## SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap) OPERATING FUND

### REVENUE AND EXPENDITURE YEAR ENDED June 30, 2022

As at December 31, 2021

Expenses   Prelim Budget   Available					
Provincial Grants, MOE   30,877,592   75,963,932   0.58		Actual Revenue and		Remaining or	
Provincial Grants, MOE   30,877,592   75,963,932   0.58	Bayanya (Saa Bayanya by Sayrea)				
Provincial Grants, Other Ministries   116,105   246,675   0.53		20 077 500	75 000 000	0.50	
Tuition					
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           31,797,858         77,682,153         0.58           Expense (See Expenditure by Object)           Salaries         13,000,807         31,261,763         0.58           Principals and Vice Principals         2,633,574         5,183,307         0.45           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         0.46           Substitutes         1,226,311         2,880,063         0.57           Employee Benefits         5,142,597         12,853,126         0.60           Services & Supplies         32,137,457         76,934,399         0.56           Net Revenue/Expenditure         (339,599)         747,754           Interfund Transfers         809,083         1,456,030           Local Capital         12,500         12,500           Prior Year Surplus Appropriation         1,641,169         720,776	•		•		
Rentals & Leases			•	` '	
Investment Income					
31,797,858		· ·	•		
Expense (See Expenditure by Object) Salaries  Teachers  Teachers  Principals and Vice Principals  Educational Assistants  Support Staff  Other Professionals  Substitutes  Employee Benefits  Services & Supplies  Net Revenue/Expenditure  Interfund Transfers  Capital Asset Purchases  Local Capital  Prior Year Surplus Appropriation  Educational Assistants  2,297,234  5,183,307  0,44  5,183,307  0,45  2,297,234  5,183,307  1,473,338  0,57  3,240,399  7,473,338  0,57  3,240,399  2,183,419  0,46  3,290,311  2,880,063  0,57  23,504,716  55,640,573  0,58  32,137,457  76,934,399  0,58  Net Revenue/Expenditure  (339,599)  747,754  Interfund Transfers  Capital Asset Purchases  Local Capital  1,641,169  720,776  Balance Surplus (Deficit)  479,987  -  Unappropriated Operating Surplus  1,314,031	Investment Income			0.43	
Salaries       13,000,807       31,261,763       0.58         Principals and Vice Principals       2,633,574       5,183,307       0.48         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       0.48         Substitutes       1,226,311       2,880,063       0.57         Employee Benefits       5,142,597       12,853,126       0.60         Services & Supplies       3,490,145       8,440,700       0.58         Net Revenue/Expenditure       (339,599)       747,754         Interfund Transfers       Capital Asset Purchases       809,083       1,456,030         Local Capital       12,500       12,500         Prior Year Surplus Appropriation       1,641,169       720,776         Balance Surplus (Deficit)       479,987       -         Unappropriated Operating Surplus       1,314,031		31,797,858	77,682,153	0.59	
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         Employee Benefits       5,142,597       12,853,126       0.60         Services & Supplies       3,490,145       8,440,700       0.55         Net Revenue/Expenditure       (339,599)       747,754         Interfund Transfers       Capital Asset Purchases       809,083       1,456,030         Local Capital       12,500       12,500         Prior Year Surplus Appropriation       1,641,169       720,776         Balance Surplus (Deficit)       479,987       -         Unappropriated Operating Surplus       1,314,031					
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         Employee Benefits       5,142,597       12,853,126       0.60         Services & Supplies       3,490,145       8,440,700       0.55         Net Revenue/Expenditure       (339,599)       747,754         Interfund Transfers       Capital Asset Purchases       809,083       1,456,030         Local Capital       12,500       12,500         Prior Year Surplus Appropriation       1,641,169       720,776         Balance Surplus (Deficit)       479,987       -         Unappropriated Operating Surplus       1,314,031	Teachers	13,000,807	31,261,763	0.58	
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       0.56         Employee Benefits       5,142,597       12,853,126       0.60         Services & Supplies       3,490,145       8,440,700       0.59         32,137,457       76,934,399       0.56         Net Revenue/Expenditure       (339,599)       747,754         Interfund Transfers       809,083       1,456,030         Local Capital       12,500       12,500         Prior Year Surplus Appropriation       1,641,169       720,776         Balance Surplus (Deficit)       479,987       -         Unappropriated Operating Surplus       1,314,031	Principals and Vice Principals			0.49	
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       0.56         Employee Benefits       5,142,597       12,853,126       0.60         Services & Supplies       3,490,145       8,440,700       0.59         32,137,457       76,934,399       0.56         Net Revenue/Expenditure       (339,599)       747,754         Interfund Transfers       809,083       1,456,030         Local Capital       12,500       12,500         Prior Year Surplus Appropriation       1,641,169       720,776         Balance Surplus (Deficit)       479,987       -         Unappropriated Operating Surplus       1,314,031	Educational Assistants	2,297,234	6,658,683	0.66	
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         Services & Supplies       3,490,145       8,440,700       0.58         Net Revenue/Expenditure       (339,599)       747,754         Interfund Transfers       809,083       1,456,030         Local Capital       12,500       12,500         Prior Year Surplus Appropriation       1,641,169       720,776         Balance Surplus (Deficit)       479,987       -         Unappropriated Operating Surplus       1,314,031	Support Staff			0.57	
1,226,311 2,880,063 0.57   23,504,716 55,640,573 0.58   23,504,716 55,640,573 0.58   23,504,716 55,640,573 0.58   5,142,597 12,853,126 0.60   3,490,145 8,440,700 0.58   32,137,457 76,934,399 0.58   32,137,457 76,934,399 0.58	• •	1.106.390		0.49	
23,504,716   55,640,573   0.58	Substitutes			0.57	
Employee Benefits   5,142,597   12,853,126   0.60   3,490,145   8,440,700   0.50   32,137,457   76,934,399   0.50				0.58	
3,490,145    8,440,700    0.58      32,137,457    76,934,399    0.58	Employee Benefits			0.60	
32,137,457 76,934,399   0.58   Net Revenue/Expenditure   (339,599)   747,754				0.59	
Interfund Transfers	••			0.58	
Interfund Transfers					
Capital Asset Purchases         809,083         1,456,030           Local Capital         12,500         12,500           Prior Year Surplus Appropriation         1,641,169         720,776           Balance Surplus (Deficit)         479,987         -           Unappropriated Operating Surplus         1,314,031	Net Revenue/Expenditure	(339,599)	747,754		
Local Capital         12,500         12,500           Prior Year Surplus Appropriation         1,641,169         720,776           Balance Surplus (Deficit)         479,987         -           Unappropriated Operating Surplus         1,314,031	Interfund Transfers				
Prior Year Surplus Appropriation 1,641,169 720,776  Balance Surplus (Deficit) 479,987 -  Unappropriated Operating Surplus 1,314,031	Capital Asset Purchases	809,083	1,456,030		
Balance Surplus (Deficit)  Unappropriated Operating Surplus  1,314,031	Local Capital	12,500	12,500		
Balance Surplus (Deficit)  Unappropriated Operating Surplus  1,314,031					
Unappropriated Operating Surplus 1,314,031	Prior Year Surplus Appropriation	1,641,169	720,776		
Unappropriated Operating Surplus 1,314,031	Dalamas Complex (Daffeli)	470.007			
<u> </u>	Balance Surplus (Deficit)	479,987	-		
Accumulated Operating Surplus / (Deficit) * 1,794,018	Unappropriated Operating Surplus	1,314,031			
	Accumulated Operating Surplus / (Deficit) *	1,794,018			

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

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## 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	
ELATIOUS IN MOL	(+10,030)	(1,041,240)	0.00	
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	
FSA Marking				
	499,655	1,315,034	0.62	
Total Provincial Grants - MOE	30,877,592	75,963,932	0.59	
Total Provincial Grants - MOE	30,077,392	75,965,952	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	(80.0)	
Physical Literacy Grant	65,725	75,725	0.13	
	116,105	246,675	0.53	
Total and				
Tuition	000 000	040.000	(0.07)	
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	
Sais 317183318	424,933	1,068,546	0.60	
	424,300	1,000,040	0.00	
Rentals and Leases	61,507	105,000	0.41	
und Edudd	01,007	100,000	U.T1	
Investment Income	48,097	85,000	0.43	
mrosanon moone	40,031	00,000	0.43	
TOTAL OPERATING REVENUE	31,797,858	77,682,153	0.59	
-	, , , , , , , , , , , , , , , , , , , ,	, , , , , ,		

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# 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
	20,0 11,0 12	33,133,333	0.00
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)

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## 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 INSTR	UCTION							
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 DISTR	ICT 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 OPER	ATIONS 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 TRAN	SPORTATION 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)

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