

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
REVENUE AND EXPENDITURE
YEAR ENDED June 30, 2022
As at December 31, 2021

	2021/2022 Actual Revenue and Expenses	2021/2022 Prelim Budget	Percent Remaining or Available
Revenue (See Revenue by Source)			
Provincial Grants, MOE	30,877,592	75,963,932	0.59
Provincial Grants, Other Ministries	116,105	246,675	0.53
Tuition	269,623	213,000	(0.27)
Other Revenue	424,933	1,068,546	0.60
Rentals & Leases	61,507	105,000	0.41
Investment Income	48,097	85,000	0.43
	<u>31,797,858</u>	<u>77,682,153</u>	<u>0.59</u>
Expense (See Expenditure by Object)			
Salaries			
Teachers	13,000,807	31,261,763	0.58
Principals and Vice Principals	2,633,574	5,183,307	0.49
Educational Assistants	2,297,234	6,658,683	0.66
Support Staff	3,240,399	7,473,338	0.57
Other Professionals	1,106,390	2,183,419	0.49
Substitutes	1,226,311	2,880,063	0.57
	<u>23,504,716</u>	<u>55,640,573</u>	<u>0.58</u>
Employee Benefits	5,142,597	12,853,126	0.60
Services & Supplies	3,490,145	8,440,700	0.59
	<u>32,137,457</u>	<u>76,934,399</u>	<u>0.58</u>
Net Revenue/Expenditure	<u>(339,599)</u>	<u>747,754</u>	
Interfund Transfers			
Capital Asset Purchases	809,083	1,456,030	
Local Capital	12,500	12,500	
Prior Year Surplus Appropriation	<u>1,641,169</u>	<u>720,776</u>	
Balance Surplus (Deficit)	<u>479,987</u>	<u>-</u>	
Unappropriated Operating Surplus	<u>1,314,031</u>		
Accumulated Operating Surplus / (Deficit) *	<u>1,794,018</u>		

* Accumulated Operating Surplus / (Deficit) excludes accruals for non-teacher payroll costs, hence the actual surplus would be lower by approximately \$200,000

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
REVENUE BY SOURCE
YEAR ENDED June 30, 2022
As at December 31, 2021

	2021/2022 Actual Revenue	2021/2022 Prelim Budget	Percent Remaining
Provincial Grants, Ministry of Education			
Operating Grant, MOE	30,796,835	75,696,144	0.59
LEA recovery, MOE	(418,898)	(1,047,246)	0.60
Other Ministry of Education Grants			
Pay Equity	83,752	641,286	0.87
NGN Self Provisioning	14,235	28,000	0.49
Early Learning (ELF)	1,838	2,625	0.30
Transportation Supplement	393,348	561,925	0.30
2019 PFA Benefits Agreement	-	53,598	1.00
2014 Benefits Agreement	-	12,636	1.00
Funding for Graduated Adults	-	2,000	1.00
FSA Marking	6,482	12,964	0.50
	499,655	1,315,034	0.62
Total Provincial Grants - MOE	30,877,592	75,963,932	0.59
Provincial Grants - Other Ministries			
MCF	21,580	53,950	0.60
IH Health Coordinator	18,000	27,000	0.33
ITA SSA Contract	-	30,000	1.00
ITA Youth Train	-	50,000	1.00
ITA Exploratrade Future	10,800	10,000	(0.08)
Physical Literacy Grant	65,725	75,725	0.13
	116,105	246,675	0.53
Tuition			
International Student Tuition Fees	269,623	213,000	(0.27)
Other Revenues			
Funding From First Nations (LEA Agreement)	418,898	1,047,246	0.60
Miscellaneous (Specify)			
Miscellaneous Fees and Revenues	-	5,000	1.00
Sale of Assets	6,035	16,300	0.63
	424,933	1,068,546	0.60
Rentals and Leases	61,507	105,000	0.41
Investment Income	48,097	85,000	0.43
TOTAL OPERATING REVENUE	31,797,858	77,682,153	0.59

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
EXPENDITURE BY OBJECT
YEAR ENDED June 30, 2022
As at December 31, 2021

	2021/2022 Actual Expenses	2021/2022 Prelim Budget	Percent Available
Salaries			
Teachers	13,000,807	31,261,763	0.58
Principals and Vice Principals	2,633,574	5,183,307	0.49
Educational Assistants	2,297,234	6,658,683	0.66
Support Staff	3,240,399	7,473,338	0.57
Other Professionals	1,106,390	2,183,419	0.49
Substitutes	1,226,311	2,880,063	0.57
	23,504,716	55,640,573	0.58
Employee Benefits	5,142,597	12,853,126	0.60
Total Salaries & Benefits	28,647,312	68,493,699	0.58
Services and Supplies			
Services	1,185,704	2,127,362	0.44
Student Transportation	774	7,500	0.90
Professional Development and Travel	200,543	506,450	0.60
Rentals and Leases	18,508	46,400	0.60
Dues and Fees	71,452	107,100	0.33
Insurance	159,302	209,775	0.24
Supplies	1,234,965	3,918,113	0.68
	2,871,248	6,922,700	0.59
Utilities			
Electricity	365,893	810,000	0.55
Gas-Heat	84,304	270,000	0.69
Propane-Heat	20,909	165,000	0.87
Garbage/Water/Sewer	107,791	213,000	0.49
Carbon Offsets	40,000	60,000	0.33
	618,897	1,518,000	0.59
Total Service & Supplies	3,490,145	8,440,700	0.59
TOTAL OPERATING EXPENSE	32,137,457	76,934,399	0.58

Notes:

Excludes Capital Asset Purchases (Presented as Interfund Transfer)

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
EXPENDITURE By FUNCTION, PROGRAM And OBJECT
YEAR ENDED June 30, 2022
As at December 31, 2021

		Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total Expenses	2021/2022 Prelim Budget	Percent Available
1 INSTRUCTION								
1.02	Regular Instruction	11,487,495	2,559,851	14,047,347	458,637	14,505,984	35,978,448	0.60
1.03	Career Programs	184,430	38,231	222,661	61,246	283,907	815,820	0.65
1.07	Library Services	317,279	58,723	376,002	40,897	416,899	976,474	0.57
1.08	Counseling	558,992	102,619	661,611	817	662,428	1,488,485	0.55
1.10	Special Education	4,212,614	1,001,481	5,214,096	67,526	5,281,622	14,032,262	0.62
1.30	English Language Learning	27,138	3,009	30,147	1,185	31,333	72,845	0.57
1.31	Indigenous Education	550,838	127,122	677,960	25,892	703,852	1,915,634	0.63
1.41	School Administration	2,591,480	498,548	3,090,028	96,832	3,186,860	6,198,983	0.49
1.62	International Students	38,780	6,911	45,692	151,345	197,037	125,421	(0.57)
	Total Function 1	19,969,047	4,396,496	24,365,544	904,377	25,269,921	61,604,372	0.59
4 DISTRICT ADMINISTRATION								
4.11	Educational Administration	170,393	36,531	206,924	30,970	237,893	952,792	0.75
4.40	School District Governance	37,524	2,311	39,835	49,830	89,665	185,317	0.52
4.41	Business Administration	629,112	132,028	761,140	249,678	1,010,818	2,013,989	0.50
	Total Function 4	837,029	170,869	1,007,899	330,478	1,338,377	3,152,098	0.58
5 OPERATIONS AND MAINTENANCE								
5.41	Facilities Administration	150,947	27,066	178,013	2,499	180,511	461,732	0.61
5.50	Facilities Operations	505,229	100,410	605,639	474,366	1,080,005	2,374,640	0.55
5.51	Custodial Services	873,454	187,550	1,061,004	78,865	1,139,868	2,638,015	0.57
5.52	Maintenance of Grounds	82,474	17,092	99,566	147,827	247,393	585,327	0.58
5.54	Information Technology	258,414	56,209	314,623	361,618	676,241	1,166,212	0.42
5.56	Utilities	-	-	-	618,897	618,897	1,728,000	0.64
	Total Function 5	1,870,517	388,326	2,258,844	1,684,072	3,942,916	8,953,926	0.56
7 TRANSPORTATION AND HOUSING								
7.41	Transportation Administration	112,226	25,348	137,574	7,849	145,423	267,695	0.46
7.70	Student Transportation	715,895	161,557	877,452	563,368	1,440,820	2,956,308	0.51
	Total Function 7	828,122	186,905	1,015,026	571,217	1,586,243	3,224,003	0.51
TOTAL FUNCTIONS 1 - 7								
		\$ 23,504,716	\$ 5,142,597	\$ 28,647,312	\$ 3,490,145	\$ 32,137,457	\$ 76,934,399	0.58

Notes:

Excludes Capital Asset Purchases (Presented as Interfund Transfer)