

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

	2021/2022 Actual Revenue and Expenses	2021/2022 Amended Annual Budget	Percent Remaining or Available
Revenue (See Revenue by Source)			
Provincial Grants, MOE	54,391,002	78,088,749	30.35%
Provincial Grants, Other Ministries	200,990	157,465	-27.64%
Tuition	486,757	673,008	27.67%
Other Revenue	755,251	1,010,152	25.23%
Rentals & Leases	74,069	82,000	9.67%
Investment Income	71,064	96,000	25.97%
	55,979,135	80,107,374	30.12%
Expense (See Expenditure by Object)			
Salaries			
Teachers	22,965,017	32,567,384	29.48%
Principals and Vice Principals	3,877,195	5,342,737	27.43%
Educational Assistants	4,086,733	6,467,851	36.81%
Support Staff	5,098,147	7,537,766	32.37%
Other Professionals	1,653,889	2,441,361	32.26%
Substitutes	2,188,399	2,785,851	21.45%
	39,869,380	57,142,950	30.23%
Employee Benefits	9,359,896	13,423,363	30.27%
Services & Supplies	6,477,880	8,371,880	22.62%
	55,707,155	78,938,193	29.43%
Net Revenue/Expenditure	271,979	1,169,181	
Interfund Transfers			
Capital Asset Purchases	(1,305,542)	(2,736,337)	
Local Capital	(12,500)	(12,500)	
Other - SPF	-	(23,888)	
Prior Year Surplus Appropriation	1,603,544	1,603,544	
Balance Surplus (Deficit)	557,481	-	
Unappropriated Operating Surplus	1,351,656		
Accumulated Operating Surplus / (Deficit) *	1,909,138		

* Accumulated Operating Surplus / (Deficit) excludes accruals for non-teacher payroll costs, hence the actual surplus would be lower by approximately \$460,000

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)

OPERATING FUND

REVENUE BY SOURCE

YEAR ENDED June 30, 2022

As at March 31, 2022

	2021/2022 Actual Revenue	2021/2022 Amended Annual Budget	Percent Remaining
Provincial Grants, Ministry of Education			
Operating Grant, MOE	54,431,508	77,759,298	30.00%
LEA recovery, MOE	(688,836)	(984,052)	30.00%
Other Ministry of Education Grants			
Pay Equity	146,470	641,286	77.16%
NGN Self Provisioning	28,470	28,470	0.00%
Early Learning (ELF)	2,625	2,625	0.00%
Transportation Supplement	393,348	561,925	30.00%
Support Staff Benefits	64,233	64,233	0.00%
Funding for Graduated Adults	220	2,000	89.00%
FSA Marking	12,964	12,964	0.00%
	648,330	1,313,503	50.64%
Total Provincial Grants - MOE	54,391,002	78,088,749	30.35%
Provincial Grants - Other Ministries			
MCF	37,765	53,950	30.00%
IH Health Coordinator	18,000	27,000	33.33%
ITA SSA Contract	22,500	16,515	-36.24%
ITA Youth Train	35,000	50,000	30.00%
ITA Exploratrade Future	16,000	10,000	-60.00%
ITA Dual Registration	6,000	-	0.00%
Physical Literacy Grant	65,725	-	0.00%
	200,990	157,465	-27.64%
Tuition			
International Student Tuition Fees	486,757	673,008	27.67%
Other Revenues			
Funding From First Nations (LEA Agreement)	688,836	984,052	30.00%
Miscellaneous (Specify)			
Miscellaneous Fees and Revenues	60,380	20,000	-201.90%
Sale of Assets	6,035	6,100	1.07%
	755,251	1,010,152	25.23%
Rentals and Leases	74,069	82,000	9.67%
Investment Income	71,064	96,000	25.97%
TOTAL OPERATING REVENUE	55,979,135	80,107,374	30.12%

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

	2021/2022 Actual Expenses	2021/2022 Amended Annual Budget	Percent Available
Salaries			
Teachers	22,965,017	32,567,384	29.48%
Principals and Vice Principals	3,877,195	5,342,737	27.43%
Educational Assistants	4,086,733	6,467,851	36.81%
Support Staff	5,098,147	7,537,766	32.37%
Other Professionals	1,653,889	2,441,361	32.26%
Substitutes	2,188,399	2,785,851	21.45%
	39,869,380	57,142,950	30.23%
Employee Benefits	9,359,896	13,423,363	30.27%
Total Salaries & Benefits	49,229,276	70,566,313	30.24%
Services and Supplies			
Services	2,040,952	2,554,980	20.12%
Student Transportation	1,889	4,500	58.02%
Professional Development and Travel	346,390	633,364	45.31%
Rentals and Leases	26,792	36,400	26.39%
Dues and Fees	293,477	106,850	-174.66%
Insurance	165,752	213,015	22.19%
Supplies	2,208,259	3,304,771	33.18%
	5,083,511	6,853,880	25.83%
Utilities			
Electricity	653,258	810,000	19.35%
Gas-Heat	353,784	270,000	-31.03%
Propane-Heat	157,618	165,000	4.47%
Garbage/Water/Sewer	169,708	213,000	20.32%
Carbon Offsets	60,000	60,000	0.00%
	1,394,369	1,518,000	8.14%
Total Service & Supplies	6,477,880	8,371,880	22.62%
TOTAL OPERATING EXPENSE	55,707,155	78,938,193	29.43%

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 March 31, 2022

		Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total Expenses	2021/2022 Amended Annual Budget	Percent Available
1 INSTRUCTION								
1.02	Regular Instruction	20,151,225	4,854,807	25,006,032	864,299	25,870,332	36,894,318	29.88%
1.03	Career Programs	312,914	72,241	385,155	115,417	500,572	672,185	25.53%
1.07	Library Services	552,525	118,575	671,100	73,595	744,696	967,276	23.01%
1.08	Counseling	964,743	200,023	1,164,766	1,177	1,165,943	1,540,674	24.32%
1.10	Special Education	7,433,410	1,833,937	9,267,347	101,226	9,368,573	14,274,929	34.37%
1.30	English Language Learning	50,272	9,072	59,344	2,282	61,626	60,195	-2.38%
1.31	Indigenous Education	960,467	231,410	1,191,878	116,660	1,308,537	2,072,963	36.88%
1.41	School Administration	3,588,220	779,531	4,367,751	323,804	4,691,555	6,548,809	28.36%
1.62	International Students	60,915	12,282	73,197	260,878	334,075	434,336	23.08%
	Total Function 1	34,074,692	8,111,879	42,186,570	1,859,337	44,045,908	63,465,685	30.60%
4 DISTRICT ADMINISTRATION								
4.11	Educational Administration	637,014	131,852	768,866	42,053	810,919	1,286,142	36.95%
4.40	School District Governance	55,438	3,451	58,889	63,864	122,753	182,290	32.66%
4.41	Business Administration	903,846	200,314	1,104,160	357,577	1,461,737	2,022,495	27.73%
	Total Function 4	1,596,298	335,617	1,931,915	463,494	2,395,409	3,490,927	31.38%
5 OPERATIONS AND MAINTENANCE								
5.41	Facilities Administration	218,791	43,344	262,135	100,839	362,974	457,601	20.68%
5.50	Facilities Operations	748,297	135,340	883,637	711,712	1,595,349	2,332,806	31.61%
5.51	Custodial Services	1,408,868	311,767	1,720,636	140,754	1,861,390	2,590,267	28.14%
5.52	Maintenance of Grounds	123,431	27,144	150,576	396,861	547,437	568,058	3.63%
5.54	Information Technology	381,711	85,835	467,546	371,408	838,954	1,169,616	28.27%
5.56	Utilities	-	-	-	1,563,153	1,563,153	1,728,000	9.54%
	Total Function 5	2,881,099	603,431	3,484,530	3,284,728	6,769,258	8,846,348	23.48%
7 TRANSPORTATION AND HOUSING								
7.41	Transportation Administration	157,532	36,949	194,481	10,379	204,860	271,528	24.55%
7.70	Student Transportation	1,159,759	272,020	1,431,780	859,941	2,291,721	2,863,705	19.97%
	Total Function 7	1,317,292	308,969	1,626,261	870,320	2,496,581	3,135,233	20.37%
TOTAL FUNCTIONS 1 - 7		\$ 39,869,380	\$ 9,359,896	\$ 49,229,276	\$ 6,477,880	\$ 55,707,155	\$ 78,938,193	29.43%

Notes:

Excludes Capital Asset Purchases (Presented as Interfund Transfer)