

Annual Budget

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

June 30, 2021

# School District No. 10 (Arrow Lakes)

June 30, 2021

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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 2020/2021 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 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$10,089,376 for the 2020/2021 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 2020/2021.

READ A FIRST TIME THE 29th DAY OF APRIL, 2020;

READ A SECOND TIME THE 29th DAY OF APRIL, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 29th DAY OF APRIL, 2020;

( Corporate Seal )

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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. 10 (Arrow Lakes) Annual Budget Bylaw 2020/2021, adopted by the Board the 29th DAY OF APRIL, 2020.

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Secretary Treasurer

# School District No. 10 (Arrow Lakes)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	452,000	461,189
Adult	-	0,125
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>452,000</b>	<b>461,314</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	8,733,844	8,432,109
Other	18,000	34,200
Other Revenue	216,000	226,251
Rentals and Leases	6,000	6,000
Investment Income	41,500	47,000
Amortization of Deferred Capital Revenue	484,319	432,416
<b>Total Revenue</b>	<b>9,499,663</b>	<b>9,177,976</b>
<b>Expenses</b>		
Instruction	6,846,270	6,575,177
District Administration	803,895	835,025
Operations and Maintenance	1,858,984	1,681,209
Transportation and Housing	522,425	521,459
<b>Total Expense</b>	<b>10,031,574</b>	<b>9,612,870</b>
<b>Net Revenue (Expense)</b>	<b>(531,911)</b>	<b>(434,894)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>420,770</b>	<b>331,169</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(111,141)</b>	<b>(103,725)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(111,141)	(103,725)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(111,141)</b>	<b>(103,725)</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	<b>2021</b>	2020 Amended
	<b>Annual Budget</b>	Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	<b>8,714,031</b>	8,285,535
Special Purpose Funds - Total Expense	<b>662,781</b>	730,727
Special Purpose Funds - Tangible Capital Assets Purchased	<b>57,802</b>	58,467
Capital Fund - Total Expense	<b>654,762</b>	596,608
<b>Total Budget Bylaw Amount</b>	<b>10,089,376</b>	9,671,337

## Approved by the Board

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Signature of the Chairperson of the Board of Education

Date Signed

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Signature of the Superintendent

Date Signed

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Signature of the Secretary Treasurer

Date Signed

# School District No. 10 (Arrow Lakes)

Annual Budget - Changes in Net Financial Assets (Debt)  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(531,911)</u>	<u>(434,894)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(57,802)	(58,467)
From Deferred Capital Revenue	(1,517,639)	(2,603,224)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,575,441)</u>	<u>(2,661,691)</u>
Amortization of Tangible Capital Assets	654,762	596,608
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(920,679)</u>	<u>(2,065,083)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(1,452,590)</u></u>	<u><u>(2,499,977)</u></u>

# School District No. 10 (Arrow Lakes)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	8,223,261	7,852,915
Other	18,000	34,200
Other Revenue	6,000	16,251
Rentals and Leases	6,000	6,000
Investment Income	40,000	45,000
<b>Total Revenue</b>	<u>8,293,261</u>	<u>7,954,366</u>
<b>Expenses</b>		
Instruction	6,203,891	5,864,852
District Administration	801,395	832,525
Operations and Maintenance	1,278,425	1,155,158
Transportation and Housing	430,320	433,000
<b>Total Expense</b>	<u>8,714,031</u>	<u>8,285,535</u>
<b>Net Revenue (Expense)</b>	<u>(420,770)</u>	<u>(331,169)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>420,770</u>	<u>331,169</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 10 (Arrow Lakes)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	8,135,932	7,698,982
Other Ministry of Education Grants		
Pay Equity	40,560	40,560
Transportation Supplement	42,675	42,675
Carbon Tax Grant		10,000
Employer Health Tax Grant		55,048
Foundation Skills Assessment	4,094	4,094
Early Learning Framework	-	1,556
<b>Total Provincial Grants - Ministry of Education</b>	<b>8,223,261</b>	<b>7,852,915</b>
<b>Provincial Grants - Other</b>	<b>18,000</b>	<b>34,200</b>
<b>Other Revenues</b>		
Miscellaneous		
Miscellaneous	600	500
Art Starts Grant - BC Arts Council	5,400	5,400
Nakusp Community Foundation	-	1,920
Insurance Proceeds	-	8,431
<b>Total Other Revenue</b>	<b>6,000</b>	<b>16,251</b>
<b>Rentals and Leases</b>	<b>6,000</b>	<b>6,000</b>
<b>Investment Income</b>	<b>40,000</b>	<b>45,000</b>
<b>Total Operating Revenue</b>	<b>8,293,261</b>	<b>7,954,366</b>



# School District No. 10 (Arrow Lakes)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,830,500	2,715,000
Principals and Vice Principals	613,000	600,000
Educational Assistants	403,000	340,900
Support Staff	792,000	698,000
Other Professionals	754,075	735,100
Substitutes	311,456	305,350
<b>Total Salaries</b>	<b>5,704,031</b>	<b>5,394,350</b>
<b>Employee Benefits</b>	<b>1,448,860</b>	<b>1,355,325</b>
<b>Total Salaries and Benefits</b>	<b>7,152,891</b>	<b>6,749,675</b>
<b>Services and Supplies</b>		
Services	416,126	418,832
Student Transportation	13,260	13,000
Professional Development and Travel	181,824	163,651
Dues and Fees	38,454	37,700
Insurance	27,030	26,500
Supplies	652,138	638,579
Utilities	232,308	237,598
<b>Total Services and Supplies</b>	<b>1,561,140</b>	<b>1,535,860</b>
<b>Total Operating Expense</b>	<b>8,714,031</b>	<b>8,285,535</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2021

	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	2,434,000	363,000		80,000		226,440	3,103,440
1.03 Career Programs	19,000						19,000
1.07 Library Services				15,000			15,000
1.08 Counselling	161,500						161,500
1.10 Special Education	182,000		403,000		50,200	35,036	670,236
1.30 English Language Learning							-
1.31 Indigenous Education	34,000				15,200		49,200
1.41 School Administration		250,000		80,000	86,650		416,650
<b>Total Function 1</b>	<b>2,830,500</b>	<b>613,000</b>	<b>403,000</b>	<b>175,000</b>	<b>152,050</b>	<b>261,476</b>	<b>4,435,026</b>
<b>4 District Administration</b>							
4.11 Educational Administration					90,125		90,125
4.40 School District Governance					59,900		59,900
4.41 Business Administration					271,000	3,060	274,060
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>421,025</b>	<b>3,060</b>	<b>424,085</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					156,500		156,500
5.50 Maintenance Operations				407,000		35,700	442,700
5.52 Maintenance of Grounds				20,000			20,000
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>427,000</b>	<b>156,500</b>	<b>35,700</b>	<b>619,200</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					24,500		24,500
7.70 Student Transportation				190,000		11,220	201,220
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>190,000</b>	<b>24,500</b>	<b>11,220</b>	<b>225,720</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>2,830,500</b>	<b>613,000</b>	<b>403,000</b>	<b>792,000</b>	<b>754,075</b>	<b>311,456</b>	<b>5,704,031</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	3,103,440	811,260	3,914,700	441,524	4,356,224	4,209,263
1.03 Career Programs	19,000	5,000	24,000	-	24,000	24,000
1.07 Library Services	15,000	4,000	19,000	15,300	34,300	34,000
1.08 Counselling	161,500	43,500	205,000		205,000	114,000
1.10 Special Education	670,236	167,500	837,736	84,731	922,467	836,789
1.30 English Language Learning	-		-		-	
1.31 Indigenous Education	49,200	13,100	62,300	57,700	120,000	116,000
1.41 School Administration	416,650	112,500	529,150	12,750	541,900	530,800
<b>Total Function 1</b>	<b>4,435,026</b>	<b>1,156,860</b>	<b>5,591,886</b>	<b>612,005</b>	<b>6,203,891</b>	<b>5,864,852</b>
<b>4 District Administration</b>						
4.11 Educational Administration	90,125	13,500	103,625	32,130	135,755	132,625
4.40 School District Governance	59,900	4,500	64,400	52,110	116,510	125,900
4.41 Business Administration	274,060	63,000	337,060	212,070	549,130	574,000
<b>Total Function 4</b>	<b>424,085</b>	<b>81,000</b>	<b>505,085</b>	<b>296,310</b>	<b>801,395</b>	<b>832,525</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	156,500	42,300	198,800	7,752	206,552	200,600
5.50 Maintenance Operations	442,700	107,000	549,700	247,015	796,715	674,260
5.52 Maintenance of Grounds	20,000	5,000	25,000	17,850	42,850	42,700
5.56 Utilities	-		-	232,308	232,308	237,598
<b>Total Function 5</b>	<b>619,200</b>	<b>154,300</b>	<b>773,500</b>	<b>504,925</b>	<b>1,278,425</b>	<b>1,155,158</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	24,500	6,700	31,200		31,200	30,500
7.70 Student Transportation	201,220	50,000	251,220	147,900	399,120	402,500
<b>Total Function 7</b>	<b>225,720</b>	<b>56,700</b>	<b>282,420</b>	<b>147,900</b>	<b>430,320</b>	<b>433,000</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>5,704,031</b>	<b>1,448,860</b>	<b>7,152,891</b>	<b>1,561,140</b>	<b>8,714,031</b>	<b>8,285,535</b>

# School District No. 10 (Arrow Lakes)

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2021

Schedule 3

	<b>2021</b>	2020 Amended
	<b>Annual Budget</b>	Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>510,583</b>	579,194
Other Revenue	<b>210,000</b>	210,000
<b>Total Revenue</b>	<b>720,583</b>	789,194
<b>Expenses</b>		
Instruction	<b>642,379</b>	710,325
District Administration	<b>2,500</b>	2,500
Operations and Maintenance	<b>17,902</b>	17,902
<b>Total Expense</b>	<b>662,781</b>	730,727
<b>Net Revenue (Expense)</b>	<b>57,802</b>	58,467
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	<b>(57,802)</b>	(58,467)
<b>Total Net Transfers</b>	<b>(57,802)</b>	(58,467)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

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

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			173,901						
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	62,454	29,448		96,000	12,250	7,043	105,604	55,201	142,583
Other			210,000						
	62,454	29,448	210,000	96,000	12,250	7,043	105,604	55,201	142,583
<b>Less:</b> Allocated to Revenue	62,454	29,448	210,000	96,000	12,250	7,043	105,604	55,201	142,583
<b>Deferred Revenue, end of year</b>	-	-	<b>173,901</b>	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	62,454	29,448		96,000	12,250	7,043	105,604	55,201	142,583
Other Revenue			210,000						
	62,454	29,448	210,000	96,000	12,250	7,043	105,604	55,201	142,583
<b>Expenses</b>									
Salaries									
Teachers						1,648			113,160
Educational Assistants		24,596					62,859	29,744	
Support Staff				59,488					
	-	24,596	-	59,488	-	1,648	62,859	29,744	113,160
Employee Benefits		4,852		15,467		445	16,344	7,733	29,423
Services and Supplies	4,652		210,000	21,045	12,250	4,950	26,401	17,724	
	4,652	29,448	210,000	96,000	12,250	7,043	105,604	55,201	142,583
<b>Net Revenue (Expense) before Interfund Transfers</b>	57,802	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(57,802)								
	(57,802)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 10 (Arrow Lakes)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	<u>TOTAL</u>
	\$
<b>Deferred Revenue, beginning of year</b>	<b>173,901</b>
<b>Add:</b> Restricted Grants	
Provincial Grants - Ministry of Education	510,583
Other	<u>210,000</u>
	<b>720,583</b>
<b>Less:</b> Allocated to Revenue	<u>720,583</u>
<b>Deferred Revenue, end of year</b>	<b><u>173,901</u></b>
<b>Revenues</b>	
Provincial Grants - Ministry of Education	510,583
Other Revenue	<u>210,000</u>
	<b>720,583</b>
<b>Expenses</b>	
Salaries	
Teachers	114,808
Educational Assistants	117,199
Support Staff	<u>59,488</u>
	<b>291,495</b>
Employee Benefits	74,264
Services and Supplies	<u>297,022</u>
	<b>662,781</b>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b><u>57,802</u></b>
<b>Interfund Transfers</b>	
Tangible Capital Assets Purchased	<u>(57,802)</u>
	<b>(57,802)</b>
<b>Net Revenue (Expense)</b>	<b><u>-</u></b>

# School District No. 10 (Arrow Lakes)

Schedule 4

Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		1,500	1,500	2,000
Amortization of Deferred Capital Revenue	484,319		484,319	432,416
<b>Total Revenue</b>	<b>484,319</b>	<b>1,500</b>	<b>485,819</b>	<b>434,416</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	562,657		562,657	508,149
Transportation and Housing	92,105		92,105	88,459
<b>Total Expense</b>	<b>654,762</b>	<b>-</b>	<b>654,762</b>	<b>596,608</b>
<b>Net Revenue (Expense)</b>	<b>(170,443)</b>	<b>1,500</b>	<b>(168,943)</b>	<b>(162,192)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	57,802		57,802	58,467
<b>Total Net Transfers</b>	<b>57,802</b>	<b>-</b>	<b>57,802</b>	<b>58,467</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>(112,641)</b>	<b>1,500</b>	<b>(111,141)</b>	<b>(103,725)</b>