

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
REVENUE AND EXPENDITURE
YEAR ENDED June 30, 2020
As at December 31, 2019

	2019/2020 Actual Revenue and Expenses	2019/2020 Amended Annual Budget	Percent Remaining or Available
Revenue (See Revenue by Source)			
Provincial Grants, MOE	27,926,405	69,767,189	0.60
Provincial Grants, Other Ministries	71,080	180,000	0.61
Tuition	-	-	-
Other Revenue	695,162	1,046,645	0.34
Rentals & Leases	31,124	99,000	0.69
Investment Income	97,291	170,000	0.43
	28,821,062	71,262,834	0.60
Expense (See Expenditure by Object)			
Salaries			
Teachers	11,157,027	28,104,950	0.60
Principals and Vice Principals	2,428,160	5,027,763	0.52
Educational Assistants	2,378,368	5,862,369	0.59
Support Staff	3,323,372	6,857,080	0.52
Other Professionals	980,560	2,116,975	0.54
Substitutes	1,233,065	2,997,003	0.59
	21,500,551	50,966,140	0.58
Employee Benefits	4,928,937	12,155,467	0.59
Services & Supplies	3,347,582	7,914,370	0.58
	29,777,070	71,035,977	0.58
Net Revenue/Expenditure	(956,008)	226,857	
Interfund Transfers			
Capital Asset Purchases	214,407	775,228	
Local Capital	-	-	
Prior Year Surplus Appropriation	548,371	548,371	
Operating Surplus / (Deficit)	(622,044)	-	

* Operating Surplus / Deficit excludes various accruals and adjustments. Temporary operating deficit earlier in the year is explained in part due to the timing of Ministry operating grants.

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
REVENUE BY SOURCE
YEAR ENDED June 30, 2020
As at December 31, 2019

	2019/2020 Actual Revenue and Expenses	2019/2020 Amended Annual Budget	Percent Remaining
Provincial Grants, Ministry of Education			
Operating Grant, MOE	27,760,338	68,909,163	0.60
LEA recovery, MOE	(542,156)	(1,036,645)	0.48
Other Ministry of Education Grants			
Pay Equity	83,624	641,286	0.87
Carbon Tax Reimbursement	-	90,000	1.00
NGN Self Provisioning	15,984	34,704	0.54
Employer Health Tax	215,267	538,167	0.60
Transportation Supplement	393,348	561,925	0.30
Economic Stability Dividend	-	-	-
Funding for Graduated Adults	-	1,000	1.00
Support Staff Benefits	-	12,000	1.00
Strategic Priorities - Mental Health Grant	-	2,625	1.00
FSA Marking	-	12,964	1.00
	708,223	1,894,671	0.63
Total Provincial Grants - MOE	27,926,405	69,767,189	0.60
Provincial Grants - Other Ministries			
MCF	21,580	53,950	0.60
IH Health Coordinator	9,000	27,000	0.67
ITA	40,500	99,050	0.59
	71,080	180,000	0.61
Tuition			
International & Out of Province Students	-	-	-
Other Revenues			
Local Education Agreements (LEA)	673,819	1,036,645	0.35
Miscellaneous (Specify)			
Miscellaneous	4,000	10,000	0.60
Sale of Assets	17,343	-	-
	695,162	1,046,645	0.34
Rentals and Leases	31,124	99,000	0.69
Investment Income	97,291	170,000	0.43
TOTAL OPERATING REVENUE	28,821,062	71,262,834	0.60

SCHOOL DISTRICT No. 83 (North Okanagan-Shuswap)
OPERATING FUND
EXPENDITURE BY OBJECT
YEAR ENDED June 30, 2020
As at December 31, 2019

	2019/2020 Actual Revenue and Expenses	2019/2020 Amended Annual Budget	Percent Available
Salaries			
Teachers	11,157,027	28,104,950	0.60
Principals and Vice Principals	2,428,160	5,027,763	0.52
Educational Assistants	2,378,368	5,862,369	0.59
Support Staff	3,323,372	6,857,080	0.52
Other Professionals	980,560	2,116,975	0.54
Substitutes	1,233,065	2,997,003	0.59
	21,500,551	50,966,140	0.58
Employee Benefits	4,928,937	12,155,467	0.59
Total Salaries & Benefits	26,429,489	63,121,607	0.58
Services and Supplies			
Services	856,886	1,956,526	0.56
Student Transportation	1,663	9,000	0.82
Professional Development and Travel	342,677	549,580	0.38
Rentals and Leases	26,012	60,900	0.57
Dues and Fees	77,844	99,900	0.22
Insurance	171,779	224,808	0.24
Supplies	1,321,313	3,406,985	0.61
	2,798,174	6,307,699	0.56
Utilities			
Electricity	302,192	911,110	0.67
Gas-Heat	60,805	280,000	0.78
Propane-Heat	48,118	136,561	0.65
Garbage/Water/Sewer	102,793	208,000	0.51
Carbon Offsets	35,500	71,000	0.50
	549,408	1,606,671	0.66
Total Service & Supplies	3,347,582	7,914,370	0.58
TOTAL OPERATING EXPENSE	29,777,070	71,035,977	0.58

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, 2020
As at December 31, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total Expenses	2019/2020 Amended Annual Budget	Percent Available
1 INSTRUCTION							
1.02 Regular Instruction	10,320,488	2,416,727	12,737,215	561,484	13,298,699	32,807,040	0.59
1.03 Career Programs	168,108	36,062	204,170	68,452	272,622	726,500	0.62
1.07 Library Services	313,071	55,533	368,604	39,463	408,067	943,724	0.57
1.08 Counselling	386,046	69,993	456,039	-	456,039	1,922,626	0.76
1.10 Special Education	4,014,508	969,343	4,983,851	90,624	5,074,475	12,299,443	0.59
1.30 English as a 2nd Language	23,311	4,299	27,610	1,695	29,305	62,751	0.53
1.31 Aboriginal Education	459,536	111,434	570,970	60,480	631,450	1,745,280	0.64
1.41 School Administration	2,323,553	470,304	2,793,857	105,097	2,898,954	6,199,747	0.53
1.60 Summer School	7,762	1,434	9,196	98	9,294	9,295	0.00
Total Function 1	18,016,382	4,135,130	22,151,512	927,394	23,078,906	56,716,406	0.59
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration	234,580	47,085	281,665	58,989	340,654	726,310	0.53
4.40 School District Governance	36,919	2,160	39,079	57,219	96,298	215,939	0.55
4.41 Business Administration	528,884	111,702	640,587	223,696	864,283	1,876,874	0.54
Total Function 4	800,383	160,947	961,331	339,904	1,301,234	2,819,123	0.54
5 OPERATIONS AND MAINTENANCE							
5.41 Facilities Administration	112,260	23,885	136,145	83,998	220,142	409,505	0.46
5.50 Facilities Operations	538,894	126,726	665,621	450,937	1,116,558	1,931,803	0.42
5.51 Custodial Services / OH&S	879,522	207,745	1,087,267	105,934	1,193,201	2,554,032	0.53
5.52 Maintenance of Grounds	87,987	17,234	105,222	147,554	252,775	536,782	0.53
5.54 Information Technology	249,648	53,441	303,089	202,878	505,967	1,111,177	0.54
5.56 Utilities	-	-	-	549,408	549,408	1,836,671	0.70
Total Function 5	1,868,311	429,032	2,297,344	1,540,708	3,838,051	8,379,970	0.54
7 TRANSPORTATION AND HOUSING							
7.41 Transportation Administration	96,786	24,897	121,683	11,636	133,319	260,517	0.49
7.70 Transportation	718,688	178,931	897,619	527,940	1,425,559	2,859,961	0.50
Total Function 7	815,474	203,828	1,019,302	539,576	1,558,878	3,120,478	0.50
TOTAL FUNCTIONS 1 - 7	\$ 21,500,551	\$ 4,928,937	\$ 26,429,489	\$ 3,347,582	\$ 29,777,070	\$ 71,035,977	0.58

Notes:

Excludes Capital Asset Purchases (Presented as Interfund Transfer)