



# SPECIAL REGULAR MEETING OF THE BOARD OF SCHOOL DISTRICT 10 (Arrow Lakes)

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## AGENDA

School Board Office  
98 6<sup>th</sup> Ave NW

Monday April 29, 2020  
Time: 3:30 pm

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1. Call to Order

2. Adoption of Agenda

Moved by C. Dixon, seconded by D. Simon that the Agenda be adopted as presented.

Acknowledgement of Territory

3. Acknowledgement of Notice of calling Special Meeting

The Board of Education for School District 10 (Arrow Lakes) acknowledges that 48 hours written notice was provided.

3. 2020-2021 Annual Budget Bylaw

Assistant Secretary-Treasurer Shelly Woof presented a summary report highlighting the differences between Budget Scenario 4 and Budget Scenario 5 which focus on the use of District surplus.

**Whereas: The Board has discussed additional considerations in preparing the Annual Budget resulting in Scenario 4, and that Scenario 5 was developed in consideration of further information, the Board may consider the following options:**

- 1) Adopt Budget By-law (Scenario 4)
- 2) Adopt Budget By-law (Scenario 5)
- 3) Reconvene the Board of Education to further discuss the 2020-21 budget at another Special Regular meeting to be held within the next two weeks
- 4) Reconvene the Finance Committee to discuss and gather input from partner groups on budget Scenario 4 and/or 5

**Moved by D. Simon, seconded by D. Simon, that the Board of Education for School District 10 (Arrow Lakes) approve Budget Scenario 5.**

**CARRIED**

AND

Moved by D. Simon, seconded by C. Dixon Board of Education for School District 10 (Arrow Lakes) approve the Annual Budget Bylaw for the fiscal year 2020-2021 in the amount of \$

**10,089,376 pursuant to section 113 of the School Act, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act"); and that the 2020-2021 Annual Budget Bylaw be given all three readings at the Special Regular Meeting of the Board on April 29, 2020.**

**CARRIED**

**Moved by D. Simon, seconded by C. Dixon that the Board of Education for School District 10 (Arrow Lakes) approve first reading of the Annual Budget Bylaw 2020-2021 in the amount of \$10,089,376.**

**CARRIED**

**Moved by C. Dixon, seconded by D. Simon that the Board of Education approve second reading of the Annual Budget Bylaw 2020-2021 in the amount of \$10,089,376.**

**CARRIED**

**Moved by D. Simon, seconded by C. Dixon that the Board of Education approve, pass and adopt the third reading of the Annual Budget Bylaw 2020-2021 in the amount of \$10,089,376.**

**CARRIED**

## **7. Adjournment**

The meeting adjourned at 4:08pm.

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L. Brekke  
Chairperson

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T. Taylor  
Superintendent/Secretary-Treasurer



**Special Board Meeting  
April 29, 2020**

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**Date Prepared: April 28, 2020**

**Submitted by: Shelly Woolf, CPA, CA, Assistant Secretary Treasurer**

**Subject: June 30, 2021 Annual Budget Bylaw**

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### **Purpose**

To respectfully request that the Board receive and review Scenario 4 and Scenario 5 Draft bylaws and choose one to approve as the District's June 30, 2021 Annual Budget Bylaw.

### **Background**

In accordance with the School Act, R.S.B.C., 1996, c.412, (Part 8 Finance, Division 2 – Establishment of Board Budgets - Section 111 – Preparation of annual budget and Section 113 – Adoption of budget, Boards of Education (Boards) must prepare and submit their Annual Budget Bylaw in the form required by the Minister prior to June 30 of each year for the next fiscal year. In accordance with current standards, the Board must first approve the Draft Bylaw prior to finalization. Following Board approval, the Bylaw will be finalized, the required signatories added, and the bylaw will be submitted to the Ministry of Education and posted on the District's website.

**Attached for your information are two draft bylaws for consideration.**

- **Draft Bylaw - Scenario 4 \$10,268,876**
- **Draft Bylaw - Scenario 5 \$10,089,376**

The difference between the two scenarios is a reduction of \$179,500 in spending. Scenario 5 was prepared for the Board as an alternative to Scenario 4 with reduced spending in order to preserve the District's accumulated surplus at a more sustainable level.

Statement 2, 4 and Schedule 2 to 4 form the Annual Budget of the Board.

**Key Components of the Draft Bylaws Scenario 4 & 5 are as follows:**

### **Enrollment – 452.000 FTE – used for both Draft 4 and Draft 5**

Forecasted enrollment is used as a basis for determining part of the bylaw funding envelope.

The current bylaws are based on a forecasted enrollment of 452 funded FTE students compared



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to 461.1889 in last year's amended budget – a decrease of (9.1889) or a decrease of (2.0%). The total is comprised of 422 K-12 standard school FTE and 30 distributed learning FTE. Actual student enrollment at September 2020 may differ from this estimate and any changes between the forecasted FTE and actual FTE will be used to determine the 2021 amended annual budget funding.

**Consolidated Revenues**

**Statement 2 – Scenario 4 Consolidated Revenues - \$9,509,663**

**Statement 2 – Scenario 5 Consolidated Revenues - \$9,499,663**

The only change in revenues in Draft Bylaw Scenario 5 is that \$10,000 for the carbon tax grant was removed after confirming with Ministry staff that the grant is no longer available for 2021.

Statement 2 (page 2) includes consolidated revenues of \$9,509,663 (\$5 \$9,499,663) comprised of the following:

- Operating revenues \$8,303,261
- Special Purpose revenues \$720,583
- Capital revenues \$485,819

The current Bylaws include increased funding of \$321,687 compared to the 2020 Amended Annual Budget Bylaw.

**Consolidated Expenses**

**Statement 2 – Scenario 4 Consolidated Expenses \$10,211,074**

**Statement 2 – Scenario 5 Consolidated Expenses \$10,031,574**

Bylaw scenarios 4 and 5 differ from Scenario 3 discussed at the last Finance Committee meeting as follows:

Scenario 4 = Scenario 3 + \$133,731

- + \$116,256 for a 1.0 FTE music instructional teacher
- + \$ 15,000 for CUPE Pro D (new collective agreement) – missed in earlier scenarios
- + \$ 2,475 miscellaneous adjustments



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Scenario 5 = Scenario 4 - \$179,500

- - \$116,256 for a 1.0 FTE music instructional teacher
- - \$ 48,500 for a .5 FTE teacher from scenario 1
- - \$ 48,500 for a .5 FTE temporary teacher position
- - \$ 38,500 for a .3 FTE counsellor
- +\$ 50,000 contracted service – music
- +\$ 29,000 extra custodial time
- - \$ 10,000 carbon tax expense
- +\$ 3,256 miscellaneous adjustments

Refer to the attached scenario worksheet for a snapshot of all scenarios considered throughout the budget process.

In summary, Scenario 4 and Scenario 5 - Statement 2 (page 2) includes consolidated expenses of \$10,211,074 and \$10,031,574 comprised of the following:

	Scenario 4	Scenario 5
Operating expense	\$8,893,531	\$8,714,031
Special Purpose expense	\$662,781	\$662,781
Capital expense	\$654,762	\$654,762
<b>Total-Statement 2 (page 2)</b>	<b>\$10,211,074</b>	<b>\$10,031,574</b>
Capital from Special Purpose	\$57,802	\$57,802
<b>Bylaw Total</b>	<b>\$10,268,876</b>	<b>\$10,089,376</b>

The current proposed Bylaws (without depreciation – non-cash) include increased spending of \$540,050 (S4) and \$360,550 (S5) compared to the 2020 Amended Annual Budget Bylaw.

**Surplus**

**Statement 2 – Scenario 4 Budget Allocation use of surplus - \$590,270**

**Statement 2 – Scenario 5 Budget Allocation use of surplus - \$420,770**

The table below shows The District’s ending surplus balance for Scenario 4 and Scenario 5 compared to the District’s last 3 years and what it looked like approximately 9 years ago. This has been prepared to illustrate that the District’s surplus balance has remained mainly consistent over many years and as a cautionary message for the future. Enough surplus over the



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long term is needed for emergencies, increased risk, flexibility and high cost projects that cannot be fully funded in a single year.

A copy of the District’s Surplus Policy is also attached for information.

	2012 Financial Statements	2018 Financial Statements	2019 Financial Statements	2020 Amended Annual Budget	2021 Annual Budget Scenario 4	2021 Annual Budget Scenario 5
<b>Opening Surplus</b>						
<b>Internally restricted</b>						
Emergency	393,582	250,000	250,000	250,000	250,000	250,000
Achievement Fund	250,000	-	-	-	-	-
Capital Projects	-	100,000	100,000	100,000	-	-
Equipment	280,000	100,000	100,000	100,000	-	-
Financial Software Transition	-	100,000	150,000	150,000	-	-
IT Infrastructure	-	-	100,000	100,000	-	100,000
Library	50,000	-	-	-	-	-
Long Range Facilities Plan	-	100,000	100,000	100,000	-	50,000
Professional Learning	-	90,000	90,000	90,000	-	-
Utilities	27,348	105,500	100,000	100,000	13,425	33,226
Scholarship Fund	30,000	30,000	30,000	30,000	35,000	35,000
Strategic Plan Goals/School Configuration	200,000	100,000	100,000	100,000	-	-
		-	-	-		
	<b>1,230,930</b>	<b>975,500</b>	<b>1,120,000</b>	<b>1,120,000</b>	<b>298,425</b>	<b>468,226</b>
<b>Unrestricted</b>						
Operating Surplus	235,148	478,413	352,138	20,969	249,098	248,798
<b>Closing Surplus</b>	<b>1,466,078</b>	<b>1,453,913</b>	<b>1,472,138</b>	<b>1,140,969</b>	<b>547,523</b>	<b>717,024</b>

In summary, the 2021 annual budget bylaw allocates District resources to the Board’s spending plan for the following year. Staff has prepared the two documents based on discussions held with the Board and in consultation with numerous stakeholders including parents, teachers and staff throughout the budget process that began in February. We thank you for your participation. Although, actual results may differ from the proposed plan, staff believe that the two options put forward provide the Board a path for achieving the District’s goals both in the short term and long term in these uncertain times.

**Recommendation**

**That the Board of Trustees approve Draft Bylaw Scenario 5 as the District’s 2021 annual budget bylaw.**

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 \$10,268,876 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	8,743,844	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>9,509,663</b>	<b>9,177,976</b>
<b>Expenses</b>		
Instruction	7,044,770	6,575,177
District Administration	803,895	835,025
Operations and Maintenance	1,839,984	1,681,209
Transportation and Housing	522,425	521,459
<b>Total Expense</b>	<b>10,211,074</b>	<b>9,612,870</b>
<b>Net Revenue (Expense)</b>	<b>(701,411)</b>	<b>(434,894)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>590,270</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

	2021 Annual Budget	2020 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	8,893,531	8,285,535
Special Purpose Funds - Total Expense	662,781	730,727
Special Purpose Funds - Tangible Capital Assets Purchased	57,802	58,467
Capital Fund - Total Expense	654,762	596,608
<b>Total Budget Bylaw Amount</b>	<b>10,268,876</b>	<b>9,671,337</b>

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 \_\_\_\_\_

# DRAFT

# 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>(701,411)</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	<u>(1,517,639)</u>	<u>(2,603,224)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(1,575,441)</u>	<u>(2,661,691)</u>
Amortization of Tangible Capital Assets	<u>654,762</u>	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>(1,622,090)</u></u>	<u><u>(2,499,977)</u></u>

# School District No. 10 (Arrow Lakes)

Schedule 2

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	8,233,261	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>8,303,261</u>	<u>7,954,366</u>
<b>Expenses</b>		
Instruction	6,402,391	5,864,852
District Administration	801,395	832,525
Operations and Maintenance	1,259,425	1,155,158
Transportation and Housing	430,320	433,000
<b>Total Expense</b>	<u>8,893,531</u>	<u>8,285,535</u>
<b>Net Revenue (Expense)</b>	<u>(590,270)</u>	<u>(331,169)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>590,270</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
Carbon Tax Grant	10,000	
<b>Total Provincial Grants - Ministry of Education</b>	<b>8,233,261</b>	7,852,915
<b>Provincial Grants - Other</b>	<b>18,000</b>	34,200
<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>	16,251
<b>Rentals and Leases</b>	<b>6,000</b>	6,000
<b>Investment Income</b>	<b>40,000</b>	45,000
<b>Total Operating Revenue</b>	<b>8,303,261</b>	7,954,366

**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	3,026,500	2,715,000
Principals and Vice Principals	613,000	600,000
Educational Assistants	403,000	340,900
Support Staff	768,000	698,000
Other Professionals	754,075	735,100
Substitutes	311,456	305,350
<b>Total Salaries</b>	<b>5,876,031</b>	<b>5,394,350</b>
<b>Employee Benefits</b>	<b>1,496,360</b>	<b>1,355,325</b>
<b>Total Salaries and Benefits</b>	<b>7,372,391</b>	<b>6,749,675</b>
<b>Services and Supplies</b>		
Services	366,126	418,832
Student Transportation	13,260	13,000
Professional Development and Travel	181,824	163,651
Rentals and Leases	-	-
Dues and Fees	38,454	37,700
Insurance	27,030	26,500
Supplies	652,138	638,579
Utilities	242,308	237,598
<b>Total Services and Supplies</b>	<b>1,521,140</b>	<b>1,535,860</b>
<b>Total Operating Expense</b>	<b>8,893,531</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	2,600,000	363,000		80,000		226,440	3,269,440
1.03 Career Programs	19,000						19,000
1.07 Library Services				15,000			15,000
1.08 Counselling	191,500						191,500
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>3,026,500</b>	<b>613,000</b>	<b>403,000</b>	<b>175,000</b>	<b>152,050</b>	<b>261,476</b>	<b>4,631,026</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				383,000		35,700	418,700
5.52 Maintenance of Grounds				20,000			20,000
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>403,000</b>	<b>156,500</b>	<b>35,700</b>	<b>595,200</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>3,026,500</b>	<b>613,000</b>	<b>403,000</b>	<b>768,000</b>	<b>754,075</b>	<b>311,456</b>	<b>5,876,031</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	3,269,440	855,260	4,124,700	391,524	4,516,224	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	191,500	52,000	243,500		243,500	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>4,631,026</b>	<b>1,209,360</b>	<b>5,840,386</b>	<b>562,005</b>	<b>6,402,391</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	418,700	102,000	520,700	247,015	767,715	674,260
5.52 Maintenance of Grounds	20,000	5,000	25,000	17,850	42,850	42,700
5.56 Utilities	-		-	242,308	242,308	237,598
<b>Total Function 5</b>	<b>595,200</b>	<b>149,300</b>	<b>744,500</b>	<b>514,925</b>	<b>1,259,425</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>5,876,031</b>	<b>1,496,360</b>	<b>7,372,391</b>	<b>1,521,140</b>	<b>8,893,531</b>	<b>8,285,535</b>

# School District No. 10 (Arrow Lakes)

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

	<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

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

# School District No. 10 (Arrow Lakes)

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>

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 )

---

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

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

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 \_\_\_\_\_

# DRAFT

# 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)

Schedule 2

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>	<b>8,293,261</b>	<b>7,954,366</b>
<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>	<b>8,714,031</b>	<b>8,285,535</b>
<b>Net Revenue (Expense)</b>	<b>(420,770)</b>	<b>(331,169)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>420,770</b>	<b>331,169</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# 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
Rentals and Leases	-	-
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

	<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

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

# School District No. 10 (Arrow Lakes)

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>

School District No. 10 (Arrow Lakes)  
 Annual Budget - Operating Revenue and Expense  
 Year Ended June 30, 2021

	2021 Annual Budget Scenario 1	2021 Annual Budget Scenario 2	2021 Annual Budget Scenario 3	2021 Annual Budget Scenario 4	2021 Annual Budget Scenario 5	2020 Amended Annual Budget
<b>Revenue</b>						
Provincial Grants						
Ministry of Education	8,233,261	8,233,261	8,233,261	8,233,261	8,223,261	7,852,915
Other	18,000	18,000	18,000	18,000	18,000	34,200
Other Revenue	6,000	6,000	6,000	6,000	6,000	16,251
Rentals and Leases	6,000	6,000	6,000	6,000	6,000	6,000
Investment Income	40,000	40,000	40,000	40,000	40,000	45,000
<b>Total Revenue</b>	<b>8,303,261</b>	<b>8,303,261</b>	<b>8,303,261</b>	<b>8,303,261</b>	<b>8,293,261</b>	<b>7,954,366</b>
<b>Expenses</b>						
Instruction	5,982,939	6,138,659	6,266,636	6,402,391	6,203,890	5,864,852
District Administration	782,520	794,245	809,245	801,395	801,395	832,525
Operations and Maintenance	1,255,254	1,259,754	1,259,754	1,259,425	1,278,425	1,155,158
Transportation and Housing	423,965	424,165	424,165	430,320	430,320	433,000
<b>Total Expense</b>	<b>8,444,678</b>	<b>8,616,823</b>	<b>8,759,800</b>	<b>8,893,531</b>	<b>8,714,030</b>	<b>8,285,535</b>
<b>Net Revenue (Expenses)</b>	<b>(141,417)</b>	<b>(313,562)</b>	<b>(456,539)</b>	<b>(590,270)</b>	<b>(420,769)</b>	<b>(331,169)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	141,417	313,562	456,539	590,270	(420,769)	331,169
<b>Budgeted Surplus (Deficit), end of the year</b>	<b>996,376</b>	<b>824,231</b>	<b>681,254</b>	<b>547,523</b>	<b>717,024</b>	<b>1,137,793</b>
2020 (Operating Only) Opening Surplus:	1,468,962					
unrestricted	348,962	estimated at 3% of revenue	249,098	249,098	249,098	248,798
internally restricted	1,120,000	restricted	747,278	575,133	432,156	298,425
<b>Accumulated Surplus, end of the year</b>	<b>996,376</b>	<b>824,231</b>	<b>681,254</b>	<b>547,523</b>	<b>717,024</b>	<b>1,137,793</b>

S1: Revenues adjusted - updated Ministry funding, one time grants removed

S1: 2% increase applied to all budget line items, known amounts adjusted to actual, maintenance wages brought back into operating from capital

S2: Revenues adjusted - updated Ministry funding, one time grants removed

S2: 2% increase applied to budget line items, known amounts adjusted to actual, maintenance wages brought back into operating from capital

Add: .5 FTE Teacher	49,500
Add: + 2 FTE Educational Assistants	78,120
Add: PSEC exempt staff salary increase models	44,525
	<u>172,145</u>

S3: Revenues adjusted - updated Ministry funding, one time grants removed

S3: Scenario 2 additions and:

Add: by election costs	15,000
Add: 1 FTE Counsellor	127,977
	<u>142,977</u>

S4: Add music instructional teacher

S4: CUPE contract Pro D per new collective agreement

S4: Miscellaneous adjustments

116,256
15,000
2,475
<u>133,731</u>

S5: Revenues adjusted - removed \$10,000 carbon tax grant

S5: Scenario 5 adjustments:

Remove: .5 FTE Teacher and 1.0 Teacher (music), reduction .5 FTE temp contract	(210,000)
Remove: .30 Counsellor FTE	(38,500)
Add: Contracted service - music	50,000
Add: Extra Custodial time	29,000
Remove: Carbon tax expense	(10,000)
	<u>(179,500)</u>



## SCHOOL DISTRICT NO10 (ARROW LAKES) POLICY MANUAL

### 622 – Accumulated Operating Surplus Policy

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#### 1.0 General

- 1.1 The School District's objectives in terms of its accumulated operating surplus are set out in this Accumulated Surplus Policy. By reaching a clear understanding of its operating surplus objectives, and by continually measuring progress towards achieving those objectives, the School District can attain greater fiscal stability and better support educational goals.

#### 2.0 Guiding Principles

- 2.1 The following guiding principles form the basis for this Policy:
  - 2.1.1 Healthy surplus levels are important in achieving educational goals including financial health and stability.
  - 2.1.2 Actual surplus balances need to be considered in regard to other school districts, especially those with similar rural and remote context, on an ongoing basis to gauge whether financial health is being achieved.
  - 2.1.3 Surplus goals need to be consistent with, and supportive of realistic longer-term financial plans.
- 2.2 SD10's annual Accumulated Operating Surplus aligns with and considers:
  - 2.2.1 District Vision and Mission Statement - Policy 110.
  - 2.2.2 The District Strategic Plan.
  - 2.2.3 The Financial Health of the District.
- 2.3 The Accumulated Operating Surplus Policy aims to:
  - 2.3.1 Provide guidance, consistency, and support long-term planning.
  - 2.3.2 Assist in managing the District's financial risk.
  - 2.3.3 Mitigate short term volatility.
  - 2.3.4 Provide contingency for unexpected costs.

#### 3.0 Types of Accumulated Operating Surplus

- 3.1 Unrestricted Surplus: the accumulated operating surplus built up in the School District's operating fund that has not been designated for specific uses.

3.2 Restricted Surplus: the accumulated operating surplus built up in the School District's operating fund that has been designated for specific uses. The following are examples of internally restricted categories:

- 3.2.1 Utilities, Equipment and Capital Projects
- 3.2.2 Emergency
- 3.2.3 Professional Learning
- 3.2.4 Student Learning
- 3.2.5 Financial Software Transition
- 3.2.6 Strategic Planning/School Reconfiguration
- 3.2.7 Long Range Facilities Plan
- 3.2.8 Board Scholarship Fund

#### 4.0 Role of the Secretary-Treasurer

4.1 The School District's Secretary-Treasurer shall be responsible for:

- 4.1.1 Recommending the appropriate balances to be maintained in both the unrestricted and restricted accumulated operating surplus.
- 4.1.2 Recommending any increases/decreases and transfers to/from the operating surplus.
- 4.1.3 Recommending any revisions or amendment to this Policy, as may be required from time to time, as a result of changes in Ministry of Education directives, accounting standards or economic conditions.
- 4.1.4 Reporting to the public and Board of Education.

#### 5.0 Reporting and Communication to Public

5.1 Accumulated Operating Surplus balances and changes will be reported in the Annual Financial Statements.

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

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

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 \_\_\_\_\_

**DRAFT**

# 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>	<b>8,293,261</b>	<b>7,954,366</b>
<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>	<b>8,714,031</b>	<b>8,285,535</b>
<b>Net Revenue (Expense)</b>	<b>(420,770)</b>	<b>(331,169)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>420,770</b>	<b>331,169</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# 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
Rentals and Leases	-	-
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

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

# School District No. 10 (Arrow Lakes)

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>