

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
REVENUE AND EXPENDITURE
YEAR ENDED June 30, 2023
As at December 31, 2022

	2022/2023 Actual Revenue and Expenses	2022/2023 Annual Budget	Percent Remaining or Available
Revenue (See Revenue by Source)			
Provincial Grants, MOECC	31,480,255	77,512,080	59.39%
Provincial Grants, Other Ministries	50,346	221,216	77.24%
Tuition	238,356	690,710	65.49%
Other Revenue	419,544	1,010,152	58.47%
Rentals & Leases	31,960	90,000	64.49%
Investment Income	165,514	135,000	-22.60%
	32,385,975	79,659,158	59.34%
Expense (See Expenditure by Object)			
Salaries			
Teachers	13,509,418	32,638,203	58.61%
Principals and Vice Principals	2,481,811	5,038,388	50.74%
Educational Assistants	2,258,026	6,378,694	64.60%
Support Staff	3,177,051	7,706,234	58.77%
Other Professionals	1,269,702	2,689,975	52.80%
Substitutes	1,452,301	2,670,320	45.61%
	24,148,310	57,121,814	57.72%
Employee Benefits	5,253,089	13,741,093	61.77%
Services & Supplies	4,547,866	8,423,287	46.01%
	33,949,264	79,286,194	57.18%
Net Revenue/Expenditure	(1,563,289)	372,964	
Interfund Transfers			
Capital Asset Purchases	(670,981)	(1,152,651)	
Local Capital	(12,500)	(12,500)	
Other - SPF	-	(44,500)	
Prior Year Surplus Appropriation	836,687	836,687	
Balance Surplus (Deficit)	(1,410,083)	-	
Unappropriated Operating Surplus	381,652		
Accumulated Operating Surplus / (Deficit) *	(1,028,431)		

* Accumulated Operating Surplus / (Deficit) excludes accruals for non-teacher payroll costs, hence the actual surplus would be lower by approximately \$300,000
Includes Retro for Teachers of approximately \$510,000

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
REVENUE BY SOURCE
YEAR ENDED June 30, 2023
As at December 31, 2022

	2021/2022 Actual Revenue	2022/2023 Annual Budget	Percent Remaining
Provincial Grants, Ministry of Education and Child Care			
Operating Grant, MOECC	31,375,072	77,182,629	59.35%
LEA recovery, MOECC	(393,621)	(984,052)	60.00%
Other Ministry of Education and Child Care Grants			
Pay Equity	83,752	641,286	86.94%
NGN Self Provisioning	14,235	28,470	50.00%
Early Learning (ELF)	987	2,625	62.40%
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%
	498,804	1,313,503	62.02%
Total Provincial Grants - MOECC	31,480,255	77,512,080	59.39%
Provincial Grants - Other Ministries			
MCF	21,580	53,950	60.00%
IH Health Coordinator	5,000	27,000	81.48%
ITA SSA Contract	-	30,000	100.00%
ITA Youth Train	1,800	88,200	97.96%
ITA Exploratrade Future	-	1,600	100.00%
ITA Dual Registration	1,500	-	0.00%
Physical Literacy Grant	20,466	20,466	0.00%
	50,346	221,216	77.24%
Tuition			
International Student Tuition Fees	238,356	690,710	65.49%
Other Revenues			
Funding From First Nations (LEA Agreement)	393,621	984,052	60.00%
Miscellaneous (Specify)			
Miscellaneous Fees and Revenues	21,870	20,000	-9.35%
Sale of Assets	4,053	6,100	0.00%
	419,544	1,010,152	58.47%
	31,960	90,000	64.49%
Investment Income	165,514	135,000	-22.60%
TOTAL OPERATING REVENUE	32,385,975	79,659,158	59.34%

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
EXPENDITURE BY OBJECT
YEAR ENDED June 30, 2023
As at December 31, 2022

	2021/2022 Actual Expenses	2022/2023 Annual Budget	Percent Available
Salaries			
Teachers	13,509,418	32,638,203	58.61%
Principals and Vice Principals	2,481,811	5,038,388	50.74%
Educational Assistants	2,258,026	6,378,694	64.60%
Support Staff	3,177,051	7,706,234	58.77%
Other Professionals	1,269,702	2,689,975	52.80%
Substitutes	1,452,301	2,670,320	45.61%
	24,148,310	57,121,814	57.72%
Employee Benefits	5,253,089	13,741,093	61.77%
Total Salaries & Benefits	29,401,398	70,862,907	58.51%
Services and Supplies			
Services	1,488,936	2,293,979	35.09%
Student Transportation	984	4,500	78.14%
Professional Development and Travel	338,463	567,400	40.35%
Rentals and Leases	18,922	36,400	48.02%
Dues and Fees	79,210	110,520	28.33%
Insurance	215,018	234,455	8.29%
Supplies	1,561,047	3,613,033	56.79%
	3,702,580	6,860,287	46.03%
Utilities			
Electricity	474,028	810,000	41.48%
Gas-Heat	173,910	350,000	50.31%
Propane-Heat	39,120	115,000	65.98%
Garbage/Water/Sewer	120,727	213,000	43.32%
Carbon Offsets	37,500	75,000	50.00%
	845,286	1,563,000	45.92%
Total Service & Supplies	4,547,866	8,423,287	46.01%
TOTAL OPERATING EXPENSE	33,949,264	79,286,194	57.18%

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 December 31, 2022

		Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total Expenses	2022/2023 Annual Budget	Percent Available
1 INSTRUCTION								
1.02	Regular Instruction	11,809,676	2,592,170	14,401,845	509,589	14,911,434	36,891,455	59.58%
1.03	Career Programs	298,813	59,213	358,026	57,834	415,859	797,130	47.83%
1.07	Library Services	359,919	67,578	427,497	58,443	485,939	1,025,333	52.61%
1.08	Counseling	522,741	95,274	618,015	103	618,118	1,438,709	57.04%
1.10	Special Education	4,471,035	1,062,330	5,533,365	62,568	5,595,933	14,136,077	60.41%
1.30	English Language Learning	9,438	(1,759)	7,680	2,330	10,009	31,996	68.72%
1.31	Indigenous Education	498,518	113,220	611,738	35,423	647,161	1,874,032	65.47%
1.41	School Administration	2,499,448	485,173	2,984,622	87,936	3,072,558	6,400,115	51.99%
1.62	International Students	70,173	11,448	81,621	192,039	273,660	484,436	43.51%
	Total Function 1	20,539,761	4,484,647	25,024,408	1,006,263	26,030,671	63,079,283	58.73%
4 DISTRICT ADMINISTRATION								
4.11	Educational Administration	371,186	63,352	434,538	93,404	527,942	1,087,089	51.44%
4.40	School District Governance	37,960	2,401	40,361	56,972	97,333	206,572	52.88%
4.41	Business Administration	580,327	124,777	705,104	288,589	993,692	2,089,796	52.45%
	Total Function 4	989,473	190,530	1	438,964	1,618,967	3,383,457	52.15%
5 OPERATIONS AND MAINTENANCE								
5.41	Facilities Administration	141,869	25,343	167,212	168,614	335,826	466,773	28.05%
5.50	Facilities Operations	553,895	111,102	664,997	589,660	1,254,657	2,412,721	48.00%
5.51	Custodial Services	772,495	176,058	948,554	102,924	1,051,478	2,700,812	61.07%
5.52	Maintenance of Grounds	99,521	21,790	121,310	199,044	320,354	520,252	38.42%
5.54	Information Technology	255,652	53,744	309,396	330,736	640,132	1,187,838	46.11%
5.56	Utilities	-	-	-	924,433	924,433	1,743,000	46.96%
	Total Function 5	1,823,432	388,037	2,211,469	2,315,411	4,526,880	9,031,396	49.88%
7 TRANSPORTATION AND HOUSING								
7.41	Transportation Administration	98,839	21,698	120,537	9,843	130,380	271,420	51.96%
7.70	Student Transportation	696,804	168,177	864,981	777,385	1,642,366	3,520,638	53.35%
	Total Function 7	795,643	189,875	985,518	787,227	1,772,746	3,792,058	53.25%
TOTAL FUNCTIONS 1 - 7								
		\$ 24,148,310	\$ 5,253,089	\$ 28,221,396	\$ 4,547,866	\$ 33,949,264	\$ 79,286,194	57.18%

Excludes Capital Asset Purchases (Presented as Interfund Transfer)