

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
REVENUE AND EXPENDITURE
YEAR ENDED June 30, 2021
As at March 31, 2021

	2020/2021 Actual Revenue and Expenses	2020/2021 Amended Annual Budget	Percent Remaining or Available
Revenue (See Revenue by Source)			
Provincial Grants, MOE	51,614,567	72,828,116	0.29
Provincial Grants, Other Ministries	100,415	127,950	0.22
Tuition	86,495	61,100	(0.42)
Other Revenue	725,231	1,109,937	0.35
Rentals & Leases	111,396	72,000	(0.55)
Investment Income	74,226	85,000	0.13
	52,712,330	74,284,103	0.29
Expense (See Expenditure by Object)			
Salaries			
Teachers	21,374,519	30,322,793	0.30
Principals and Vice Principals	3,689,488	5,234,988	0.30
Educational Assistants	3,720,335	6,161,866	0.40
Support Staff	4,583,848	6,932,320	0.34
Other Professionals	1,650,498	2,213,810	0.25
Substitutes	1,601,716	2,676,361	0.40
	36,620,403	53,542,138	0.32
Employee Benefits	8,666,298	12,362,921	0.30
Services & Supplies	4,870,373	8,181,021	0.40
	50,157,074	74,086,080	0.32
Net Revenue/Expenditure	2,555,256	198,023	
Interfund Transfers			
Capital Asset Purchases	998,240	1,534,921	
Local Capital	-	12,500	
Prior Year Surplus Appropriation	1,349,398	1,349,398	
Accumulated Operating Surplus / (Deficit) *	2,906,414	-	

* Accumulated Operating Surplus / (Deficit) excludes accruals for non-teacher payroll costs, hence the actual surplus would be lower by approximately \$750,000

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
REVENUE BY SOURCE
YEAR ENDED June 30, 2021
As at March 31, 2021

	2020/2021 Actual Revenue	2020/2021 Amended Annual Budget	Percent Remaining
Provincial Grants, Ministry of Education			
Operating Grant, MOE	50,390,659	70,702,413	0.29
LEA recovery, MOE	(777,483)	(1,088,637)	0.29
Other Ministry of Education Grants			
Pay Equity	146,341	641,286	0.77
Teachers' Labour Settlement	1,237,469	1,767,813	0.30
NGN Self Provisioning	28,470	28,000	(0.02)
Early Learning (ELF)	2,625	2,625	-
Transportation Supplement	393,347	561,925	0.30
2019 PFA Benefits Agreement	35,064	50,091	0.30
2014 Benefits Agreement	8,845	12,636	0.30
NOSTA Mentorship Agreement	135,000	135,000	-
Funding for Graduated Adults	1,266	2,000	0.37
FSA Marking	12,964	12,964	-
	2,001,391	3,214,340	0.38
Total Provincial Grants - MOE	51,614,567	72,828,116	0.29
Provincial Grants - Other Ministries			
MCF	37,765	53,950	0.30
IH Health Coordinator	18,000	27,000	0.33
ITA SSA Contract	22,500	30,000	0.25
ITA	22,150	17,000	(0.30)
	100,415	127,950	0.22
Tuition			
International Student Tuition Fees	86,495	61,100	(0.42)
Other Revenues			
Funding From First Nations (LEA Agreement)	708,949	1,088,637	0.35
Miscellaneous (Specify)			
Miscellaneous Fees and Revenues	-	5,000	1.00
Sale of Assets	16,283	16,300	0.00
	725,231	1,109,937	0.35
Rentals and Leases	111,396	72,000	(0.55)
Investment Income	74,226	85,000	0.13
TOTAL OPERATING REVENUE	52,712,330	74,284,103	0.29

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
EXPENDITURE BY OBJECT
YEAR ENDED June 30, 2021
As at March 31, 2021

	2020/2021 Actual Expenses	2020/2021 Amended Annual Budget	Percent Available
Salaries			
Teachers	21,374,519	30,322,793	0.30
Principals and Vice Principals	3,689,488	5,234,988	0.30
Educational Assistants	3,720,335	6,161,866	0.40
Support Staff	4,583,848	6,932,320	0.34
Other Professionals	1,650,498	2,213,810	0.25
Substitutes	1,601,716	2,676,361	0.40
	36,620,403	53,542,138	0.32
Employee Benefits	8,666,298	12,362,921	0.30
Total Salaries & Benefits	45,286,701	65,905,059	0.31
Services and Supplies			
Services	1,636,871	2,109,587	0.22
Student Transportation	1,873	7,500	0.75
Professional Development and Travel	235,868	408,373	0.42
Rentals and Leases	41,758	75,500	0.45
Dues and Fees	87,811	97,774	0.10
Insurance	197,925	209,458	0.06
Supplies	1,659,125	3,679,829	0.55
	3,861,231	6,588,021	0.41
Utilities			
Electricity	501,881	880,000	0.43
Gas-Heat	169,912	270,000	0.37
Propane-Heat	138,441	165,000	0.16
Garbage/Water/Sewer	153,908	213,000	0.28
Carbon Offsets	45,000	65,000	0.31
	1,009,142	1,593,000	0.37
Total Service & Supplies	4,870,373	8,181,021	0.40
TOTAL OPERATING EXPENSE	50,157,074	74,086,080	0.32

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, 2021
As at March 31, 2021

		Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total Expenses	2020/2021 Amended Annual Budget	Percent Available
1 INSTRUCTION								
1.02	Regular Instruction	18,373,419	4,532,712	22,906,131	738,427	23,644,558	34,854,593	0.32
1.03	Career Programs	363,944	76,806	440,750	32,329	473,078	827,485	0.43
1.07	Library Services	582,292	120,738	703,030	69,120	772,150	989,919	0.22
1.08	Counseling	919,627	186,739	1,106,366	1,214	1,107,580	1,499,459	0.26
1.10	Special Education	6,669,758	1,645,803	8,315,561	130,774	8,446,335	12,996,966	0.35
1.30	English Language Learning	64,251	13,809	78,060	3,334	81,393	74,442	(0.09)
1.31	Indigenous Education	920,067	220,574	1,140,641	92,972	1,233,613	2,010,749	0.39
1.41	School Administration	3,760,363	792,533	4,552,896	132,427	4,685,323	6,639,190	0.29
1.62	International Students	810	147	957	5,072	6,030	10,000	0.40
	Total Function 1	31,654,529	7,589,863	39,244,392	1,205,668	40,450,059	59,902,803	0.32
4 DISTRICT ADMINISTRATION								
4.11	Educational Administration	278,961	50,847	329,808	28,602	358,410	513,847	0.30
4.40	School District Governance	54,872	3,365	58,237	67,469	125,706	171,014	0.26
4.41	Business Administration	897,562	199,545	1,097,107	315,882	1,412,988	2,005,678	0.30
	Total Function 4	1,231,394	253,758	1,485,152	411,953	1,897,105	2,690,539	0.29
5 OPERATIONS AND MAINTENANCE								
5.41	Facilities Administration	235,080	38,020	273,100	105,102	378,202	455,877	0.17
5.50	Facilities Operations	759,975	167,048	927,024	568,356	1,495,380	2,378,611	0.37
5.51	Custodial Services	1,020,446	220,057	1,240,504	90,231	1,330,735	1,908,021	0.30
5.52	Maintenance of Grounds	120,266	27,162	147,427	222,961	370,388	581,464	0.36
5.54	Information Technology	351,874	75,930	427,804	406,423	834,227	1,093,962	0.24
5.56	Utilities	-	-	-	1,169,139	1,169,139	1,753,000	0.33
	Total Function 5	2,487,642	528,217	3,015,859	2,562,211	5,578,070	8,170,935	0.32
7 TRANSPORTATION AND HOUSING								
7.41	Transportation Administration	162,558	38,731	201,289	11,914	213,203	296,782	0.28
7.70	Student Transportation	1,084,280	255,730	1,340,010	678,627	2,018,637	3,025,021	0.33
	Total Function 7	1,246,838	294,461	1,541,299	690,541	2,231,840	3,321,803	0.33
TOTAL FUNCTIONS 1 - 7		\$ 36,620,403	\$ 8,666,298	\$ 45,286,701	\$ 4,870,373	\$ 50,157,074	\$ 74,086,080	0.32

Notes:
Excludes Capital Asset Purchases (Presented as Interfund Transfer)