

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
REVENUE AND EXPENDITURE
YEAR ENDED JUNE 30, 2024
AS AT DECEMBER 31, 2023

	2023/2024 Actual Revenue and Expenses	2023/2024 Annual Budget	Percent Remaining or Available
Revenue (See Revenue by Source)			
Provincial Grants, MOECC	35,245,544	88,125,542	60.01%
Provincial Grants, Other Ministries	158,205	241,250	34.42%
Tuition	182,104	444,080	58.99%
Other Revenue	456,379	1,153,464	60.43%
Rentals & Leases	43,412	115,600	62.45%
Investment Income	290,942	300,000	3.02%
	36,376,585	90,379,936	59.75%
Expense (See Expenditure by Object)			
Salaries			
Teachers	14,419,670	35,518,890	59.40%
Principals and Vice Principals	2,619,991	5,503,105	52.39%
Educational Assistants	2,715,077	7,264,776	62.63%
Support Staff	3,700,369	8,400,156	55.95%
Other Professionals	1,431,997	3,059,084	53.19%
Substitutes	1,636,355	3,535,833	53.72%
	26,523,458	63,281,844	58.09%
Employee Benefits	5,782,110	15,621,619	62.99%
Services & Supplies	4,417,753	9,283,783	52.41%
	36,723,320	88,187,246	58.36%
Net Revenue/Expenditure	(346,735)	2,192,690	
Interfund Transfers			
Capital Asset Purchases	(665,721)	(1,481,253)	
Local Capital	(21,000)	(30,000)	
Other - SPF	-	(50,000)	
Prior Year Surplus Appropriation	-	-	
Balance Surplus (Deficit)	(1,033,456)	631,437	
Unappropriated Operating Surplus	1,199,105		
Accumulated Operating Surplus / (Deficit) *	165,649		

* Accumulated Operating Surplus / (Deficit) excludes accruals for non-teacher payroll costs, hence the actual surplus would be lower by approximately \$450,000

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
REVENUE BY SOURCE
YEAR ENDED JUNE 30, 2024
AS AT DECEMBER 31, 2023

	2023/2024 Actual Revenue	2023/2024 Annual Budget	Percent Remaining
Provincial Grants, Ministry of Education and Child Care			
Operating Grant, MOECC	35,145,064	86,455,815	59.35%
LEA recovery, MOECC	(447,586)	(1,118,964)	60.00%
Other Ministry of Education and Child Care Grants			
Pay Equity	83,752	641,286	86.94%
Child Care Funding	-	8,090	100.00%
Early Learning (ELF)	-	987	100.00%
Transportation Supplement	393,348	561,925	30.00%
Support Staff Benefits	-	64,233	100.00%
Funding for Graduated Adults	-	2,000	100.00%
FSA Marking	6,482	12,964	50.00%
NGN Self Provisioning	14,484	28,470	49.13%
Health Career Dual Credit	50,000	-	0.00%
Labour Settlement	-	1,468,736	100.00%
	548,066	2,788,691	80.35%
Total Provincial Grants - MOECC	35,245,544	88,125,542	60.01%
Provincial Grants - Other Ministries			
MCF	21,580	53,950	60.00%
IH Health Coordinator	21,654	27,000	19.80%
IH Mental Health Wellness	12,170	30,000	59.43%
Policing Grant	-	10,500	100.00%
ITA SSA Contract	-	-	0.00%
ITA Youth Train	78,840	119,800	34.19%
ITA Exploratrade Future	-	-	0.00%
ITA Dual Registration	-	-	0.00%
Physical Literacy Grant	23,960	-	0.00%
	158,205	241,250	34.42%
Tuition			
International Student Tuition Fees	182,104	444,080	58.99%
Other Revenues			
Funding From First Nations (LEA Agreement)	447,586	1,118,964	60.00%
Miscellaneous (Specify)			
Miscellaneous Fees and Revenues	1,034	28,400	96.36%
Sale of Assets	7,759	6,100	-27.20%
	456,379	1,153,464	60.43%
Rentals and Leases	43,412	115,600	62.45%
Investment Income	290,942	300,000	3.02%
TOTAL OPERATING REVENUE	36,376,585	90,379,936	59.75%

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
EXPENDITURE BY OBJECT
YEAR ENDED JUNE 30, 2024
AS AT DECEMBER 31, 2023

	2023/2024 Actual Expenses	2023/2024 Annual Budget	Percent Available
Salaries			
Teachers	14,419,670	35,518,890	59.40%
Principals and Vice Principals	2,619,991	5,503,105	52.39%
Educational Assistants	2,715,077	7,264,776	62.63%
Support Staff	3,700,369	8,400,156	55.95%
Other Professionals	1,431,997	3,059,084	53.19%
Substitutes	1,636,355	3,535,833	53.72%
	26,523,458	63,281,844	58.09%
Employee Benefits	5,782,110	15,621,619	62.99%
Total Salaries & Benefits	32,305,567	78,903,463	59.06%
Services and Supplies			
Services	1,377,961	2,516,260	45.24%
Student Transportation	255	4,500	94.34%
Professional Development and Travel	406,521	605,648	32.88%
Rentals and Leases	25,925	36,400	28.78%
Dues and Fees	82,197	115,120	28.60%
Insurance	234,032	261,015	10.34%
Supplies	1,646,724	3,781,840	56.46%
	3,773,614	7,320,783	48.45%
Utilities			
Electricity	414,990	975,000	57.44%
Gas-Heat	77,324	525,000	85.27%
Propane-Heat	18,852	150,000	87.43%
Garbage/Water/Sewer	95,472	238,000	59.89%
Carbon Offsets	37,500	75,000	50.00%
	644,139	1,963,000	67.19%
Total Service & Supplies	4,417,753	9,283,783	52.41%
TOTAL OPERATING EXPENSE	36,723,320	88,187,246	58.36%

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, 2024
AS AT DECEMBER 31, 2023

		Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total Expenses	2023/2024 Annual Budget	Percent Available
1 INSTRUCTION								
1.02	Regular Instruction	12,635,876	2,751,098	15,386,974	638,091	16,025,064	40,834,160	60.76%
1.03	Career Programs	301,923	58,770	360,694	89,656	450,350	871,846	48.35%
1.07	Library Services	401,113	80,896	482,009	41,388	523,397	1,180,424	55.66%
1.08	Counseling	553,085	110,038	663,123	1,922	665,045	1,592,358	58.24%
1.10	Special Education	5,173,687	1,224,756	6,398,443	75,400	6,473,843	15,675,507	58.70%
1.20	Early Learning and Child Care	28,774	6,801	35,575	-	35,575	92,134	61.39%
1.30	English Language Learning	45,497	6,992	52,490	5,256	57,746	116,904	50.60%
1.31	Indigenous Education	533,033	123,676	656,709	47,111	703,820	2,161,440	67.44%
1.41	School Administration	2,773,751	539,572	3,313,323	102,304	3,415,627	7,218,976	52.69%
1.62	International Students	52,763	11,378	64,141	134,620	198,761	448,414	55.67%
	Total Function 1	22,499,503	4,913,977	27,413,480	1,135,747	28,549,228	70,192,163	59.33%
4 DISTRICT ADMINISTRATION								
4.11	Educational Administration	343,213	61,265	404,478	90,253	494,731	1,053,868	53.06%
4.20	Early Learning and Child Care	18,142	3,239	21,381	-	21,381	46,537	54.06%
4.40	School District Governance	38,694	2,556	41,251	52,249	93,499	214,860	56.48%
4.41	Business Administration	627,284	132,906	760,190	313,019	1,073,209	2,307,625	53.49%
	Total Function 4	1,027,333	199,966	1,227,299	455,521	1,682,820	3,622,890	53.55%
5 OPERATIONS AND MAINTENANCE								
5.41	Early Learning and Child Care	-	-	-	-	-	-	0.00%
5.41	Facilities Administration	156,093	27,492	183,585	192,469	376,054	569,997	34.03%
5.50	Facilities Operations	645,185	132,578	777,763	602,623	1,380,386	2,754,846	49.89%
5.51	Custodial Services	898,578	211,691	1,110,269	96,677	1,206,946	2,957,436	59.19%
5.52	Maintenance of Grounds	89,869	21,819	111,688	155,164	266,852	715,547	62.71%
5.54	Information Technology	295,345	63,997	359,342	366,002	725,344	1,307,238	44.51%
5.56	Utilities	-	-	-	654,142	654,142	2,139,000	69.42%
	Total Function 5	2,085,070	457,578	2,542,648	2,067,076	4,609,724	10,444,064	55.86%
7 TRANSPORTATION AND HOUSING								
7.41	Transportation Administration	120,097	24,978	145,074	9,610	154,684	298,849	48.24%
7.70	Student Transportation	791,454	185,611	977,065	749,799	1,726,864	3,629,280	52.42%
	Total Function 7	911,551	210,589	1,122,140	759,409	1,881,549	3,928,129	52.10%
TOTAL FUNCTIONS 1 - 7		\$ 26,523,458	\$ 5,782,110	\$ 32,305,567	\$ 4,417,753	\$ 36,723,320	\$ 88,187,246	58.36%

Excludes Capital Asset Purchases (Presented as Interfund Transfer)