

Amended Annual Budget

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

June 30, 2022

# School District No. 10 (Arrow Lakes)

June 30, 2022

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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$11,907,860 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 15th DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 15th DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF FEBRUARY, 2022;

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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 2021/2022, adopted by the Board the 15th DAY OF FEBRUARY, 2022.

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**Secretary Treasurer**

# School District No. 10 (Arrow Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	531.753	469.000
Adult	0.250	-
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>532.003</b>	<b>469.000</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	10,435,575	9,630,087
Other	18,000	27,000
Tuition	10,140	
Other Revenue	213,500	191,000
Rentals and Leases	6,000	6,000
Investment Income	46,300	36,300
Amortization of Deferred Capital Revenue	662,925	541,975
<b>Total Revenue</b>	<b>11,392,440</b>	<b>10,432,362</b>
<b>Expenses</b>		
Instruction	7,831,719	7,457,449
District Administration	959,400	912,022
Operations and Maintenance	2,276,493	2,192,285
Transportation and Housing	630,331	541,284
<b>Total Expense</b>	<b>11,697,943</b>	<b>11,103,040</b>
<b>Net Revenue (Expense)</b>	<b>(305,503)</b>	<b>(670,678)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>306,803</b>	<b>560,998</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>1,300</b>	<b>(109,680)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,300	(109,680)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>1,300</b>	<b>(109,680)</b>

# School District No. 10 (Arrow Lakes)

Amended Annual Budget - Revenue and Expense  
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	9,888,010	9,696,967
Operating - Tangible Capital Assets Purchased	209,917	70,000
Special Purpose Funds - Total Expense	937,091	683,118
Capital Fund - Total Expense	872,842	722,955
<b>Total Budget Bylaw Amount</b>	<b>11,907,860</b>	<b>11,173,040</b>

## 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, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(305,503)</u>	<u>(670,678)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(209,917)	(70,000)
From Deferred Capital Revenue	(5,719,976)	(4,124,547)
From Prepaid Deposit		(70,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(5,929,893)</u>	<u>(4,264,547)</u>
Amortization of Tangible Capital Assets	872,842	722,955
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(5,057,051)</u>	<u>(3,541,592)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u><u>(5,362,554)</u></u>	<u><u>(4,212,270)</u></u>

# School District No. 10 (Arrow Lakes)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2022

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2022 Amended Annual Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Accumulated Surplus (Deficit), beginning of year</b>	2,461,366	-	3,370,217	<b>5,831,583</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(96,886)		(208,617)	<b>(305,503)</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(209,917)		209,917	-
<b>Net Changes for the year</b>	<b>(306,803)</b>	-	<b>1,300</b>	<b>(305,503)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>2,154,563</b>	-	<b>3,371,517</b>	<b>5,526,080</b>

# School District No. 10 (Arrow Lakes)

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	9,698,484	9,131,969
Other	18,000	27,000
Tuition	10,140	
Other Revenue	13,500	6,000
Rentals and Leases	6,000	6,000
Investment Income	45,000	35,000
<b>Total Revenue</b>	<b>9,791,124</b>	<b>9,205,969</b>
<b>Expenses</b>		
Instruction	6,977,650	6,867,985
District Administration	959,400	910,022
Operations and Maintenance	1,479,700	1,474,700
Transportation and Housing	471,260	444,260
<b>Total Expense</b>	<b>9,888,010</b>	<b>9,696,967</b>
<b>Net Revenue (Expense)</b>	<b>(96,886)</b>	<b>(490,998)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>306,803</b>	<b>560,998</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(209,917)	(70,000)
<b>Total Net Transfers</b>	<b>(209,917)</b>	<b>(70,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



# School District No. 10 (Arrow Lakes)

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	9,599,856	9,044,640
Other Ministry of Education Grants		
Pay Equity	40,560	40,560
Funding for Graduated Adults	314	-
Student Transportation Fund	42,675	42,675
FSA Scorer Grant	4,094	4,094
Early Learning Framework	1,556	-
Equity Scan	3,000	-
Anti-Racism Grant	6,429	-
<b>Total Provincial Grants - Ministry of Education</b>	<b>9,698,484</b>	<b>9,131,969</b>
<b>Provincial Grants - Other</b>	<b>18,000</b>	<b>27,000</b>
<b>Federal Grants</b>		-
<b>Tuition</b>		
International and Out of Province Students	10,140	-
<b>Total Tuition</b>	<b>10,140</b>	-
<b>Other Revenues</b>		
Miscellaneous		
Art Starts	5,400	5,400
Miscellaneous	600	600
Regional District Central Kootenay (Fish in Schools)	7,500	-
<b>Total Other Revenue</b>	<b>13,500</b>	<b>6,000</b>
<b>Rentals and Leases</b>	<b>6,000</b>	<b>6,000</b>
<b>Investment Income</b>	<b>45,000</b>	<b>35,000</b>
<b>Total Operating Revenue</b>	<b>9,791,124</b>	<b>9,205,969</b>

# School District No. 10 (Arrow Lakes)

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	3,281,094	3,512,500
Principals and Vice Principals	742,723	440,000
Educational Assistants	502,000	502,000
Support Staff	928,000	896,000
Other Professionals	663,900	674,022
Substitutes	346,913	333,799
<b>Total Salaries</b>	<b>6,464,630</b>	<b>6,358,321</b>
<b>Employee Benefits</b>	<b>1,585,996</b>	<b>1,657,867</b>
<b>Total Salaries and Benefits</b>	<b>8,050,626</b>	<b>8,016,188</b>
<b>Services and Supplies</b>		
Services	577,953	526,633
Student Transportation	13,260	13,260
Professional Development and Travel	179,570	153,057
Rentals and Leases	-	-
Dues and Fees	39,870	39,370
Insurance	30,500	29,700
Supplies	758,531	680,559
Utilities	237,700	238,200
<b>Total Services and Supplies</b>	<b>1,837,384</b>	<b>1,680,779</b>
<b>Total Operating Expense</b>	<b>9,888,010</b>	<b>9,696,967</b>

# School District No. 10 (Arrow Lakes)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2022

	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	2,854,094	92,000		81,000		244,113	3,271,207
1.03 Career Programs							-
1.07 Library Services				20,000			20,000
1.08 Counselling	130,000						130,000
1.10 Special Education	225,000	45,000	502,000			40,480	812,480
1.31 Indigenous Education	72,000	5,723				10,320	88,043
1.41 School Administration		600,000		86,000			686,000
<b>Total Function 1</b>	<b>3,281,094</b>	<b>742,723</b>	<b>502,000</b>	<b>187,000</b>	<b>-</b>	<b>294,913</b>	<b>5,007,730</b>
<b>4 District Administration</b>							
4.11 Educational Administration					180,000		180,000
4.40 School District Governance					59,900		59,900
4.41 Business Administration					240,000	2,000	242,000
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>479,900</b>	<b>2,000</b>	<b>481,900</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					159,000		159,000
5.50 Maintenance Operations				515,000		45,000	560,000
5.52 Maintenance of Grounds				21,000			21,000
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>536,000</b>	<b>159,000</b>	<b>45,000</b>	<b>740,000</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>3,281,094</b>	<b>742,723</b>	<b>502,000</b>	<b>928,000</b>	<b>663,900</b>	<b>346,913</b>	<b>6,464,630</b>

# School District No. 10 (Arrow Lakes)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	3,271,207	831,485	4,102,692	546,378	4,649,070	4,965,940
1.03 Career Programs	-		-	5,000	5,000	24,700
1.07 Library Services	20,000	5,000	25,000	15,000	40,000	40,000
1.08 Counselling	130,000	34,500	164,500		164,500	176,000
1.10 Special Education	812,480	184,000	996,480	91,100	1,087,580	1,009,235
1.31 Indigenous Education	88,043	22,011	110,054	46,446	156,500	147,110
1.41 School Administration	686,000	170,000	856,000	19,000	875,000	505,000
<b>Total Function 1</b>	<b>5,007,730</b>	<b>1,246,996</b>	<b>6,254,726</b>	<b>722,924</b>	<b>6,977,650</b>	<b>6,867,985</b>
<b>4 District Administration</b>						
4.11 Educational Administration	180,000	43,000	223,000	18,000	241,000	136,622
4.40 School District Governance	59,900	4,500	64,400	43,000	107,400	102,400
4.41 Business Administration	242,000	60,000	302,000	309,000	611,000	671,000
<b>Total Function 4</b>	<b>481,900</b>	<b>107,500</b>	<b>589,400</b>	<b>370,000</b>	<b>959,400</b>	<b>910,022</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	159,000	40,000	199,000		199,000	207,000
5.50 Maintenance Operations	560,000	130,000	690,000	304,200	994,200	983,000
5.52 Maintenance of Grounds	21,000	5,500	26,500	20,000	46,500	46,500
5.56 Utilities	-		-	240,000	240,000	238,200
<b>Total Function 5</b>	<b>740,000</b>	<b>175,500</b>	<b>915,500</b>	<b>564,200</b>	<b>1,479,700</b>	<b>1,474,700</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	25,000	6,000	31,000		31,000	31,800
7.70 Student Transportation	210,000	50,000	260,000	180,260	440,260	412,460
<b>Total Function 7</b>	<b>235,000</b>	<b>56,000</b>	<b>291,000</b>	<b>180,260</b>	<b>471,260</b>	<b>444,260</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>6,464,630</b>	<b>1,585,996</b>	<b>8,050,626</b>	<b>1,837,384</b>	<b>9,888,010</b>	<b>9,696,967</b>

# School District No. 10 (Arrow Lakes)

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2022

	<b>2022 Amended Annual Budget</b>	2022 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	737,091	498,118
Other Revenue	200,000	185,000
<b>Total Revenue</b>	<b>937,091</b>	<b>683,118</b>
<b>Expenses</b>		
Instruction	854,069	589,464
District Administration	-	2,000
Operations and Maintenance	83,022	86,654
Transportation and Housing		5,000
<b>Total Expense</b>	<b>937,091</b>	<b>683,118</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

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

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2022

	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>			209,761						
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	61,136	31,491		96,000	12,250	6,382	105,817	55,201	151,021
Other			200,000						
	61,136	31,491	200,000	96,000	12,250	6,382	105,817	55,201	151,021
<b>Less:</b> Allocated to Revenue	61,136	31,491	200,000	96,000	12,250	6,382	105,817	55,201	151,021
<b>Deferred Revenue, end of year</b>	-	-	<b>209,761</b>	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	61,136	31,491		96,000	12,250	6,382	105,817	55,201	151,021
Other Revenue			200,000						
	61,136	31,491	200,000	96,000	12,250	6,382	105,817	55,201	151,021
<b>Expenses</b>									
Salaries									
Teachers									120,184
Educational Assistants		25,602							
Support Staff	45,000			66,400			64,201		
Other Professionals									
Substitutes					600				
	45,000	25,602	-	66,400	600	-	64,201	-	120,184
Employee Benefits	10,820	5,889		16,600			16,692		30,837
Services and Supplies	5,316		200,000	13,000	11,650	6,382	24,924	55,201	
	61,136	31,491	200,000	96,000	12,250	6,382	105,817	55,201	151,021
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 10 (Arrow Lakes)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2022

	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Seamless Day Kindergarten	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>					<b>209,761</b>
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education	134,657	11,250	21,886	50,000	<b>737,091</b>
Other					<b>200,000</b>
	134,657	11,250	21,886	50,000	<b>937,091</b>
<b>Less:</b> Allocated to Revenue	134,657	11,250	21,886	50,000	<b>937,091</b>
<b>Deferred Revenue, end of year</b>	-	-	-	-	<b>209,761</b>
<b>Revenues</b>					
Provincial Grants - Ministry of Education	134,657	11,250	21,886	50,000	<b>737,091</b>
Other Revenue					<b>200,000</b>
	134,657	11,250	21,886	50,000	<b>937,091</b>
<b>Expenses</b>					
Salaries					
Teachers					<b>120,184</b>
Educational Assistants				20,072	<b>45,674</b>
Support Staff	5,000				<b>180,601</b>
Other Professionals	7,500				<b>7,500</b>
Substitutes	22,500	4,000			<b>27,100</b>
	35,000	4,000	-	20,072	<b>381,059</b>
Employee Benefits	10,150	1,400		5,018	<b>97,406</b>
Services and Supplies	89,507	5,850	21,886	24,910	<b>458,626</b>
	134,657	11,250	21,886	50,000	<b>937,091</b>
<b>Net Revenue (Expense)</b>	-	-	-	-	-

# School District No. 10 (Arrow Lakes)

Amended Annual Budget - Capital Revenue and Expense  
Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Investment Income		1,300	<b>1,300</b>	1,300
Amortization of Deferred Capital Revenue	662,925		<b>662,925</b>	541,975
<b>Total Revenue</b>	<b>662,925</b>	<b>1,300</b>	<b>664,225</b>	543,275
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	713,771		<b>713,771</b>	630,931
Transportation and Housing	159,071		<b>159,071</b>	92,024
<b>Total Expense</b>	<b>872,842</b>	-	<b>872,842</b>	722,955
<b>Net Revenue (Expense)</b>	<b>(209,917)</b>	<b>1,300</b>	<b>(208,617)</b>	(179,680)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	209,917		<b>209,917</b>	70,000
<b>Total Net Transfers</b>	<b>209,917</b>	-	<b>209,917</b>	70,000
<b>Other Adjustments to Fund Balances</b>				
<b>Total Other Adjustments to Fund Balances</b>	-	-	-	
<b>Budgeted Surplus (Deficit), for the year</b>	-	<b>1,300</b>	<b>1,300</b>	(109,680)