

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

	2021/2022 Actual Revenue and Expenses	2021/2022 Prelim Budget	Percent Remaining or Available
Revenue (See Revenue by Source)			
Provincial Grants, MOE	8,910,148	75,963,932	0.88
Provincial Grants, Other Ministries	80,120	246,675	0.68
Tuition	56,160	213,000	0.74
Other Revenue	110,760	1,068,546	0.90
Rentals & Leases	12,221	105,000	0.88
Investment Income	25,393	85,000	0.70
	9,194,803	77,682,153	0.88
Expense (See Expenditure by Object)			
Salaries			
Teachers	3,150,670	31,261,763	0.90
Principals and Vice Principals	1,176,476	5,183,307	0.77
Educational Assistants	276,440	6,658,683	0.96
Support Staff	1,020,675	7,473,338	0.86
Other Professionals	438,822	2,183,419	0.80
Substitutes	66,460	2,880,063	0.98
	6,129,543	55,640,573	0.89
Employee Benefits	1,418,980	12,853,126	0.89
Services & Supplies	1,796,265	8,440,700	0.79
	9,344,788	76,934,399	0.88
Net Revenue/Expenditure	(149,985)	747,754	
Interfund Transfers			
Capital Asset Purchases	175,509	1,456,030	
Local Capital	12,500	12,500	
Prior Year Surplus Appropriation	1,641,169	720,776	
Balance Surplus (Deficit)	1,303,175	-	
Unappropriated Operating Surplus	1,314,031		
Accumulated Operating Surplus / (Deficit) *	2,617,206		

* Accumulated Operating Surplus / (Deficit) excludes accruals for non-teacher payroll costs, hence the actual surplus would be lower by approximately \$1.1 million

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

	2021/2022 Actual Revenue	2021/2022 Prelim Budget	Percent Remaining
Provincial Grants, Ministry of Education			
Operating Grant, MOE	8,584,546	75,696,144	0.89
LEA recovery, MOE	(104,725)	(1,047,246)	0.90
Other Ministry of Education Grants			
Pay Equity	20,906	641,286	0.97
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	-	12,964	1.00
	430,327	1,315,034	0.67
Total Provincial Grants - MOE	8,910,148	75,963,932	0.88
Provincial Grants - Other Ministries			
MCF	5,395	53,950	0.90
IH Health Coordinator	9,000	27,000	0.67
ITA SSA Contract	-	30,000	1.00
ITA Youth Train	-	50,000	1.00
ITA Exploratrade Future	-	10,000	1.00
Physical Literacy Grant	65,725	75,725	0.13
	80,120	246,675	0.68
Tuition			
International Student Tuition Fees	56,160	213,000	0.74
Other Revenues			
Funding From First Nations (LEA Agreement)	104,725	1,047,246	0.90
Miscellaneous (Specify)			
Miscellaneous Fees and Revenues	-	5,000	1.00
Sale of Assets	6,035	16,300	0.63
	110,760	1,068,546	0.90
Rentals and Leases	12,221	105,000	0.88
Investment Income	25,393	85,000	0.70
TOTAL OPERATING REVENUE	9,194,803	77,682,153	0.88

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

	2021/2022 Actual Expenses	2021/2022 Prelim Budget	Percent Available
Salaries			
Teachers	3,150,670	31,261,763	0.90
Principals and Vice Principals	1,176,476	5,183,307	0.77
Educational Assistants	276,440	6,658,683	0.96
Support Staff	1,020,675	7,473,338	0.86
Other Professionals	438,822	2,183,419	0.80
Substitutes	66,460	2,880,063	0.98
	6,129,543	55,640,573	0.89
Employee Benefits	1,418,980	12,853,126	0.89
Total Salaries & Benefits	7,548,523	68,493,699	0.89
Services and Supplies			
Services	768,846	2,127,362	0.64
Student Transportation	-	7,500	1.00
Professional Development and Travel	115,491	506,450	0.77
Rentals and Leases	8,100	46,400	0.83
Dues and Fees	60,182	107,100	0.44
Insurance	66,456	209,775	0.68
Supplies	498,234	3,918,113	0.87
	1,517,309	6,922,700	0.78
Utilities			
Electricity	189,177	810,000	0.77
Gas-Heat	9,350	270,000	0.97
Propane-Heat	4,259	165,000	0.97
Garbage/Water/Sewer	56,169	213,000	0.74
Carbon Offsets	20,000	60,000	0.67
	278,955	1,518,000	0.82
Total Service & Supplies	1,796,265	8,440,700	0.79
TOTAL OPERATING EXPENSE	9,344,788	76,934,399	0.88

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, 2022
As at September 30, 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	2,679,042	706,764	3,385,806	230,975	3,616,782	35,978,448	0.90
1.03	Career Programs	42,545	9,352	51,897	24,529	76,426	815,820	0.91
1.07	Library Services	81,230	17,396	98,626	4,760	103,386	976,474	0.89
1.08	Counseling	139,647	27,072	166,719	92	166,811	1,488,485	0.89
1.10	Special Education	782,087	186,501	968,588	22,400	990,988	14,032,262	0.93
1.30	English Language Learning	6,735	1,167	7,902	-	7,902	72,845	0.89
1.31	Indigenous Education	109,312	23,926	133,238	4,800	138,038	1,915,634	0.93
1.41	School Administration	1,013,903	186,788	1,200,691	82,936	1,283,627	6,198,983	0.79
1.62	International Students	12,579	2,357	14,936	57,812	72,749	125,421	0.42
	Total Function 1	4,867,082	1,161,323	6,028,405	428,304	6,456,708	61,604,372	0.90
4 DISTRICT ADMINISTRATION								
4.11	Educational Administration	78,091	16,538	94,629	20,257	114,887	952,792	0.88
4.40	School District Governance	16,841	1,037	17,879	41,486	59,365	185,317	0.68
4.41	Business Administration	260,366	55,273	315,639	138,170	453,809	2,013,989	0.77
	Total Function 4	355,299	72,849	428,147	199,913	628,060	3,152,098	0.80
5 OPERATIONS AND MAINTENANCE								
5.41	Facilities Administration	69,188	12,919	82,108	1,731	83,839	461,732	0.82
5.50	Facilities Operations	246,416	50,009	296,425	240,248	536,673	2,374,640	0.77
5.51	Custodial Services	228,052	42,671	270,722	34,447	305,169	2,638,015	0.88
5.52	Maintenance of Grounds	25,619	5,723	31,342	70,108	101,450	585,327	0.83
5.54	Information Technology	120,047	26,058	146,105	238,854	384,959	1,166,212	0.67
5.56	Utilities	-	-	-	278,955	278,955	1,728,000	0.84
	Total Function 5	689,322	137,379	826,702	864,343	1,691,045	8,953,926	0.81
7 TRANSPORTATION AND HOUSING								
7.41	Transportation Administration	45,894	10,116	56,011	2,623	58,633	267,695	0.78
7.70	Student Transportation	171,945	37,314	209,259	301,082	510,341	2,956,308	0.83
	Total Function 7	217,839	47,430	265,270	303,705	568,975	3,224,003	0.82
TOTAL FUNCTIONS 1 - 7		\$ 6,129,543	\$ 1,418,980	\$ 7,548,523	\$ 1,796,265	\$ 9,344,788	\$ 76,934,399	0.88

Notes:

Excludes Capital Asset Purchases (Presented as Interfund Transfer)