

Amended Annual Budget

School District No. 10 (Arrow Lakes)

June 30, 2023

School District No. 10 (Arrow Lakes)

June 30, 2023

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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 2022/2023 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. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies 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 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$12,347,036 for the 2022/2023 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 2022/2023.

READ A FIRST TIME THE 20th DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 20th DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 20th DAY OF FEBRUARY, 2023;

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 10 (Arrow Lakes) Amended Annual Budget Bylaw 2022/2023, adopted by the Board the 20th DAY OF FEBRUARY, 2023.

Secretary Treasurer

School District No. 10 (Arrow Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	518,845	469,000
Other	6,000	-
Total Ministry Operating Grant Funded FTE's	524,845	469,000
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	11,224,420	10,351,395
Other	170,469	61,400
Tuition	24,960	10,000
Other Revenue	14,448	35,365
Rentals and Leases	3,280	6,000
Investment Income	123,799	59,475
Amortization of Deferred Capital Revenue	590,280	726,345
Total Revenue	12,151,656	11,249,980
Expenses		
Instruction	7,725,610	7,656,472
District Administration	1,415,691	969,172
Operations and Maintenance	2,200,946	2,133,691
Transportation and Housing	763,790	664,988
Total Expense	12,106,037	11,424,323
Net Revenue (Expense)	45,619	(174,343)
Budgeted Allocation (Retirement) of Surplus (Deficit)		174,343
Budgeted Surplus (Deficit), for the year	45,619	-
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	111,295	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(65,676)	
Budgeted Surplus (Deficit), for the year	45,619	-

School District No. 10 (Arrow Lakes)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	10,202,015	9,744,424
Operating - Tangible Capital Assets Purchased	240,999	174,343
Special Purpose Funds - Total Expense	1,003,500	777,611
Capital Fund - Total Expense	900,522	902,288
Total Budget Bylaw Amount	12,347,036	11,598,666

Approved by the Board

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
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School District No. 10 (Arrow Lakes)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Surplus (Deficit) for the year	45,619	(174,343)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(240,999)	(174,343)
From Deferred Capital Revenue	(3,098,262)	(726,345)
Total Acquisition of Tangible Capital Assets	(3,339,261)	(900,688)
Amortization of Tangible Capital Assets	900,522	902,288
Total Effect of change in Tangible Capital Assets	(2,438,739)	1,600
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(2,393,120)	(172,743)

School District No. 10 (Arrow Lakes)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,835,207	-	3,110,354	5,945,561
Changes for the year				
Net Revenue (Expense) for the year	352,294		(306,675)	45,619
Interfund Transfers				
Tangible Capital Assets Purchased	(240,999)		240,999	-
Net Changes for the year	111,295	-	(65,676)	45,619
Budgeted Accumulated Surplus (Deficit), end of year	2,946,502	-	3,044,678	5,991,180

School District No. 10 (Arrow Lakes)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	10,350,420	9,623,784
Other	40,969	11,400
Tuition	24,960	10,000
Other Revenue	14,448	35,365
Rentals and Leases	3,280	6,000
Investment Income	120,232	57,875
Total Revenue	10,554,309	9,744,424
Expenses		
Instruction	7,116,410	7,014,143
District Administration	1,232,226	960,707
Operations and Maintenance	1,315,436	1,280,560
Transportation and Housing	537,943	489,014
Total Expense	10,202,015	9,744,424
Net Revenue (Expense)	352,294	-
Budgeted Prior Year Surplus Appropriation	-	174,343
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(240,999)	(174,343)
Total Net Transfers	(240,999)	(174,343)
Budgeted Surplus (Deficit), for the year	111,295	-

School District No. 10 (Arrow Lakes)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	9,849,713	9,540,549
Other Ministry of Education and Child Care Grants		
Pay Equity	40,560	40,560
Student Transportation Fund	42,675	42,675
Child Care Funding	29,568	
Early Learning Framework (ELF) Implementation	6,429	-
Labour Settlement Funding	381,475	
Total Provincial Grants - Ministry of Education and Child Care	10,350,420	9,623,784
Provincial Grants - Other	40,969	11,400
Tuition		
International and Out of Province Students	24,960	10,000
Total Tuition	24,960	10,000
Other Revenues		
Miscellaneous		
Miscellaneous	14,448	35,365
Total Other Revenue	14,448	35,365
Rentals and Leases	3,280	6,000
Investment Income	120,232	57,875
Total Operating Revenue	10,554,309	9,744,424

School District No. 10 (Arrow Lakes)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Salaries		
Teachers	3,470,844	3,337,650
Principals and Vice Principals	629,580	655,398
Educational Assistants	571,026	568,512
Support Staff	788,683	843,301
Other Professionals	811,912	781,996
Substitutes	422,021	338,333
Total Salaries	6,694,066	6,525,190
Employee Benefits	1,626,732	1,519,574
Total Salaries and Benefits	8,320,798	8,044,764
Services and Supplies		
Services	549,975	528,876
Student Transportation	15,000	15,000
Professional Development and Travel	100,000	148,000
Rentals and Leases	6,000	6,000
Dues and Fees	83,700	43,700
Insurance	23,500	29,200
Interest	849,042	
Supplies	254,000	674,884
Utilities		254,000
Total Services and Supplies	1,881,217	1,699,660
Total Operating Expense	10,202,015	9,744,424

School District No. 10 (Arrow Lakes)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	2,615,082	-	128,036	-	-	355,769	3,098,887
1.03 Career Programs	23,318	-	-	-	-	-	23,318
1.07 Library Services	-	-	-	-	-	-	-
1.08 Counselling	314,790	-	-	-	-	-	314,790
1.10 Special Education	396,402	-	442,990	-	-	25,100	864,492
1.31 Indigenous Education	121,252	-	-	-	-	-	121,252
1.41 School Administration	-	629,580	-	178,802	-	9,292	817,674
1.62 International and Out of Province Students	-	-	-	-	-	-	-
Total Function 1	3,470,844	629,580	571,026	178,802	-	390,161	5,240,413
4 District Administration							
4.11 Educational Administration	-	-	-	-	189,796	-	189,796
4.40 School District Governance	-	-	-	-	69,366	-	69,366
4.41 Business Administration	-	-	-	-	347,709	-	347,709
Total Function 4	-	-	-	-	606,871	-	606,871
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	-	179,571	-	179,571
5.50 Maintenance Operations	-	-	-	388,835	-	-	388,835
5.52 Maintenance of Grounds	-	-	-	42,398	-	-	42,398
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	431,233	179,571	-	610,804
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	-	25,470	-	25,470
7.70 Student Transportation	-	-	-	178,648	-	31,860	210,508
Total Function 7	-	-	-	178,648	25,470	31,860	235,978
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,470,844	629,580	571,026	788,683	811,912	422,021	6,694,066

School District No. 10 (Arrow Lakes)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	3,098,887	701,252	3,800,139	406,971	4,207,110	4,356,629
1.03 Career Programs	23,318	5,562	28,880	1,000	29,880	192,287
1.07 Library Services	-	-	-	35,000	35,000	47,623
1.08 Counselling	314,790	75,082	389,872	-	389,872	147,718
1.10 Special Education	864,492	221,490	1,085,982	125,100	1,211,082	1,124,482
1.31 Indigenous Education	121,252	28,920	150,172	50,946	201,118	113,981
1.41 School Administration	817,674	201,174	1,018,848	23,500	1,042,348	1,030,423
1.62 International and Out of Province Students	-	-	-	-	-	1,000
Total Function 1	5,240,413	1,233,480	6,473,893	642,517	7,116,410	7,014,143
4 District Administration						
4.11 Educational Administration	189,796	51,245	241,041	73,000	314,041	310,645
4.40 School District Governance	69,366	18,729	88,095	38,500	126,595	92,658
4.41 Business Administration	347,709	93,881	441,590	350,000	791,590	557,404
Total Function 4	606,871	163,855	770,726	461,500	1,232,226	960,707
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	179,571	48,484	228,055	2,000	230,055	126,334
5.50 Maintenance Operations	388,835	105,450	494,285	279,500	773,785	834,181
5.52 Maintenance of Grounds	42,398	11,498	53,896	10,000	63,896	72,345
5.56 Utilities	-	-	-	247,700	247,700	247,700
Total Function 5	610,804	165,432	776,236	539,200	1,315,436	1,280,560
7 Transportation and Housing						
7.41 Transportation and Housing Administration	25,470	6,877	32,347	-	32,347	
7.70 Student Transportation	210,508	57,088	267,596	238,000	505,596	489,014
Total Function 7	235,978	63,965	299,943	238,000	537,943	489,014
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	6,694,066	1,626,732	8,320,798	1,881,217	10,202,015	9,744,424

School District No. 10 (Arrow Lakes)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	874,000	727,611
Other	129,500	50,000
Total Revenue	1,003,500	777,611
Expenses		
Instruction	609,200	642,329
District Administration	183,465	8,465
Operations and Maintenance	118,309	79,291
Transportation and Housing	92,526	47,526
Total Expense	1,003,500	777,611
Budgeted Surplus (Deficit), for the year	-	-

School District No. 10 (Arrow Lakes)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	-	39,499	209,761	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	62,466	32,474	-	-	95,841	9,800	6,281	105,817	55,201
Provincial Grants - Other	-	-	500	143,000	-	-	-	-	-
	62,466	32,474	500	143,000	95,841	9,800	6,281	105,817	55,201
Less: Allocated to Revenue	62,466	32,474	2,000	127,500	95,841	9,800	6,281	105,817	55,201
Deferred Revenue, end of year	-	-	37,999	225,261	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	62,466	32,474			95,841	9,800	6,281	105,817	55,201
Provincial Grants - Other			2,000	127,500					
	62,466	32,474	2,000	127,500	95,841	9,800	6,281	105,817	55,201
Expenses									
Salaries									
Teachers	-	-	-	-	-	-	-	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	-	6,659
Educational Assistants	-	25,546	-	-	67,975	-	-	64,018	24,009
Support Staff	-	-	-	-	-	-	-	-	7,642
Other Professionals	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	-	-	-	-	1,286
	-	25,546	-	-	67,975	-	-	64,018	39,596
Employee Benefits	-	6,928	-	-	18,434	-	-	17,361	10,691
Services and Supplies	62,466	-	2,000	127,500	9,432	9,800	6,281	24,438	4,914
	62,466	32,474	2,000	127,500	95,841	9,800	6,281	105,817	55,201
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 10 (Arrow Lakes)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	ECL Early Care & Learning	TOTAL
Deferred Revenue, beginning of year	\$ -	\$ -	\$ -	\$ 39,018	\$ 27,222	\$ -	\$ -	\$ -	\$ 315,500
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	72,111	57,000	11,250		55,400		250,000	175,000	988,641
Provincial Grants - Other	-	-	-		-		-		143,500
	72,111	57,000	11,250	-	55,400	-	250,000	175,000	1,132,141
Less: Allocated to Revenue	72,111	57,000	11,250	39,018	16,741	-	135,000	175,000	1,003,500
Deferred Revenue, end of year	-	-	-	-	65,881	-	115,000	-	444,141
Revenues									
Provincial Grants - Ministry of Education and Child Care	72,111	57,000	11,250	39,018	16,741		135,000	175,000	874,000
Provincial Grants - Other									129,500
	72,111	57,000	11,250	39,018	16,741	-	135,000	175,000	1,003,500
Expenses									
Salaries									
Teachers	56,886	-	-		-		-	-	56,886
Principals and Vice Principals	-	-	-		-		-	137,682	144,341
Educational Assistants	-	32,009	-		11,203		-	-	224,760
Support Staff	-	-	-		-		-	-	7,642
Other Professionals	-	-	-		-		-	-	-
Substitutes	-	-	-		-		-	-	1,286
	56,886	32,009	-	-	11,203	-	-	137,682	434,915
Employee Benefits	15,225	8,681	-		3,038		-	37,318	117,676
Services and Supplies	-	16,310	11,250	39,018	2,500		135,000	-	450,909
	72,111	57,000	11,250	39,018	16,741	-	135,000	175,000	1,003,500
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 10 (Arrow Lakes)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2023

	2023 Amended Annual Budget			2023 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		3,567	3,567	1,600
Amortization of Deferred Capital Revenue	590,280		590,280	726,345
Total Revenue	590,280	3,567	593,847	727,945
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	767,201		767,201	773,840
Transportation and Housing	133,321		133,321	128,448
Total Expense	900,522	-	900,522	902,288
Net Revenue (Expense)	(310,242)	3,567	(306,675)	(174,343)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	240,999		240,999	174,343
Total Net Transfers	240,999	-	240,999	174,343
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(69,243)	3,567	(65,676)	-