

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

	2018/2019 Actual Revenue and Expenses	2018/2019 Amended Budget	Percent Remaining or Available
Revenue (See Revenue by Source)			
Provincial Grants, MOE	46,621,078	66,694,853	0.30
Provincial Grants, Other Ministries	98,765	205,950	0.52
Tuition	35,736	5,000	(6.15)
Other Revenue	721,853	1,094,399	0.34
Rentals & Leases	109,446	120,000	0.09
Investment Income	127,375	100,000	(0.27)
	47,714,253	68,220,202	0.30
Expense (See Expenditure by Object)			
Salaries			
Teachers	18,897,738	27,390,890	0.31
Principals and Vice Principals	3,222,392	4,421,348	0.27
Educational Assistants	3,561,557	4,843,001	0.26
Support Staff	4,721,889	7,488,487	0.37
Other Professionals	1,468,748	1,902,499	0.23
Substitutes	2,055,309	2,799,708	0.27
	33,927,633	48,845,933	0.31
Employee Benefits	7,876,818	11,023,758	0.29
Services & Supplies	5,177,449	7,624,050	0.32
	46,981,900	67,493,741	0.30
Net Revenue/Expenditure	732,353	726,461	
Interfund Transfers			
Capital Asset Purchases	148,101	227,179	
Local Capital	700,000	700,000	
Prior Year Surplus Appropriation	200,718	200,718	
Balance Surplus / (Deficit)	84,970	-	
Unappropriated Operating Surplus	430,000		
Accumulated Operating Surplus (Deficit) *	514,970		

* Accumulated Operating Surplus / Deficit excludes accruals for non-teacher payroll costs, hence the actual surplus would be lower by approximately \$350,000

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

	2018/2019 Actual Revenue and Expenses	2018/2019 Amended Budget	Percent Remaining
Provincial Grants, Ministry of Education			
Operating Grant, MOE (Net of LEA Recovery)	45,967,927	65,227,717	0.30
Other Ministry of Education Grants			
Pay Equity	146,406	641,286	0.77
Carbon Tax Reimbursement	-	80,000	1.00
Plnet (Selfprovision)	30,600	30,600	-
Graduated Adult Enrollment	1,233	1,761	0.30
Student Transportation	393,348	561,925	0.30
Economic Stability Dividend	-	70,000	1.00
FSA and Monitored Marking	25,928	25,928	-
Support Staff Benefits	12,636	12,636	-
Access Grant	5,000	5,000	-
Equity Scan	5,000	5,000	-
Strategic Priorities	33,000	33,000	-
	653,151	1,467,136	0.55
Total Provincial Grants - MOE	46,621,078	66,694,853	0.30
Provincial Grants - Other Ministries			
MCF	37,765	53,950	0.30
IH Health Coordinator	18,000	27,000	0.33
ITA	43,000	125,000	0.66
	98,765	205,950	0.52
Tuition			
International & Out of Province Students	35,736	5,000	(6.15)
Other Revenues			
Other School Districts	1,500	-	
Local Education Agreements (LEA)	704,803	1,083,849	0.35
Miscellaneous (Specify)			
United Way Grant	5,550	5,550	-
DASH School Readiness	10,000	5,000	(1.00)
	721,853	1,094,399	0.34
Rentals and Leases	109,446	120,000	0.09
Investment Income	127,375	100,000	(0.27)
TOTAL OPERATING REVENUE	47,714,253	68,220,202	0.30

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

	2018/2019 Actual Revenue and Expenses	2018/2019 Amended Budget	Percent Available
Salaries			
Teachers	18,897,738	27,390,890	0.31
Principals and Vice Principals	3,222,392	4,421,348	0.27
Educational Assistants	3,561,557	4,843,001	0.26
Support Staff	4,721,889	7,488,487	0.37
Other Professionals	1,468,748	1,902,499	0.23
Substitutes	2,055,309	2,799,708	0.27
	33,927,633	48,845,933	0.31
Employee Benefits	7,876,818	11,023,758	0.29
Total Salaries & Benefits	41,804,450	59,869,691	0.30
Services and Supplies			
Services	1,353,449	1,962,345	0.31
Student Transportation	4,028	12,000	0.66
Professional Development and Travel	386,694	673,679	0.43
Rentals and Leases	14,067	39,500	0.64
Dues and Fees	121,388	96,300	(0.26)
Insurance	159,155	218,000	0.27
Supplies	1,983,813	3,093,226	0.36
	4,022,594	6,095,050	0.34
Utilities			
Electricity	658,661	895,000	0.26
Gas-Heat	192,998	285,000	0.32
Propane-Heat	112,859	115,000	0.02
Garbage/Water/Sewer	145,338	170,000	0.15
Carbon Offsets	45,000	64,000	0.30
	1,154,856	1,529,000	0.24
Total Service & Supplies	5,177,449	7,624,050	0.32
TOTAL OPERATING EXPENSE	46,981,900	67,493,741	0.30

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, 2019
As at March 31, 2019 (Preliminary)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total Expenses	2018/2019 Amended Budget	Percent Available
1 INSTRUCTION							
1.02 Regular Instruction	17,144,199	3,963,712	21,107,911	712,457	21,820,367	30,929,680	0.29
1.03 Career Programs	280,821	63,564	344,385	134,640	479,024	895,619	0.47
1.07 Library Services	547,733	116,668	664,402	60,257	724,659	997,216	0.27
1.08 Counseling	666,163	138,380	804,542	-	804,542	1,721,718	0.53
1.10 Special Education	6,197,870	1,477,034	7,674,904	151,870	7,826,774	10,960,345	0.29
1.30 English as a 2nd Language	35,477	9,863	45,340	2,937	48,277	61,098	0.21
1.31 Aboriginal Education	752,226	179,574	931,800	97,792	1,029,592	1,517,485	0.32
1.41 School Administration	3,217,536	585,795	3,803,331	124,208	3,927,538	5,845,830	0.33
Total Function 1	28,842,025	6,534,590	35,376,615	1,284,160	36,660,775	52,928,991	0.31
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration	460,743	101,975	562,719	92,441	655,160	953,252	0.31
4.40 School District Governance	25,477	1,261	26,738	118,919	145,657	222,999	0.35
4.41 Business Administration	744,518	361,961	1,106,480	363,660	1,470,139	2,330,425	0.37
Total Function 4	1,230,738	465,197	1,695,936	575,020	2,270,956	3,506,676	0.35
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Admin	331,961	53,303	385,265	93,426	478,690	555,535	0.14
5.50 Maintenance Operations	770,521	203,356	973,878	590,513	1,564,391	2,018,362	0.22
5.51 Custodial Services	1,161,842	264,997	1,426,839	109,733	1,536,572	2,362,504	0.35
5.52 Maintenance of Grounds	131,680	22,906	154,586	201,608	356,193	505,304	0.30
5.54 Equipment Repair & Maintenance	243,883	53,454	297,337	244,423	541,760	801,324	0.32
5.56 Utilities	-	-	-	1,357,559	1,357,559	1,779,000	0.24
Total Function 5	2,639,887	598,017	3,237,904	2,597,261	5,835,165	8,022,029	0.27
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Admin	119,475	30,761	150,237	15,589	165,826	258,362	0.36
7.70 Student Transportation	1,095,507	248,252	1,343,759	705,420	2,049,179	2,777,683	0.26
Total Function 7	1,214,982	279,014	1,493,996	721,008	2,215,004	3,036,045	0.27
TOTAL FUNCTIONS 1 - 7	\$ 33,927,633	\$ 7,876,818	\$ 41,804,450	\$ 5,177,449	\$ 46,981,900	\$ 67,493,741	0.30

Notes:

Excludes Capital Asset Purchases (Presented as Interfund Transfer)