



The Board of Education of School District No. 83 (North Okanagan-Shuswap)

COMMITTEE OF THE WHOLE AGENDA

Date: Friday, January 28, 2022
Time: 4:00 - 5:30 p.m.
Venue: **DESC Shuswap Lake Room**

Members:

Amanda Krebs, Board Chairperson
Tennile Lachmuth, Vice Chairperson
Quentin Bruns, Trustee
Marty Gibbons, Trustee
Marianne VanBuskirk, Trustee

Staff/Guests:

Donna Kriger, Superintendent
Dale Culler, Secretary-Treasurer
Ryan Brennan, Assistant Superintendent
Carol-Ann Leidloff, Director of Instruction
Travis Elwood, Director of Operations

1. CALL TO ORDER

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

We open the meeting with the acknowledgment that the Committee holds its meeting on the traditional territory of the Secwepemc people.

3. REVIEW OF MINUTES

A. Minutes - Committee of the Whole – November 9, 2021

Pg. 2

4. ITEMS FOR DISCUSSION

A. 2021-22 Amended Annual Budget

Secretary-Treasurer: Dale Culler

Pg. 4

5. FUTURE MEETING DATES

6. ADJOURNMENT



The Board of Education of School District No. 83 (North Okanagan-Shuswap)

COMMITTEE OF THE WHOLE MINUTES

Date: Tuesday, November 9, 2021
Time: 4:00 – 6:00 p.m.
Venue: DESC Shuswap Lake Room

Present:

Amanda Krebs, Board Chairperson
Tennile Lachmuth, Vice Chairperson
Quentin Bruns, Trustee
Marty Gibbons, Trustee
Marianne VanBuskirk, Trustee

Staff/Guests:

Donna Kriger, Superintendent
Dale Culler, Secretary-Treasurer
Ryan Brennan, Assistant Superintendent (HR)
Carol-Ann Leidloff, Director of Instruction
Mishel Quaal, District Principal of Indigenous Ed.

1. CALL TO ORDER

The meeting was called to order at 4:02 p.m. by Board Chairperson, Amanda Krebs.

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

Board Chairperson Krebs opened the meeting with the acknowledgment that the Board holds its meeting on the traditional and unceded territory of the Secwépemc people.

3. REVIEW OF MINUTES

The minutes from the previous Committee of the Whole meetings held on May 26th, 2021 regarding Budget and the Board Work Plan were accepted as presented.

4. ITEMS FOR DISCUSSION

The Committee added Item 4B. Student Enrolment Update – Armstrong & Salmon Arm Areas to the agenda.

A. Indigenous Education & SD57 Special Advisors Report

District Principal Mishel Quaal provided a brief overview of the rationale that led to the SD57 Special Advisors report and provided additional handouts and resources to the committee on race relations, racism, and equity. She noted that the discussions at this meeting should be thought of as a starting point, and a follow up meeting should be scheduled at a later date to check in on any progress and to continue the conversation. The committee completed a quick jigsaw activity, summarizing information contained in two documents: Race Relations in Canada 2021 and Indigenous Experiences with Racism and Its Impacts. The committee then participated in a gallery walk activity on six sections and questions from the SD57 Special Advisors Report and shared connections, common themes, and ideas to support our work in SD83 addressing

systemic racism. Some of the common themes discussed were student and indigenous voices, communication, accountability (to students, to community, to ensure indigenous perspectives are included), how to measure progress, and how to know when we get there. After further discussion and reflection, the committee determined the following actionable items:

- revisiting and updating policy, including the creation of an anti-racism policy;
- tracking and monitoring student progress that keeps expectations high for students; and
- creating space for indigenous voices – students, indigenous communities, local Bands, Chief & Council.

B. New Student Numbers – Salmon Arm & Armstrong Areas

Assistant Superintendent Brennan presented updated student enrolment data for the Armstrong and Salmon Arm areas that was shared with the Armstrong and Salmon Arm School Reconfiguration Working Groups. He explained that the COVID pandemic has slightly changed the landscape, noting the overall growth rate is anticipated to be lower than previously presented. The graph data included school operating capacity, effective capacity, actual enrolment figures, Cascade projections to 2030, and the new and old Baragar Systems projections to 2030. For the Armstrong area, the slides showed current and projected data remaining at status quo and for LRFP Option B-4 (K-4, 5-7, 8-12). For the Salmon Arm area, the slides showed current and projected data for status quo, Option E-5 (K-5, one middle 6-8, two secondaries 9-12) and Option E-4 (K-6, two middles 7-9, one secondary 10-12). After discussion, the committee commented that this is only the demographic piece and there are other factors to consider including student transitions. They also requested updated data on the Sorrento/North Shore area as well as information on Option F-5 (new secondary school in Sorrento).

5. FUTURE MEETING DATES

The committee discussed holding a future meeting at the Operations Department, depending on COVID safety protocols.

6. ADJOURNMENT

The meeting was adjourned at 6:10 p.m.



The Board of Education of School District No. 83 (North Okanagan-Shuswap)

Item 4A

BRIEFING NOTE

TO: The Board of Education
FROM: Dale Culler, Secretary-Treasurer
RE: **2021-22 Amended Annual Budget**

DATE: January 28, 2022

Purpose

As per Section 113 (2) of the *School Act*, the Minister of Education requires that Amended Annual Budgets are prepared, adopted by bylaw, and submitted on or before the last day in February each fiscal year. The **2021-22 Amended Annual Budget Bylaw for School District No. 83 (North Okanagan-Shuswap)** is presented to the Board of Education.

Background

On June 15, 2021, the Board approved, by bylaw, the preliminary *2021-22 Annual Budget* (motions #183, 184, 185/2021). The budget was based on preliminary estimates of enrolment, revenue, and expenditure factors. On December 17, 2021, the Ministry announced the 2021-22 recalculated funding allocations provincially.

The proposed **2021-22 Amended Annual Budget**, as presented, has been prepared in accordance with *Public Sector Accounting Standards* and includes the Operating Fund, Special Purpose Funds, and the Capital Fund. School districts operate on a fiscal year of July 1 to June 30.

This briefing note provides an analysis of changes to revenue and expenditure estimates included in the proposed **2021-22 Amended Annual Budget**, as presented.

Supporting Documentation

- The proposed (draft) **2021-22 Amended Annual Budget** is attached.

Operating Funds

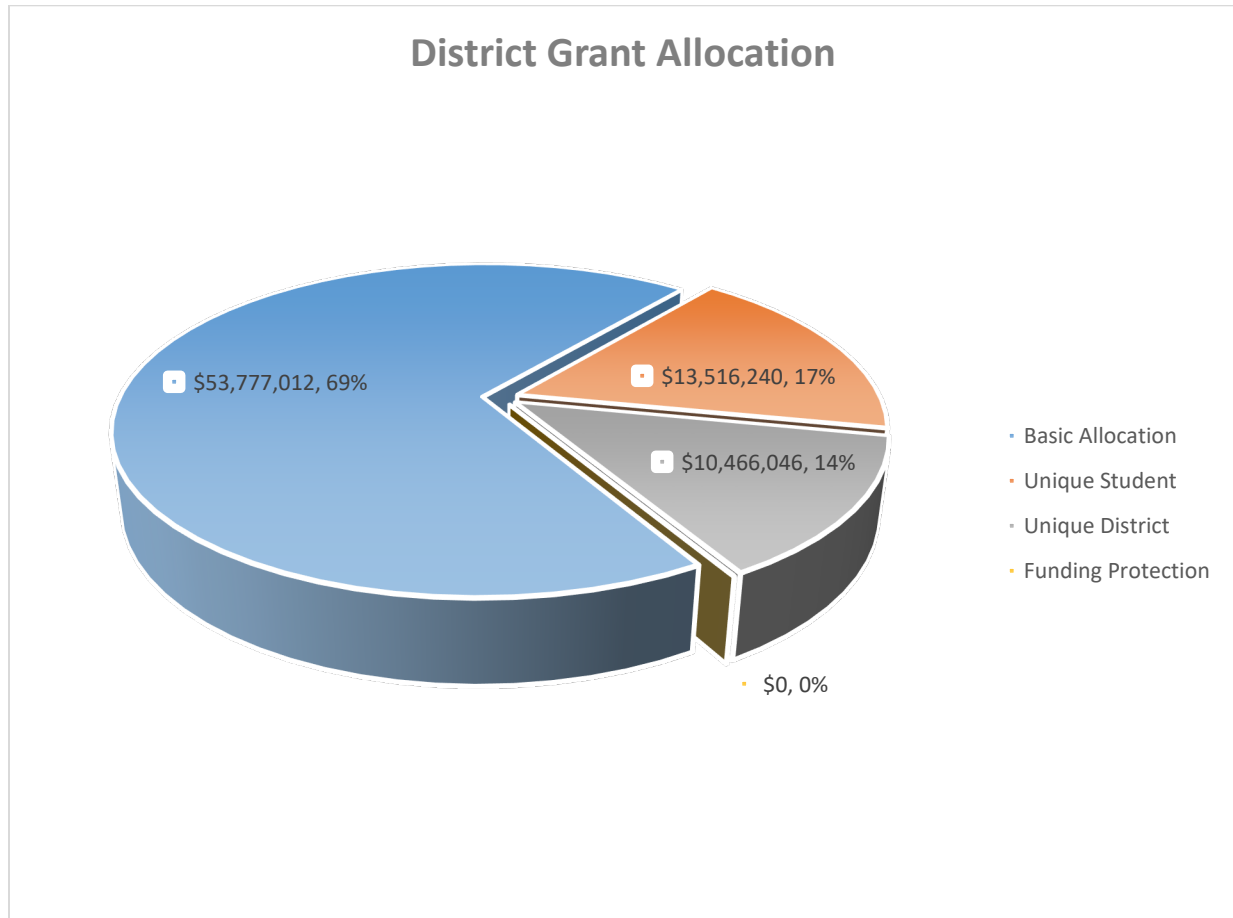
The updated operating revenue and expenditure budgets include:

1. the known or anticipated changes in revenues, including the Ministry of Education Block Funding resulting from changes in student enrolment and other;
2. various internally restricted appropriated surpluses carried forward from the *2020-21 Audited Financial Statements* as approved September 21, 2021 (motion #196/2021); and
3. allocations for re-appropriated surpluses and contingency funds.

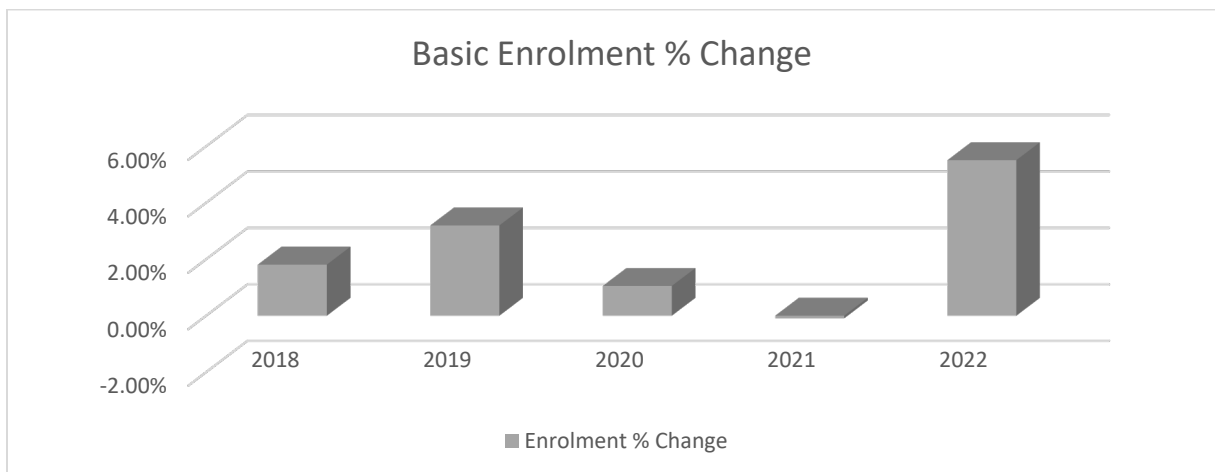
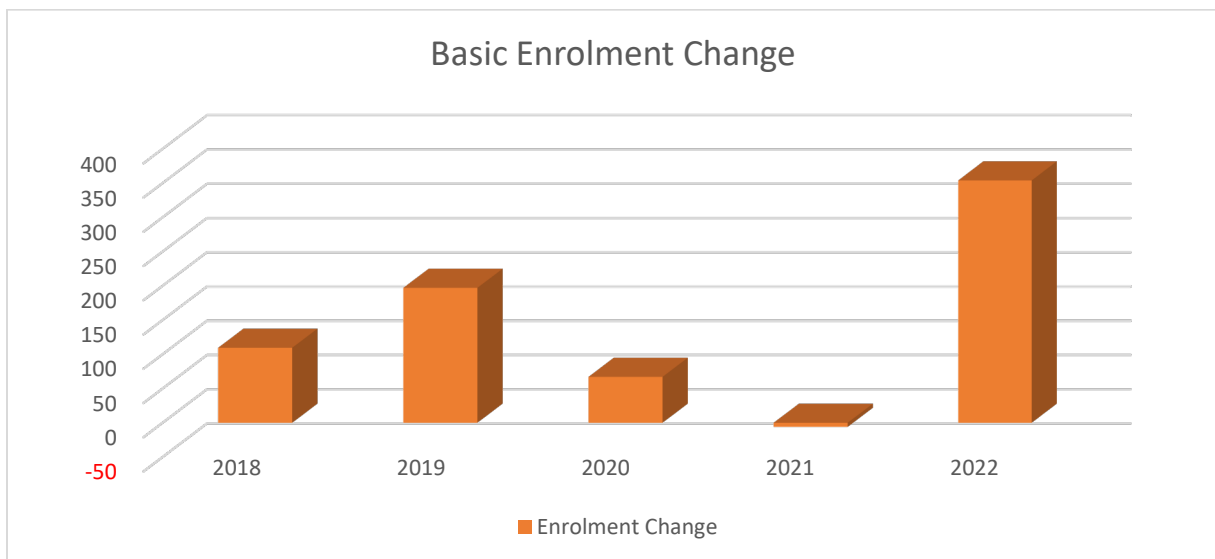
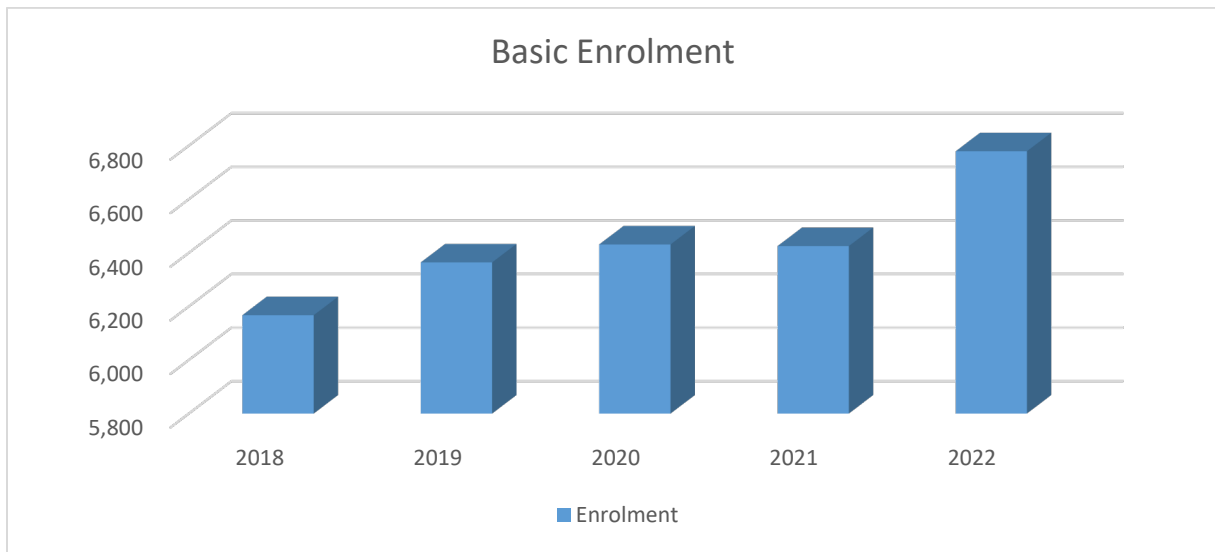
2021-22 Operating Revenue

Provincial Operating Grant – Ministry of Education

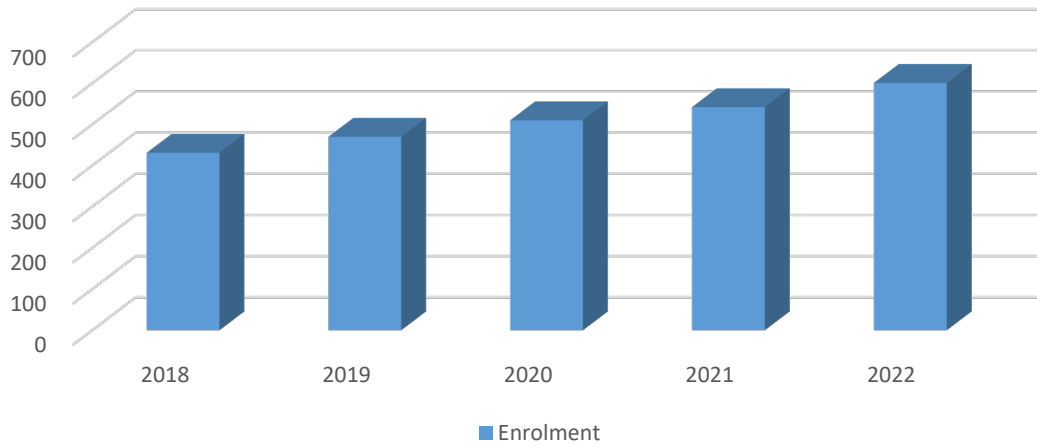
Based on the Interim Operating Grant allocations announced December 17, 2021, the district can expect to receive \$77,759,298 in operational funding for the 2021-22 school year. The recalculated funding amount for the district is \$2,063,154 more than the estimates used in the development of the 2021-22 Preliminary Annual Budget. The increase is due primarily to an increase in base enrolment being higher by 236 FTE than what was originally projected.



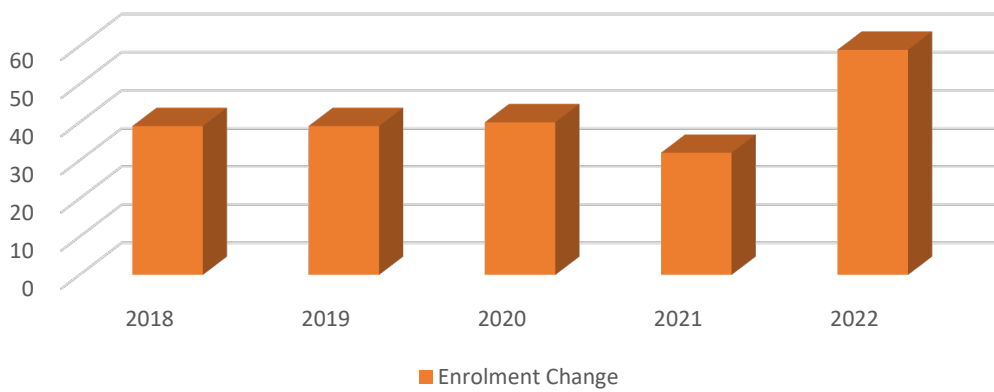
Five Year Enrolment Analysis



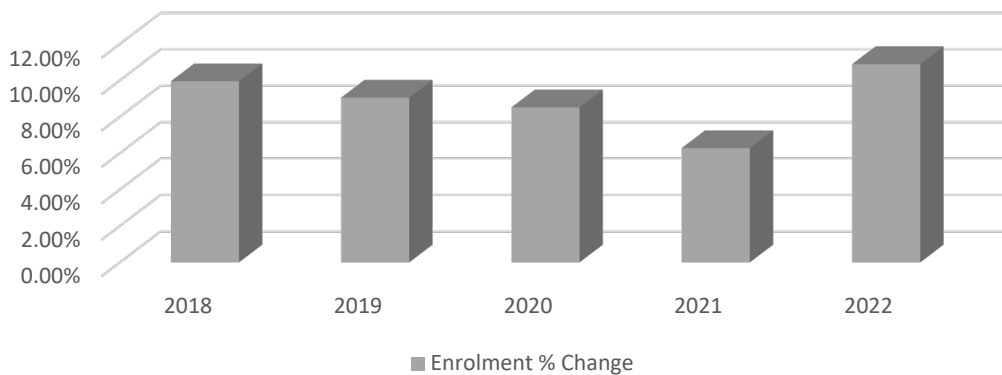
SPED Level 1, 2 and 3 Enrolment

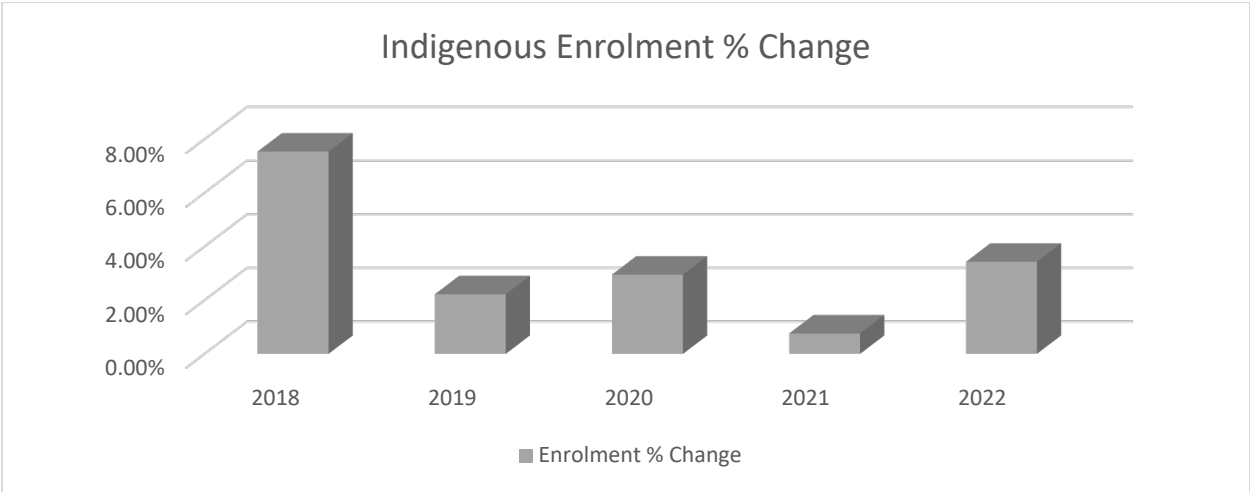
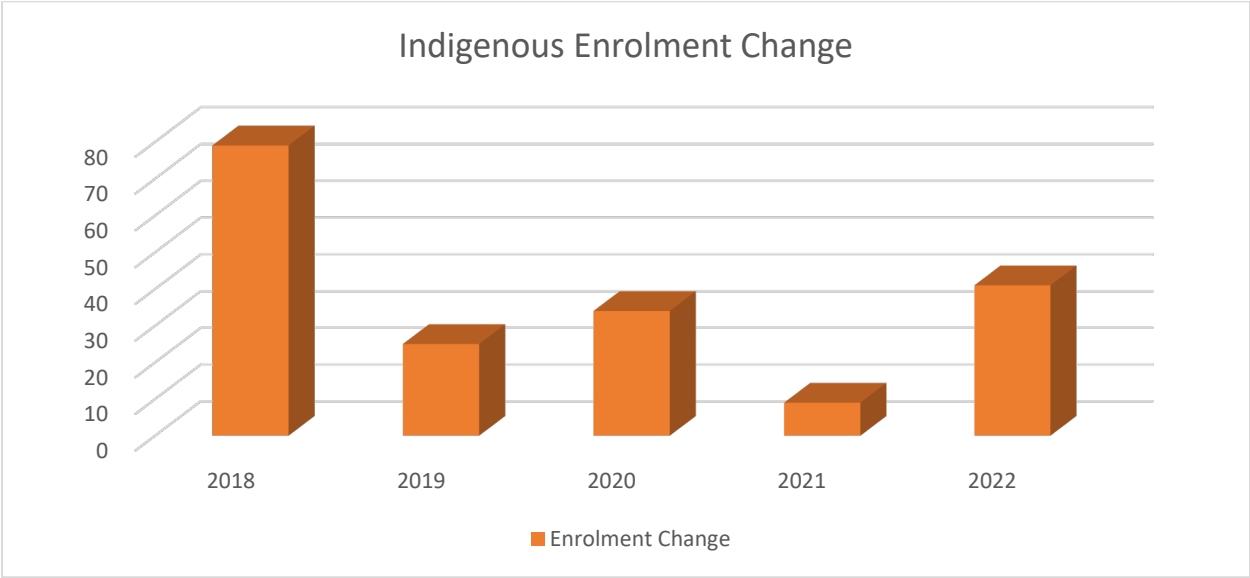
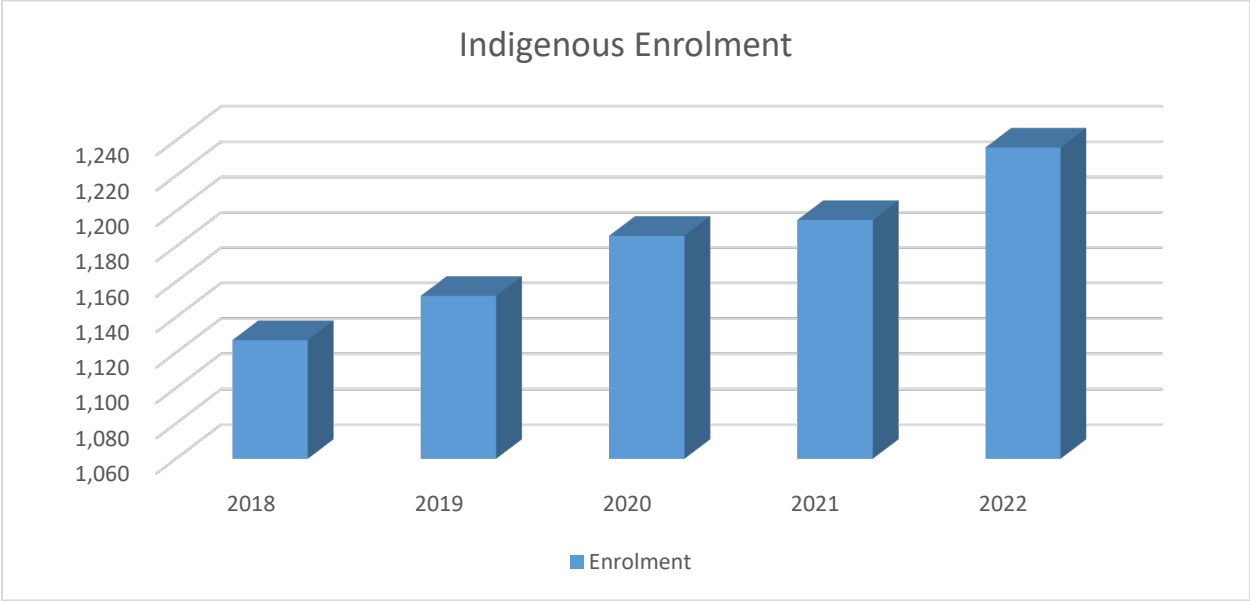


SPED Level 1, 2 and 3
Enrolment Change



SPED Level 1, 2 and 3
Enrolment % Change





Unique Geographic Factors

	2020/21	2021/22	Funding Change	Rate Change %
Small Community Supplement	\$2,790,206	\$2,884,588	\$94,382	3.38%
Low Enrolment Factor	\$1,098,881	\$1,142,610	\$43,729	3.98%
Rural Factor	\$629,928	\$636,137	\$6,209	0.99%
Climate Factor	\$401,003	\$404,956	\$3,953	0.99%
Sparseness Factor	\$40,043	\$42,299	\$2,256	5.63%
Student Location Factor	\$3,820,046	\$4,144,978	\$324,932	8.51%
Supplemental Student Location Factor	\$409,000	\$420,000	\$11,000	2.69%
Unique Geographic Factors	\$9,189,107	\$9,675,568	\$486,461	5.29%

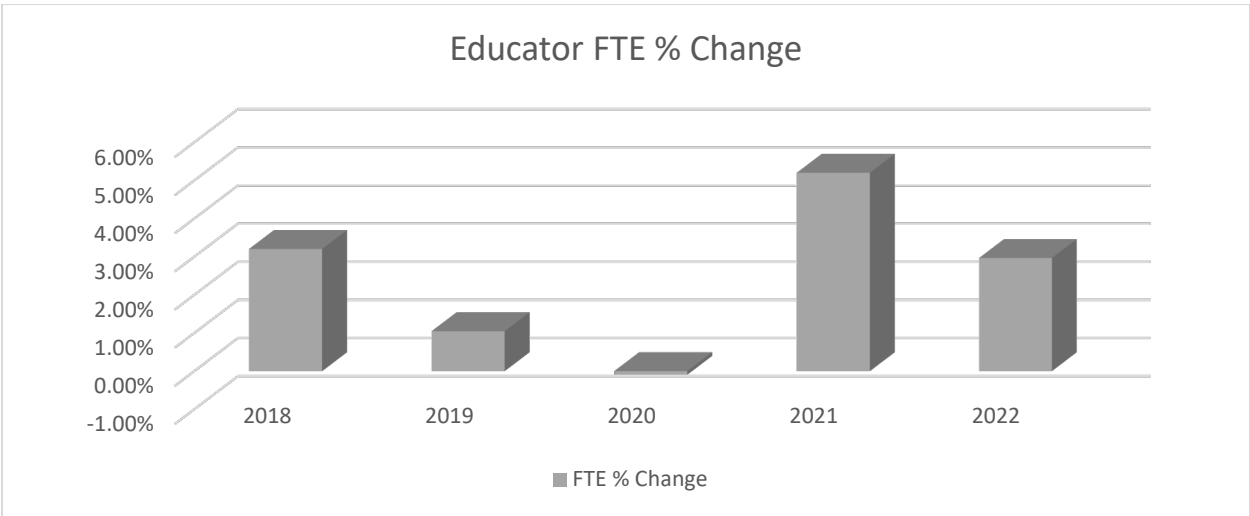
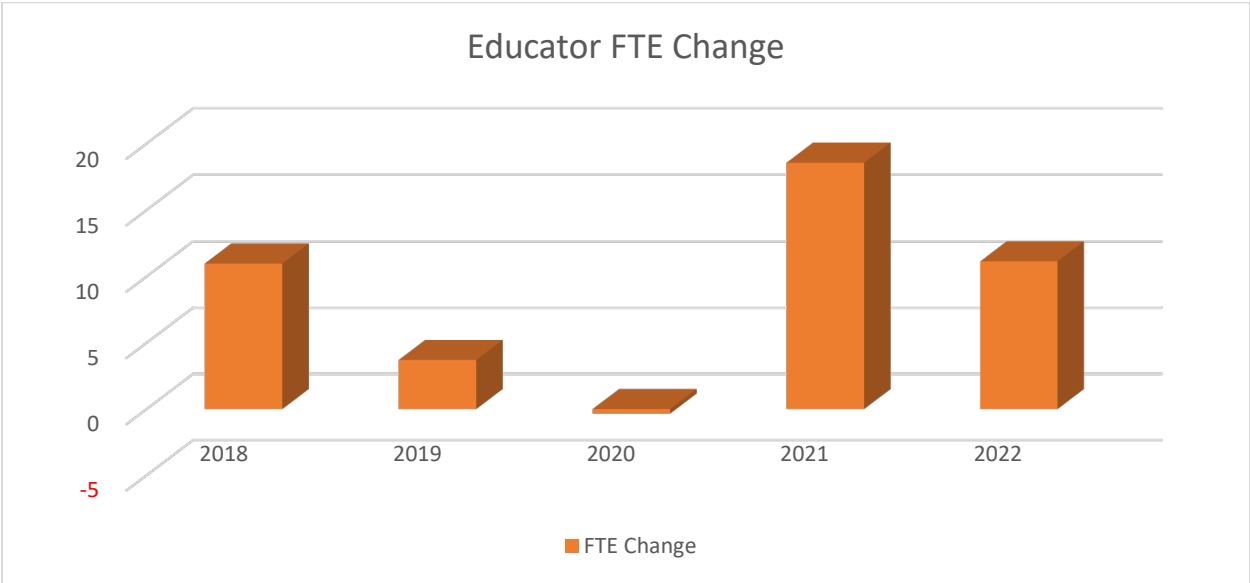
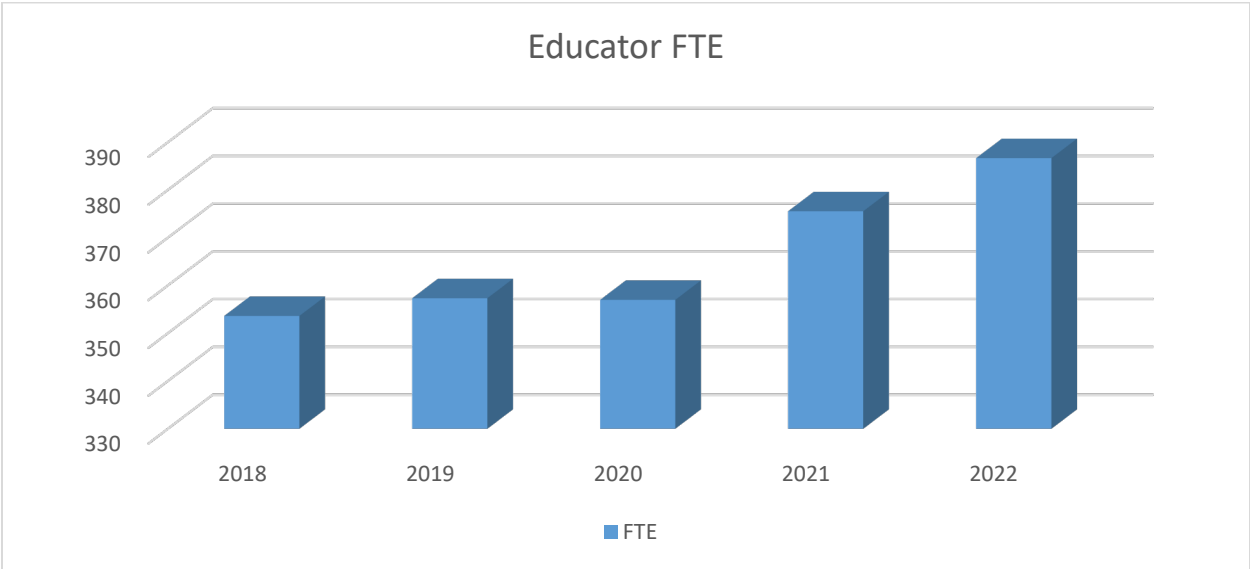
Salary Differential Funding

Salary Differential remains below historical levels. In 2019-20, our average teacher salary was only \$286 less than the provincial average. Based on the December 17, 2021 funding table, the difference is now \$1,299 below provincial average. This indicates that the average teacher's salary continues to be less than the Provincial average according to our EDAS reporting because many of our teachers have not reached the top of the pay scale compared to other Districts. Despite this we are seeing a small increase in Salary Differential Funding in the amount of \$38,866 only due to additional educator FTE as discussed below.

Our preliminary 2021-22 Annual Budget was developed last spring based on student enrolment of 6,538 full time equivalent students (FTE), with 598 designated special needs students. Actual enrolment per our September 30, 2021 *1701 Student Data* submission was 6,773 FTE, with 601 identified as special needs. As such the increase in enrolment resulted in an increase of staff to support the additional students.

Educator FTE

Staffing plans for our bricks and mortar schools were developed based on student enrolment of 6,538 FTE. In September, actual enrolment increased to 6,773 FTE. The increase of 235 student FTE resulted in an increase of 11.14 educator FTE across the District.



Other Provincial Grants - MoE

Changes in Other Ministry of Education allocations include the roll up of the Support Staff Benefits Grant into the block funding. Remaining are the NGN, FSA and ELF grants.

Other Provincial Grants

Due to reduced student enrolment in ACE-IT and ITA programs, *Other Provincial Grant* allocations are expected to drop below preliminary projections for 2021-22.

Other Revenues

Through further analysis and review, rental income for the 2021-22 fiscal resulted in a slightly lower amount than was estimated last spring.

The resulting over-all increase in operating revenues is \$2,360,988.

2021-22 Appropriated Operating Surplus

The following table summarizes the approved appropriation of the *2020-21 Accumulated Operating Surplus* as per *Schedule 2* and *Note 18* of the *2020-21 Audited Financial Statements*. A portion of the \$2,138,248 was allocated to specific programs and initiatives as intended:

Operating Fund	
Internally Restricted:	
School Budget Balances	\$ 579,304
Career Program	58,021
Unspent Aboriginal Education Targeted Funds	138,623
Automated External Defibrillator Commitments	20,000
Various Outstanding Projects	52,300
Contingency Reserve	730,000
Portables	425,000
Information Technology Commitment	135,000
Appropriated for Next Year's Budget	-
Total Internally Restricted	\$ 2,138,248
Unrestricted Operating Surplus	816,952
Total Operating Surplus	\$ 2,955,200

Where appropriate, these funds have been appropriated into the proposed **2021-22 Amended Annual Budget** and are included on **Schedule 1** in the **"Operating Fund"** opening balance.

2021-22 Contingency Funds

A *Contingency Fund* was approved at the September 21, 2021 Regular Board Meeting in accordance with Policy 4060.01R – Accumulated Operating Surplus (Reserve) for one percent (1%) of operating expenses in the amount of \$730,000 (motions #195, 196/2021). In addition, there was an *Unrestricted Operating Surplus* in the amount of \$816,925, leaving the District with discretionary surplus of 2.1% of operating

expenses. A good benchmark for unrestricted surplus is between 2 – 3% of operating expenses. The draft budget has been prepared with an ending *Unrestricted Operating Surplus* of 2.8%. Reducing the *Unrestricted Operating Surplus* to 2% would allow the Board to contemplate an additional \$644,000 in additional projects. At the Budget Committee meeting held on December 9, 2021 there were a number of initiative that Administration presented to the Committee. The highest ranked projects totaling \$669,000 would be as follows:

1. Portable at M.V. Beattie for next year in the amount of approximately \$250,000 to \$300,000;
2. PVP reallocation between administrative time and teaching in the amount of \$204,000;
3. Flag poles at District schools and sites for Secwepemc flags in the amount of \$150,000; and
4. Student Leadership initiatives throughout the District (presented to the Board at the December 14, 2021 Regular Meeting) in the amount of \$15,000.

Special Purpose Funds

Special Purpose Funds include funds received from the Ministry of Education or other sources that have been designated for specific purposes.

Special Purpose Funds include the operational portion of the *Annual Facilities Grant*, the *Learning Improvement Fund*, *StrongStart*, *Ready Set Learn*, *Federal French Grant (OLEP)*, *Scholarships and Bursaries*, *School Generated Funds*, *CommunityLINK*, *Classroom Enhancement Fund*, *First Nations Student Transportation Fund*, *Mental Health in Schools*, *Changing Results for Young Children*, and the *Safe Return to School Restart Grant*.

Classroom Enhancement Funds (CEF) are provided to districts to address the restored class size and composition language that resulted from the recent Supreme Court of Canada ruling. Based on 2021-22 student projections, the District qualifies for 49.8 FTE teacher staffing. The combined grant for overhead, staffing and remedies is \$6,846,908. As in past years, final grant confirmation, based on September 30, 2021 enrolment submissions, which include provisions for remedy, are not provided to districts until December or January. This explains the increase of \$2,088,909 over what was reported in the preliminary annual budget under Schedule 3A - Changes in Special Purpose Funds. There are corresponding increases in staffing as the increase can only be spent on specific items specified in approval letter.

Capital

Currently, the Ministry of Education provides major and minor capital funding in the following categories:

- AFG – Annual Facility Grant (capital portion)
- BEP – Building Envelope Program
- BUS – Bus Acquisition Program
- CNCP – Carbon Neutral Capital Program
- EXP – Expansion – New School, Addition and Site Acquisition
- PEP – Playground Equipment Program
- REP – Replacement
- SEP – School Enhancement Program,

For all Ministry capital contributions, other than the Annual Facilities Grant, districts are required to submit their proposed plans in/around June of the year prior to the funding fiscal year. Capital allocations are granted on an April 1 to March 31 fiscal year.

Boards also have the autonomy to purchase capital assets using either operational funds, special purpose funds or local capital funds, which are generated through Board approved transfers of prior year operating surplus, and/or through sale of assets.

Tangible capital assets acquired or constructed are recorded at cost and are amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

Buildings	40 years
Furniture and Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

The total planned projects under the minor capital programs are as follows:

AFG – Various Projects	\$1,420,989
BUS – 3 x C&^ with 0 wheelchair spaces	\$425,523
CNCP – FAL – Energy Upgrades	\$120,000
CNCP – SCA – Energy Upgrades	\$138,000
PEP – SCA – Universally Accessible Playground	\$165,000
SEP – ERS – Mechanical Upgrades	\$1,402,000
SEP – SAS – Mechanical Upgrades	\$801,000
Total	\$4,472,512

In addition, there are planned capital purchases being proposed from the Operating and Special Purpose Funds as follows:

<i>Buildings - Portables – (funded from PY surplus)</i>	<i>\$425,000</i>
<i>Furniture and Equipment</i>	<i>\$404,152</i>
<i>Vehicles</i>	<i>\$46,000</i>
<i>Computer Hardware</i>	<i>\$1,277,132</i>
Operating Subtotal	\$2,152,284
<i>SPF - AFG Operating</i>	<i>\$306,060</i>
<i>SPF – Furniture and Equipment</i>	<i>\$197,953</i>
Special Purpose Fund Subtotal	\$504,013
Total	\$2,656,297

The total investment of \$7,128,809 can be referenced in “**Total Acquisition of Tangible Capital Assets**” on **Statement 4**.

Budget Bylaw Amount

Operating - Total Expense	\$78,588,503
Operating - Tangible Capital Assets Purchased	\$2,152,284
Special Purpose Funds - Total Expense	\$10,063,398
Special Purpose Funds - Tangible Capital Assets Purchased	\$504,013
Capital Fund - Total Expense	\$5,094,065
Total Budget Bylaw Amount	\$96,402,263

Respectfully submitted,

Dale Culler

Dale Culler
Secretary-Treasurer

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
ANALYSIS OF THE MINISTRY OF EDUCATION OPERATING GRANT
FROM ANNUAL BUDGET 2021/22 TO AMENDED BUDGET 2021/22

Funding Category	2021/22 February 2021			Sept 2021/22 - with Feb 2021/22 funding			Sept 2021/22			Rate Change	Funding Change			Funding Change %		
	Per Student Funding	Student Enrolment	Interim Funding	Per Student Funding	Projected Student Enrolment	Projected Interim Funding (March 2021)	Per Student Funding	Projected Student Enrolment	Projected Interim Funding (March 2021)		Rate	Enrolment	Total	Rate Change %	Enrolment Change %	Total Change %
Basic Allocation September																
Standard Schools	\$ 7,885	6,348.0000	\$ 50,053,980	\$ 7,885	6,645.5625	\$ 52,400,260	\$ 7,885	6,645.5625	\$ 52,400,260	\$ -	\$ -	\$ 2,346,280	\$ 2,346,280	0.00%	4.69%	4.69%
Continuing Education	\$ 7,885	-	\$ -	\$ 7,885	-	\$ -	\$ 7,885	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Alternate Schools	\$ 7,885	40.0000	\$ 315,400	\$ 7,885	38.0000	\$ 299,630	\$ 7,885	38.0000	\$ 299,630	\$ -	\$ -	\$ (15,770)	\$ (15,770)	0.00%	-5.00%	-5.00%
Distributed Learning	\$ 6,360	150.0000	\$ 954,000	\$ 6,360	90.0000	\$ 572,400	\$ 6,360	90.0000	\$ 572,400	\$ -	\$ -	\$ (381,600)	\$ (381,600)	0.00%	-40.00%	-40.00%
Homeschoolers	\$ 250	18.0000	\$ 4,500	\$ 250	32.0000	\$ 8,000	\$ 250	32.0000	\$ 8,000	\$ -	\$ -	\$ 3,500	\$ 3,500	0.00%	77.78%	77.78%
Course Challenges	\$ 246	18.0000	\$ 4,428	\$ 246	7.0000	\$ 1,722	\$ 246	7.0000	\$ 1,722	\$ -	\$ -	\$ (2,706)	\$ (2,706)	0.00%	-61.11%	-61.11%
Total Enrolment Based Funding		6,538.0000	\$ 51,332,308		6,773.5625	\$ 53,282,012		6,773.5625	\$ 53,282,012		\$ -	\$ 1,949,704	\$ 1,949,704	0.00%	3.80%	3.80%
Supplement for Enrolment Decline			\$ -			\$ -			\$ -			\$ -	\$ -			
<u>Supplemental Funding September</u>																
Unique Student Needs																
Special Education																
Level 1	\$ 44,850	8.0000	\$ 358,800	\$ 44,850	7.0000	\$ 313,950	\$ 44,850	7.0000	\$ 313,950	\$ -	\$ -	\$ (44,850)	\$ (44,850)	0.00%	-12.50%	-12.50%
Level 2	\$ 21,280	432.0000	\$ 9,192,960	\$ 21,280	434.0000	\$ 9,235,520	\$ 21,280	434.0000	\$ 9,235,520	\$ -	\$ -	\$ 42,560	\$ 42,560	0.00%	0.46%	0.46%
Level 3	\$ 10,750	158.0000	\$ 1,698,500	\$ 10,750	160.0000	\$ 1,720,000	\$ 10,750	160.0000	\$ 1,720,000	\$ -	\$ -	\$ 21,500	\$ 21,500	0.00%	1.27%	1.27%
ELL	\$ 1,585	49.0000	\$ 77,665	\$ 1,585	39.0000	\$ 61,815	\$ 1,585	39.0000	\$ 61,815	\$ -	\$ -	\$ (15,850)	\$ (15,850)	0.00%	-20.41%	-20.41%
Aboriginal	\$ 1,565	1,200.0000	\$ 1,878,000	\$ 1,565	1,236.0000	\$ 1,934,340	\$ 1,565	1,236.0000	\$ 1,934,340	\$ -	\$ -	\$ 56,340	\$ 56,340	0.00%	3.00%	3.00%
Adult Education	\$ 5,030	0.5000	\$ 2,515	\$ 5,030	-	\$ -	\$ 5,030	-	\$ -	\$ -	\$ -	\$ (2,515)	\$ (2,515)	0.00%	-100.00%	-100.00%
Vulnerable Students/Equity Supplement			\$ 245,536			\$ 245,536			\$ 250,615		\$ 5,079	\$ -	\$ 5,079	2.07%	0.00%	2.07%
Supplement for Unique Student Needs			\$ 13,453,976			\$ 13,511,161			\$ 13,516,240		\$ 5,079	\$ 57,185	\$ 62,264	0.04%	0.43%	0.46%
Salary Differential			\$ 693,786			\$ 693,786			\$ 732,652		\$ 38,866	\$ -	\$ 38,866	5.60%	0.00%	5.60%
Unique Geographic Factors			\$ 9,675,568			\$ 9,675,568			\$ 9,675,568		\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Funding Protection			\$ -			\$ -			\$ -		\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Supplement for Education Plan			\$ 57,826			\$ 57,826			\$ 57,826		\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
September Enrolment Count, Total			\$ 75,213,464			\$ 77,220,353			\$ 77,264,298		\$ 43,945	\$ 2,006,889	\$ 2,050,834	0.06%	2.67%	2.73%

Summer School Funding																	
Summer Learning Gr 1-7	\$ 224	-	\$ -	\$ 224	-	\$ -	\$ 224	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Summer Learning Gr 8-9	\$ 224	-	\$ -	\$ 224	-	\$ -	\$ 224	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Summer Learning Gr 10-12	\$ 448	-	\$ -	\$ 448	-	\$ -	\$ 448	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Supplemental Summer			\$ -			\$ -			\$ -			\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Grade 8 & 9 Cross-Enrol	\$ 448	10.0000	\$ 4,480	\$ 448	37.4993	\$ 16,800	\$ 448	37.4993	\$ 16,800	\$ -		\$ -	\$ 12,320	\$ 12,320	0.00%	275.00%	275.00%
Summer Learning Total			\$ 4,480			\$ 16,800			\$ 16,800			\$ -	\$ 12,320	\$ 12,320	0.00%	275.00%	275.00%
February Enrolment Count																	
Continuing Education - school age	\$ 7,885	-	\$ -	\$ 7,885	-	\$ -	\$ 7,885	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Continuing Education - adults	\$ 5,030	-	\$ -	\$ 5,030	-	\$ -	\$ 5,030	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Distributed Learning																	
Gr K - 9	\$ 3,180	10.0000	\$ 31,800	\$ 3,180	10.0000	\$ 31,800	\$ 3,180	10.0000	\$ 31,800	\$ -		\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Secondary Gr 10 - 12	\$ 6,360	22.0000	\$ 139,920	\$ 6,360	22.0000	\$ 139,920	\$ 6,360	22.0000	\$ 139,920	\$ -		\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Adults	\$ 5,030	-	\$ -	\$ 5,030	-	\$ -	\$ 5,030	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Special Needs																	
Level 1	\$ 22,425	-	\$ -	\$ 22,425	-	\$ -	\$ 22,425	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Level 2	\$ 10,640	15.0000	\$ 159,600	\$ 10,640	15.0000	\$ 159,600	\$ 10,640	15.0000	\$ 159,600	\$ -		\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Level 3	\$ 5,375	8.0000	\$ 43,000	\$ 5,375	8.0000	\$ 43,000	\$ 5,375	8.0000	\$ 43,000	\$ -		\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Newcomer Refugees	\$ 3,943	-	\$ -	\$ 3,943	-	\$ -	\$ 3,943	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
ELL (Newcomer Refugees only)	\$ 793	-	\$ -	\$ 793	-	\$ -	\$ 793	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
February Enrolment Count Total			\$ 374,320			\$ 374,320			\$ 374,320			\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
May Enrolment Count																	
Continuing Education - school age	\$ 7,885	-	\$ -	\$ 7,885	-	\$ -	\$ 7,885	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Continuing Education - adults	\$ 5,030	-	\$ -	\$ 5,030	-	\$ -	\$ 5,030	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Distributed Learning																	
Gr K - 9	\$ 2,120	1.0000	\$ 2,120	\$ 2,120	1.0000	\$ 2,120	\$ 2,120	1.0000	\$ 2,120	\$ -		\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Secondary Gr 10 - 12	\$ 6,360	16.0000	\$ 101,760	\$ 6,360	16.0000	\$ 101,760	\$ 6,360	16.0000	\$ 101,760	\$ -		\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
Adults	\$ 5,030	-	\$ -	\$ 5,030	-	\$ -	\$ 5,030	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
May Enrolment Count Total			\$ 103,880			\$ 103,880			\$ 103,880			\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
TOTAL			\$ 75,696,144			\$ 77,715,353			\$ 77,759,298			\$ 43,945	\$ 2,019,209	\$ 2,063,154	0.06%	2.67%	2.73%

AMENDED ANNUAL BUDGET

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)

JUNE 30, 2022

DRAFT - NOT FINALIZED

January 27, 2022

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)

AMENDED ANNUAL BUDGET - TABLE OF CONTENTS

JUNE 30, 2022

DRAFT - NOT FINALIZED

REVENUE AND EXPENSE - STATEMENT 2.....	1 - 2
CHANGES IN NET FINANCIAL ASSETS (DEBT) - STATEMENT 4.....	3
SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS (DEFICIT) BY FUND - SCHEDULE 1.....	4
OPERATING REVENUE AND EXPENSE - SCHEDULE 2.....	5
SCHEDULE OF OPERATING REVENUE BY SOURCE - SCHEDULE 2A.....	6
SCHEDULE OF OPERATING EXPENSE BY OBJECT - SCHEDULE 2B.....	7
OPERATING EXPENSE BY FUNCTION, PROGRAM AND OBJECT - SCHEDULE 2C.....	8 - 9
SPECIAL PURPOSE REVENUE AND EXPENSE - SCHEDULE 3.....	10
CHANGES IN SPECIAL PURPOSE FUNDS - SCHEDULE 3A.....	11 - 12
CAPITAL REVENUE AND EXPENSE - SCHEDULE 4.....	13
NOTE - STATEMENT 1, STATEMENT 3, STATEMENT 5 and SCHEDULES 4A - 4D are used for FS reporting only	

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
AMENDED ANNUAL BUDGET - REVENUE AND EXPENSE
YEAR ENDED JUNE 30, 2022
DRAFT - NOT FINALIZED

STATEMENT 2

	2022 Amended Annual Budget	2021 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,773.563	6,474.063
Adult	-	0.500
Other		1.250
Total Ministry Operating Grant Funded FTE's	6,773.563	6,475.813
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	86,785,927	83,450,713
Other	157,465	127,950
Municipal Grants Spent on Sites	-	-
Federal Grants	-	-
Tuition	673,008	61,100
Other Revenue	2,810,152	2,809,937
Rentals and Leases	82,000	72,000
Investment Income	114,500	103,000
Income (Loss) from Investments in Government Business Enterprises	-	-
Gain (Loss) on Disposal of Tangible Capital Assets	-	-
Amortization of Deferred Capital Revenue	3,333,980	3,350,000
Total Revenue	93,957,032	89,974,700
Expenses		
Instruction	73,320,659	71,682,828
District Administration	3,320,653	2,764,901
Operations and Maintenance	13,222,422	12,647,440
Transportation and Housing	3,882,232	4,063,870
Debt Services	-	-
Write-off/down of Buildings and Sites	-	-
Total Expense	93,745,966	91,159,039
Net Revenue (Expense), before Endowment Contributions	211,066	(1,184,339)
Endowment Contributions	-	-
Net Revenue (Expense)	211,066	(1,184,339)
Budgeted Allocation (Retirement) of Surplus (Deficit)	710,146	1,349,398
Budgeted Surplus (Deficit), for the year	921,212	165,059

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**STATEMENT 2****AMENDED ANNUAL BUDGET - REVENUE AND EXPENSE****YEAR ENDED JUNE 30, 2022****DRAFT - NOT FINALIZED**

	2022 Amended Annual Budget	2021 Amended Annual Budget
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	-	-
Special Purpose Fund Surplus (Deficit)	-	-
Capital Fund Surplus (Deficit)	921,212	165,059
Budgeted Surplus (Deficit), for the year	921,212	165,059
	\$	\$
Budget Bylaw Amount		
Operating - Total Expense	78,588,503	74,086,080
Operating - Tangible Capital Assets Purchased	2,152,284	1,534,921
Special Purpose Funds - Total Expense	10,063,398	11,897,959
Special Purpose Funds - Tangible Capital Assets Purchased	504,013	430,638
Capital Fund - Total Expense	5,094,065	5,175,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	-	-
Budgeted Retirement of Prior Years Deficits	-	-
Total Budget Bylaw Amount	96,402,263	93,124,598

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
AMENDED ANNUAL BUDGET - CHANGES IN NET FINANCIAL ASSETS (DEBT)
YEAR ENDED JUNE 30, 2022
DRAFT - NOT FINALIZED

STATEMENT 4

	2022 Amended Annual Budget	2021 Amended Annual Budget
Surplus (Deficit) for the year	\$ 211,066	\$ (1,184,339)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,656,297)	(1,965,559)
From Local Capital	-	-
From Deferred Capital Revenue	(4,472,512)	(3,346,150)
Assets Acquired by Lease	-	-
Total Acquisition of Tangible Capital Assets	(7,128,809)	(5,311,709)
Amortization of Tangible Capital Assets	5,094,065	5,175,000
Net Carrying Value of Tangible Capital Assets disposed of	-	-
Write-down carrying of Tangible Capital Assets	-	-
Total Effects of change in Tangible Capital Assets	(2,034,744)	(136,709)
Acquisition of Prepaid Expenses	150,000	-
Use of Prepaid Expenses	(128,880)	-
Acquisition of Supplies Inventory	400,000	-
Use of Supplies Inventory	(424,900)	-
Acquisition of Other Assets	-	-
Use of Other Assets	-	-
Endowment Contributions	-	-
Total Effect of change in Other Non-Financial Assets	(3,780)	-
(Increase) Decrease in Net Financial Assets (Debt)	(1,827,458)	(1,321,048)

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN)
AMENDED ANNUAL BUDGET - SCHEDULE OF CHANGES IN
ACCUMULATED SURPLUS (DEFICIT) BY FUND
YEAR ENDED JUNE 30, 2022
DRAFT - NOT FINALIZED

SCHEDULE 1

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,955,200	103,937	27,281,135	30,340,272
Changes for the year				
Net Revenue (Expense) for the year	1,454,638	504,013	(1,747,585)	211,066
Interfund Transfers				
Tangible Capital Assets Purchased	(2,152,284)	(504,013)	2,656,297	-
Tangible Capital Assets - Work in Progress	-	-	-	-
Local Capital	(12,500)		12,500	-
Other	-	-	-	-
Net Changes for the year	(710,146)	-	921,212	211,066
Budgeted Accumulated Surplus (Deficit), end of year	2,245,054	103,937	28,202,347	30,551,338

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**SCHEDULE 2****AMENDED ANNUAL BUDGET - OPERATING REVENUE AND EXPENSE****YEAR ENDED JUNE 30, 2022****DRAFT - NOT FINALIZED**

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	78,024,516	72,828,116
Other	157,465	127,950
Federal Grants		-
Tuition	673,008	61,100
Other Revenue	1,010,152	1,109,937
Rentals and Leases	82,000	72,000
Investment Income	96,000	85,000
Total Revenue	80,043,141	74,284,103
Expenses		
Instruction	63,305,281	59,902,803
District Administration	3,301,781	2,690,539
Operations and Maintenance	8,846,209	8,170,935
Transportation and Housing	3,135,232	3,321,803
Debt Services	-	-
Total Expense	78,588,503	74,086,080
Net Revenue (Expense)	1,454,638	198,023
Budgeted Prior Year Surplus Appropriation	710,146	1,349,398
Budgeted Retirement of Deficit	-	-
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(2,152,284)	(1,534,921)
Tangible Capital Assets - Work in Progress	-	-
Local Capital	(12,500)	(12,500)
Other	-	-
Total Net Transfers	(2,164,784)	(1,547,421)
Budgeted Surplus (Deficit), for the year	-	-

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
AMENDED ANNUAL BUDGET - SCHEDULE OF OPERATING REVENUE BY SOURCE
YEAR ENDED JUNE 30, 2022
DRAFT - NOT FINALIZED

SCHEDULE 2A

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	77,759,298	70,702,413
ISC/LEA Recovery	(984,052)	(1,088,637)
Other Ministry of Education Grants		
Pay Equity	641,286	641,286
Funding for Graduated Adults	2,000	2,000
Transportation Supplement	561,925	561,925
Support Staff Benefits Grant	-	62,727
Teachers' Labour Settlement Funding	-	1,767,813
Early Career Mentorship Funding	-	135,000
NGN Self-Provisioning	28,470	28,000
Foundation Skills Assessment	12,964	12,964
Early Learning Framework Implementation	2,625	2,625
Total Provincial Grants - Ministry of Education	78,024,516	72,828,116
Provincial Grants - Other	157,465	127,950
Federal Grants	-	-
Tuition		
Summer School Fees	-	-
Continuing Education	-	-
International and Out of Province Students	673,008	61,100
Total Tuition	673,008	61,100
Other Revenues		
School Referendum Taxes	-	-
Other School District/Education Authorities	-	-
Funding from First Nations	984,052	1,088,637
Miscellaneous		
Other	20,000	5,000
Sale of Assets	6,100	16,300
Donations	-	-
Insurance Proceeds	-	-
Total Other Revenue	1,010,152	1,109,937
Rentals and Leases	82,000	72,000
Investment Income	96,000	85,000
Total Operating Revenue	80,043,141	74,284,103

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)**SCHEDULE 2B****AMENDED ANNUAL BUDGET - SCHEDULE OF OPERATING EXPENSE BY OBJECT****YEAR ENDED JUNE 30, 2022****DRAFT - NOT FINALIZED**

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	32,403,230	30,322,793
Principals and Vice Principals	5,390,435	5,234,988
Educational Assistants	6,467,851	6,161,866
Support Staff	7,537,766	6,932,320
Other Professionals	2,288,068	2,213,810
Substitutes	2,773,030	2,676,361
Total Salaries	56,860,380	53,542,138
Employee Benefits	13,349,989	12,362,921
Total Salaries and Benefits	70,210,369	65,905,059
Services and Supplies		
Services	2,584,980	2,109,587
Student Transportation	4,500	7,500
Professional Development and Travel	627,564	408,373
Rentals and Leases	36,400	75,500
Dues and Fees	107,600	97,774
Insurance	213,015	209,458
Interest	-	-
Supplies	3,286,075	3,679,829
Utilities	1,518,000	1,593,000
Total Services and Supplies	8,378,134	8,181,021
Total Operating Expense	78,588,503	74,086,080

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
AMENDED ANNUAL BUDGET - OPERATING EXPENSE
BY FUNCTION, PROGRAM AND OBJECT
YEAR ENDED JUNE 30, 2022
DRAFT - NOT FINALIZED

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
02 Regular Instruction	25,447,883	1,004,126	-	296,807	-	1,884,851	28,633,667
03 Career Programs	326,302	-	-	87,105	-	4,000	417,407
07 Library Services	622,233	-	-	52,659	-	-	674,892
08 Counselling	1,241,505	-	-	-	-	-	1,241,505
10 Special Education	4,325,175	139,578	5,882,303	51,247	277,715	553,679	11,229,697
30 English Language Learning	45,346	-	-	-	-	-	45,346
31 Indigenous Education	352,487	111,662	585,548	42,748	246,496	23,000	1,361,942
41 School Administration	-	3,576,756	-	1,415,813	-	57,500	5,050,069
60 Summer School	-	-	-	-	-	-	-
61 Continuing Education	-	-	-	-	-	-	-
62 International and Out of Province Students	42,300	13,958	-	-	27,000	5,000	88,258
1 Instruction Total	32,403,230	4,846,080	6,467,851	1,946,378	551,211	2,528,030	48,742,781
4 District Administration							
11 Educational Administration	-	544,354	-	10,249	298,918	-	853,521
40 School District Governance	-	-	-	-	76,250	-	76,250
41 Business Administration	-	-	-	335,393	845,988	-	1,181,381
4 District Administration Total	-	544,354	-	345,643	1,221,155	-	2,111,152
5 Operations and Maintenance							
41 Operations and Maintenance Administration	-	-	-	51,247	236,979	-	288,226
50 Maintenance Operations	-	-	-	1,181,419	-	-	1,181,419
51 Maintenance Operations - Custodial	-	-	-	1,761,906	77,225	245,000	2,084,131
52 Maintenance of Grounds	-	-	-	154,642	-	-	154,642
54 Maintenance Operations - IT	-	-	-	437,368	108,918	-	546,286
56 Utilities	-	-	-	-	-	-	-
5 Operations and Maintenance Total	-	-	-	3,586,583	423,122	245,000	4,254,705
7 Transportation and Housing							
41 Transportation and Housing Administration	-	-	-	110,619	92,579	-	203,198
70 Student Transportation	-	-	-	1,548,543	-	-	1,548,543
7 Transportation and Housing Total	-	-	-	1,659,162	92,579	-	1,751,741
Operating Total	32,403,230	5,390,435	6,467,851	7,537,766	2,288,068	2,773,030	56,860,380

SCHOOL DISTRICT NO. 83 (NORTH OKANAG
SCHEDULE 2C
SCHEDULE 2C
AMENDED ANNUAL BUDGET - OPERATING EXPENSE
BY FUNCTION, PROGRAM AND OBJECT
YEAR ENDED JUNE 30, 2022
DRAFT - NOT FINALIZED

	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$
1 Instruction					
02 Regular Instruction	6,814,847	35,448,514	1,509,333	36,957,847	34,854,593
03 Career Programs	102,357	519,764	152,421	672,185	827,485
07 Library Services	163,519	838,410	103,865	942,275	989,919
08 Counselling	297,037	1,538,542	2,132	1,540,674	1,499,459
10 Special Education	2,794,934	14,024,630	250,299	14,274,929	12,996,966
30 English Language Learning	10,849	56,195	4,000	60,195	74,442
31 Indigenous Education	334,151	1,696,093	391,704	2,087,797	2,010,749
41 School Administration	1,101,337	6,151,406	183,638	6,335,044	6,639,190
60 Summer School	-	-	-	-	-
61 Continuing Education	-	-	-	-	-
62 International and Out of Province Students	19,047	107,305	327,030	434,335	10,000
1 Instruction Total	11,638,078	60,380,859	2,924,422	63,305,281	59,902,803
4 District Administration					
11 Educational Administration	178,990	1,032,511	64,485	1,096,996	513,847
40 School District Governance	5,340	81,590	100,700	182,290	171,014
41 Business Administration	278,815	1,460,196	562,299	2,022,495	2,005,678
4 District Administration Total	463,145	2,574,297	727,484	3,301,781	2,690,539
5 Operations and Maintenance					
41 Operations and Maintenance Administration	58,975	347,201	110,400	457,601	455,876
50 Maintenance Operations	267,087	1,448,506	884,301	2,332,807	5,380,595
51 Maintenance Operations - Custodial	319,196	2,403,327	186,800	2,590,127	-
52 Maintenance of Grounds	38,941	193,583	374,475	568,058	581,464
54 Maintenance Operations - IT	127,428	673,715	495,902	1,169,617	-
56 Utilities	-	-	1,728,000	1,728,000	1,753,000
5 Operations and Maintenance Total	811,626	5,066,331	3,779,878	8,846,209	8,170,935
7 Transportation and Housing					
41 Transportation and Housing Administration	47,330	250,528	21,000	271,528	296,782
70 Student Transportation	389,811	1,938,354	925,350	2,863,704	3,025,021
7 Transportation and Housing Total	437,141	2,188,882	946,350	3,135,232	3,321,803
Operating Total	13,349,989	70,210,369	8,378,134	78,588,503	74,086,080

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
AMENDED ANNUAL BUDGET - SPECIAL PURPOSE REVENUE AND EXPENSE
YEAR ENDED JUNE 30, 2022
DRAFT - NOT FINALIZED

SCHEDULE 3

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	8,761,411	10,622,597
Other	-	-
Federal Grants	-	-
Other Revenue	1,800,000	1,700,000
Rentals and Leases	-	-
Investment Income	6,000	6,000
Income (Loss) from Investments in Government Business Enterprises	-	-
Total Revenue	10,567,411	12,328,597
Expenses		
Instruction	10,015,378	11,780,025
District Administration	18,872	74,362
Operations and Maintenance	29,148	25,505
Transportation and Housing	-	18,067
Debt Services	-	-
Total Expense	10,063,398	11,897,959
Net Revenue (Expense), before Endowment Contributions	504,013	430,638
Endowment Contributions	-	-
Net Revenue (Expense)	504,013	430,638
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(504,013)	(430,638)
Tangible Capital Assets - Work in Progress	-	-
Other	-	-
Total Net Transfers	(504,013)	(430,638)
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, 2022
DRAFT - NOT FINALIZED

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community-LINK	Classroom Enhancement Fund - Overhead
Deferred Revenue, beginning of year	\$ -	\$ -	\$ 14,217	\$ 1,942,286	\$ 3,033	\$ 4,185	\$ 14,576	\$ 5,057	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education	335,208	263,552			192,000	39,200	143,108	334,417	318,656
Provincial Grants - Other									
Federal Grants									
Other				1,800,000					
Investment Income			6,000						
	335,208	263,552	6,000	1,800,000	192,000	39,200	143,108	334,417	318,656
Less: Allocated to Revenue	335,208	263,552	6,000	1,800,000	195,033	43,385	157,684	339,474	318,656
Recovered									
Deferred Revenue, end of year	-	-	14,217	1,942,286	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	335,208	263,552			195,033	43,385	157,684	339,474	318,656
Provincial Grants - Other									
Federal Grants									
Other Revenue				1,800,000					
Rentals and Leases									
Investment Income			6,000						
Income (Loss) from Investments in GBE's									
	335,208	263,552	6,000	1,800,000	195,033	43,385	157,684	339,474	318,656
Expenses									
Salaries									
Teachers									
Principals and Vice Principals					14,000	14,000	48,594		
Educational Assistants		210,842			124,322	2,905	30,000	159,427	
Support Staff							500		36,000
Other Professionals									
Substitutes							2,500		238,588
	-	210,842	-	-	138,322	16,905	81,594	159,427	274,588
Employee Benefits		52,710			34,580	4,226	17,193	6,247	44,068
Services and Supplies	29,148		6,000	1,800,000	22,131	22,254	58,897	173,800	
	29,148	263,552	6,000	1,800,000	195,033	43,385	157,684	339,474	318,656
Net Revenue (Expense) before Interfund Transfers	306,060	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(306,060)								
Tangible Capital Assets - Work in Progress									
Other									
	(306,060)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-S SCHEDULE 3A
AMENDED ANNUAL BUDGET - CHANGES IN SPECIAL
PURPOSE FUNDS
YEAR ENDED JUNE 30, 2022
DRAFT - NOT FINALIZED

SCHEDULE 3A

	Classroom Enhancement Fund	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School/Restart: Health & Safety Grant	Seamless Day Kindergarten	Total
Deferred Revenue, beginning of year	\$ -	\$ -	\$ 20,497	\$ 15,041	\$ 6,872	\$ -	\$ -	\$ 2,025,764
Add: Restricted Grants								
Provincial Grants - Ministry of Education	5,270,052	1,258,200	17,791	122,845	6,000	341,121	50,000	8,692,150
Provincial Grants - Other								-
Federal Grants								-
Other								1,800,000
Investment Income								6,000
	5,270,052	1,258,200	17,791	122,845	6,000	341,121	50,000	10,498,150
Less: Allocated to Revenue	5,270,052	1,258,200	38,288	137,886	12,872	341,121	50,000	10,567,411
Recovered								-
Deferred Revenue, end of year	-	-	-	-	-	-	-	1,956,503
Revenues								
Provincial Grants - Ministry of Education	5,270,052	1,258,200	38,288	137,886	12,872	341,121	50,000	8,761,411
Provincial Grants - Other								-
Federal Grants								-
Other Revenue								1,800,000
Rentals and Leases								-
Investment Income								6,000
Income (Loss) from Investments in GBE's								-
	5,270,052	1,258,200	38,288	137,886	12,872	341,121	50,000	10,567,411
Expenses								
Salaries								
Teachers	4,216,042	929,617		5,503				5,151,162
Principals and Vice Principals		76,943						153,537
Educational Assistants							42,634	570,130
Support Staff								36,500
Other Professionals								-
Substitutes				4,098	5,310			250,496
	4,216,042	1,006,560	-	9,601	5,310	-	42,634	6,161,825
Employee Benefits	1,054,010	251,640		2,113	690		5,366	1,472,843
Services and Supplies			38,288	126,172	6,872	143,168	2,000	2,428,730
	5,270,052	1,258,200	38,288	137,886	12,872	143,168	50,000	10,063,398
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	197,953	-	504,013
Interfund Transfers								
Tangible Capital Assets Purchased						(197,953)		(504,013)
Tangible Capital Assets - Work in Progress								-
Other								-
	-	-	-	-	-	(197,953)	-	(504,013)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
SCHEDULE 4
AMENDED ANNUAL BUDGET - CAPITAL REVENUE AND EXPENSE
YEAR ENDED JUNE 30, 2022
DRAFT - NOT FINALIZED

	2022 Amended Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	-		-	-
Other	-		-	-
Municipal Grants Spent on Sites	-		-	-
Federal Grants	-		-	-
Other	-	-	-	-
Rentals and Leases		-	-	-
Investment Income		12,500	12,500	12,000
Gain (Loss) on Disposal of Tangible Capital Assets	-		-	-
Amortization of Deferred Capital Revenue	3,333,980		3,333,980	3,350,000
Total Revenue	3,333,980	12,500	3,346,480	3,362,000
Expenses				
Operations and Maintenance	-	-	-	-
Transportation and Housing	-	-	-	-
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,347,065		4,347,065	4,451,000
Transportation and Housing	747,000		747,000	724,000
Write-off/down of Buildings and Sites	-		-	-
Debt Services				
Capital Lease Interest		-	-	-
Capital Loan Interest		-	-	-
Total Expense	5,094,065	-	5,094,065	5,175,000
Net Revenue (Expense)	(1,760,085)	12,500	(1,747,585)	(1,813,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	2,656,297		2,656,297	1,965,559
Tangible Capital Assets - Work in Progress	-		-	-
Local Capital		12,500	12,500	12,500
Capital Lease Payment		-	-	-
Capital Loan Payment		-	-	-
Total Net Transfers	2,656,297	12,500	2,668,797	1,978,059
Other Adjustments to Fund Balances				
District Portion of Proceeds on Disposal	-	-	-	-
Tangible Capital Assets Purchased from Local Capital	-	-	-	-
Tangible Capital Assets WIP Purchased from Local Capital	-	-	-	-
Principal Payment				
Capital Lease	-	-	-	-
Capital Loan	-	-	-	-
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	896,212	25,000	921,212	165,059