-	413,536	-	413,536
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					162,632		162,632
5.50 Maintenance Operations				352,000	-	33,610	385,610
5.52 Maintenance of Grounds				23,000	-		23,000
5.56 Utilities					-		-
Total Function 5	-	-	-	375,000	162,632	33,610	571,242
7 Transportation and Housing							
7.41 Transportation and Housing Administration					23,638		23,638
7.70 Student Transportation				170,000		11,000	181,000
Total Function 7	-	-	-	170,000	23,638	11,000	204,638
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,480,000	488,000	320,000	726,577	735,901	182,998	4,933,476

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2019 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,615,148	675,412	3,290,560	429,658	3,720,218	3,304,661
1.03 Career Programs	-	-	-	7,075	7,075	6,975
1.07 Library Services	18,000	4,680	22,680	15,528	38,208	26,333
1.08 Counselling	115,000	31,000	146,000	1,000	147,000	118,261
1.10 Special Education	565,728	141,325	707,053	86,164	793,217	877,648
1.30 English Language Learning	-	-	-	-	-	-
1.31 Aboriginal Education	38,610	10,175	48,785	37,315	86,100	85,237
1.41 School Administration	391,574	105,080	496,654	10,133	506,787	559,730
Total Function 1	3,744,060	967,672	4,711,732	586,873	5,298,605	4,978,845
4 District Administration						
4.11 Educational Administration	87,500		87,500	24,500	112,000	248,000
4.40 School District Governance	59,900	1,198	61,098	56,100	117,198	102,730
4.41 Business Administration	266,136	71,850	337,986	223,425	561,411	532,066
Total Function 4	413,536	73,048	486,584	304,025	790,609	882,796
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	162,632	43,911	206,543	7,600	214,143	102,600
5.50 Maintenance Operations	385,610	100,260	485,870	213,260	699,130	801,070
5.52 Maintenance of Grounds	23,000	5,980	28,980	17,500	46,480	38,575
5.56 Utilities	-	-	-	207,500	207,500	209,908
Total Function 5	571,242	150,151	721,393	445,860	1,167,253	1,152,153
7 Transportation and Housing						
7.41 Transportation and Housing Administration	23,638	6,385	30,023		30,023	19,000
7.70 Student Transportation	181,000	47,860	228,860	142,650	371,510	351,183
Total Function 7	204,638	54,245	258,883	142,650	401,533	370,183
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	4,933,476	1,245,116	6,178,592	1,479,408	7,658,000	7,383,977

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	<u>2019 Amended Annual Budget</u>	<u>2019 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	529,966	436,356
Other Revenue	210,000	210,000
Total Revenue	<u>739,966</u>	<u>646,356</u>
Expenses		
Instruction	682,828	589,218
Total Expense	<u>682,828</u>	<u>589,218</u>
Net Revenue (Expense)	<u>57,138</u>	<u>57,138</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(57,138)	(57,138)
Total Net Transfers	<u>(57,138)</u>	<u>(57,138)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	200,000	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	62,454	26,795	-	96,000	12,250	7,043	105,074	61,925	158,425
Other			210,000						
	62,454	26,795	210,000	96,000	12,250	7,043	105,074	61,925	158,425
Less: Allocated to Revenue	62,454	26,795	210,000	96,000	12,250	7,043	105,074	61,925	158,425
Deferred Revenue, end of year	-	-	200,000	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	62,454	26,795		96,000	12,250	7,043	105,074	61,925	158,425
Other Revenue			210,000						
	62,454	26,795	210,000	96,000	12,250	7,043	105,074	61,925	158,425
Expenses									
Salaries									
Teachers				56,160		1,630			124,744
Educational Assistants		20,952					56,160	30,160	
	-	20,952	-	56,160	-	1,630	56,160	30,160	124,744
Employee Benefits		5,843		14,602		463	14,602	7,840	33,681
Services and Supplies	5,316		210,000	25,238	12,250	4,950	34,312	23,925	
	5,316	26,795	210,000	96,000	12,250	7,043	105,074	61,925	158,425
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, 2019

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	200,000
Add: Restricted Grants	
Provincial Grants - Ministry of Education	529,966
Other	<u>210,000</u>
	739,966
Less: Allocated to Revenue	<u>739,966</u>
Deferred Revenue, end of year	<u>200,000</u>
Revenues	
Provincial Grants - Ministry of Education	529,966
Other Revenue	<u>210,000</u>
	739,966
Expenses	
Salaries	
Teachers	182,534
Educational Assistants	<u>107,272</u>
	289,806
Employee Benefits	77,031
Services and Supplies	<u>315,991</u>
	682,828
Net Revenue (Expense) before Interfund Transfers	<u>57,138</u>
Interfund Transfers	
Tangible Capital Assets Purchased	<u>(57,138)</u>
	(57,138)
Net Revenue (Expense)	<u>-</u>

School District No. 10 (Arrow Lakes)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget			2019 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	397,849		397,849	397,849
Total Revenue	397,849	1,600	399,449	399,449
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	572,985		572,985	572,985
Transportation and Housing	120,245		120,245	120,245
Total Expense	693,230	-	693,230	693,230
Net Revenue (Expense)	(295,381)	1,600	(293,781)	(293,781)
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	(238,243)	1,600	(236,643)	(236,643)