

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

	2020/2021 Actual Revenue and Expenses	2020/2021 Prelim Budget	Percent Remaining or Available
Revenue (See Revenue by Source)			
Provincial Grants, MOE	8,784,316	74,694,629	0.88
Provincial Grants, Other Ministries	15,895	170,950	0.91
Tuition	24,600	-	-
Other Revenue	15,683	1,046,645	0.99
Rentals & Leases	11,493	99,000	0.88
Investment Income	23,693	80,000	0.70
	8,875,679	76,091,224	0.88
Expense (See Expenditure by Object)			
Salaries			
Teachers	3,008,675	30,001,003	0.90
Principals and Vice Principals	1,159,228	5,280,207	0.78
Educational Assistants	240,040	6,161,866	0.96
Support Staff	917,322	7,345,106	0.88
Other Professionals	468,015	2,232,521	0.79
Substitutes	64,351	3,019,637	0.98
	5,857,631	54,040,340	0.89
Employee Benefits	1,352,602	12,538,027	0.89
Services & Supplies	1,413,565	8,776,646	0.84
	8,623,797	75,355,013	0.89
Net Revenue/Expenditure	251,882	736,211	
Interfund Transfers			
Capital Asset Purchases	222,574	1,333,512	
Local Capital	-	-	
Prior Year Surplus Appropriation	1,349,398	597,301	
Accumulated Operating Surplus / (Deficit) *	1,378,706	-	

* Accumulated Operating Surplus / (Deficit) excludes accruals for non-teacher payroll costs, hence the actual surplus would be lower by approximately \$1.1 million

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

	2020/2021 Actual Revenue	2020/2021 Prelim Budget	Percent Remaining
Provincial Grants, Ministry of Education			
Operating Grant, MOE	8,392,462	72,706,286	0.88
LEA recovery, MOE	(259,161)	(1,036,645)	0.75
Other Ministry of Education Grants			
Pay Equity	20,905	641,286	0.97
Teachers' Labour Settlement	176,781	1,767,813	0.90
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	-	-
Funding for Graduated Adults	-	1,000	1.00
Support Staff Benefits	-	12,000	1.00
FSA Marking	-	12,964	1.00
	651,015	3,024,988	0.78
Total Provincial Grants - MOE	8,784,316	74,694,629	0.88
Provincial Grants - Other Ministries			
MCF	5,395	53,950	0.90
IH Health Coordinator	9,000	27,000	0.67
ITA	1,500	90,000	0.98
	15,895	170,950	0.91
Tuition			
International Student Tuition Fees	24,600	-	-
Other Revenues			
Funding From First Nations (LEA Agreement)	-	1,036,645	1.00
Miscellaneous (Specify)			
Miscellaneous Fees and Revenues	-	10,000	1.00
Sale of Assets	15,683	-	-
	15,683	1,046,645	0.99
Rentals and Leases	11,493	99,000	0.88
Investment Income	23,693	80,000	0.70
TOTAL OPERATING REVENUE	8,875,679	76,091,224	0.88

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

	2020/2021 Actual Expenses	2020/2021 Prelim Budget	Percent Available
Salaries			
Teachers	3,008,675	30,001,003	0.90
Principals and Vice Principals	1,159,228	5,280,207	0.78
Educational Assistants	240,040	6,161,866	0.96
Support Staff	917,322	7,345,106	0.88
Other Professionals	468,015	2,232,521	0.79
Substitutes	64,351	3,019,637	0.98
Employee Benefits	5,857,631	54,040,340	0.89
	1,352,602	12,538,027	0.89
Total Salaries & Benefits	7,210,232	66,578,367	0.89
Services and Supplies			
Services	594,168	2,087,686	0.72
Student Transportation	-	9,000	1.00
Professional Development and Travel	74,793	571,430	0.87
Rentals and Leases	15,474	79,000	0.80
Dues and Fees	54,653	95,050	0.43
Insurance	93,834	201,100	0.53
Supplies	380,643	4,123,380	0.91
	1,213,565	7,166,646	0.83
Utilities			
Electricity	137,976	911,000	0.85
Gas-Heat	8,778	280,000	0.97
Propane-Heat	753	140,000	0.99
Garbage/Water/Sewer	37,492	208,000	0.82
Carbon Offsets	15,000	71,000	0.79
	199,999	1,610,000	0.88
Total Service & Supplies	1,413,565	8,776,646	0.84
TOTAL OPERATING EXPENSE	8,623,797	75,355,013	0.89

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 September 30, 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	2,629,024	702,447	3,331,471	201,699	3,533,171	35,377,725	0.90
1.03 Career Programs	53,511	10,713	64,223	(781)	63,442	827,456	0.92
1.07 Library Services	71,808	15,351	87,159	7,825	94,984	952,199	0.90
1.08 Counseling	127,176	23,197	150,372	-	150,372	1,501,280	0.90
1.10 Special Education	684,962	158,508	843,470	10,014	853,483	13,001,830	0.93
1.30 English Language Learning	7,925	1,630	9,555	79	9,634	66,323	0.85
1.31 Indigenous Education	105,072	23,073	128,145	5,685	133,830	1,813,500	0.93
1.41 School Administration	984,516	178,398	1,162,914	84,002	1,246,916	6,486,494	0.81
1.62 International Students	-	-	-	2,520	2,520	-	-
Total Function 1	4,663,994	1,113,316	5,777,310	311,042	6,088,351	60,026,807	0.90
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration	109,730	16,209	125,939	3,233	129,173	584,182	0.78
4.40 School District Governance	16,774	1,045	17,819	44,704	62,523	216,155	0.71
4.41 Business Administration	274,473	56,961	331,434	118,654	450,088	2,099,057	0.79
Total Function 4	400,977	74,216	475,193	166,591	641,784	2,899,394	0.78
5 OPERATIONS AND MAINTENANCE							
5.41 Facilities Administration	56,877	10,481	67,358	6,718	74,076	456,766	0.84
5.50 Facilities Operations	230,504	50,300	280,804	128,581	409,385	2,365,391	0.83
5.51 Custodial Services	159,644	31,964	191,608	12,420	204,028	2,754,701	0.93
5.52 Maintenance of Grounds	34,997	6,895	41,892	25,225	67,117	581,329	0.88
5.54 Information Technology	101,892	20,058	121,950	276,664	398,614	1,144,544	0.65
5.56 Utilities	-	-	-	199,999	199,999	1,810,000	0.89
Total Function 5	583,915	119,698	703,612	649,607	1,353,220	9,112,731	0.85
7 TRANSPORTATION AND HOUSING							
7.41 Transportation Administration	42,168	9,415	51,583	3,540	55,122	283,272	0.81
7.70 Student Transportation	166,578	35,957	202,535	282,785	485,320	3,032,809	0.84
Total Function 7	208,745	45,372	254,117	286,325	540,442	3,316,081	0.84
TOTAL FUNCTIONS 1 - 7	\$ 5,857,631	\$ 1,352,602	\$ 7,210,232	\$ 1,413,565	\$ 8,623,797	\$ 75,355,013	0.89

Notes:

Excludes Capital Asset Purchases (Presented as Interfund Transfer)