

Amended 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 and Schedules 4A - 4D are used for Financial Statement reporting only.

## AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 10 (ARROW LAKES) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 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 Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 10 (Arrow Lakes) Amended Annual Budget Bylaw for fiscal year 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 \$11,341,632 for the 2020/2021 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2020/2021.

READ A FIRST TIME THE 16th DAY OF FEBRUARY, 2021;

READ A SECOND TIME THE 16th DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF FEBRUARY, 2021;

( 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) Amended Annual Budget Bylaw 2020/2021, adopted by the Board the 16th DAY OF FEBRUARY, 2021.

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Secretary Treasurer

# School District No. 10 (Arrow Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	514,032	452,000
Adult	1,125	-
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>515,157</b>	<b>452,000</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	10,115,146	8,733,844
Other	27,000	18,000
Other Revenue	221,420	216,000
Rentals and Leases	6,000	6,000
Investment Income	36,500	41,500
Amortization of Deferred Capital Revenue	468,085	484,319
<b>Total Revenue</b>	<b>10,874,151</b>	<b>9,499,663</b>
<b>Expenses</b>		
Instruction	7,649,831	6,846,270
District Administration	887,525	803,895
Operations and Maintenance	2,085,190	1,858,984
Transportation and Housing	541,284	522,425
<b>Total Expense</b>	<b>11,163,830</b>	<b>10,031,574</b>
<b>Net Revenue (Expense)</b>	<b>(289,679)</b>	<b>(531,911)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>292,092</b>	<b>420,770</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>2,413</b>	<b>(111,141)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	2,413	(111,141)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>2,413</b>	<b>(111,141)</b>

# School District No. 10 (Arrow Lakes)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	<b>2021 Amended Annual Budget</b>	2021 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	<b>9,556,700</b>	8,714,031
Special Purpose Funds - Total Expense	<b>962,156</b>	662,781
Special Purpose Funds - Tangible Capital Assets Purchased	<b>177,802</b>	57,802
Capital Fund - Total Expense	<b>644,974</b>	654,762
<b>Total Budget Bylaw Amount</b>	<b>11,341,632</b>	10,089,376

## 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)

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

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(289,679)</u>	<u>(531,911)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(177,802)	(57,802)
From Deferred Capital Revenue	(2,266,330)	(1,517,639)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(2,444,132)</u>	<u>(1,575,441)</u>
Amortization of Tangible Capital Assets	644,974	654,762
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(1,799,158)</u>	<u>(920,679)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(2,088,837)</u></u>	<u><u>(1,452,590)</u></u>

# School District No. 10 (Arrow Lakes)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2021

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2021 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,652,707	-	3,243,928	<b>4,896,635</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(292,092)	177,802	(175,389)	<b>(289,679)</b>
Interfund Transfers				
Tangible Capital Assets Purchased		(177,802)	177,802	-
<b>Net Changes for the year</b>	<b>(292,092)</b>	<b>-</b>	<b>2,413</b>	<b>(289,679)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>1,360,615</b>	<b>-</b>	<b>3,246,341</b>	<b>4,606,956</b>

# School District No. 10 (Arrow Lakes)

Schedule 2

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

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	9,160,188	8,223,261
Other	27,000	18,000
Other Revenue	36,420	6,000
Rentals and Leases	6,000	6,000
Investment Income	35,000	40,000
<b>Total Revenue</b>	<u>9,264,608</u>	<u>8,293,261</u>
<b>Expenses</b>		
Instruction	6,777,915	6,203,891
District Administration	885,525	801,395
Operations and Maintenance	1,449,000	1,278,425
Transportation and Housing	444,260	430,320
<b>Total Expense</b>	<u>9,556,700</u>	<u>8,714,031</u>
<b>Net Revenue (Expense)</b>	<u>(292,092)</u>	<u>(420,770)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>292,092</u>	<u>420,770</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>



# School District No. 10 (Arrow Lakes)

Schedule 2A

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

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	8,896,161	8,135,932
Other Ministry of Education Grants		
Pay Equity	40,560	40,560
Transportation Supplement	42,675	42,675
Teachers' Labour Settlement Funding	160,142	-
Early Career Mentorship Funding	15,000	-
Early Learning Framework	1,556	-
Foundation Skills Assessment	4,094	4,094
<b>Total Provincial Grants - Ministry of Education</b>	<b>9,160,188</b>	<b>8,223,261</b>
<b>Provincial Grants - Other</b>	<b>27,000</b>	<b>18,000</b>
<b>Other Revenues</b>		
Miscellaneous		
Nakusp Community Foundation	11,920	-
Arrow Lakes Community Services	4,000	-
Columbia Basin Trust (Basin Plays)	14,500	-
Art Starts	5,400	5,400
Miscellaneous	600	600
<b>Total Other Revenue</b>	<b>36,420</b>	<b>6,000</b>
<b>Rentals and Leases</b>	<b>6,000</b>	<b>6,000</b>
<b>Investment Income</b>	<b>35,000</b>	<b>40,000</b>
<b>Total Operating Revenue</b>	<b>9,264,608</b>	<b>8,293,261</b>

# School District No. 10 (Arrow Lakes)

Schedule 2B

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

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	3,148,000	2,830,500
Principals and Vice Principals	630,200	613,000
Educational Assistants	437,000	403,000
Support Staff	882,000	792,000
Other Professionals	804,725	754,075
Substitutes	331,573	311,456
<b>Total Salaries</b>	<b>6,233,498</b>	<b>5,704,031</b>
<b>Employee Benefits</b>	<b>1,600,967</b>	<b>1,448,860</b>
<b>Total Salaries and Benefits</b>	<b>7,834,465</b>	<b>7,152,891</b>
<b>Services and Supplies</b>		
Services	519,099	416,126
Student Transportation	13,260	13,260
Professional Development and Travel	143,057	181,824
Dues and Fees	43,870	38,454
Insurance	29,700	27,030
Supplies	739,249	652,138
Utilities	234,000	232,308
<b>Total Services and Supplies</b>	<b>1,722,235</b>	<b>1,561,140</b>
<b>Total Operating Expense</b>	<b>9,556,700</b>	<b>8,714,031</b>

# School District No. 10 (Arrow Lakes)

Amended 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	2,702,000	373,200		80,000		241,143	3,396,343
1.03 Career Programs	16,000						16,000
1.07 Library Services				20,000			20,000
1.08 Counselling	175,000						175,000
1.10 Special Education	190,000		437,000		51,200	38,430	716,630
1.30 English Language Learning							-
1.31 Indigenous Education	65,000				15,500		80,500
1.41 School Administration		257,000		80,000	88,500		425,500
<b>Total Function 1</b>	<b>3,148,000</b>	<b>630,200</b>	<b>437,000</b>	<b>180,000</b>	<b>155,200</b>	<b>279,573</b>	<b>4,829,973</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					314,500	2,000	316,500
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>464,525</b>	<b>2,000</b>	<b>466,525</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					160,000		160,000
5.50 Maintenance Operations				476,000		45,000	521,000
5.52 Maintenance of Grounds				21,000			21,000
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>497,000</b>	<b>160,000</b>	<b>45,000</b>	<b>702,000</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					25,000		25,000
7.70 Student Transportation				205,000		5,000	210,000
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>205,000</b>	<b>25,000</b>	<b>5,000</b>	<b>235,000</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>3,148,000</b>	<b>630,200</b>	<b>437,000</b>	<b>882,000</b>	<b>804,725</b>	<b>331,573</b>	<b>6,233,498</b>

# School District No. 10 (Arrow Lakes)

Amended 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 Amended Annual Budget	2021 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	3,396,343	879,367	4,275,710	536,170	4,811,880	4,356,224
1.03 Career Programs	16,000	4,100	20,100	5,000	25,100	24,000
1.07 Library Services	20,000	5,000	25,000	15,000	40,000	34,300
1.08 Counselling	175,000	47,000	222,000	-	222,000	205,000
1.10 Special Education	716,630	187,500	904,130	90,805	994,935	922,467
1.30 English Language Learning	-	-	-	-	-	-
1.31 Indigenous Education	80,500	21,200	101,700	31,800	133,500	120,000
1.41 School Administration	425,500	115,000	540,500	10,000	550,500	541,900
<b>Total Function 1</b>	<b>4,829,973</b>	<b>1,259,167</b>	<b>6,089,140</b>	<b>688,775</b>	<b>6,777,915</b>	<b>6,203,891</b>
<b>4 District Administration</b>						
4.11 Educational Administration	90,125	13,500	103,625	25,000	128,625	135,755
4.40 School District Governance	59,900	4,500	64,400	68,000	132,400	116,510
4.41 Business Administration	316,500	75,000	391,500	233,000	624,500	549,130
<b>Total Function 4</b>	<b>466,525</b>	<b>93,000</b>	<b>559,525</b>	<b>326,000</b>	<b>885,525</b>	<b>801,395</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	160,000	43,500	203,500	4,000	207,500	206,552
5.50 Maintenance Operations	521,000	138,000	659,000	302,000	961,000	796,715
5.52 Maintenance of Grounds	21,000	5,500	26,500	20,000	46,500	42,850
5.56 Utilities	-	-	-	234,000	234,000	232,308
<b>Total Function 5</b>	<b>702,000</b>	<b>187,000</b>	<b>889,000</b>	<b>560,000</b>	<b>1,449,000</b>	<b>1,278,425</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	25,000	6,800	31,800	-	31,800	31,200
7.70 Student Transportation	210,000	55,000	265,000	147,460	412,460	399,120
<b>Total Function 7</b>	<b>235,000</b>	<b>61,800</b>	<b>296,800</b>	<b>147,460</b>	<b>444,260</b>	<b>430,320</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>6,233,498</b>	<b>1,600,967</b>	<b>7,834,465</b>	<b>1,722,235</b>	<b>9,556,700</b>	<b>8,714,031</b>

# School District No. 10 (Arrow Lakes)

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

	<b>2021 Amended Annual Budget</b>	2021 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	<b>954,958</b>	510,583
Other Revenue	<b>185,000</b>	210,000
<b>Total Revenue</b>	<b>1,139,958</b>	720,583
<b>Expenses</b>		
Instruction	<b>871,916</b>	642,379
District Administration	<b>2,000</b>	2,500
Operations and Maintenance	<b>83,240</b>	17,902
Transportation and Housing	<b>5,000</b>	
<b>Total Expense</b>	<b>962,156</b>	662,781
<b>Net Revenue (Expense)</b>	<b>177,802</b>	57,802
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	<b>(177,802)</b>	(57,802)
<b>Total Net Transfers</b>	<b>(177,802)</b>	(57,802)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	-

# School District No. 10 (Arrow Lakes)

Amended 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>			192,457						
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	62,454	29,448		96,000	12,250	6,580	105,604	55,201	142,583
Other			185,000						
	62,454	29,448	185,000	96,000	12,250	6,580	105,604	55,201	142,583
<b>Less:</b> Allocated to Revenue	62,454	29,448	185,000	96,000	12,250	6,580	105,604	55,201	142,583
<b>Deferred Revenue, end of year</b>	-	-	<b>192,457</b>	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	62,454	29,448		96,000	12,250	6,580	105,604	55,201	142,583
Other Revenue			185,000						
	62,454	29,448	185,000	96,000	12,250	6,580	105,604	55,201	142,583
<b>Expenses</b>									
Salaries									
Teachers									111,619
Principals and Vice Principals									-
Educational Assistants		23,921					62,942	31,151	
Support Staff				56,800					
Substitutes									
	-	23,921	-	56,800	-	-	62,942	31,151	111,619
Employee Benefits		5,527		15,000			16,365	8,099	30,964
Services and Supplies	4,652		185,000	24,200	12,250	6,580	26,297	15,951	
	4,652	29,448	185,000	96,000	12,250	6,580	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)**

Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2021

	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>						<b>192,457</b>
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education		57,000	11,250	46,588	330,000	<b>954,958</b>
Other						<b>185,000</b>
	-	57,000	11,250	46,588	330,000	<b>1,139,958</b>
<b>Less:</b> Allocated to Revenue	-	57,000	11,250	46,588	330,000	<b>1,139,958</b>
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	<b>192,457</b>
<b>Revenues</b>						
Provincial Grants - Ministry of Education		57,000	11,250	46,588	330,000	<b>954,958</b>
Other Revenue						<b>185,000</b>
	-	57,000	11,250	46,588	330,000	<b>1,139,958</b>
<b>Expenses</b>						
Salaries						
Teachers					73,225	<b>184,844</b>
Principals and Vice Principals						-
Educational Assistants						<b>118,014</b>
Support Staff				20,590	75,250	<b>152,640</b>
Substitutes		4,000	4,320			<b>8,320</b>
	-	4,000	4,320	20,590	148,475	<b>463,818</b>
Employee Benefits		1,000	1,080	5,352	31,525	<b>114,912</b>
Services and Supplies		52,000	5,850	20,646	30,000	<b>383,426</b>
	-	57,000	11,250	46,588	210,000	<b>962,156</b>
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	120,000	<b>177,802</b>
<b>Interfund Transfers</b>						
Tangible Capital Assets Purchased					(120,000)	<b>(177,802)</b>
	-	-	-	-	(120,000)	<b>(177,802)</b>
<b>Net Revenue (Expense)</b>	-	-	-	-	-	<b>-</b>

# School District No. 10 (Arrow Lakes)

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

	2021 Amended Annual Budget			2021 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		1,500	<b>1,500</b>	1,500
Amortization of Deferred Capital Revenue	468,085		<b>468,085</b>	484,319
<b>Total Revenue</b>	<b>468,085</b>	<b>1,500</b>	<b>469,585</b>	485,819
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	552,950		<b>552,950</b>	562,657
Transportation and Housing	92,024		<b>92,024</b>	92,105
<b>Total Expense</b>	<b>644,974</b>	-	<b>644,974</b>	654,762
<b>Net Revenue (Expense)</b>	<b>(176,889)</b>	<b>1,500</b>	<b>(175,389)</b>	(168,943)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	177,802		<b>177,802</b>	57,802
<b>Total Net Transfers</b>	<b>177,802</b>	-	<b>177,802</b>	57,802
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>913</b>	<b>1,500</b>	<b>2,413</b>	(111,141)