

Annual Budget

**School District No. 10 (Arrow Lakes)**

June 30, 2013

# School District No. 10 (Arrow Lakes)

June 30, 2013

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\*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

## ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 10 (ARROW LAKES) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2012/2013 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 Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 10 (Arrow Lakes) Annual Budget Bylaw for fiscal year 2012/2013.
3. The attached Statement 2 showing the estimated revenue and expense for the 2012/2013 fiscal year and the total budget bylaw amount of \$8,492,186 for the 2012/2013 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2012/2013.

READ A FIRST TIME THE 29<sup>th</sup> DAY OF May, 2012;

READ A SECOND TIME THE 29<sup>th</sup> DAY OF May, 2012;

READ A THIRD TIME, PASSED AND ADOPTED THE 29<sup>th</sup> DAY OF May, 2012;

  
Chairperson of the Board

(Corporate Seal)

  
Secretary/Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 10 (Arrow Lakes) Annual Budget Bylaw 2012/2013, adopted by the Board the 29<sup>th</sup> DAY OF May, 2012.

  
Secretary/Treasurer

# School District No. 10 (Arrow Lakes)

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	506.000	521.688
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>506.000</b>	<b>521.688</b>
<b>Revenue</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	7,673,943	7,355,238
Other Revenue	206,700	45,300
Rentals and Leases	3,000	3,000
Investment Income	11,000	10,000
Amortization of Deferred Capital Revenue	331,947	
<b>Total Revenue</b>	<b>8,226,590</b>	<b>7,413,538</b>
<b>Expense</b>		
Instruction	5,921,566	5,830,221
District Administration	645,114	607,853
Operations and Maintenance	999,270	1,047,221
Transportation and Housing	362,599	362,599
Amortization of Capital Assets	488,875	
<b>Total Expense</b>	<b>8,417,424</b>	<b>7,847,894</b>
<b>Net Revenue (Expense)</b>	<b>(190,834)</b>	<b>(434,356)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>109,668</b>	<b>434,356</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(81,166)</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(81,166)	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(81,166)</b>	<b>-</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	7,424,831	7,847,894
Special Purpose Funds - Total Expense	503,718	
Special Purpose Funds - Capital Assets Purchased	74,762	
Capital Fund - Total Expense	488,875	
<b>Total Budget Bylaw Amount</b>	<b>8,492,186</b>	<b>7,847,894</b>

### Approved by the Board

\_\_\_\_\_  
Signature of the Chairperson of the Board of Education May 29, 2012  
Date Signed

\_\_\_\_\_  
Signature of the Superintendent May 29, 2012  
Date Signed

\_\_\_\_\_  
Signature of the Secretary Treasurer May 29, 2012  
Date Signed

# School District No. 10 (Arrow Lakes)

Annual Budget - Change in Net Financial Assets (Debt)

Year Ended June 30, 2013

	<b>2013 Annual Budget</b>
	<u>\$</u>
<b>Surplus (Deficit) for the year</b>	<u>(190,834)</u>
<b>Effect of change in Tangible Capital Assets</b>	
Acquisition of Tangible Capital Assets	
From Operating and Special Purpose Funds	(74,762)
From Deferred Capital Revenue	<u>(218,945)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(293,707)</u>
Amortization of Tangible Capital Assets	<u>488,875</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>195,168</u>
	<u>-</u>
	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>4,334</u></u>

# School District No. 10 (Arrow Lakes)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
<b>Revenue</b>		
Provincial Grants		
Ministry of Education	7,295,463	7,355,238
Other Revenue	6,700	45,300
Rentals and Leases	3,000	3,000
Investment Income	10,000	10,000
<b>Total Revenue</b>	<b>7,315,163</b>	<b>7,413,538</b>
<b>Expense</b>		
Instruction	5,417,848	5,830,221
District Administration	645,114	607,853
Operations and Maintenance	999,270	1,047,221
Transportation and Housing	362,599	362,599
<b>Total Expense</b>	<b>7,424,831</b>	<b>7,847,894</b>
<b>Net Revenue (Expense)</b>	<b>(109,668)</b>	<b>(434,356)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>109,668</b>	<b>434,356</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	7,254,903	7,208,878
Other Ministry of Education Grants		
Strong Start	-	96,000
Pay Equity	40,560	40,560
Ready Set Learn	-	9,800
<b>Total Provincial Grants - Ministry of Education</b>	<b>7,295,463</b>	<b>7,355,238</b>
<b>Other Revenue</b>		
Miscellaneous		
Cultural Art Starts	4,200	4,800
Growing Innovation		12,500
Regional District		28,000
IT Service Agreement	2,500	
<b>Total Other Revenue</b>	<b>6,700</b>	<b>45,300</b>
<b>Rentals and Leases</b>	<b>3,000</b>	<b>3,000</b>
<b>Investment Income</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Operating Revenue</b>	<b>7,315,163</b>	<b>7,413,538</b>



**School District No. 10 (Arrow Lakes)**  
 Annual Budget - Schedule of Operating Expense by Source  
 Year Ended June 30, 2013

	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,536,263	2,692,406
Principals and Vice Principals	495,057	496,166
Educational Assistants	329,439	358,940
Support Staff	768,150	782,525
Other Professionals	315,160	318,095
Substitutes	250,000	250,000
<b>Total Salaries</b>	<b>4,694,069</b>	<b>4,898,132</b>
<b>Employee Benefits</b>	<b>1,174,537</b>	<b>1,218,914</b>
<b>Total Salaries and Benefits</b>	<b>5,868,606</b>	<b>6,117,046</b>
<b>Services and Supplies</b>		
Services	455,210	421,330
Student Transportation	12,000	12,000
Professional Development and Travel	140,700	140,700
Rentals and Leases	2,650	2,650
Dues and Fees	12,000	12,000
Insurance	42,600	42,600
Supplies	645,665	854,168
Utilities	245,400	245,400
<b>Total Services and Supplies</b>	<b>1,556,225</b>	<b>1,730,848</b>
<b>Total Operating Expense</b>	<b>7,424,831</b>	<b>7,847,894</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>								
1.02 Regular Instruction	2,282,430	187,750		104,147	23,230	250,000	2,847,557	2,847,557
1.03 Career Programs	8,994						8,994	8,994
1.07 Library Services				39,262			39,262	39,262
1.08 Counselling		19,865					19,865	19,865
1.10 Special Education	244,839	40,492	329,439				614,770	614,770
1.31 Aboriginal Education		10,396					10,396	10,396
1.41 School Administration		211,722		93,233			304,955	304,955
1.64 Other								
<b>Total Function 1</b>	<b>2,536,263</b>	<b>470,225</b>	<b>329,439</b>	<b>236,642</b>	<b>23,230</b>	<b>250,000</b>	<b>3,845,799</b>	<b>3,845,799</b>
<b>4 District Administration</b>								
4.11 Educational Administration		24,832			134,563		159,395	159,395
4.40 School District Governance					42,000		42,000	42,000
4.41 Business Administration					36,768		36,768	36,768
<b>Total Function 4</b>	<b>-</b>	<b>24,832</b>	<b>-</b>	<b>-</b>	<b>213,331</b>	<b>-</b>	<b>238,163</b>	<b>238,163</b>
<b>5 Operations and Maintenance</b>								
5.41 Operations and Maintenance Administration					77,312		77,312	77,312
5.50 Maintenance Operations				324,834			324,834	324,834
5.52 Maintenance of Grounds				17,626			17,626	17,626
5.56 Utilities								
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>342,460</b>	<b>77,312</b>	<b>-</b>	<b>419,772</b>	<b>419,772</b>
<b>7 Transportation and Housing</b>								
7.41 Transportation and Housing Administration					1,287		1,287	1,287
7.70 Student Transportation				189,048			189,048	189,048
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>189,048</b>	<b>1,287</b>	<b>-</b>	<b>190,335</b>	<b>190,335</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>-</b>
<b>Total Functions 1 - 9</b>	<b>2,536,263</b>	<b>495,057</b>	<b>329,439</b>	<b>768,150</b>	<b>315,160</b>	<b>250,000</b>	<b>4,694,069</b>	<b>4,694,069</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2013

	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2013 Annual Budget	2012 Amended Annual Budget
	\$	\$	\$	\$	\$
<b>1 Instruction</b>					
1.02 Regular Instruction	711,725	3,559,282	471,060	4,030,342	4,336,240
1.03 Career Programs	2,249	11,243		11,243	11,240
1.07 Library Services	10,209	49,471		49,471	53,752
1.08 Counselling	4,966	24,831		24,831	24,831
1.10 Special Education	156,985	771,755	75,000	846,755	849,643
1.31 Aboriginal Education	2,599	12,995	60,085	73,080	60,908
1.41 School Administration	77,171	382,126		382,126	381,886
1.64 Other					111,721
<b>Total Function 1</b>	<b>965,904</b>	<b>4,811,703</b>	<b>606,145</b>	<b>5,417,848</b>	<b>5,830,221</b>
<b>4 District Administration</b>					
4.11 Educational Administration	39,849	199,244	30,610	229,854	233,038
4.40 School District Governance	1,750	43,750	63,550	107,300	107,332
4.41 Business Administration	9,192	45,960	262,000	307,960	267,483
<b>Total Function 4</b>	<b>50,791</b>	<b>288,954</b>	<b>356,160</b>	<b>645,114</b>	<b>607,853</b>
<b>5 Operations and Maintenance</b>					
5.41 Operations and Maintenance Administration	19,328	96,640	17,600	114,240	114,240
5.50 Maintenance Operations	84,457	409,291	178,130	587,421	635,372
5.52 Maintenance of Grounds	4,583	22,209	30,000	52,209	52,209
5.56 Utilities			245,400	245,400	245,400
<b>Total Function 5</b>	<b>108,368</b>	<b>528,140</b>	<b>471,130</b>	<b>999,270</b>	<b>1,047,221</b>
<b>7 Transportation and Housing</b>					
7.41 Transportation and Housing Administration	322	1,609	1,100	2,709	2,709
7.70 Student Transportation	49,152	238,200	121,690	359,890	359,890
<b>Total Function 7</b>	<b>49,474</b>	<b>239,809</b>	<b>122,790</b>	<b>362,599</b>	<b>362,599</b>
<b>9 Debt Services</b>					
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>1,174,537</b>	<b>5,868,606</b>	<b>1,556,225</b>	<b>7,424,831</b>	<b>7,847,894</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2013

	<b>2013</b>
	<b>Annual Budget</b>
	<b>\$</b>
<b>Revenue</b>	
Provincial Grants	
Ministry of Education	378,480
Other Revenue	200,000
<b>Total Revenue</b>	<u>578,480</u>
<b>Expense</b>	
Instruction	503,718
<b>Total Expense</b>	<u>503,718</u>
<b>Net Revenue (Expense)</b>	<u>74,762</u>
<b>Net Transfers (to) from other funds</b>	
Capital Assets Purchased	(74,762)
<b>Total Net Transfers</b>	<u>(74,762)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u><u>-</u></u>

**School District No. 10 (Arrow Lakes)**  
 Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2013

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	TOTAL
Deferred Revenue, beginning of year			157,000				157,000
Deferred Revenue, beginning of year, as restated			157,000				157,000
<b>Add: Restricted Grants</b>							
Provincial Grants - Ministry of Education	74,762	93,222	200,000	96,000	9,800	104,696	378,480
Other							200,000
Less: Allocated to Revenue	74,762	93,222	200,000	96,000	9,800	104,696	378,480
Deferred Revenue, end of year			157,000				157,000
<b>Revenue</b>	74,762	93,222	200,000	96,000	9,800	104,696	378,480
Provincial Grants - Ministry of Education							200,000
Other Revenue	74,762	93,222	200,000	96,000	9,800	104,696	378,480
<b>Expense</b>							
Salaries		65,004					65,004
Teachers							5,198
Principals and Vice Principals		9,498				5,198	139,307
Educational Assistants		74,502		59,004		70,805	209,509
Employee Benefits		18,720		59,004		76,003	53,771
Services and Supplies			200,000	15,341		19,710	240,438
		93,222	200,000	21,655	9,800	8,983	503,718
			200,000	96,000	9,800	104,696	74,762
<b>Net Revenue (Expense) before Interfund Transfers</b>	74,762						
<b>Interfund Transfers</b>							
Capital Assets Purchased	(74,762)						(74,762)
	(74,762)						(74,762)
<b>Net Revenue (Expense)</b>							

# School District No. 10 (Arrow Lakes)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2013

	2013 Annual Budget		
	Invested in Capital Assets	Local Capital	Fund Balance
	\$	\$	\$
<b>Revenue</b>			
Provincial Grants			
Investment Income		1,000	1,000
Amortization of Deferred Capital Revenue	331,947		331,947
<b>Total Revenue</b>	<b>331,947</b>	<b>1,000</b>	<b>332,947</b>
<b>Expense</b>			
Amortization of Capital Assets	488,875		488,875
<b>Total Expense</b>	<b>488,875</b>	<b>-</b>	<b>488,875</b>
<b>Net Revenue (Expense)</b>	<b>(156,928)</b>	<b>1,000</b>	<b>(155,928)</b>
<b>Net Transfers (to) from other funds</b>			
Capital Assets Purchased	74,762		74,762
<b>Total Net Transfers</b>	<b>74,762</b>	<b>-</b>	<b>74,762</b>
<b>Other Adjustments to Fund Balances</b>			
<b>Total Other Adjustments to Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(82,166)</b>	<b>1,000</b>	<b>(81,166)</b>