

Amended Annual Budget

School District No. 83 (North Okanagan-Shuswap)

June 30, 2021

School District No. 83 (North Okanagan-Shuswap)

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. 83 (NORTH OKANAGAN-SHUSWAP) (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. 83 (North Okanagan-Shuswap) 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 \$93,124,598 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)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 83 (North Okanagan-Shuswap) Amended Annual Budget Bylaw 2020/2021, adopted by the Board the _____ DAY OF _____, 2021.

Secretary Treasurer

School District No. 83 (North Okanagan-Shuswap)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,474.063	6,459.063
Adult	0.500	0.625
Other	1.250	5.625
Total Ministry Operating Grant Funded FTE's	6,475.813	6,465.313
Revenues	\$	\$
Provincial Grants		
Ministry of Education	83,450,713	78,128,049
Other	127,950	180,000
Tuition	61,100	
Other Revenue	2,809,937	3,446,645
Rentals and Leases	72,000	99,000
Investment Income	103,000	207,000
Amortization of Deferred Capital Revenue	3,350,000	3,330,000
Total Revenue	89,974,700	85,390,694
Expenses		
Instruction	71,682,828	67,050,243
District Administration	2,764,901	2,877,716
Operations and Maintenance	12,647,440	12,748,831
Transportation and Housing	4,063,870	3,828,478
Total Expense	91,159,039	86,505,268
Net Revenue (Expense)	(1,184,339)	(1,114,574)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,349,398	548,371
Budgeted Surplus (Deficit), for the year	165,059	(566,203)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	165,059	(566,203)
Budgeted Surplus (Deficit), for the year	165,059	(566,203)

School District No. 83 (North Okanagan-Shuswap)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	74,086,080	71,035,977
Operating - Tangible Capital Assets Purchased	1,534,921	775,228
Special Purpose Funds - Total Expense	11,897,959	10,414,291
Special Purpose Funds - Tangible Capital Assets Purchased	430,638	353,569
Capital Fund - Total Expense	5,175,000	5,055,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital		285,565
Total Budget Bylaw Amount	93,124,598	87,919,630

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. 83 (North Okanagan-Shuswap)

Statement 4

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

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(1,184,339)	(1,114,574)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,965,559)	(1,128,797)
From Local Capital		(285,565)
From Deferred Capital Revenue	(3,346,150)	(2,003,929)
Total Acquisition of Tangible Capital Assets	(5,311,709)	(3,418,291)
Amortization of Tangible Capital Assets	5,175,000	5,055,000
Total Effect of change in Tangible Capital Assets	(136,709)	1,636,709
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,321,048)	522,135

School District No. 83 (North Okanagan-Shuswap)

Schedule 1

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

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,349,398	103,937	27,149,163	28,602,498
Changes for the year				
Net Revenue (Expense) for the year	198,023	430,638	(1,813,000)	(1,184,339)
Interfund Transfers				
Tangible Capital Assets Purchased	(1,534,921)	(430,638)	1,965,559	-
Local Capital	(12,500)		12,500	-
Net Changes for the year	(1,349,398)	-	165,059	(1,184,339)
Budgeted Accumulated Surplus (Deficit), end of year	-	103,937	27,314,222	27,418,159

School District No. 83 (North Okanagan-Shuswap)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	72,828,116	69,767,189
Other	127,950	180,000
Tuition	61,100	
Other Revenue	1,109,937	1,046,645
Rentals and Leases	72,000	99,000
Investment Income	85,000	170,000
Total Revenue	74,284,103	71,262,834
Expenses		
Instruction	59,902,803	56,716,406
District Administration	2,690,539	2,819,123
Operations and Maintenance	8,170,935	8,379,970
Transportation and Housing	3,321,803	3,120,478
Total Expense	74,086,080	71,035,977
Net Revenue (Expense)	198,023	226,857
Budgeted Prior Year Surplus Appropriation	1,349,398	548,371
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,534,921)	(775,228)
Local Capital	(12,500)	
Total Net Transfers	(1,547,421)	(775,228)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 83 (North Okanagan-Shuswap)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	70,702,413	68,909,163
ISC/LEA Recovery	(1,088,637)	(1,036,645)
Other Ministry of Education Grants		
Pay Equity	641,286	641,286
Funding for Graduated Adults	2,000	1,000
Transportation Supplement	561,925	561,925
Carbon Tax Grant		90,000
Employer Health Tax Grant		538,167
Support Staff Benefits Grant	62,727	12,000
Teachers' Labour Settlement Funding	1,767,813	
Early Career Mentorship Funding	135,000	
NGN Self-Provisioning	28,000	34,704
Foundation Skills Assessment	12,964	12,964
Early Learning Framework Implementation	2,625	2,625
Total Provincial Grants - Ministry of Education	72,828,116	69,767,189
Provincial Grants - Other	127,950	180,000
Tuition		
International and Out of Province Students	61,100	
Total Tuition	61,100	-
Other Revenues		
Funding from First Nations	1,088,637	1,036,645
Miscellaneous		
Miscellaneous	5,000	10,000
Sale of Assets	16,300	
Total Other Revenue	1,109,937	1,046,645
Rentals and Leases	72,000	99,000
Investment Income	85,000	170,000
Total Operating Revenue	74,284,103	71,262,834

School District No. 83 (North Okanagan-Shuswap)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	30,322,793	28,104,950
Principals and Vice Principals	5,234,988	5,027,763
Educational Assistants	6,161,866	5,862,369
Support Staff	6,932,320	6,857,080
Other Professionals	2,213,810	2,116,975
Substitutes	2,676,361	2,997,003
Total Salaries	53,542,138	50,966,140
Employee Benefits	12,362,921	12,155,467
Total Salaries and Benefits	65,905,059	63,121,607
Services and Supplies		
Services	2,109,587	1,956,526
Student Transportation	7,500	9,000
Professional Development and Travel	408,373	549,580
Rentals and Leases	75,500	60,900
Dues and Fees	97,774	99,900
Insurance	209,458	224,808
Supplies	3,679,829	3,406,985
Utilities	1,593,000	1,606,671
Total Services and Supplies	8,181,021	7,914,370
Total Operating Expense	74,086,080	71,035,977

School District No. 83 (North Okanagan-Shuswap)

Schedule 2C

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	23,703,058	993,804		229,586		1,664,477	26,590,925
1.03 Career Programs	408,051	82,105		95,000			585,156
1.07 Library Services	707,751			59,000		3,500	770,251
1.08 Counselling	1,218,259						1,218,259
1.10 Special Education	3,867,650	116,906	5,573,899	55,000	268,804	550,200	10,432,459
1.30 English Language Learning	57,270						57,270
1.31 Indigenous Education	360,754	109,473	587,967	44,258	208,000	40,000	1,350,452
1.41 School Administration		3,905,332		1,311,110		120,000	5,336,442
1.60 Summer School							-
1.62 International and Out of Province Students							-
Total Function 1	30,322,793	5,207,620	6,161,866	1,793,954	476,804	2,378,177	46,341,214
4 District Administration							
4.11 Educational Administration		27,368		15,000	314,628	5,000	361,996
4.40 School District Governance					79,838		79,838
4.41 Business Administration				339,356	845,967	34,642	1,219,965
Total Function 4	-	27,368	-	354,356	1,240,433	39,642	1,661,799
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				51,000	245,930		296,930
5.50 Maintenance Operations				2,838,218	161,214	146,495	3,145,927
5.52 Maintenance of Grounds				168,284			168,284
5.56 Utilities							-
Total Function 5	-	-	-	3,057,502	407,144	146,495	3,611,141
7 Transportation and Housing							
7.41 Transportation and Housing Administration				135,500	89,429		224,929
7.70 Student Transportation				1,591,008		112,047	1,703,055
Total Function 7	-	-	-	1,726,508	89,429	112,047	1,927,984
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	30,322,793	5,234,988	6,161,866	6,932,320	2,213,810	2,676,361	53,542,138

School District No. 83 (North Okanagan-Shuswap)

Schedule 2C

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	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	26,590,925	6,420,816	33,011,741	1,842,852	34,854,593	32,807,040
1.03 Career Programs	585,156	132,533	717,689	109,796	827,485	726,500
1.07 Library Services	770,251	176,668	946,919	43,000	989,919	943,724
1.08 Counselling	1,218,259	280,200	1,498,459	1,000	1,499,459	1,922,626
1.10 Special Education	10,432,459	2,318,207	12,750,666	246,300	12,996,966	12,299,443
1.30 English Language Learning	57,270	13,172	70,442	4,000	74,442	62,751
1.31 Indigenous Education	1,350,452	327,235	1,677,687	333,062	2,010,749	1,745,280
1.41 School Administration	5,336,442	1,114,748	6,451,190	188,000	6,639,190	6,199,747
1.60 Summer School	-	-	-	-	-	9,295
1.62 International and Out of Province Students	-	-	-	10,000	10,000	-
Total Function 1	46,341,214	10,783,579	57,124,793	2,778,010	59,902,803	56,716,406
4 District Administration						
4.11 Educational Administration	361,996	74,309	436,305	77,542	513,847	726,310
4.40 School District Governance	79,838	5,976	85,814	85,200	171,014	215,939
4.41 Business Administration	1,219,965	255,913	1,475,878	529,800	2,005,678	1,876,874
Total Function 4	1,661,799	336,198	1,997,997	692,542	2,690,539	2,819,123
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	296,930	62,146	359,076	96,800	455,876	409,505
5.50 Maintenance Operations	3,145,927	709,824	3,855,751	1,524,844	5,380,595	5,597,012
5.52 Maintenance of Grounds	168,284	38,705	206,989	374,475	581,464	536,782
5.56 Utilities	-	-	-	1,753,000	1,753,000	1,836,671
Total Function 5	3,611,141	810,675	4,421,816	3,749,119	8,170,935	8,379,970
7 Transportation and Housing						
7.41 Transportation and Housing Administration	224,929	50,853	275,782	21,000	296,782	260,517
7.70 Student Transportation	1,703,055	381,616	2,084,671	940,350	3,025,021	2,859,961
Total Function 7	1,927,984	432,469	2,360,453	961,350	3,321,803	3,120,478
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	53,542,138	12,362,921	65,905,059	8,181,021	74,086,080	71,035,977

School District No. 83 (North Okanagan-Shuswap)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	10,622,597	8,360,860
Other Revenue	1,700,000	2,400,000
Investment Income	6,000	7,000
Total Revenue	12,328,597	10,767,860
Expenses		
Instruction	11,780,025	10,333,837
District Administration	74,362	58,593
Operations and Maintenance	25,505	21,861
Transportation and Housing	18,067	
Total Expense	11,897,959	10,414,291
Net Revenue (Expense)	430,638	353,569
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(430,638)	(353,569)
Total Net Transfers	(430,638)	(353,569)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 83 (North Okanagan-Shuswap)

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

	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	-	8,801	16,581	1,704,005	-	13,946	46,296	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	342,430	263,129			192,000	41,650	146,143	329,608	318,656
Other				1,700,000					
Investment Income			5,000						
	342,430	263,129	5,000	1,700,000	192,000	41,650	146,143	329,608	318,656
Less: Allocated to Revenue	342,430	271,930	6,000	1,700,000	192,000	55,596	192,439	329,608	318,656
Recovered									
Deferred Revenue, end of year	-	-	15,581	1,704,005	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	342,430	271,930			192,000	55,596	192,439	329,608	318,656
Other Revenue				1,700,000					
Investment Income			6,000						
	342,430	271,930	6,000	1,700,000	192,000	55,596	192,439	329,608	318,656
Expenses									
Salaries									
Teachers									
Principals and Vice Principals					13,500	14,100	46,762		
Educational Assistants		218,418			132,954			156,225	
Support Staff									36,000
Other Professionals									
Substitutes									238,588
	-	218,418	-	-	146,454	14,100	46,762	156,225	274,588
Employee Benefits		53,512			36,039	3,300	10,755	17,033	44,068
Services and Supplies	25,505		6,000	1,700,000	9,507	38,196	117,922	156,350	
	25,505	271,930	6,000	1,700,000	192,000	55,596	175,439	329,608	318,656
Net Revenue (Expense) before Interfund Transfers	316,925	-	-	-	-	-	17,000	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(316,925)						(17,000)		
	(316,925)	-	-	-	-	-	(17,000)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

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

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School Grant	Federal Safe Return to Class Fund	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	334,133	18,067	16,328	8,698	-	-	2,166,855
Add: Restricted Grants								
Provincial Grants - Ministry of Education	4,932,603	910,981		52,000	6,000	590,823	2,384,438	10,510,461
Other								1,700,000
Investment Income								5,000
	4,932,603	910,981	-	52,000	6,000	590,823	2,384,438	12,215,461
Less: Allocated to Revenue	4,932,603	910,981	18,067	68,328	14,698	590,823	2,384,438	12,328,597
Recovered		334,133						334,133
Deferred Revenue, end of year	-	-	-	-	-	-	-	1,719,586
Revenues								
Provincial Grants - Ministry of Education	4,932,603	910,981	18,067	68,328	14,698	590,823	2,384,438	10,622,597
Other Revenue								1,700,000
Investment Income								6,000
	4,932,603	910,981	18,067	68,328	14,698	590,823	2,384,438	12,328,597
Expenses								
Salaries								
Teachers	3,994,010	540,330		18,240			564,400	5,116,980
Principals and Vice Principals		137,362						211,724
Educational Assistants								507,597
Support Staff						256,540	501,614	794,154
Other Professionals							43,000	43,000
Substitutes		64,120		1,140	7,571		329,814	641,233
	3,994,010	741,812	-	19,380	7,571	256,540	1,438,828	7,314,688
Employee Benefits	938,593	169,169		6,120	1,893	61,569	302,310	1,644,361
Services and Supplies			18,067	42,828	5,234	224,001	595,300	2,938,910
	4,932,603	910,981	18,067	68,328	14,698	542,110	2,336,438	11,897,959
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	48,713	48,000	430,638
Interfund Transfers								
Tangible Capital Assets Purchased						(48,713)	(48,000)	(430,638)
	-	-	-	-	-	(48,713)	(48,000)	(430,638)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		12,000	12,000	30,000
Amortization of Deferred Capital Revenue	3,350,000		3,350,000	3,330,000
Total Revenue	3,350,000	12,000	3,362,000	3,360,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,451,000		4,451,000	4,347,000
Transportation and Housing	724,000		724,000	708,000
Total Expense	5,175,000	-	5,175,000	5,055,000
Net Revenue (Expense)	(1,825,000)	12,000	(1,813,000)	(1,695,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,965,559		1,965,559	1,128,797
Local Capital		12,500	12,500	
Total Net Transfers	1,965,559	12,500	1,978,059	1,128,797
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	140,559	24,500	165,059	(566,203)