

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
REVENUE AND EXPENDITURE
YEAR ENDED June 30, 2021
As at December 31, 2020

	2020/2021 Actual Revenue and Expenses	2020/2021 Prelim Budget	Percent Remaining or Available
Revenue (See Revenue by Source)			
Provincial Grants, MOE	30,515,643	74,694,629	0.59
Provincial Grants, Other Ministries	48,580	170,950	0.72
Tuition	61,095	-	-
Other Revenue	725,231	1,046,645	0.31
Rentals & Leases	19,694	99,000	0.80
Investment Income	48,078	80,000	0.40
	31,418,321	76,091,224	0.59
Expense (See Expenditure by Object)			
Salaries			
Teachers	12,270,769	30,001,003	0.59
Principals and Vice Principals	2,525,283	5,280,207	0.52
Educational Assistants	2,131,827	6,161,866	0.65
Support Staff	3,049,208	7,345,106	0.58
Other Professionals	1,107,398	2,232,521	0.50
Substitutes	912,670	3,019,637	0.70
	21,997,154	54,040,340	0.59
Employee Benefits	4,851,925	12,538,027	0.61
Services & Supplies	2,867,487	8,776,646	0.67
	29,716,565	75,355,013	0.61
Net Revenue/Expenditure	1,701,756	736,211	
Interfund Transfers			
Capital Asset Purchases	531,888	1,333,512	
Local Capital	-	-	
Prior Year Surplus Appropriation	1,349,398	597,301	
Accumulated Operating Surplus / (Deficit) *	2,519,266	-	

* Accumulated Operating Surplus / (Deficit) excludes accruals for non-teacher payroll costs, hence the actual surplus would be lower by approximately \$520,000

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
REVENUE BY SOURCE
YEAR ENDED June 30, 2021
As at December 31, 2020

	2020/2021 Actual Revenue	2020/2021 Prelim Budget	Percent Remaining
Provincial Grants, Ministry of Education			
Operating Grant, MOE	29,654,888	72,706,286	0.59
LEA recovery, MOE	(518,322)	(1,036,645)	0.50
Other Ministry of Education Grants			
Pay Equity	83,623	641,286	0.87
Teachers' Labour Settlement	707,125	1,767,813	0.60
NGN Self Provisioning	14,235	28,000	0.49
Early Learning (ELF)	1,838	-	-
Transportation Supplement	393,347	561,925	0.30
2019 PFA Benefits Agreement	35,064	-	-
2014 Benefits Agreement	8,845	-	-
Nosta Mentorship Agreement	135,000	-	-
Funding for Graduated Adults	-	1,000	1.00
Support Staff Benefits	-	12,000	1.00
FSA Marking	-	12,964	1.00
	1,379,077	3,024,988	0.54
Total Provincial Grants - MOE	30,515,643	74,694,629	0.59
Provincial Grants - Other Ministries			
MCF	21,580	53,950	0.60
IH Health Coordinator	18,000	27,000	0.33
ITA SSA Contract	7,500	-	-
ITA	1,500	90,000	0.98
	48,580	170,950	0.72
Tuition			
International Student Tuition Fees	61,095	-	-
Other Revenues			
Funding From First Nations (LEA Agreement)	708,949	1,036,645	0.32
Miscellaneous (Specify)			
Miscellaneous Fees and Revenues	-	10,000	1.00
Sale of Assets	16,283	-	-
	725,231	1,046,645	0.31
Rentals and Leases	19,694	99,000	0.80
Investment Income	48,078	80,000	0.40
TOTAL OPERATING REVENUE	31,418,321	76,091,224	0.59

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
EXPENDITURE BY OBJECT
YEAR ENDED June 30, 2021
As at December 31, 2020

	2020/2021 Actual Expenses	2020/2021 Prelim Budget	Percent Available
Salaries			
Teachers	12,270,769	30,001,003	0.59
Principals and Vice Principals	2,525,283	5,280,207	0.52
Educational Assistants	2,131,827	6,161,866	0.65
Support Staff	3,049,208	7,345,106	0.58
Other Professionals	1,107,398	2,232,521	0.50
Substitutes	912,670	3,019,637	0.70
	21,997,154	54,040,340	0.59
Employee Benefits	4,851,925	12,538,027	0.61
Total Salaries & Benefits	26,849,078	66,578,367	0.60
Services and Supplies			
Services	902,449	2,087,686	0.57
Student Transportation	1,020	9,000	0.89
Professional Development and Travel	193,172	571,430	0.66
Rentals and Leases	28,961	79,000	0.63
Dues and Fees	68,999	95,050	0.27
Insurance	198,018	201,100	0.02
Supplies	981,788	4,123,380	0.76
	2,374,408	7,166,646	0.67
Utilities			
Electricity	276,213	911,000	0.70
Gas-Heat	61,160	280,000	0.78
Propane-Heat	34,399	140,000	0.75
Garbage/Water/Sewer	91,307	208,000	0.56
Carbon Offsets	30,000	71,000	0.58
	493,079	1,610,000	0.69
Total Service & Supplies	2,867,487	8,776,646	0.67
TOTAL OPERATING EXPENSE	29,716,565	75,355,013	0.61

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 December 31, 2020

		Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total Expenses	2020/2021 Prelim Budget	Percent Available
1 INSTRUCTION								
1.02	Regular Instruction	10,669,279	2,466,521	13,135,800	533,768	13,669,568	35,377,725	0.61
1.03	Career Programs	221,045	42,212	263,257	8,513	271,770	827,456	0.67
1.07	Library Services	326,309	58,108	384,417	49,746	434,163	952,199	0.54
1.08	Counseling	530,078	94,168	624,245	377	624,623	1,501,280	0.58
1.10	Special Education	3,845,566	902,618	4,748,184	55,095	4,803,279	13,001,830	0.63
1.30	English Language Learning	32,657	5,543	38,200	1,856	40,056	66,323	0.40
1.31	Indigenous Education	544,757	122,659	667,416	36,390	703,805	1,813,500	0.61
1.41	School Administration	2,502,349	470,093	2,972,442	105,901	3,078,343	6,486,494	0.53
1.62	International Students	-	-	-	1,655	1,655	-	-
	Total Function 1	18,672,041	4,161,921	22,833,961	793,301	23,627,263	60,026,807	0.61
4 DISTRICT ADMINISTRATION								
4.11	Educational Administration	204,247	32,495	236,742	19,957	256,699	584,182	0.56
4.40	School District Governance	37,144	2,274	39,417	46,478	85,895	216,155	0.60
4.41	Business Administration	608,184	127,323	735,506	182,017	917,524	2,099,057	0.56
	Total Function 4	849,574	162,092	1,011,666	248,452	1,260,118	2,899,394	0.57
5 OPERATIONS AND MAINTENANCE								
5.41	Facilities Administration	150,551	23,192	173,743	101,215	274,958	456,766	0.40
5.50	Facilities Operations	507,175	107,328	614,502	334,731	949,234	2,365,391	0.60
5.51	Custodial Services	697,254	152,578	849,831	48,042	897,873	2,754,701	0.67
5.52	Maintenance of Grounds	78,895	16,979	95,874	78,752	174,626	581,329	0.70
5.54	Information Technology	235,378	46,546	281,924	314,594	596,518	1,144,544	0.48
5.56	Utilities	-	-	-	493,079	493,079	1,810,000	0.73
	Total Function 5	1,669,252	346,622	2,015,874	1,370,414	3,386,288	9,112,731	0.63
7 TRANSPORTATION AND HOUSING								
7.41	Transportation Administration	108,839	24,530	133,369	4,837	138,207	283,272	0.51
7.70	Student Transportation	697,448	156,760	854,208	450,482	1,304,690	3,032,809	0.57
	Total Function 7	806,287	181,291	987,577	455,320	1,442,897	3,316,081	0.56
TOTAL FUNCTIONS 1 - 7		\$ 21,997,154	\$ 4,851,925	\$ 26,849,078	\$ 2,867,487	\$ 29,716,565	\$ 75,355,013	0.61

Notes:

Excludes Capital Asset Purchases (Presented as Interfund Transfer)