

Amended Annual Budget

## **School District No. 73 (Kamloops-Thompson)**

June 30, 2021

# School District No. 73 (Kamloops-Thompson)

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. 73 (KAMLOOPS-THOMPSON) (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. 73 (Kamloops-Thompson) 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 \$204,910,368 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 22nd DAY OF FEBRUARY, 2021;

READ A SECOND TIME THE 22nd DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 22nd DAY OF FEBRUARY, 2021;

( Corporate Seal )

Signature on File

\_\_\_\_\_  
**Chairperson of the Board**

Signature on File

\_\_\_\_\_  
**Secretary Treasurer**

I HEREBY CERTIFY this to be a true original of School District No. 73 (Kamloops-Thompson) Amended Annual Budget Bylaw 2020/2021, adopted by the Board the 22nd DAY OF , 2021.

Signature on File

\_\_\_\_\_  
**Secretary Treasurer**

# School District No. 73 (Kamloops-Thompson)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	14,946,063	15,020,250
Adult	120,375	108,500
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>15,066,438</b>	<b>15,128,750</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	180,663,959	167,590,282
Other	55,040	75,193
Tuition	2,666,550	4,102,500
Other Revenue	8,953,859	8,757,723
Rentals and Leases	77,949	269,684
Investment Income	290,000	256,500
Income (Loss) from Investments in Government Business Enterprises	1,000,000	400,000
Amortization of Deferred Capital Revenue	3,043,213	2,996,102
<b>Total Revenue</b>	<b>196,750,570</b>	<b>184,447,984</b>
<b>Expenses</b>		
Instruction	152,804,455	141,912,544
District Administration	5,369,228	5,804,610
Operations and Maintenance	29,222,731	27,707,643
Transportation and Housing	5,692,076	5,542,906
Supplies	9,516,204	6,477,077
<b>Total Expense</b>	<b>202,604,694</b>	<b>187,444,780</b>
<b>Net Revenue (Expense)</b>	<b>(5,854,124)</b>	<b>(2,996,796)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>4,296,644</b>	<b>2,020,170</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,557,480)</b>	<b>(976,626)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(1,557,480)	(976,626)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>(1,557,480)</b>	<b>(976,626)</b>

# School District No. 73 (Kamloops-Thompson)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	166,825,745	159,856,683
Special Purpose Funds - Total Expense	27,870,064	19,736,035
Special Purpose Funds - Tangible Capital Assets Purchased		224,142
Capital Fund - Total Expense	7,908,885	7,852,062
Capital Fund - Tangible Capital Assets Purchased from Local Capital	2,305,674	3,144,485
<b>Total Budget Bylaw Amount</b>	<b>204,910,368</b>	190,813,407

## Approved by the Board

Signature on File \_\_\_\_\_ February 22, 2021  
Signature of the Chairperson of the Board of Education Date Signed

Signature on File \_\_\_\_\_ February 23, 2021  
Signature of the Superintendent Date Signed

Signature on File \_\_\_\_\_ February 23, 2021  
Signature of the Secretary Treasurer Date Signed

# School District No. 73 (Kamloops-Thompson)

Statement 4

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

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(5,854,124)</u>	<u>(2,996,796)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds		(224,142)
From Local Capital	(2,305,674)	(3,144,485)
From Deferred Capital Revenue	(4,436,332)	(2,029,248)
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(6,742,006)</u>	<u>(5,397,875)</u>
Amortization of Tangible Capital Assets	<u>5,160,693</u>	5,103,870
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(1,581,313)</u>	<u>(294,005)</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>(7,435,437)</u>	<u>(3,290,801)</u>

# School District No. 73 (Kamloops-Thompson)

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

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2021 Amended Annual Budget</b>
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	6,961,931	1,447,956	30,419,491	<b>38,829,378</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(4,296,644)		(1,557,480)	<b>(5,854,124)</b>
<b>Net Changes for the year</b>	<b>(4,296,644)</b>	<b>-</b>	<b>(1,557,480)</b>	<b>(5,854,124)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>2,665,287</b>	<b>1,447,956</b>	<b>28,862,011</b>	<b>32,975,254</b>

# School District No. 73 (Kamloops-Thompson)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	156,230,000	150,540,113
Other	55,040	75,193
Tuition	2,666,550	4,102,500
Other Revenue	3,249,562	3,414,023
Rentals and Leases	77,949	269,684
Investment Income	250,000	216,000
<b>Total Revenue</b>	<b>162,529,101</b>	<b>158,617,513</b>
<b>Expenses</b>		
Instruction	135,292,873	129,310,631
District Administration	5,369,228	5,804,610
Operations and Maintenance	20,471,568	19,198,536
Transportation and Housing	5,692,076	5,542,906
<b>Total Expense</b>	<b>166,825,745</b>	<b>159,856,683</b>
<b>Net Revenue (Expense)</b>	<b>(4,296,644)</b>	<b>(1,239,170)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>4,296,644</b>	<b>2,020,170</b>
<b>Net Transfers (to) from other funds</b>		
Local Capital		(781,000)
<b>Total Net Transfers</b>	<b>-</b>	<b>(781,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



**School District No. 73 (Kamloops-Thompson)**

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	152,748,952	149,621,601
ISC/LEA Recovery	(2,587,454)	(2,785,133)
Other Ministry of Education Grants		
Pay Equity	575,959	575,959
Transportation Supplement	666,817	666,817
Carbon Tax Grant		100,000
Employer Health Tax Grant		1,181,459
Support Staff Benefits Grant	131,810	99,624
Teachers' Labour Settlement Funding	3,970,864	
Early Career Mentorship Funding	310,000	
Foundation Skills Assessment	20,194	15,694
Next Generation Network - Self Provisioned Rebate	215,000	251,244
Support Staff Labour Settlement		666,350
Distributed Learning	174,228	140,868
Other Ministry of Education Grants	3,630	5,630
<b>Total Provincial Grants - Ministry of Education</b>	<b>156,230,000</b>	<b>150,540,113</b>
<b>Provincial Grants - Other</b>	<b>55,040</b>	<b>75,193</b>
<b>Tuition</b>		
International and Out of Province Students	2,666,550	4,102,500
<b>Total Tuition</b>	<b>2,666,550</b>	<b>4,102,500</b>
<b>Other Revenues</b>		
Funding from First Nations	2,587,454	2,785,133
Miscellaneous		
Trades and Transitions Program	249,660	255,610
Miscellaneous	412,448	373,280
<b>Total Other Revenue</b>	<b>3,249,562</b>	<b>3,414,023</b>
<b>Rentals and Leases</b>	<b>77,949</b>	<b>269,684</b>
<b>Investment Income</b>	<b>250,000</b>	<b>216,000</b>
<b>Total Operating Revenue</b>	<b>162,529,101</b>	<b>158,617,513</b>

# School District No. 73 (Kamloops-Thompson)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2021

	2021 Amended Annual Budget	2020 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	68,658,391	64,631,671
Principals and Vice Principals	10,087,011	9,949,433
Educational Assistants	9,783,283	9,336,272
Support Staff	18,689,355	17,605,702
Other Professionals	4,349,162	4,336,306
Substitutes	5,725,461	5,878,123
<b>Total Salaries</b>	<b>117,292,663</b>	<b>111,737,507</b>
<b>Employee Benefits</b>	<b>26,274,070</b>	<b>25,468,842</b>
<b>Total Salaries and Benefits</b>	<b>143,566,733</b>	<b>137,206,349</b>
<b>Services and Supplies</b>		
Services	4,299,808	3,964,349
Student Transportation	433,498	382,531
Professional Development and Travel	2,076,309	2,285,294
Dues and Fees	112,886	110,436
Insurance	512,224	421,724
Supplies	12,736,081	12,508,793
Utilities	3,088,206	2,977,207
<b>Total Services and Supplies</b>	<b>23,259,012</b>	<b>22,650,334</b>
<b>Total Operating Expense</b>	<b>166,825,745</b>	<b>159,856,683</b>

# School District No. 73 (Kamloops-Thompson)

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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	54,329,772	1,557,837		1,114,834	472,864	3,638,883	61,114,190
1.03 Career Programs	295,862	124,627				21,186	441,675
1.07 Library Services	1,837,928	124,627		1,309,262		181,098	3,452,915
1.08 Counselling	1,793,100			559,773		143,811	2,496,684
1.10 Special Education	7,575,848	311,567	8,223,868	79,301		940,795	17,131,379
1.30 English Language Learning	268,965					17,897	286,862
1.31 Indigenous Education	346,799	116,855	1,559,415	25,750	537,450	103,035	2,689,304
1.41 School Administration		7,200,859		1,072,805		133,955	8,407,619
1.60 Summer School	92,880						92,880
1.61 Continuing Education	448,275	373,881		93,295		38,411	953,862
1.62 International and Out of Province Students	548,275	138,379		46,648		33,370	766,672
1.64 Other	1,120,687	138,379		59,984		78,695	1,397,745
<b>Total Function 1</b>	<b>68,658,391</b>	<b>10,087,011</b>	<b>9,783,283</b>	<b>4,361,652</b>	<b>1,010,314</b>	<b>5,331,136</b>	<b>99,231,787</b>
<b>4 District Administration</b>							
4.11 Educational Administration				416,782	783,138		1,199,920
4.40 School District Governance					219,196		219,196
4.41 Business Administration				755,958	1,217,054		1,973,012
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,172,740</b>	<b>2,219,388</b>	<b>-</b>	<b>3,392,128</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				109,222	581,047		690,269
5.50 Maintenance Operations				9,021,887	333,943	226,440	9,582,270
5.52 Maintenance of Grounds				1,149,317		21,885	1,171,202
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,280,426</b>	<b>914,990</b>	<b>248,325</b>	<b>11,443,741</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				128,119	204,470		332,589
7.70 Student Transportation				2,746,418		146,000	2,892,418
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,874,537</b>	<b>204,470</b>	<b>146,000</b>	<b>3,225,007</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>68,658,391</b>	<b>10,087,011</b>	<b>9,783,283</b>	<b>18,689,355</b>	<b>4,349,162</b>	<b>5,725,461</b>	<b>117,292,663</b>

# School District No. 73 (Kamloops-Thompson)

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
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	61,114,190	14,185,906	75,300,096	6,446,994	81,747,090	76,965,932
1.03 Career Programs	441,675	95,238	536,913		536,913	547,915
1.07 Library Services	3,452,915	798,328	4,251,243	290,222	4,541,465	4,395,454
1.08 Counselling	2,496,684	582,065	3,078,749	500	3,079,249	2,954,301
1.10 Special Education	17,131,379	4,116,081	21,247,460	1,788,345	23,035,805	22,595,084
1.30 English Language Learning	286,862	66,769	353,631		353,631	336,867
1.31 Indigenous Education	2,689,304	555,247	3,244,551	1,790,617	5,035,168	3,861,350
1.41 School Administration	8,407,619	1,526,363	9,933,982	535,884	10,469,866	10,337,301
1.60 Summer School	92,880	23,925	116,805	1,507	118,312	136,880
1.61 Continuing Education	953,862	199,480	1,153,342	847,119	2,000,461	1,858,179
1.62 International and Out of Province Students	766,672	144,485	911,157	1,548,534	2,459,691	3,491,025
1.64 Other	1,397,745	314,672	1,712,417	202,805	1,915,222	1,830,343
<b>Total Function 1</b>	<b>99,231,787</b>	<b>22,608,559</b>	<b>121,840,346</b>	<b>13,452,527</b>	<b>135,292,873</b>	<b>129,310,631</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,199,920	221,792	1,421,712	434,865	1,856,577	1,472,691
4.40 School District Governance	219,196	17,379	236,575	167,250	403,825	385,782
4.41 Business Administration	1,973,012	382,134	2,355,146	753,680	3,108,826	3,946,137
<b>Total Function 4</b>	<b>3,392,128</b>	<b>621,305</b>	<b>4,013,433</b>	<b>1,355,795</b>	<b>5,369,228</b>	<b>5,804,610</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	690,269	106,422	796,691	525,380	1,322,071	1,241,250
5.50 Maintenance Operations	9,582,270	2,029,367	11,611,637	2,480,102	14,091,739	13,183,293
5.52 Maintenance of Grounds	1,171,202	247,573	1,418,775	550,777	1,969,552	1,796,786
5.56 Utilities	-	-	-	3,088,206	3,088,206	2,977,207
<b>Total Function 5</b>	<b>11,443,741</b>	<b>2,383,362</b>	<b>13,827,103</b>	<b>6,644,465</b>	<b>20,471,568</b>	<b>19,198,536</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	332,589	66,927	399,516	186,421	585,937	564,451
7.70 Student Transportation	2,892,418	593,917	3,486,335	1,619,804	5,106,139	4,978,455
<b>Total Function 7</b>	<b>3,225,007</b>	<b>660,844</b>	<b>3,885,851</b>	<b>1,806,225</b>	<b>5,692,076</b>	<b>5,542,906</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>117,292,663</b>	<b>26,274,070</b>	<b>143,566,733</b>	<b>23,259,012</b>	<b>166,825,745</b>	<b>159,856,683</b>

# School District No. 73 (Kamloops-Thompson)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2021

	<u>2021 Amended Annual Budget</u>	<u>2020 Amended Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	21,685,767	14,301,977
Other Revenue	5,184,297	5,257,700
Investment Income		500
Income (Loss) from Investments in Government Business Enterprises	1,000,000	400,000
<b>Total Revenue</b>	<u>27,870,064</u>	<u>19,960,177</u>
<b>Expenses</b>		
Instruction	17,511,582	12,601,913
Operations and Maintenance	842,278	657,045
Supplies	9,516,204	6,477,077
<b>Total Expense</b>	<u>27,870,064</u>	<u>19,736,035</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>224,142</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased		(224,142)
<b>Total Net Transfers</b>	<u>-</u>	<u>(224,142)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 73 (Kamloops-Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	140,426		681	86,218	2,659,163			19,649	16,911
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	701,852	555,368					224,000	83,300	189,842
Other				16,700	4,365,000				
	701,852	555,368	-	16,700	4,365,000	-	224,000	83,300	189,842
<b>Less:</b> Allocated to Revenue	842,278	555,368	681	15,000	4,268,000		224,000	102,949	206,753
<b>Deferred Revenue, end of year</b>	-	-	-	<b>87,918</b>	<b>2,756,163</b>	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	842,278	555,368	681				224,000	102,949	206,753
Other Revenue				15,000	4,268,000				
Income (Loss) from Investments in Government Business Enterprises						1,000,000			
	842,278	555,368	681	15,000	4,268,000	1,000,000	224,000	102,949	206,753
<b>Expenses</b>									
Salaries									
Teachers									38,900
Principals and Vice Principals									
Educational Assistants		427,634					150,800		
Support Staff									
Other Professionals									
Substitutes									12,000
	-	427,634	-	-	-	-	150,800	-	50,900
Employee Benefits		127,734					50,267		8,385
Services and Supplies	842,278		681	15,000	4,268,000	1,000,000	22,933	102,949	147,468
	842,278	555,368	681	15,000	4,268,000	1,000,000	224,000	102,949	206,753
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 73 (Kamloops-Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	CommunityLINK	Classroom Enhancement Fund - Overhead	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	431,681	184,150	141,516		338,214	487	4,725		
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	1,609,145	279,537	10,031,394	32,401		51,000	25,750	1,173,714	5,586,388
Other									
	1,609,145	279,537	10,031,394	32,401	-	51,000	25,750	1,173,714	5,586,388
<b>Less:</b> Allocated to Revenue	1,740,420	463,687	10,172,910	32,401	338,214	51,487	30,475	1,173,714	5,586,388
<b>Deferred Revenue, end of year</b>	<b>300,406</b>	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	1,740,420	463,687	10,172,910	32,401	338,214	51,487	30,475	1,173,714	5,586,388
Other Revenue									
Income (Loss) from Investments in Government Business Enterprises									
	1,740,420	463,687	10,172,910	32,401	338,214	51,487	30,475	1,173,714	5,586,388
<b>Expenses</b>									
Salaries									
Teachers	844,941	11,500	7,934,870						1,795,400
Principals and Vice Principals		35,500							
Educational Assistants									
Support Staff		85,700						481,442	520,000
Other Professionals									65,800
Substitutes	9,400	247,523		25,273			5,330		1,180,000
	854,341	380,223	7,934,870	25,273	-	-	5,330	481,442	3,561,200
Employee Benefits	191,079	83,464	2,238,040	7,128			1,170	149,194	511,270
Services and Supplies	695,000				338,214	51,487	23,975	543,078	1,513,918
	1,740,420	463,687	10,172,910	32,401	338,214	51,487	30,475	1,173,714	5,586,388
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 73 (Kamloops-Thompson)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Literacy Innovation	BCLCA/ E-Learning	Set BC	Early Learning	Contributor Restricted	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	26,437	2,900		3,260	1,416,934	5,473,352
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education			131,445			20,675,136
Other					403,896	4,785,596
	-	-	131,445	-	403,896	25,460,732
<b>Less:</b> Allocated to Revenue	26,437	2,900	131,445	3,260	901,297	26,870,064
<b>Deferred Revenue, end of year</b>	-	-	-	-	919,533	4,064,020
<b>Revenues</b>						
Provincial Grants - Ministry of Education	26,437	2,900	131,445	3,260		21,685,767
Other Revenue					901,297	5,184,297
Income (Loss) from Investments in Government Business Enterprises						1,000,000
	26,437	2,900	131,445	3,260	901,297	27,870,064
<b>Expenses</b>						
Salaries						
Teachers			100,854		65,250	10,791,715
Principals and Vice Principals						35,500
Educational Assistants						578,434
Support Staff					58,986	1,146,128
Other Professionals						65,800
Substitutes					7,285	1,486,811
	-	-	100,854	-	131,521	14,104,388
Employee Benefits			23,062		16,401	3,407,194
Services and Supplies	26,437	2,900	7,529	3,260	753,375	10,358,482
	26,437	2,900	131,445	3,260	901,297	27,870,064
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-



# School District No. 73 (Kamloops-Thompson)

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	
	\$	\$	\$	\$
<b>Revenues</b>				
Provincial Grants				
Ministry of Education	2,748,192		<b>2,748,192</b>	2,748,192
Other Revenue		520,000	<b>520,000</b>	86,000
Investment Income		40,000	<b>40,000</b>	40,000
Amortization of Deferred Capital Revenue	3,043,213		<b>3,043,213</b>	2,996,102
<b>Total Revenue</b>	<b>5,791,405</b>	<b>560,000</b>	<b>6,351,405</b>	5,870,294
<b>Expenses</b>				
Operations and Maintenance	2,748,192		<b>2,748,192</b>	2,748,192
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,160,693		<b>5,160,693</b>	5,103,870
<b>Total Expense</b>	<b>7,908,885</b>	-	<b>7,908,885</b>	7,852,062
<b>Net Revenue (Expense)</b>	<b>(2,117,480)</b>	<b>560,000</b>	<b>(1,557,480)</b>	(1,981,768)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased			-	224,142
Local Capital			-	781,000
<b>Total Net Transfers</b>	-	-	-	1,005,142
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets Purchased from Local Capital	2,305,674	(2,305,674)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>2,305,674</b>	<b>(2,305,674)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>188,194</b>	<b>(1,745,674)</b>	<b>(1,557,480)</b>	(976,626)