

 **School District No. 10 (Arrow Lakes)**
Accumulated Surplus Planning
Updated June 12, 2026

Schedule of Accumulated Operating Surplus	Current School Year - 2025-2026			Future Planned Usage - 2026-2029+				TOTAL Future Planned Usage
	2025-2026 Restriction July 1, 2025	Surplus Used 2025-2026	Unadjusted Balance June 30, 2026	Year 1 2026-2027	Year 2 2027-2028	Year 3 2028-2029	Years 4+	
Indigenous Education Council	-	-	120,000	30,000	30,000	30,000	30,000	120,000
Professional Development	-	-	50,000	12,500	12,500	12,500	12,500	50,000
Professional Development - CUPE Professional Learning	-	-	35,000	35,000	-	-	-	35,000
Internally Restricted - Fund Constraints*	-	-	205,000	77,500	42,500	42,500	42,500	205,000
<i>Percentage of Operating Budget</i>	0.0%		1.7%	0.6%	0.3%	0.3%	0.3%	1.7%
Software Transitions (ERP Modules)	72,000	(72,000)	-	-	-	-	-	-
Curricular Resources Update	-	-	25,000	25,000	-	-	-	25,000
				-				
Internally Restricted - Unusual Expenses	72,000	(72,000)	25,000	25,000	-	-	-	25,000
Internally Restricted - Operations, Multiple Years - Nil								
District Classroom Improvement Fund	60,000	-	60,000	15,000	15,000	15,000	15,000	60,000
SBO Renovation & Refurbishment	160,000	(70,000)	90,000	90,000	-	-	-	90,000
Technology Equipment	36,000	(36,000)	-	-	-	-	-	-
Vehicles - Skid Steer	50,000	(50,000)	-	-	-	-	-	-
Vehicles - Vans	80,000	(67,000)	-	-	-	-	-	-
Internally Restricted - Capital Cost	386,000	(223,000)	150,000	105,000	15,000	15,000	15,000	150,000
<i>Percentage of Operating Budget</i>	3.2%	-1.8%	1.2%	0.9%	0.1%	0.1%	0.1%	1.2%
TOTAL Internally Restricted Operating Fund Surplus	458,000	(295,000)	380,000	207,500	57,500	57,500	57,500	380,000
<i>Percentage of Operating Budget</i>	3.7%		3.1%	1.7%	0.5%	0.5%	0.5%	3.1%
TOTAL Unrestricted Operating Surplus (Deficit)*	1,495,310	(109,607)	1,168,703					1,168,703
<i>Percentage of Operating Budget</i>	12.2%		9.5%					75.5%
TOTAL OPERATING FUND SURPLUS	1,953,310	(404,607)	1,548,703					1,548,703
Local Capital	98,846	(98,846)	-	-	-	-	-	-
Invested in Tangible Capital Assets	1,745,801	54,838	1,800,639				1,800,639	1,800,639
TOTAL CAPITAL FUND SURPLUSES**	1,844,647	(109,607)	1,800,639					1,800,639
TOTAL ACCUMULATED SURPLUS	3,797,957	-	3,349,342					3,349,342

*Note: School carry-forward operating amounts are included within the budget.

**Note: It is assumed that in future years there will be balanced operating budgets, so any planned use of surplus decreases the remaining Unrestricted Operating Surplus. Invested in Tangible Capital Assets will vary depending on capital investments made and amortization of deferred capital revenues and tangible capital assets.