

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
REVENUE AND EXPENDITURE
YEAR ENDED JUNE 30, 2023
AS AT MARCH 31, 2023

	2022/2023 Actual Revenue and Expenses	2022/2023 Amended Budget	Percent Remaining or Available
Revenue (See Revenue by Source)			
Provincial Grants, MOECC	56,914,602	81,639,432	30.29%
Provincial Grants, Other Ministries	201,660	251,716	19.89%
Tuition	421,799	583,800	27.75%
Other Revenue	904,079	1,202,464	24.81%
Rentals & Leases	114,174	118,500	3.65%
Investment Income	274,799	300,000	8.40%
	58,831,112	84,095,912	30.04%
Expense (See Expenditure by Object)			
Salaries			
Teachers	23,699,156	33,589,537	29.44%
Principals and Vice Principals	3,809,985	5,240,116	27.29%
Educational Assistants	4,222,821	6,924,614	39.02%
Support Staff	5,313,614	8,083,495	34.27%
Other Professionals	2,048,025	2,946,650	30.50%
Substitutes	2,492,910	2,937,901	15.15%
	41,586,510	59,722,313	30.37%
Employee Benefits	9,801,113	14,668,169	33.18%
Services & Supplies	6,815,370	8,613,515	20.88%
	58,202,993	83,003,997	29.88%
Net Revenue/Expenditure	628,119	1,091,915	
Interfund Transfers			
Capital Asset Purchases	(848,395)	(1,660,291)	
Local Capital	(12,500)	(21,500)	
Other - SPF	-	(47,750)	
Prior Year Surplus Appropriation	637,626	637,626	
Balance Surplus (Deficit)	404,850	-	
Unappropriated Operating Surplus	580,713		
Accumulated Operating Surplus / (Deficit) *	985,564		

* Accumulated Operating Surplus / (Deficit) excludes accruals for non-teacher payroll costs, hence the actual surplus would be lower by approximately \$410,000

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
REVENUE BY SOURCE
YEAR ENDED JUNE 30, 2023
AS AT MARCH 31, 2023

	2022/2023 Actual Revenue	2022/2023 Amended Budget	Percent Remaining
Provincial Grants, Ministry of Education and Child Care			
Operating Grant, MOECC	54,933,897	78,476,995	30.00%
LEA recovery, MOECC	(783,275)	(1,118,964)	30.00%
Other Ministry of Education and Child Care Grants			
Pay Equity	146,470	641,286	77.16%
Child Care Funding	-	8,090	100.00%
Early Learning (ELF)	987	987	0.00%
Transportation Supplement	393,348	561,925	30.00%
Support Staff Benefits	66,101	64,233	-2.91%
Funding for Graduated Adults	881	2,000	55.95%
FSA Marking	12,964	12,964	0.00%
NGN Self Provisioning	28,470	28,470	0.00%
Labour Settlement	2,114,759	2,961,446	28.59%
	2,763,980	4,281,401	35.44%
Total Provincial Grants - MOECC	56,914,602	81,639,432	30.29%
Provincial Grants - Other Ministries			
MCF	37,765	53,950	30.00%
IH Health Coordinator	18,000	27,000	33.33%
IH Mental Health Wellness	12,500	20,000	37.50%
Policing Grant	10,500	10,500	0.00%
ITA SSA Contract	-	30,000	100.00%
ITA Youth Train	91,929	88,200	-4.23%
ITA Exploratrade Future	-	1,600	100.00%
ITA Dual Registration	1,500	-	0.00%
Physical Literacy Grant	29,466	20,466	-43.98%
	201,660	251,716	19.89%
Tuition			
International Student Tuition Fees	421,799	583,800	27.75%
Other Revenues			
Funding From First Nations (LEA Agreement)	783,275	1,118,964	30.00%
Miscellaneous (Specify)			
Miscellaneous Fees and Revenues	104,144	77,400	-34.55%
Sale of Assets	16,660	6,100	-173.11%
	904,079	1,202,464	24.81%
Rentals and Leases	114,174	118,500	3.65%
Investment Income	274,799	300,000	8.40%
TOTAL OPERATING REVENUE	58,831,112	84,095,912	30.04%

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
EXPENDITURE BY OBJECT
YEAR ENDED JUNE 30, 2023
AS AT MARCH 31, 2023

	2022/2023 Actual Expenses	2022/2023 Amended Budget	Percent Available
Salaries			
Teachers	23,699,156	33,589,537	29.44%
Principals and Vice Principals	3,809,985	5,240,116	27.29%
Educational Assistants	4,222,821	6,924,614	39.02%
Support Staff	5,313,614	8,083,495	34.27%
Other Professionals	2,048,025	2,946,650	30.50%
Substitutes	2,492,910	2,937,901	15.15%
	41,586,510	59,722,313	30.37%
Employee Benefits	9,801,113	14,668,169	33.18%
Total Salaries & Benefits	51,387,623	74,390,482	30.92%
Services and Supplies			
Services	2,230,809	2,408,137	7.36%
Student Transportation	1,928	4,500	57.15%
Professional Development and Travel	442,900	680,256	34.89%
Rentals and Leases	27,022	36,400	25.76%
Dues and Fees	97,306	112,020	13.13%
Insurance	221,579	283,855	21.94%
Supplies	2,301,301	3,525,347	34.72%
	5,322,845	7,050,515	24.50%
Utilities			
Electricity	723,492	810,000	10.68%
Gas-Heat	431,142	350,000	-23.18%
Propane-Heat	101,192	115,000	12.01%
Garbage/Water/Sewer	180,449	213,000	15.28%
Carbon Offsets	56,250	75,000	25.00%
	1,492,525	1,563,000	4.51%
Total Service & Supplies	6,815,370	8,613,515	20.88%
TOTAL OPERATING EXPENSE	58,202,993	83,003,997	29.88%

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, 2023
AS AT MARCH 31, 2023

		Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total Expenses	2022/2023 Amended Budget	Percent Available
1 INSTRUCTION								
1.02	Regular Instruction	20,473,292	4,921,155	25,394,447	829,923	26,224,370	37,675,155	30.39%
1.03	Career Programs	517,938	117,170	635,108	96,303	731,411	949,063	22.93%
1.07	Library Services	630,117	135,116	765,233	85,940	851,174	1,151,383	26.07%
1.08	Counseling	924,666	194,848	1,119,514	416	1,119,931	1,473,406	23.99%
1.10	Special Education	8,143,839	2,007,040	10,150,879	94,268	10,245,147	15,341,560	33.22%
1.30	English Language Learning	33,448	5,050	38,498	3,132	41,629	37,253	-11.75%
1.31	Indigenous Education	910,419	220,045	1,130,464	77,190	1,207,655	2,034,152	40.63%
1.41	School Administration	3,944,339	849,993	4,794,331	104,458	4,898,790	6,838,366	28.36%
1.62	International Students	107,171	21,092	128,263	262,956	391,219	549,866	28.85%
	Total Function 1	35,685,229	8,471,508	44,156,737	1,554,587	45,711,325	66,050,204	30.79%
4 DISTRICT ADMINISTRATION								
4.11	Educational Administration	592,131	119,939	712,071	114,792	826,863	1,062,802	22.20%
4.40	School District Governance	56,319	3,612	59,931	62,232	122,163	177,991	31.37%
4.41	Business Administration	926,461	209,891	1,136,352	445,807	1,582,159	2,270,380	30.31%
	Total Function 4	1,574,911	333,442	1,908,353	622,832	2,531,185	3,511,173	27.91%
5 OPERATIONS AND MAINTENANCE								
5.41	Facilities Administration	221,963	44,844	266,807	172,579	439,386	543,315	19.13%
5.50	Facilities Operations	832,490	179,919	1,012,409	702,590	1,714,999	2,569,329	33.25%
5.51	Custodial Services	1,353,937	317,346	1,671,283	155,976	1,827,259	2,856,575	36.03%
5.52	Maintenance of Grounds	153,282	34,591	187,873	381,016	568,889	546,256	-4.14%
5.54	Information Technology	390,696	87,164	477,859	422,411	900,270	1,218,404	26.11%
5.56	Utilities	-	-	-	1,747,385	1,747,385	1,804,000	3.14%
	Total Function 5	2,952,368	663,863	3,616,231	3,581,958	7,198,189	9,537,879	24.53%
7 TRANSPORTATION AND HOUSING								
7.41	Transportation Administration	150,302	35,126	185,428	14,569	199,997	283,170	29.37%
7.70	Student Transportation	1,223,700	297,174	1,520,873	1,041,425	2,562,298	3,621,571	29.25%
	Total Function 7	1,374,002	332,300	1,706,302	1,055,993	2,762,295	3,904,741	29.26%
TOTAL FUNCTIONS 1 - 7								
		\$ 41,586,510	\$ 9,801,113	\$ 51,387,623	\$ 6,815,370	\$ 58,202,993	\$ 83,003,997	29.88%

Excludes Capital Asset Purchases (Presented as Interfund Transfer)