

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 21st DAY OF FEBRUARY, 2023;

READ A SECOND TIME THE 21st DAY OF FEBRUARY, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 21st 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 21st 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
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	518,845	469,000
Other	6,000	-
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>524,845</b>	<b>469,000</b>
<b>Revenues</b>	\$	\$
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
<b>Total Revenue</b>	<b>12,151,656</b>	<b>11,249,980</b>
<b>Expenses</b>		
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
<b>Total Expense</b>	<b>12,106,037</b>	<b>11,424,323</b>
<b>Net Revenue (Expense)</b>	<b>45,619</b>	<b>(174,343)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>		174,343
<b>Budgeted Surplus (Deficit), for the year</b>	<b>45,619</b>	<b>-</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)	111,295	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(65,676)	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>45,619</b>	<b>-</b>

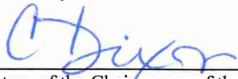
# School District No. 10 (Arrow Lakes)

Statement 2

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

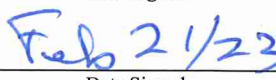
	2023 Amended Annual Budget	2023 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	10,202,015	9,744,424
Operating - Tangible Capital Assets Purchased	240,999	174,343
Special Purpose Funds - Total Expense	1,003,500	777,611
Capital Fund - Total Expense	900,522	902,288
<b>Total Budget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

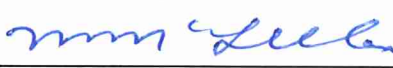
## Approved by the Board

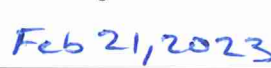
  
Signature of the Chairperson of the Board of Education

  
Date Signed

  
Signature of the Superintendent

  
Date Signed

  
Signature of the Secretary Treasurer

  
Date Signed

**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
	\$	\$
<b>Revenues</b>		
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
<b>Total Revenue</b>	<b>10,554,309</b>	<b>9,744,424</b>
<b>Expenses</b>		
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
<b>Total Expense</b>	<b>10,202,015</b>	<b>9,744,424</b>
<b>Net Revenue (Expense)</b>	<b>352,294</b>	<b>-</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>-</b>	<b>174,343</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(240,999)	(174,343)
<b>Total Net Transfers</b>	<b>(240,999)</b>	<b>(174,343)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>111,295</b>	<b>-</b>



**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
	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>		
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	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>10,350,420</b>	<b>9,623,784</b>
<b>Provincial Grants - Other</b>	<b>40,969</b>	<b>11,400</b>
<b>Tuition</b>		
International and Out of Province Students	24,960	10,000
<b>Total Tuition</b>	<b>24,960</b>	<b>10,000</b>
<b>Other Revenues</b>		
Miscellaneous		
Miscellaneous	14,448	35,365
<b>Total Other Revenue</b>	<b>14,448</b>	<b>35,365</b>
<b>Rentals and Leases</b>	<b>3,280</b>	<b>6,000</b>
<b>Investment Income</b>	<b>120,232</b>	<b>57,875</b>
<b>Total Operating Revenue</b>	<b>10,554,309</b>	<b>9,744,424</b>

**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
	\$	\$
<b>Salaries</b>		
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
<b>Total Salaries</b>	<b>6,694,066</b>	<b>6,525,190</b>
<b>Employee Benefits</b>	<b>1,626,732</b>	<b>1,519,574</b>
<b>Total Salaries and Benefits</b>	<b>8,320,798</b>	<b>8,044,764</b>
<b>Services and Supplies</b>		
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
<b>Total Services and Supplies</b>	<b>1,881,217</b>	<b>1,699,660</b>
<b>Total Operating Expense</b>	<b>10,202,015</b>	<b>9,744,424</b>

# 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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
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	-	-	-	-	-	-	-
<b>Total Function 1</b>	<b>3,470,844</b>	<b>629,580</b>	<b>571,026</b>	<b>178,802</b>	<b>-</b>	<b>390,161</b>	<b>5,240,413</b>
<b>4 District Administration</b>							
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
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>606,871</b>	<b>-</b>	<b>606,871</b>
<b>5 Operations and Maintenance</b>							
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	-	-	-	-	-	-	-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>431,233</b>	<b>179,571</b>	<b>-</b>	<b>610,804</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	-	25,470	-	25,470
7.70 Student Transportation	-	-	-	178,648	-	31,860	210,508
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>178,648</b>	<b>25,470</b>	<b>31,860</b>	<b>235,978</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>3,470,844</b>	<b>629,580</b>	<b>571,026</b>	<b>788,683</b>	<b>811,912</b>	<b>422,021</b>	<b>6,694,066</b>

# School District No. 10 (Arrow Lakes)

Amended Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2023

Schedule 2C

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Amended Annual Budget	2023 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
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
<b>Total Function 1</b>	<b>5,240,413</b>	<b>1,233,480</b>	<b>6,473,893</b>	<b>642,517</b>	<b>7,116,410</b>	<b>7,014,143</b>
<b>4 District Administration</b>						
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
<b>Total Function 4</b>	<b>606,871</b>	<b>163,855</b>	<b>770,726</b>	<b>461,500</b>	<b>1,232,226</b>	<b>960,707</b>
<b>5 Operations and Maintenance</b>						
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
<b>Total Function 5</b>	<b>610,804</b>	<b>165,432</b>	<b>776,236</b>	<b>539,200</b>	<b>1,315,436</b>	<b>1,280,560</b>
<b>7 Transportation and Housing</b>						
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
<b>Total Function 7</b>	<b>235,978</b>	<b>63,965</b>	<b>299,943</b>	<b>238,000</b>	<b>537,943</b>	<b>489,014</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>6,694,066</b>	<b>1,626,732</b>	<b>8,320,798</b>	<b>1,881,217</b>	<b>10,202,015</b>	<b>9,744,424</b>

## 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
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education and Child Care	874,000	727,611
Other	129,500	50,000
<b>Total Revenue</b>	<b>1,003,500</b>	<b>777,611</b>
<b>Expenses</b>		
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
<b>Total Expense</b>	<b>1,003,500</b>	<b>777,611</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, 2023

Schedule 3A

	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)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2023

Schedule 3A

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