

Amended Annual Budget

School District No. 83 (North Okanagan-Shuswap)

June 30, 2022

School District No. 83 (North Okanagan-Shuswap)

June 30, 2022

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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$97,207,941 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE _____ DAY OF _____, 2022;

READ A SECOND TIME THE _____ DAY OF _____, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2022;

(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 2021/2022, adopted by the Board the _____ DAY OF _____, 2022.

Secretary Treasurer

School District No. 83 (North Okanagan-Shuswap)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	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	86,692,207	83,450,713
Other	157,465	127,950
Tuition	673,008	61,100
Other Revenue	2,816,152	2,809,937
Rentals and Leases	82,000	72,000
Investment Income	114,500	103,000
Amortization of Deferred Capital Revenue	3,333,980	3,350,000
Total Revenue	93,869,312	89,974,700
Expenses		
Instruction	73,485,535	71,682,828
District Administration	3,496,927	2,764,901
Operations and Maintenance	13,222,561	12,647,440
Transportation and Housing	3,920,521	4,063,870
Total Expense	94,125,544	91,159,039
Net Revenue (Expense)	(256,232)	(1,184,339)
Budgeted Allocation (Retirement) of Surplus (Deficit)	1,603,544	1,349,398
Budgeted Surplus (Deficit), for the year	1,347,312	165,059
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	1,347,312	165,059
Budgeted Surplus (Deficit), for the year	1,347,312	165,059

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	78,938,193	74,086,080
Operating - Tangible Capital Assets Purchased	2,736,337	1,534,921
Special Purpose Funds - Total Expense	10,093,286	11,897,959
Special Purpose Funds - Tangible Capital Assets Purchased	346,060	430,638
Capital Fund - Total Expense	5,094,065	5,175,000
Total Budget Bylaw Amount	97,207,941	93,124,598

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

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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, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(256,232)	(1,184,339)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(3,082,397)	(1,965,559)
From Deferred Capital Revenue	(4,472,512)	(3,346,150)
Total Acquisition of Tangible Capital Assets	(7,554,909)	(5,311,709)
Amortization of Tangible Capital Assets	5,094,065	5,175,000
Total Effect of change in Tangible Capital Assets	(2,460,844)	(136,709)
Acquisitions of Prepaid Expenses	150,000	
Use of Prepaid Expenses	(128,880)	
Acquisition of Supplies Inventory	400,000	
Use of Supplies Inventory	(424,900)	
	(3,780)	-
(Increase) Decrease in Net Financial Assets (Debt)	(2,720,856)	(1,321,048)

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, 2022

	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	1,169,181	322,172	(1,747,585)	(256,232)
Interfund Transfers				
Tangible Capital Assets Purchased	(2,736,337)	(346,060)	3,082,397	-
Local Capital	(12,500)		12,500	-
Other	(23,888)	23,888		-
Net Changes for the year	(1,603,544)	-	1,347,312	(256,232)
Budgeted Accumulated Surplus (Deficit), end of year	1,351,656	103,937	28,628,447	30,084,040

School District No. 83 (North Okanagan-Shuswap)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	78,088,749	72,828,116
Other	157,465	127,950
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	80,107,374	74,284,103
Expenses		
Instruction	63,465,685	59,902,803
District Administration	3,490,927	2,690,539
Operations and Maintenance	8,846,348	8,170,935
Transportation and Housing	3,135,233	3,321,803
Total Expense	78,938,193	74,086,080
Net Revenue (Expense)	1,169,181	198,023
Budgeted Prior Year Surplus Appropriation	1,603,544	1,349,398
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(2,736,337)	(1,534,921)
Local Capital	(12,500)	(12,500)
Other	(23,888)	
Total Net Transfers	(2,772,725)	(1,547,421)
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, 2022

	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
Student Transportation Fund	561,925	561,925
Support Staff Benefits Grant	64,233	62,727
Teachers' Labour Settlement Funding		1,767,813
Early Career Mentorship Funding		135,000
FSA Scorer Grant	12,964	12,964
NGN Self-Provisioning	28,470	28,000
Early Learning Framework Implementation	2,625	2,625
Total Provincial Grants - Ministry of Education	78,088,749	72,828,116
Provincial Grants - Other	157,465	127,950
Tuition		
International and Out of Province Students	673,008	61,100
Total Tuition	673,008	61,100
Other Revenues		
Funding from First Nations	984,052	1,088,637
Miscellaneous		
Miscellaneous	20,000	5,000
Sale of Assets	6,100	16,300
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	80,107,374	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

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Salaries		
Teachers	32,567,384	30,322,793
Principals and Vice Principals	5,342,737	5,234,988
Educational Assistants	6,467,851	6,161,866
Support Staff	7,537,766	6,932,320
Other Professionals	2,441,361	2,213,810
Substitutes	2,785,851	2,676,361
Total Salaries	57,142,950	53,542,138
Employee Benefits	13,423,363	12,362,921
Total Salaries and Benefits	70,566,313	65,905,059
Services and Supplies		
Services	2,554,980	2,109,587
Student Transportation	4,500	7,500
Professional Development and Travel	633,364	408,373
Rentals and Leases	36,400	75,500
Dues and Fees	106,850	97,774
Insurance	213,015	209,458
Supplies	3,304,771	3,679,829
Utilities	1,518,000	1,593,000
Total Services and Supplies	8,371,880	8,181,021
Total Operating Expense	78,938,193	74,086,080

School District No. 83 (North Okanagan-Shuswap)

Schedule 2C

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

Year Ended June 30, 2022

	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	25,587,473	778,495		296,807		1,897,672	28,560,447
1.03 Career Programs	326,302			87,105		4,000	417,407
1.07 Library Services	622,233			52,659			674,892
1.08 Counselling	1,241,505						1,241,505
1.10 Special Education	4,325,175	139,578	5,882,303	51,247	277,715	553,679	11,229,697
1.30 English Language Learning	45,346						45,346
1.31 Indigenous Education	377,050	111,662	585,548	42,748	246,496	23,000	1,386,504
1.41 School Administration		3,754,690		1,415,813		57,500	5,228,003
1.60 Summer School							-
1.62 International and Out of Province Students	42,300	13,958			27,000	5,000	88,258
Total Function 1	32,567,384	4,798,383	6,467,851	1,946,379	551,211	2,540,851	48,872,059
4 District Administration							
4.11 Educational Administration		544,354		10,249	452,211		1,006,814
4.40 School District Governance					76,250		76,250
4.41 Business Administration				335,393	845,988		1,181,381
Total Function 4	-	544,354	-	345,642	1,374,449	-	2,264,445
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				51,247	236,979		288,226
5.50 Maintenance Operations				3,380,693	186,143	245,000	3,811,836
5.52 Maintenance of Grounds				154,642			154,642
5.56 Utilities							-
Total Function 5	-	-	-	3,586,582	423,122	245,000	4,254,704
7 Transportation and Housing							
7.41 Transportation and Housing Administration				110,619	92,579		203,198
7.70 Student Transportation				1,548,544			1,548,544
Total Function 7	-	-	-	1,659,163	92,579	-	1,751,742
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	32,567,384	5,342,737	6,467,851	7,537,766	2,441,361	2,785,851	57,142,950

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School District No. 83 (North Okanagan-Shuswap)

Schedule 2C

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

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	28,560,447	6,804,538	35,364,985	1,529,333	36,894,318	34,854,593
1.03 Career Programs	417,407	102,357	519,764	152,421	672,185	827,485
1.07 Library Services	674,892	163,519	838,411	128,865	967,276	989,919
1.08 Counselling	1,241,505	297,037	1,538,542	2,132	1,540,674	1,499,459
1.10 Special Education	11,229,697	2,794,933	14,024,630	250,299	14,274,929	12,996,966
1.30 English Language Learning	45,346	10,849	56,195	4,000	60,195	74,442
1.31 Indigenous Education	1,386,504	346,009	1,732,513	340,450	2,072,963	2,010,749
1.41 School Administration	5,228,003	1,137,168	6,365,171	183,638	6,548,809	6,639,190
1.60 Summer School	-	-	-	-	-	-
1.62 International and Out of Province Students	88,258	19,048	107,306	327,030	434,336	10,000
Total Function 1	48,872,059	11,675,458	60,547,517	2,918,168	63,465,685	59,902,803
4 District Administration						
4.11 Educational Administration	1,006,814	214,843	1,221,657	64,485	1,286,142	513,847
4.40 School District Governance	76,250	5,340	81,590	100,700	182,290	171,014
4.41 Business Administration	1,181,381	278,815	1,460,196	562,299	2,022,495	2,005,678
Total Function 4	2,264,445	498,998	2,763,443	727,484	3,490,927	2,690,539
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	288,226	58,975	347,201	110,400	457,601	455,876
5.50 Maintenance Operations	3,811,836	713,850	4,525,686	1,567,003	6,092,689	5,380,595
5.52 Maintenance of Grounds	154,642	38,941	193,583	374,475	568,058	581,464
5.56 Utilities	-	-	-	1,728,000	1,728,000	1,753,000
Total Function 5	4,254,704	811,766	5,066,470	3,779,878	8,846,348	8,170,935
7 Transportation and Housing						
7.41 Transportation and Housing Administration	203,198	47,330	250,528	21,000	271,528	296,782
7.70 Student Transportation	1,548,544	389,811	1,938,355	925,350	2,863,705	3,025,021
Total Function 7	1,751,742	437,141	2,188,883	946,350	3,135,233	3,321,803
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	57,142,950	13,423,363	70,566,313	8,371,880	78,938,193	74,086,080

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School District No. 83 (North Okanagan-Shuswap)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2021 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	8,603,458	10,622,597
Other Revenue	1,806,000	1,700,000
Investment Income	6,000	6,000
Total Revenue	10,415,458	12,328,597
Expenses		
Instruction	10,019,850	11,780,025
District Administration	6,000	74,362
Operations and Maintenance	29,148	25,505
Transportation and Housing	38,288	18,067
Total Expense	10,093,286	11,897,959
Net Revenue (Expense)	322,172	430,638
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(346,060)	(430,638)
Other	23,888	
Total Net Transfers	(322,172)	(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

	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			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
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
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
Other Revenue				1,800,000					
Investment Income			6,000						
	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
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)								
Other	(306,060)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2022

	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 / 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	183,168	50,000	8,534,197
Other							6,000	1,806,000
Investment Income								6,000
	5,270,052	1,258,200	17,791	122,845	6,000	183,168	56,000	10,346,197
Less: Allocated to Revenue	5,270,052	1,258,200	38,288	137,886	12,872	183,168	56,000	10,415,458
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	183,168	50,000	8,603,458
Other Revenue							6,000	1,806,000
Investment Income								6,000
	5,270,052	1,258,200	38,288	137,886	12,872	183,168	56,000	10,415,458
Expenses								
Salaries								
Teachers	4,216,042	929,617		5,503				5,151,162
Principals and Vice Principals		76,943						153,537
Educational Assistants							59,507	587,003
Support Staff							2,164	38,664
Substitutes				4,098	5,310			250,496
	4,216,042	1,006,560	-	9,601	5,310	-	61,671	6,180,862
Employee Benefits	1,054,010	251,640		2,113	690		16,217	1,483,694
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	79,888	10,093,286
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	40,000	(23,888)	322,172
Interfund Transfers								
Tangible Capital Assets Purchased						(40,000)		(346,060)
Other							23,888	23,888
	-	-	-	-	-	(40,000)	23,888	(322,172)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget			2021 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		12,500	12,500	12,000
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				
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
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	3,082,397		3,082,397	1,965,559
Local Capital		12,500	12,500	12,500
Total Net Transfers	3,082,397	12,500	3,094,897	1,978,059
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	1,322,312	25,000	1,347,312	165,059