

MINISTRY OF EDUCATION
INFORMATION BRIEFING NOTE

DATE: December 17, 2021

CLIFF: 249129

PREPARED FOR: Honourable Jennifer Whiteside, Minister – **FOR INFORMATION**

SUBJECT: Black Shirt Day and Black Excellence Day Proclamations and Messaging

PURPOSE: Recommended response to proclamation requests

BACKGROUND:

- Anti-Racism Coalition Vancouver (ARC Vancouver)(*note this is a different organization than SOGI partners ARC Foundation*) petitioned the Ministry of Education to designate Friday, January 15, 2021 as Black Shirt Day (see Appendix A).
- Minister Whiteside and Parliamentary Secretary Rachna Singh issued a statement on January 15, 2021 to mark Black Shirt Day with statements of support to end racism in B.C.
- ARC Vancouver met with Minister Whiteside on March 18, 2021 to discuss the implementation of Black Shirt Day as a formal day of acknowledgement each year (see Appendix B for IBN).
- Ministry staff have met with ARC Vancouver twice since meeting with Minister Whiteside. ARC Vancouver have requested the following:
 - Proclaim January 15 'Black Shirt Day'
 - Fund ARC Vancouver Black Shirt Day kits to each B.C. public school (approximately \$200/each)

DISCUSSION:

- After the January 2021 Black Shirt Day was observed, community organizations and individuals representing the Jewish community expressed concerns with the name "Black Shirt Day"(see Appendix C for letter from Nina Kreiger to Minister) :
 - A Blackshirt was a member of armed squads of Italian Fascists under Benito Mussolini, who wore black shirts as part of their uniform. The black shirt was also worn by other Fascists and their sympathizers, especially on patriotic occasions.
- In response to this concern, the ministry posed a series of questions to ARC Vancouver to determine the significance of wearing a black shirt, or referring to the day as "Black Shirt Day". ARC Vancouver has provided responses to these concerns (see Appendix D). They believe that Black Shirt Day is about reclaiming the black shirt, using it as a symbol of black skin and acknowledging bullying that is racially motivated.
- Kamika Williams, original Chairperson of ARC Vancouver,^{s.22}
is now working with other community organizations (e.g., Vancouver Holocaust Education Centre) to advocate for Black Excellence Day instead of Black Shirt Day. Her position is that for this day to truly promote anti-racism, it should not cause harm to another group.

- Kamika Williams has now formed the Ninandotoo Society and has requested the Ministry of Attorney General (MAG) proclaim January 14, 2022 as Black Excellence Day.
- PS Singh has not yet made a decision on that request but has prepared video remarks for a Black Excellence Day online event that the Ninandotoo Society will be hosting for participating school districts. The Society has indicated they will be reaching out to Minister Whiteside's office with an invitation to attend the event.
- Ministry staff have had conversations with members of the Black community and school districts to understand varying perspectives so that our messaging can continue to support this important day in a harmonious and unifying way. This feedback is summarized in Appendix E.
- While all respondents agree on the importance of marking January 15 to recognize the historic and current struggles of the Black community in B.C., the lack of Black history in the curriculum, and the importance of acknowledging the contributions and achievements of the Black community, feedback around the name of the day varies.
- ^{s.13}
|

CONCLUSION:

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s.13 Statements of support to address anti-Black racism in our communities would be appropriate on January 15 with reference to the different events in place to honour the day, including Black Shirt Day and Black Excellence Day events.
- These statements may recognize that there is still lots of work to be done to achieve an equal society as well as highlight leaders and role models in the Black community that are championing this work.
- PS Singh may reach out to Minister Whiteside to ensure an aligned approach between ministries.

APPENDICES:

- A. ARC Vancouver Black Shirt Day Official Petition Submission
- B. IBN for MJW and ARC Vancouver meeting in March 2021
- C. VHEC letter expressing Black Shirt Day concerns
- D. ARC Vancouver rationale for Black Shirt Day
- E. Community Thoughts on Black Shirt Day vs Black Excellence Day

Program ADM/Branch: Jennifer McCrea/Strategic Priorities

Program Contact (for content): Stacey Wilkerson

Drafter: Erin Oscienny

Date: December 17, 2021

Appendix A – Anti-Racism Coalition Vancouver Official Submission of Black Shirt Day Petition to Minister Whiteside

From:
Anti-Racism Coalition Vancouver
www.antiracismcoalition.org
15 June, 2021
Vancouver, BC

To:
Honourable Jennifer Whiteside
Minister of Education
PO Box 9045 Stn Prov Govt
Victoria, BC V8W 9E2

The following is an official submission of a petition to Jennifer Whiteside, Minister of Education of British Columbia. As of January 10th, 2021, this petition has received 17,525 signatures on www.Change.org. What follows is the text of the petition pertaining to Black Shirt Day.

Copyright

We at the Anti-Racism Coalition of Vancouver believe a small action can make a difference.

In British Columbia, thousands of students wear pink shirts in support of anti-bullying. Orange Shirt Day has also been introduced across Canadian schools,

Appendix B

MINISTRY OF EDUCATION INFORMATION BRIEFING NOTE

DATE: March 2, 2021

CLIFF: 244783

PREPARED FOR: Honourable Jennifer Whiteside, Minister – **FOR INFORMATION**

SUBJECT: Anti-Racism Coalition Vancouver (ARC Vancouver)

PURPOSE: Minister meeting with ARC Vancouver - March 18, 2021, 1:30 p.m.

BACKGROUND:

- Anti-Racism Coalition Vancouver (ARC Vancouver) is a new grass roots organization that has emerged in Vancouver from the Black Lives Matter movement.
- ARC Vancouver members identify as advocates and activists to educate on and change societal and systemic racism and discrimination.
- ARC Vancouver petitioned the Ministry of Education to designate Friday, January 15, 2021 as Black Shirt Day.
- Minister Whiteside and Parliamentary Secretary Rachna Singh issued a statement on January 15, 2021, to mark Black Shirt Day with statements of support to end racism in B.C.
- Richmond, New Westminster, and Burnaby school districts adopted Black Shirt Day; BC Principals and Vice Principals Association officially endorsed Black Shirt Day via Twitter.

DISCUSSION:

- There is little known about ARC Vancouver. Few Ministry education partners have identified public support of ARC Vancouver at this time.
- Ministry staff have not met with ARC Vancouver representatives and more information about the organization is needed.
- With respect to current anti-racism initiatives, the Ministry held an Anti-Racism Community Roundtable in July 2020, with Indigenous rightsholders and leaders from community organizations who promote anti-racism and awareness of multicultural history.
- The information and experiences gathered at the roundtable have helped to form an anti-racism Action Plan for the Ministry. This includes a commitment to establish a distinct Indigenous table and a student advisory to co-create and guide the action plan.
- The Ministry is currently working with school districts who have emerged as champions in BC by taking the initiative to research and develop curriculum resources that support the Ministry's Anti-Racism Action Plan.
- Part of the action plan includes an inventory to share examples of great work across the province and to support educators and school staff. An example of this is the African

Descent History course that was locally developed in partnership with the Vancouver School Board.

CONCLUSION:

- ARC Vancouver has indicated in their letter that they are seeking a meeting with Minister Whiteside to discuss the implementation of Black Shirt Day as a formal day of acknowledgement by government.
- Ministry program area staff have reached out to ARC Vancouver several times to clarify their meeting purpose and to confirm who will be representing their organization at the upcoming meeting, without receiving response from the organization.
- Kamika Williams is the chairperson of ARC Vancouver and it is assumed that she will represent the organization at the upcoming meeting.

Program ADM/Branch: Jennifer McCrea/Learning Division

Program Contact (for content): Angie Calleberg/Stacey

Wilkerson **Drafter:** Kara Freeborn

Date: March 2, 2021

Appendix C - Letter from Nina Krieger, Executive Director at Vancouver Education Holocaust Centre re: Black Shirt Day



February 18, 2021

Concern about "Black Shirt" Terminology and Symbolism in Day Promoting Anti-Racism

Dear Hon. Jennifer Whiteside,

On behalf of the Vancouver Holocaust Education Centre (VHEC), I am writing in response to Black Shirt Day, observed on January 15, 2020 and endorsed by the Ministry of Education.

The VHEC is Western Canada's leading Holocaust teaching museum, dedicated to the promotion of social, justice and human rights. The VHEC engages more than 25,000 students and teachers each year through three interrelated pillars of our work: school programs, teaching materials and professional development initiatives for educators. Through teaching exhibitions and resources, symposia on the Holocaust, and interactive workshops, currently offered online, we provide educators with tools, strategies and opportunities to explore the history of the Holocaust within the framework of the provincial curriculum. We challenge youth to become committed and responsible global citizens, alert to discrimination, racism and genocide in today's world.

As a Holocaust-based anti-racism education centre, the VHEC stands in solidarity with Black and racialized communities in B.C. in their ongoing struggle for equity, equality and justice. We wholeheartedly support the need to recognize the ongoing struggle for civil rights fought by Black and racialized Canadians, and the need for continued education in schools to combat racism.

It is for this reason that we were surprised and disappointed by the use of "black shirt" terminology and symbolism in a day to dedication to anti-racism. The Blackshirts (*camicie nere* or *squadristi*) were armed squads of Italian Fascists under Benito Mussolini, who wore black shirts as part of the uniform. In the period immediately following World War I and until the end of World War II, Blackshirts targeted socialists, communists, republicans, Catholics, trade unionists, and those in cooperatives, and hundreds of people were killed by these Fascist squads.

The ethos and uniform were later copied by others who shared Mussolini's political ideas, including Adolf Hitler in Nazi Germany, who issued brown shirts to the "Storm Troops" and black uniforms to the "Defense Squad," and Sir Oswald Mosley in the United Kingdom whose British Union of Fascists were also known as the "Blackshirts."

We are concerned about the use of fascist terminology and symbolism for this day promoting anti-racism, and encourage the Ministry of Education to engage key stakeholders in reconsidering the name, "Black Shirt Day," in the near future.

We would be pleased to participate in further conversations about the matter. I can be reached at ninakrieger@vhec.org or 604 783 0493.

Sincerely,

A handwritten signature in cursive script, appearing to read "Nina Krieger".

Nina Krieger
Executive Director

Appendix D –ARC Vancouver rationale for Black Shirt Day

Why celebrate the birthday of an American citizen? Why not a noteworthy Canadian or day of significance to Canada?

The birthday of Dr. Martin Luther King, Jr. was chosen as the date of Black Shirt Day as Dr. King is the most widely known, celebrated, respected, and arguably most influential of the civil rights leaders in North America. Since we aim for this initiative to be widely-celebrated, there is no better figure to serve as its figurehead than the Nobel Peace Prize-winning civil rights activist.

However, ARC has a heavy focus on Canadian civil rights activists, and has produced educational material, posters, and pamphlets detailing the work of Canadian figures such as Rosemary Brown and Harry Jerome. Our material is designed to extend the presence of Black Canadian history specifically for Canadian educational institutions. In no way have the accomplishments of Canadian figures been sidelined through the choice of Black Shirt Day; in many cases the birthdays of relevant Canadian figures do not fall during the school year. The choice of Dr. King's birthday serves to establish Black Shirt Day in the memory of the most consequential of civil rights leaders, while also serving as a lead-in to February's Black History Month.

Furthermore, the ties between Canada and the American civil rights movement are long and full of historical significance. It is impossible to neatly separate the personal and political histories of Black peoples in North America, which have seen diverse intermingling and cultural exchange through the West Indies, Canada, and the United States. As the destination for thousands of enslaved persons seeking their freedom, Dr. King himself stated that Canada was “not merely a neighbour to negroes,” but a “heaven” where freedom could be sought from southern slave owners.

Why a black shirt? Pink Shirt Day and Orange Shirt Day are events in which the shirts themselves are of significance. What is the significance of a black shirt?

The colour black is of deep cultural and historical significance and therefore renders black shirts highly pertinent, and not merely an arbitrary colour. First and foremost, the peoples who have been racialised as “black” within this country have been systematically mistreated for the majority of Canadian history. The choice of a black shirt - something that is worn close to the skin - thus serves to symbolically stand with the peoples who have been oppressed and discriminated against due to their “blackness”. Wearing a black shirt is thus a simple but symbolically potent way of asserting solidarity with the victims of racism in this country and across the globe.

Black Shirt Day establishes itself in direct continuity with Pink and Orange shirt day, as Black Shirt Day protests the racially-charged bullying which continues to cause so much suffering to children of colour within Canadian schools, and is an anti-racist and anti-colonial movement. We believe that implementing Black Shirt Day within BC and across Canada will further the causes of equality, human well-being, and freedom which all these days commemorate.

The term ‘blackshirt’ has been used historically as uniforms for fascist movements that caused significant harm. Some community groups have expressed concern with the

term and have asked for recognition in other ways. Has ARC been asked this question? What is your response?

We are fully sensitive to the history of facism throughout the twentieth century. Fascism, often through its assertion of an ethnostate, is a thoroughly racist and oppressive system of government, and it is inherently and incontrovertibly opposed to anything whatsoever to do with Black Shirt Day.

At the very simplest of levels, this is all that must be noted: “blackshirt” as a moniker for fascist troops is *one word*. “Black Shirt Day” is comprised of two words. One needs only a cursory examination of what ARC stands for as an organisation to know that Black Shirt Day has nothing to do with blackshirts. We do not propose “Blackshirt Day” - a name which would present obvious parallels. We propose “Black Shirt Day” - note the space between the words ‘black’ and ‘shirt.’

However, to take this concern as seriously as possible, we at ARC must note disquieting preconception implicit in the idea that Black Shirt Day somehow echoes Black Shirts. Colours bear political significance for widely varying reasons, and these change across cultures and history. It would be absurd to criticise Orange Shirt Day for the fact that orange is the colour of white-supremacist Boer nationalists in South Africa. Various odious political regimes have appropriated every colour in the rainbow; what really matters is whether these colours can be reclaimed for a cause that supports collective emancipation from racism and oppression. With Black Shirt Day we aim to do just this.

We at ARC do not wish to capitulate to the idea that racist and warmongering regimes in Western Europe can define, in complete perpetuity, the meanings of colours to their destructive ends. We wish to reclaim black, to counter fascism and neo-fascism in all its forms, and to reassert the dignity and worth of Black individuals wherever they exist. In doing so we stand as part of the legacy of the brave individuals who countered these fascist regimes in the 1930’s and 1940’s, not against them.

Appendix E: Community Thoughts on Black Shirt Day vs Black Excellence Day

*responses/names to be kept confidential unless we receive permission to share

Partner	Position
Nina Krieger, Executive Director, Vancouver Holocaust Education Centre	Wrote Minister Whiteside in January 2021 (see Appendix E) expressing concern with 'black shirt' terminology to address anti-racism based on historical links to fascism. She requested the Ministry reconsider the name 'Black Shirt Day' on January 15 in future years to mark the day, but agreed with marking the day as one of significance.

s.22

**MINISTRY OF EDUCATION
MEETING NOTE**

CLIFF: 252354

PREPARED FOR: Honourable Jennifer Whiteside, Minister
Honourable Katrina Chen, Minister of State

MEETING DATE: February 15, 2022

MEETING WITH: Canadian Union of Public Employees (CUPE)

ATTENDEES: Karen Ranalletta, CUPE BC President
David Fleming, CUPE National
Sheryl Burns, CUPE BC Board Member

MEETING PURPOSE: Discuss current child care engagement and Government's plan for childcare delivery, including the connection between school districts and provision of childcare

BACKGROUND:

- CUPE BC represents 30,000 education workers across the province. Their membership includes education assistants (EAs), library technicians, bus drivers, custodians, Indigenous education workers, early childhood educators and school office staff.
- CUPE BC is very supportive of government's plan to create a universal childcare system, including the mandate to move childcare into the broader education environment.
- In August 2020, CUPE BC began a public campaign for the integration of before-and after-school care into the school system.
- In November 2021, they launched a new campaign for childcare with two key messages:
 - The most efficient way to get universal childcare up and running is to create spaces in public schools.
 - Staffing for the expansion of childcare spaces is available through education assistants already working in the system who have Early Childhood Educator (ECE) credentials, or those that are willing to complete an ECE designation.
- As part of this campaign, they are asking their members to email their school trustees to voice their support for this model.
- The Ministry of Education works closely with CUPE BC on childcare and broader workforce issues. Examples of recent Ministry engagement with CUPE BC on childcare include:
 - Collaboration between the Ministry, BCPSEA and CUPE BC to support the extension of the "Seamless Day" pilot project to 25 schools; and
 - Engagement through a childcare workforce advisory committee in spring 2021
- CUPE BC previously met with Minister Chen on December 16, 2021.
- On January 28, 2022, the Vancouver Sun published an op-ed by CUPE BC president Karen Ranalletta in support of school districts providing more before- and after-school child care options on school grounds for families.

DISCUSSION:

- CUPE has a vested interest in their prospective role in childcare delivery, leveraging their members – Educational Assistants (EAs) – to deliver childcare services.
- Though they believe that Government is moving in the right direction when it comes to childcare, they feel there is a gap when it comes to new spaces for school-aged children.
- To address this gap, CUPE BC is advocating for a larger-scale integration of childcare into public schools. They argue that facilities are already in place and it is an opportunity to integrate EAs into childcare while increasing hours of work for EAs.
- In January 2021, CUPE BC provided the Ministry with a position paper to make a case for standardizing credentialing for all new EAs by 2025 (see Position Paper in Attachment 1).
- CUPE BC is advocating for EAs to support early learning and care programs due to what they see as an “unrecognized overlap” between EA and ECE education, training, and experience.
- Following a meeting with the Minister on the position paper, CUPE BC and the Ministry formed the EA Working Group (EAWG) in May 2021 to gather information and data to better understand the current state of the EA workforce and implications of standardized credentials (see the Terms of Reference for the EAWG in Attachment 2).
- The EAWG has met seven times since May 2021. The work of the group will conclude in February 2022 with the submission of a final report to the Minister.
- The report will provide insights and policy considerations on the current state of the EA workforce (e.g., training, work experience) as well as the current and potential intersections between EAs and ECEs.

KEY MESSAGES:

- The provision of quality childcare is a key priority for Government.
- We are appreciative of CUPE’s support regarding the implementation of Government’s ten-year plan to provide universal, affordable, accessible, quality and inclusive childcare to every family that wants or needs it.
- We know CUPE BC is in regular contact with staff in both Ministries and the BC Public School Employers’ Association (BCPSEA). This ongoing collaboration is crucial to ensure we take a system-wide approach to supporting childcare.
- The recent expansion of the seamless day kindergarten pilots is a good example of Government, BCPSEA, and CUPE BC working together to support access to quality, inclusive care and early learning.
- We are committed to continuing to work closely with CUPE BC to ensure the successful integration of childcare into the broader learning environment.
- We would welcome a follow-up meeting in a month or so once the EA Working Group has finalized its report to discuss the findings.

Attachments

1. Attachment 1 – CUPE’s Position Paper on Standardizing Credentialing of EAs
2. Attachment 2 – EAWG Terms of Reference

Program ADM/Branch: Keith Godin/Governance & Analytics Division, Jennifer McCrea/Learning Division

Program Contact (for content): Linda Beddouche

Drafter: Lina Branter

**MINISTRY OF EDUCATION
MEETING NOTE**

Date: February 3, 2022

Attachment 1 – CUPE’s Position Paper on Standardizing Credentialing of Education Assistants



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January 26, 2021

Position Paper Regarding Standardizing Credentialing of Education Assistants

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Attachment 2 – EAWG Terms of Reference

Working Group on the Current State of the Education Assistant (EA) Workforce in B.C. Terms of Reference

Purpose

The purpose of this working group is to gather information and data to better understand the current state of the EA workforce and potential implications of standardized certification. Topics of interest include, but are not limited to, the current education and work experience of EAs, the current and potential intersections between EAs and Early Childhood Educators, as well as insights from other jurisdictions' and/or other sectors' current policies and practices on certification standards.

Deliverable

The working group will submit a report to the Ministry of Education by January 31, 2022 outlining the following information:

- Data on the current EA workforce (e.g., demographic information, workforce count, geographic distribution across the province).
- Information on EAs' scope of practice and hiring requirements in school districts.
- Information on EAs' profile (e.g., level of education, certification, work experience, professional aspirations) – this information might be collected through a survey/an engagement tool with the EA workforce.
- An overview of current EA training program offerings in BC (e.g., length, breadth, scope, similarities/difference in curriculum and requirements, regions served by the program).
- Information concerning policies, practices and initiatives implemented in other sectors to introduce standards for paraprofessionals (e.g. healthcare aids).
- A jurisdiction scan of similar professions in BC and for EAs across Canada.
- Academic research on best practices for regulation and certification of the EA workforce.
- A list of stakeholder groups who should be engaged in future consultations to provide additional insights on the EA workforce.

Membership

The Working Group will include representatives from the Ministry of Education (EDUC) and CUPE.

EDUC will be represented by:

- Linda Beddouche, Director, Workforce Development
- Lina Branter, Policy Analyst/Project Manager, Workforce Development
- Brett Wilmer, Director, Education Economics and Data Science Lab
- Veronica Horgan, Education Officer, Inclusive Education

CUPE will be represented by:

- Kirsten Daub, CUPE National Representative
- Stephen Elliott-Buckley, CUPE National Researcher
- Nicole Edmondson, CUPE Local 3500
- Sarah Poberg, CUPE Local 947

MINISTRY OF EDUCATION
MEETING NOTE

Where both parties are in agreement, additional members may be added to the working group.

Communications, Meetings and Timeline

Working group meetings will be called and facilitated by the Director of Workforce Development or designate, or a duly authorized representative of the Ministry of Education and take place virtually.

It is anticipated that the Working Group will meet monthly between May and December 2021.

Where both parties are in agreement, additional meetings may be added if required.

Working group communications between meetings will be initiated and facilitated by the director of Workforce Development or her designate, or a duly authorized representative of the Ministry of Education.

MINISTRY OF EDUCATION
INFORMATION BRIEFING NOTE

DATE: January 4, 2021
CLIFF: 252442

PREPARED FOR: Christina Zacharuk, Deputy Minister– **FOR INFORMATION**

SUBJECT: Meeting with CUPE and PSEC

PURPOSE: To outline CUPE's key priorities and issues in advance of January's meeting

BACKGROUND:

- CUPE BC represents about 30,000 education workers in K-12 schools across the province. Their membership includes educational workers and support staff, such as education assistants, library technicians, bus drivers, custodians, Indigenous education workers, early childhood educators and school office staff.
- The current President of CUPE BC, Karen Ranalletta, was elected in 2021 and is the first woman president of CUPE BC in 26 years.
- The Ministry maintains a good working relationship with CUPE BC through bi-weekly meetings at the staff level and collaboration on various projects and working groups.

DISCUSSION:

- Current issues and key priorities for CUPE BC include 1) bargaining, 2) the integration of childcare into education, 3) the regulation of the education assistant profession and 4) enhancing the level of daytime custodial staff hours.

1) Bargaining

- s.13; s.17

2) Integration of Childcare into Education

- CUPE BC is very supportive of government's plan to create a universal childcare system.
- They have a vested interest in their prospective role in childcare delivery (leveraging their members – educational assistants – to deliver childcare on school grounds) and they are advocating for a larger-scale integration of childcare into public schools.
- In November 2021, they launched a campaign for childcare focusing on two key messages:
 - The most efficient way to support universal childcare is to create space in schools.
 - Staffing for the expansion of childcare spaces is available through education assistants already working in the system who have early childhood educator (ECE) credentials or those who are willing to complete an ECE designation.

3) Regulation of the Education Assistant profession

- CUPE has been advocating for provincial standards and credentials for education assistants (EAs) for years. Their position is as follows:
 - Standardized training should only be delivered by public post-secondary institutions.
 - Existing EAs should be grandfathered in.
 - The creation of a regulatory body for EA is unnecessary and would be disruptive
 - Compensation for EAs needs to be increased.
 - EAs need more hours of work – they could deliver before and after school programs.
 - EA and ECE training programs should enable a laddering between the two programs.
- In May 2021, the Ministry and CUPE BC formed the EA Working Group (EAWG) to gather information and data to better understand the current state of the EA workforce and implications of standardized credentials.
- The EAWG has met seven times since May 2021. The work of the group will conclude in January with the submission of a final report to the Minister.
- The report will provide insights and policy considerations on the current state of the EA workforce (e.g., training, work experience) as well as intersections between EAs and ECEs.

4) Enhancing the Level of Daytime Custodial Staff Hours

- CUPE has been advocating for maintaining enhanced daytime cleaning in schools as a part of the September 2021 K-12 Recovery Plan.
- In the 2020/21 school year, enhanced cleaning standards (twice in a 24-hour period) were established by the Provincial Health Officer (PHO) and adopted in the K-12 health and safety guidelines. The Ministry provided \$288 M (\$242.4 Federal, \$45.6 M Provincial) to support schools, including funding for cleaning time and supplies.
- School districts implemented the enhanced cleaning protocols by adding additional hours to existing permanent and on-call staff, and the addition of new custodial or cleaning staff.
- For the 2021/22 school year, the PHO recommended a return to cleaning once in a 24-hour period based on evidence that COVID-19 is not primarily transmitted by surfaces.

s.13; s.17

- Under the *School Act*, the Minister does not have the authority to require a specific level of custodian staffing. Local collective agreements and cleaning requirements dictate staffing.

CONCLUSION:

- The Ministry is appreciative of the positive working relationship that Karen Ranalletta and her team have established with the Ministry since she joined her position as president.
- With CUPE BC's support, the Ministry has advanced key Government priorities, such as BC's response to COVID-19 and the recent enhancement to the safety guidelines for schools, or the implementation of additional seamless day kindergarten pilots.
- The Ministry is committed to continuing to work closely with CUPE BC to ensure students can thrive to their full potential and that the sector is adequately staffed to support student success.

Program ADM/Branch: Keith Godin/GAD

Program Contact (for content): Linda Beddouche

Drafter: Lina Branter

Date: December 23, 2021

MINISTRY OF EDUCATION
DECISION BRIEFING NOTE

DATE: January 05, 2022
CLIFF: 252446

PREPARED FOR: Honourable Jennifer Whiteside, Minister – **FOR DECISION**

SUBJECT: Additional funding for ventilation through the Federal Safe Return to Class Fund (SRTCF)

PURPOSE: Decision on allocations, spending areas and reporting for the additional funding available through the Federal Safe Return to Class Fund

BACKGROUND:

- On December 14, 2021, the Federal Government announced that \$100 million was being provided through the Safe Return to Class Fund (SRTCF) for ventilation in schools.
- The federal government has confirmed that B.C. will receive \$11.9 million from this funding which must be used for projects in the 2021-22 school year, or with estimated completion by Fall 2022.
- The Federal Term Sheet (Appendix C) says that funding will be provided upon receipt by the federal Minister of Finance of a proposal from B.C. by February 25, 2022 detailing proposed uses and how previous SRTCF funding has been spent.
- When the Ministry of Education (EDUC) has assurance from Treasury Board that the funding will be available, district allocations can be announced, and ventilation upgrades proceed.

DISCUSSION:

- There are three considerations when deciding on the allocation of the funding detailed below. Whichever option is implemented, EDUC will require confirmation from Canada that the proposed approach is in alignment with the Term Sheet. EDUC will also require school districts to report their use of the SRTCF funding.
- School districts (and independent school authorities – if approved) would be notified that this is one-time funding and that they would have to manage any ongoing costs out of existing operating funding.

Independent Schools

- Under the *Independent School Act* and regulations, funding rates for independent schools are set at December 30 in each school year. As such there is no legislative or regulatory requirement to include independent schools when allocating this funding.
- However, B.C.'s allocation was determined based on the province's proportion of all 4 – 18 year olds in Canada. As students attending independent schools were included when calculating B.C.'s allocation, and the SRTCF is for health and safety purposes, the independent school sector will expect an allocation from the SRTCF.
- Independent schools received funding from the initial SRTCF equal to the amount that they would have received if the SRTCF had been included in the independent school funding rate

calculation.^{s.13; s.17}
s.13; s.17

- Given the size of this allocation, if approved, EDUC would discuss the allocation of the funding with the Federation of Independent School Associations (FISA).^{s.13; s.16}
s.13; s.16

Use of Funding

- The Term Sheet indicates that there is a great degree of flexibility on the use of this funding. EDUC's contracted ventilation expert has indicated that the optimal improvements to ventilation are to increase external airflow into a building, rather than improving filtration.
- Major upgrades to/replacements of school ventilation systems to improve airflow are typically expensive, invasive, and take a long time to implement^{s.13; s.17}
s.13; s.17
- EDUC discussed portable HEPA filters with the contracted ventilation expert and they were generally supportive of utilizing HEPA filters in classrooms that don't currently have existing mechanical ventilation systems to improve the general air quality, including by filtering out viral pathogens, though overall effectiveness against COVID is unknown
- Approved uses of the SRTCF could be prioritized as:
 - Deployment of portable HEPA filters in classrooms that have no access to mechanical ventilation systems, and rely on opening windows and doors to promote air flow;
 - Minor improvements to ventilation systems that increase the airflow within schools, and can be completed by November 2022;
 - Utility costs associated with running existing ventilation systems at a higher throughput, to increase the airflow within a building; and,
 - Filter replacement and upgrading.
- Flexibility in deciding the use of the funding would be welcomed by school districts who can use the funding to achieve the best improvements as soon as possible;^{s.13; s.17}
s.13; s.17
- s.13; s.17
- Detailed reporting requirements will be put in place to ensure the funding is spent only on eligible activities, within the timeframe outlined by Canada.

Funding Allocation

s.13; s.17

OPTIONS:

s.13

Option 2: Allocate \$11.1M to the public school sector, for eligible ventilation system improvements, with a prioritization on portable HEPA filter in classrooms without mechanical ventilation systems; remaining funding to be used for other ventilation improvements Funding to be allocated proportional to the size of school buildings in each district. Allocate \$800,000 to independent schools, with allocations to be determined in consultation with the Federation of Independent Schools Association.

s.13

FINANCIAL IMPLICATIONS:

No impacts to EDUC's budget. School districts will be made aware that the cost of any ongoing operating costs (utilities, filter replacements) will need to be covered from existing operating funding, although these costs expected to be limited.

INFORMATION TECHNOLOGY AND PRIVACY IMPLICATIONS:

None

LINKS TO OTHER MINISTRIES:

The allocations and use of the funding should be discussed with BCASBO, the K-12 Education COVID-19 Steering Committee, and the advantages of portable HEPA Filters validated with the Provincial Health Office.

RECOMMENDATION:

Option: __2__



Approved/Not Approved
Honourable Jennifer Whiteside
Minister of Education

____January 10, 2022____
Date Signed

Attachment(s)

1. s.13; s.17
2. Appendix B: Draft Allocations Under Option 2
3. Appendix C: Detailed Term Sheet

Program ADM/Branch:	Chris Brown / Resource Management Division
Program Contact (for content):	Jonathan Foweraker / Francois Bertrand
Drafter:	Jonathan Foweraker
Date:	January 4, 2022

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Withheld pursuant to/removed as

s.13 ; s.17

Appendix B: Draft Allocations under Option 2

School District	School Space (M2)	Funding Allocated*
5 Southeast Kootenay	78,513	s.13; s.17
6 Rocky Mountain	54,101	
8 Kootenay Lake	84,149	
10 Arrow Lakes	12,079	
19 Revelstoke	20,360	
20 Kootenay-Columbia	58,121	
22 Vernon	95,223	
23 Central Okanagan	225,805	
27 Cariboo-Chilcotin	84,512	
28 Quesnel	54,943	
33 Chilliwack	131,131	
34 Abbotsford	201,081	
35 Langley	218,402	
36 Surrey	649,651	
37 Delta	189,643	
38 Richmond	259,206	
39 Vancouver	710,777	
40 New Westminster	71,425	
41 Burnaby	287,451	
42 Maple Ridge-Pitt Meadows	161,035	
43 Coquitlam	347,619	
44 North Vancouver	208,771	
45 West Vancouver	79,247	
46 Sunshine Coast	45,594	
47 Powell River	26,811	
48 Sea to Sky	57,342	
49 Central Coast	8,132	
50 Haida Gwaii	19,905	
51 Boundary	28,352	
52 Prince Rupert	35,317	
53 Okanagan Similkameen	34,443	
54 Bulkley Valley	30,331	
57 Prince George	194,760	
58 Nicola-Similkameen	33,975	
59 Peace River South	63,454	
60 Peace River North	73,231	
61 Greater Victoria	280,024	
62 Sooke	111,469	
63 Saanich	79,149	
64 Gulf Islands	32,192	
67 Okanagan Skaha	90,514	
68 Nanaimo-Ladysmith	173,914	
69 Qualicum	63,868	
70 Alberni	52,705	
71 Comox Valley	99,898	
72 Campbell River	73,389	
73 Kamloops-Thompson	200,118	
74 Gold Trail	33,211	
75 Mission	79,245	
78 Fraser-Cascade	25,240	

79	Cowichan Valley	108,045	s.13; s.17
81	Fort Nelson	14,709	
82	Coast Mountains	107,230	
83	North Okanagan-Shuswap	100,026	
84	Vancouver Island West	13,006	
85	Vancouver Island North	40,735	
87	Stikine	5,660	
91	Nechako Lakes	69,978	
92	Nisga'a	11,670	
93	Conseil scolaire francophone	71,409	
Public School Totals		6,872,294	\$11,100,000
Independent School Totals		N/A	\$800,000
Grand Total		N/A	\$11,900,000

*Minimum \$50,000 allocation per School District

Federal Funding for [Province/Territory] to support a Safe Indoor Air Top-up to the Safe Return to Class Fund

PURPOSE

- The objective of the Safe Indoor Air Top-Up to the Safe Return to Class Fund is to ensure that provinces and territories have additional resources to support ventilation improvement projects in the education sector during the 2021-22 school year. This agreement will focus on the immediate needs of provinces and territories and is to be based on the shared objectives contained within this Term Sheet.

PROPOSAL

Federal Commitment

- Federal funding under the Safe Indoor Air Top-Up to the Safe Return to Class Fund will not exceed \$100 million and is to address future costs in relation to ventilation improvement projects in the education sector.
- An amount of [\$X million] of federal funding has been earmarked for [Province/Territory].
- Funding will be provided upon receipt by the Minister of Finance of a proposal from the jurisdiction by February 25 2022.
- Maximum funding will be allocated on an equal per capita aged 4-18 basis, with a \$0.50 million base amount provided to each jurisdiction.
 - Specifically, the allocation formula will be as follows:
 - $\$0.50M + ((\$2B - (13 \times \$0.50M)) \times \text{Population Aged 4-18 Share})$

Provincial and Territorial Commitment

- To receive funding, provinces and territories will submit a letter to the Minister of Finance by February 25, 2022 that (1) provides an outline of how funding will be spent during the 2021-22 school year to support ventilation improvement projects in their jurisdiction's education sector, and (2) demonstrates that their jurisdiction's original funding allocation under the Safe Return to Class Fund has been spent in its entirety as per the original term sheet conditions, or outlines a plan to do so over the 2021-22 school year.
- This new money will support provinces and territories to fund projects whose primary purpose is to increase outdoor air intake and/or increase air cleaning in order to help reduce the transmission of COVID-19. Projects could include:
 - repair or replacement of heating, ventilation, and air conditioning units;
 - increasing maintenance of existing systems to ensure optimized operation; and or
 - other interventions that bring in more outdoor air or result in cleaner air, such as the installation of operable windows, or portable air filtration units.
- Funding is to be used for projects in the 2021-22 school year or estimated to be complete by Fall 2022.

- The Annex provides a breakdown of the available funding by province or territory.

Annex: Funding by Province and Territory

Province/Territory	Total Allocation
Newfoundland and Labrador	\$1,631,000
Prince Edward Island	\$898,000
Nova Scotia	\$2,674,000
New Brunswick	\$2,294,000
Quebec	\$21,023,000
Ontario	\$36,226,000
Manitoba	\$4,465,000
Saskatchewan	\$3,979,000
Alberta	\$12,983,000
British Columbia	\$11,906,000
Yukon	\$607,000
Northwest Territories	\$635,000
Nunavut	\$679,000
Total	\$100,000,000.00

Based on Population Data from Statistics Canada as of July 2021.

MINISTRY OF EDUCATION
INFORMATION BRIEFING NOTE

DATE: June 03, 2021 (Updated January 6, 2022)
CLIFF: 251961

PREPARED FOR: Honourable Jennifer Whiteside, Minister – **FOR INFORMATION**

SUBJECT: Sir Guy Carleton Elementary Site

PURPOSE: To provide background information regarding the Sir Guy Carleton site and its potential future usage by BC Housing and Conseil Scolaire Francophone (CSF).

BACKGROUND:

- Sir Guy Carleton Elementary (the “School”) is a school in Vancouver that ceased operations in 2016 due to a fire (See Attachment 1).
- The School has not been officially closed and is currently empty — displaced students have been accommodated at nearby Vancouver School Board (VSB) schools.
- The School was added to the Ministry of Education (the “Ministry”) capital plan in Budget 2018 to be considered for seismic mitigation including repair of the fire damage.
- The business case development process identified a number of paths to remediate the school:
 - Solely remediating the fire damage (in excess of \$8M);
 - Remediating the fire damage and seismically mitigating the school (minimum of \$35M);
 - Seismically upgrading the school, partial reconfiguration of the built space and demolition of select blocks (cost of \$38M in 2021 dollars); and
 - Full replacement of the school (cost of \$42M in 2021 dollars).
- Due to the cost, complexity and lack of defensible business case for ongoing use of this school considering low enrolment in the area, as well as the limited seismic envelope funding, the project was removed from the Ministry’s capital plan in 2019.
- The VSB has mentioned, within their Long-Range Facility Plan (LRFP), the potential use of the site for housing.

DISCUSSION:

CSF/BC Housing Acquisition Process

- The CSF remains interested in acquiring the Carleton site for a secondary school location.
- The process for CSF to operate a school on the Carleton site requires tripartite participation from the VSB, CSF, and the Ministry. The process may also involve consideration for creating affordable housing on the site, involving coordination with BC Housing.

s.13; s.17

Land Sale Proceeds

- The VSB retains full control of any proceeds in its “local capital” account from land sales that were originally acquired completely by board funds (i.e. when boards had taxing authority).
- If the origin is not substantiated or if any provincial funds were used to purchase the site, the proceeds are split between school district restricted capital (75%, requires minister approval to spend) and local capital (25%, board control to spend).
- The Ministry records indicate the school opened on that site in 1896 – making this almost certainly a site fully acquired by the board and therefore proceeds 100% to the VSB controlled local capital account.
- The School and site are expected to be worth approximately \$54 million (See Attachment 2).

Cost-sharing – VSB Investment Plan

- Following a long-term lease or land-sale, VSB would have additional funds to contribute to school capital projects.
- The VSB set a precedent by selling a subterranean parcel in downtown Vancouver to BC Hydro to entirely fund two new schools: Coal Harbour Elementary and a replacement Lord Roberts Annex.

• s.13; s.17

• s.12; s.13; s.17

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INFORMATION BRIEFING NOTE**

CONCLUSION:

- A number of steps involving the VSB, the Ministry and City of Vancouver are required for CSF and/or BC Housing to acquire the School and site.
- Proceeds of the lease or land-sale of the School and site could generate significant funds that could be used on future VSB capital projects.

UPDATE – January 6, 2022

- VSB has indicated that they are currently undertaking an educational programming review to assess the long-term viability of Carleton as an SD39 facility.
- s.13; s.17

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Attachment(s)

1. Carleton Site Map
2. Carleton Site BC Assessment Excerpt

Program ADM/Branch: Chris Brown, Assistant Deputy Minister

Program Contact (for content): Francois Bertrand, Executive Director, Capital Management

Drafter: Geoff Croshaw

Date: June 3, 2021 (Updated January 6, 2022)

Attachment 1.

**Sir Guy Carleton Site Map and Site Acquisition Scenario
School District No. 39 (Vancouver)**

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Attachment 2.

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INFORMATION BRIEFING NOTE

DATE: January 19, 2022
CLIFF: 253089

PREPARED FOR: Honourable Jennifer Whiteside, Minister – **FOR INFORMATION**

SUBJECT: *Budget 2022 – Public Schools Funding Adjustment*

PURPOSE: Update on the Ministry of Education's (EDUC) *Budget 2022*.

BACKGROUND:

- s.13; s.17

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DISCUSSION:

- s.13; s.17

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s.13; s.17

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CONCLUSION:

● s.12; s.13; s.17

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s.12; s.13; s.17

Attachment(s):

s.12; s.13; s.17

Program ADM/Branch: Chris Brown, EFO and ADM

Program Contact (for content): Kristin Rutledge, CFO and ED

Drafter: Kristin Rutledge

Date: January 19, 2022

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Withheld pursuant to/removed as

s.12 ; s.13 ; s.17

**MINISTRY OF EDUCATION
INFORMATION BRIEFING NOTE**

DATE: January 14, 2022
CLIFF: 252574

PREPARED FOR: Christina Zacharuk, Deputy Minister - **FOR INFORMATION**

SUBJECT: Accumulated Operating and Local Capital Surplus

PURPOSE: Analysis of school district accumulated Operating surplus and Local Capital balances

BACKGROUND:

- An accumulated surplus indicates that a school district has net resources that can be used to provide future services in a consistent and stable manner. It is achieved by the school district spending less than the revenue it generates. The accumulated surplus is the sum of its net financial performance – good and bad – since Day 1.
- Boards of Education are required by legislation to prepare balanced annual operating budgets, which may include use of prior year accumulated surplus.
- During a school year, Boards may experience exceptional circumstances such as unforeseen expenditures or reduced revenue due to unexpected enrolment declines, or reductions in other revenue sources. Accumulated surpluses can help buffer fluctuations in revenues and expenditures.
- Boards expecting to incur a deficit must seek the Minister's approval to incur a deficit. Audited financial statements must be submitted by September 30.
- Boards of Education must retire any deficit from future operational funding; the Ministry provides no additional funding.
- The balance of Operating Fund surpluses and deficits for all school districts totaled more than \$416 million as of June 30, 2021, of which Boards have internally restricted \$326 million of the Operating Fund surpluses to be used in years 2021/22 and beyond. (Attachment 1 – 2021 History of Operating Surplus-Deficit for historical Operating surplus balances; Attachment 2 – Detail of SDs 20-21 Operating Fund Surpluses).
- Employee Future Benefits liabilities are an actuarial projection of potential future liabilities that a school district may incur.
- As of July 1, 2021, there are no school districts in an accumulated deficit position, and no unfunded Employee Future Benefits liabilities.

DISCUSSION:

Accumulated Operating Surplus

- Since 2008/09, the cumulative Operating Fund surplus has **increased by \$308.2 million**.
 - 50 districts increased surplus – \$325.2 million.

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- Remaining 10 districts decreased cumulative surplus – \$17.0 million.
- The 2020/21 one-year change in Accumulated Operating Surplus was an increase of \$26.3M to end the year at \$416.0M. This increase is in addition to the one-year decrease in Local Capital of \$46.0M to end the year at \$194.9M. Accumulated Surplus would have been higher without the \$49.9M transfer from Operating to Local Capital.
- The Accumulated Operating Surplus represents 6.1% of the 2020/21 operating funding and special grants (excluding COVID related funding).
- School districts have historically managed their finances in a prudent manner. Accumulating surpluses in some years permits flexibility to absorb future year one-time costs, unforeseen expenditures or reduced revenue due to unexpected enrolment declines. School districts' use of accumulated surpluses from prior years, which is permitted by the *School Act*, results in minor pressure to the overall fiscal plan.
- School districts collectively appropriated \$111 million of accumulated surplus from prior school years to balance their 2021/22 annual budgets. This is normal and accepted practice for school districts.
- After review of all school district financial statements detailing the Accumulated Operating Surplus, errors in reporting were uncovered.
 - SD22 (Vernon) and SD53 (Okanagan Similkameen) incorrectly reported the distribution of the Internally Restricted and Unrestricted portions of the surplus.
- There were twenty school districts that included a 'Contingency Reserve' within the Internally Restricted surplus. Effective 2021/22 school year, the Unrestricted Surplus is the Contingency Reserve. Reflecting this change, the 2020/21 Accumulated Operating Surplus would be:

Internally Restricted	\$296,590,218
Unrestricted	<u>119,461,357</u>
	<u>\$416,051,575</u>

Local Capital

- The growth in Accumulated Operating surplus only tells part of the financial story of school districts. School districts have the ability to transfer Operating funds into Local Capital. Primary purpose of these transfers are to pay for purchases of tangible capital assets and capital lease payments (e.g., photocopier and IT equipment leases).
- These types of transfers are used within the school year so they are not reflected in the unspent surplus at the conclusion of the year. Other transfers may be for future capital projects or other future capital initiatives.

● s.13

MINISTRY OF EDUCATION INFORMATION BRIEFING NOTE

- Since 2008/09, the unspent Local Capital surplus increased by \$99.4 million.
 - 38 districts increased surplus – \$174.9 million.
 - Remaining 22 districts decreased cumulative surplus – \$75.5 million.
- Local Capital represents 2.9% of the 2020/21 operating funding and special grants (excluding COVID related funding).
- Comparing the combined amounts of Accumulated Operating Surplus and Local Capital surplus, the growth of these surpluses since 2008/09 is \$407.6 million (200% increase).
 - June 30, 2021 – \$610.9 million
 - June 30, 2009 – \$203.3 million
- The four-year growth since June 30, 2017 is \$116.8 million. ^{s.13}

s.13

Cash, Local Capital and Accumulated Operating Surplus

- Five-year growth (2016 vs 2021) of Cash, Local Capital, and Accumulated Operating Surplus:
 - Cash has increased by \$541 million (38%) to \$1.96 billion since June 2016, and \$82.0 million since June 2020.
 - Local Capital has decreased by \$6.5 million (3%) to \$194.9 million since June 2016, and \$45.9 million since June 2020.
 - Accumulated Operating Surplus has increased by \$168.9 million (68%) to \$416 million since June 2016, and \$26.3 million since June 2020.
- Attachment 3 (5 Year Growth (Surplus, Local Capital, Cash)) highlights the eight school districts with large annual increases in these financial balances. ^{s.13}

s.13

Recommendations of the Independent Review Panel

- The Independent Review Panel made 5 recommendations focusing on the need for improved financial planning and reporting, as well as greater financial transparency, in the K-12 public education sector.
- The Ministry has worked with the BCSTA to clarify expectations regarding the holding of operating and capital funds and the appropriate level of reserves needed to support improved outcomes over time. The goal is to increase transparency on the accumulation, strategic direction, and use of reserved funds by school districts.
- The Surplus Policy provides guidelines and resources for Boards that will generate greater accountability around Surplus and Local Capital while ensuring a clearer, more transparent understanding of the accumulation and planned use of these resources.
- The Surplus Policy outlines specific circumstances in which Boards can restrict a Surplus and create Local Capital while ensuring that Boards have specific plans attached to each restriction in the reserves. The draft Surplus Policy also requires Boards to consult with and

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provide stakeholders with details about each restriction and provide the Ministry with annual reports on how Surplus has been accumulated and how it will be spent.

- The Surplus Policy has been implemented for the 2021/22 school year.

CONCLUSION:

The Ministry will continue to monitor school district financial information and seek clarification of how districts plan to use unspent funds.

Attachments

1. Attachment 1 – 2021 History of Operating Surplus-Deficit
2. Attachment 2 – Detail of SDs 20-21 Operating Fund Surpluses
3. Attachment 3 – 5 Year Growth (Surplus, Local Capital, Cash)

Program ADM/Branch: Chris Brown/Resource Management

Program Contact (for content): Ian Aaron

Drafter: Ian Aaron

Date: January 14, 2022

School District	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020			2021			School District
	Total Fund Balances	Total Fund Balances	Total Fund Balances	Total Fund Balances	Total Fund Balances	Total Fund Balances	Total Fund Balances	Total Fund Balances	Total Fund Balances	Total Fund Balances	Unfunded Liabilities	Other Fund Balances	Total Fund Balances	Unfunded Liabilities	Other Fund Balances	Total Fund Balances	
5 South East Kootenay	2,076,883	2,690,993	3,642,115	2,244,213	2,341,663	2,454,595	2,241,410	4,091,602	4,454,132	3,708,148	0	6,235,960	6,235,960	0	5,019,387	5,019,387	5 South East Kootenay
6 Rocky Mountain	3,245,775	2,874,974	2,670,616	3,084,371	3,588,063	3,115,646	2,419,917	2,710,279	3,579,607	2,867,605	0	3,379,012	3,379,012	0	1,687,730	1,687,730	6 Rocky Mountain
8 Kootenay Lake	346,904	529,120	596,871	1,891,413	2,373,090	2,302,905	2,194,191	2,028,857	2,050,540	1,847,393	0	1,533,162	1,533,162	0	1,308,703	1,308,703	8 Kootenay Lake
10 Arrow Lakes	877,991	1,317,191	1,466,078	1,611,694	1,863,389	1,813,314	1,433,093	1,559,621	1,453,913	1,472,138	0	1,652,707	1,652,707	0	2,461,366	2,461,366	10 Arrow Lakes
19 Revelstoke	194,607	198,107	248,801	357,380	639,057	723,585	852,180	921,451	1,086,705	1,379,874	0	1,548,485	1,548,485	0	1,710,858	1,710,858	19 Revelstoke
20 Kootenay-Columbia	1,707,910	657,963	803,845	1,379,275	2,718,345	1,910,854	1,854,860	2,714,376	3,243,610	2,825,404	0	3,754,278	3,754,278	0	3,440,516	3,440,516	20 Kootenay-Columbia
22 Vernon	2,654,342	4,160,258	6,403,759	6,167,409	4,814,249	4,285,027	2,373,697	1,602,957	2,463,425	3,905,864	0	5,176,022	5,176,022	0	5,932,543	5,932,543	22 Vernon
23 Central Okanagan	6,483,847	9,733,945	11,701,217	8,794,562	7,678,629	6,352,608	5,563,459	7,898,559	7,389,336	5,890,059	0	8,290,141	8,290,141	0	8,345,672	8,345,672	23 Central Okanagan
27 Cariboo-Chilcotin	2,131,911	2,763,688	3,204,510	3,161,174	4,154,870	3,604,485	3,738,428	2,375,090	1,918,022	1,123,334	0	4,946,527	4,946,527	0	4,921,797	4,921,797	27 Cariboo-Chilcotin
28 Quesnel	113,443	282,215	718,746	673,430	661,863	662,430	663,969	1,370,891	1,808,767	1,533,437	0	2,064,842	2,064,842	0	2,254,519	2,254,519	28 Quesnel
33 Chilliwack	3,968,919	6,017,660	5,564,645	3,621,808	3,075,665	4,529,677	6,632,110	7,665,339	7,179,930	2,971,033	0	3,275,782	3,275,782	0	4,128,691	4,128,691	33 Chilliwack
34 Abbotsford	6,075,743	12,204,741	12,327,785	12,544,553	14,606,426	12,106,598	8,732,963	11,880,499	8,815,901	7,724,644	0	7,810,991	7,810,991	0	7,909,390	7,909,390	34 Abbotsford
35 Langley	(13,470,940)	(7,065,701)	839,206	9,812,343	12,295,877	13,669,909	14,139,650	16,895,718	16,216,875	12,683,827	0	16,047,379	16,047,379	0	17,997,591	17,997,591	35 Langley
36 Surrey	13,744,409	21,861,965	25,549,554	20,022,402	23,361,593	18,804,248	21,408,660	36,102,107	27,387,541	25,556,097	0	30,353,273	30,353,273	0	46,349,117	46,349,117	36 Surrey
37 Delta	6,260,378	7,312,913	11,598,682	14,713,132	14,760,886	11,349,991	9,831,474	11,996,498	17,031,693	15,548,429	0	18,859,948	18,859,948	0	19,012,726	19,012,726	37 Delta
38 Richmond	(405,604)	1,645,487	3,079,794	5,365,619	6,766,700	9,790,949	7,316,796	7,868,506	16,403,043	18,234,014	0	18,995,686	18,995,686	0	14,944,287	14,944,287	38 Richmond
39 Vancouver	7,424,011	10,371,193	15,915,448	22,100,636	28,429,726	24,056,254	10,396,089	9,954,335	12,455,067	19,868,931	0	30,129,688	30,129,688	0	40,661,728	40,661,728	39 Vancouver
40 New Westminster	(779,123)	(1,090,760)	(3,354,575)	(4,150,431)	(341,510)	1,856,771	3,157,784	4,034,903	5,609,945	4,940,089	0	3,978,341	3,978,341	0	4,923,927	4,923,927	40 New Westminster
41 Burnaby	4,920,005	6,094,958	7,891,968	8,032,466	9,596,459	9,976,949	9,066,403	11,204,901	12,338,386	13,731,542	0	21,293,709	21,293,709	0	16,229,471	16,229,471	41 Burnaby
42 Maple Ridge	2,914,948	2,674,114	4,142,456	2,521,986	2,684,619	4,165,899	5,302,514	5,186,468	4,354,095	4,652,841	0	7,512,650	7,512,650	0	6,369,229	6,369,229	42 Maple Ridge
43 Coquitlam	(38,460,259)	(37,900,490)	(38,413,676)	(36,854,908)	(31,554,575)	(24,473,860)	(14,358,612)	21,301,123	24,044,277	26,356,123	0	33,013,306	33,013,306	0	23,677,425	23,677,425	43 Coquitlam
44 North Vancouver	1,047,313	4,448,462	4,772,047	5,134,753	7,357,283	8,502,533	8,856,089	6,162,327	10,018,731	8,798,471	0	11,083,840	11,083,840	0	11,266,959	11,266,959	44 North Vancouver
45 West Vancouver	1,907,922	3,406,515	4,568,963	4,494,229	4,102,643	3,817,569	2,652,547	2,571,950	1,966,221	2,279,453	0	4,434,586	4,434,586	0	5,706,543	5,706,543	45 West Vancouver
46 Sunshine Coast	1,216,038	2,321,872	2,417,462	3,130,150	3,722,709	3,123,052	2,515,503	2,966,212	4,221,145	5,773,403	0	7,544,307	7,544,307	0	7,348,650	7,348,650	46 Sunshine Coast
47 Powell River	661,457	555,134	646,850	534,399	622,297	1,483,666	1,350,744	829,957	995,693	912,796	0	2,023,163	2,023,163	0	2,710,038	2,710,038	47 Powell River
48 Sea to Sky	1,536,861	1,840,466	2,116,047	2,208,765	2,511,900	2,154,327	1,671,351	2,756,743	3,873,607	4,163,689	0	4,518,544	4,518,544	0	5,031,739	5,031,739	48 Sea to Sky
49 Central Coast	1,607,136	1,729,262	1,356,073	1,159,059	1,788,034	1,688,834	1,475,841	1,681,729	1,744,144	1,497,141	0	1,375,271	1,375,271	0	1,786,112	1,786,112	49 Central Coast
50 Haida Gwaii	(42,106)	(24,904)	(41,501)	331,520	370,652	59,109	1,711	350,672	366,221	405,309	0	637,866	637,866	0	754,132	754,132	50 Haida Gwaii
51 Boundary	1,157,471	986,634	1,034,848	1,410,058	1,720,930	1,727,291	1,478,598	1,504,342	1,055,596	1,109,104	0	948,000	948,000	0	2,015,861	2,015,861	51 Boundary
52 Prince Rupert	757,862	952,598	1,405,052	1,555,744	1,786,305	1,675,339	505,990	1,894,350	2,324,352	2,187,898	0	1,073,345	1,073,345	0	743,044	743,044	52 Prince Rupert
53 Okanagan-Similkameen	592,311	1,133,693	1,352,918	1,324,192	2,125,004	1,431,263	980,951	2,306,583	3,324,090	2,033,129	0	1,772,326	1,772,326	0	2,653,709	2,653,709	53 Okanagan-Similkameen
54 Bulkley Valley	1,455,961	1,002,636	1,446,435	1,787,279	1,979,072	1,876,519	1,631,186	2,153,533	3,129,780	3,335,408	0	3,688,074	3,688,074	0	4,602,201	4,602,201	54 Bulkley Valley
57 Prince George	9,330,718	11,122,940	13,152,011	13,872,164	13,408,531	14,317,615	11,977,503	15,124,398	17,060,076	12,227,900	0	6,078,000	6,078,000	0	8,475,727	8,475,727	57 Prince George
58 Nicola-Similkameen	5,458,763	5,183,785	5,748,251	6,470,275	6,436,949	6,436,949	5,640,769	4,999,628	4,657,865	4,298,930	0	3,003,406	3,003,406	0	2,745,197	2,745,197	58 Nicola-Similkameen
59 Peace River South	3,143,802	2,896,519	3,624,843	3,878,605	4,886,753	5,676,814	5,950,838	6,652,388	6,977,265	6,396,612	0	7,138,663	7,138,663	0	8,589,481	8,589,481	59 Peace River South
60 Peace River North	2,352,420	2,728,548	3,274,159	2,794,080	3,950,503	3,971,388	4,206,210	4,638,287	6,291,948	4,811,526	0	3,859,483	3,859,483	0	3,483,802	3,483,802	60 Peace River North
61 Greater Victoria	17,814,706	18,284,471	18,887,387	17,350,653	18,555,980	21,775,666	22,800,427	19,769,564	16,859,357	14,827,885	0	17,979,328	17,979,328	0	13,192,739	13,192,739	61 Greater Victoria

School District	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020			2021			School District
	Total Fund Balances	Total Fund Balances	Total Fund Balances	Total Fund Balances	Total Fund Balances	Total Fund Balances	Total Fund Balances	Total Fund Balances	Total Fund Balances	Total Fund Balances	Unfunded Liabilities	Other Fund Balances	Total Fund Balances	Unfunded Liabilities	Other Fund Balances	Total Fund Balances	
62 Sooke	346,947	420,120	1,061,286	1,201,789	48,012	568,518	(573,046)	1,187,618	4,385,348	4,715,615	0	7,192,890	7,192,890	0	4,787,255	4,787,255	62 Sooke
63 Saanich	6,503,026	4,396,035	3,925,876	2,525,996	2,797,861	1,666,531	1,428,565	2,096,208	4,197,991	5,240,553	0	6,678,078	6,678,078	0	6,916,708	6,916,708	63 Saanich
64 Gulf Islands	441,163	304,530	410,341	784,787	816,949	1,249,015	928,351	273,131	(250,498)	165,976	0	2,034,767	2,034,767	0	3,330,845	3,330,845	64 Gulf Islands
67 Okanagan-Skaha	1,427,879	2,001,608	1,994,328	1,463,588	2,439,910	1,978,384	620,600	900,022	580,242	(240,980)	0	1,457,829	1,457,829	0	1,925,639	1,925,639	67 Okanagan-Skaha
68 Nanaimo-Ladysmith	746,021	1,239,685	3,217,366	4,582,994	7,837,609	5,123,143	5,224,350	5,364,699	7,181,685	4,461,657	0	7,846,745	7,846,745	0	13,158,740	13,158,740	68 Nanaimo-Ladysmith
69 Qualicum	(1,845,401)	(902,460)	102,215	615,658	795,120	1,257,148	1,005,156	1,266,993	2,133,654	1,984,302	0	1,993,248	1,993,248	0	2,501,160	2,501,160	69 Qualicum
70 Pacific Rim	626,709	726,121	42,296	1,134,376	2,062,097	2,104,761	1,005,601	131,449	157,907	26,967	0	636,920	636,920	0	2,492,040	2,492,040	70 Pacific Rim
71 Comox Valley	2,027,618	2,472,333	2,406,543	2,690,113	1,575,060	704,641	585,582	2,656,789	6,007,764	5,330,580	0	4,080,530	4,080,530	0	7,594,907	7,594,907	71 Comox Valley
72 Campbell River	2,482,661	2,561,456	3,536,866	5,271,898	6,589,406	7,474,981	7,126,904	7,759,140	6,951,860	6,423,471	0	5,832,679	5,832,679	0	4,572,656	4,572,656	72 Campbell River
73 Kamloops/Thompson	2,191,449	3,134,013	3,612,315	5,323,770	7,441,410	7,256,624	5,163,821	6,195,717	5,619,433	4,631,352	0	6,961,931	6,961,931	0	7,096,068	7,096,068	73 Kamloops/Thompson
74 Gold Trail	1,036,795	1,102,901	1,613,287	2,222,956	1,237,114	844,698	556,930	854,722	963,482	1,834,046	0	2,177,115	2,177,115	0	2,109,315	2,109,315	74 Gold Trail
75 Mission	(355,395)	(972,975)	(1,455,249)	(122,176)	812,235	1,507,249	1,526,408	2,629,279	914,371	506,156	0	1,515,599	1,515,599	0	3,419,930	3,419,930	75 Mission
78 Fraser-Cascade	870,979	1,870,824	2,753,314	4,267,383	4,829,212	4,986,103	5,083,264	5,110,637	4,605,491	4,486,402	0	4,619,241	4,619,241	0	5,225,238	5,225,238	78 Fraser-Cascade
79 Cowichan Valley	(458,792)	(222,512)	561,190	426,641	869,654	2,036,346	2,031,632	3,852,583	4,469,064	3,345,179	0	5,140,366	5,140,366	0	6,507,642	6,507,642	79 Cowichan Valley
81 Fort Nelson	638,526	1,043,091	1,177,404	900,159	922,884	537,896	257,940	473,087	282,765	336,125	0	546,535	546,535	0	303,929	303,929	81 Fort Nelson
82 Coast Mountains	0	0	478,104	381,726	472,443	1,066,701	0	554,527	1,004,985	312,644	0	1,673,327	1,673,327	0	1,242,371	1,242,371	82 Coast Mountains
83 North Okanagan-Shuswap	2,956,107	1,887,091	508,268	1,057,245	1,460,485	1,200,935	1,493,693	1,279,663	630,718	548,371	0	1,349,398	1,349,398	0	2,955,200	2,955,200	83 North Okanagan-Shuswap
84 Vancouver Island West	988,064	908,458	751,463	1,078,865	1,052,832	1,035,406	1,091,870	1,047,807	1,036,442	1,003,741	0	1,328,010	1,328,010	0	2,121,542	2,121,542	84 Vancouver Island West
85 Vancouver Island North	1,610,517	1,815,265	1,829,280	1,731,171	1,790,704	1,819,196	1,176,005	859,027	1,521,652	1,860,601	0	2,829,924	2,829,924	0	3,406,111	3,406,111	85 Vancouver Island North
87 Stikine	1,280,879	1,982,573	2,398,593	2,496,135	2,597,018	2,621,628	2,986,443	3,401,758	3,417,844	3,653,653	0	3,945,610	3,945,610	0	4,191,547	4,191,547	87 Stikine
91 Nechako Lakes	2,112,048	2,318,163	3,179,444	4,041,507	4,658,554	2,983,967	2,353,598	1,057,338	527,568	867,639	0	2,083,026	2,083,026	0	3,102,288	3,102,288	91 Nechako Lakes
92 Nisga'a	441,647	504,365	403,165	40,192	66,775	513,655	107,014	8,850	0	318,480	0	1,433,650	1,433,650	0	2,603,498	2,603,498	92 Nisga'a
93 Conseil Scolaire Francophone	4,242,349	1,853,493	2,680,336	1,837,208	1,058,719	1,278,216	2,131,403	1,727,361	1,639,664	915,768	0	9,392,847	9,392,847	0	4,094,339	4,094,339	93 Conseil Scolaire Francophone
Total	92,336,531	136,347,343	179,547,721	200,484,433	244,072,692	244,592,510	221,969,377	298,415,148	324,130,333	306,607,778	0	389,760,356	389,760,356	0	416,051,575	416,051,575	Total
# Districts with Accumulated Deficits	3	3	3	3	2	1	2	0	1	1		0	0		0	0	

Data Source: School District Audited Financial Statements

Attachment 2

School District Plans to Spend 2020/21 Operating Fund Surplus

SD05 (Southeast Kootenay)

2020/21 Operating Fund Surplus – \$5,019,387		
2019/20 – \$6,235,960	2018/19 – \$3,708,148	2017/18 – \$4,454,132

Special Education

District Summary	\$ 510,555
Itinerant Summary 707	26,953
	<u>537,508</u>

Schools

Operating	242,093
Learning Resources	101,600
Growth Plans	73,903
School Based Special Ed	116,011
	<u>533,607</u>

Other appropriations

Contractual Pro-D	194,013
Aboriginal Education 131	134,926
Technology Program 701	274,812
Student Learning 702	26,217
Education Accounts 703	66,179
Education Plan 708	2,486
Operating Grant Holdback	158,614
Employee Pro-D	60,000
School Generated Funds	1,109,079
Capital Expansion – IDES	500,000
Operating Projects	286,152
Transportation Fund	519,265
5 Year Technology Plan	300,000
	<u>3,631,742</u>

Internally Restricted Fund Balance	<u>\$4,702,857</u>
Unrestricted Fund Balance	<u>316,530</u>
Restricted and Unrestricted Fund Balance	<u><u>\$5,019,387</u></u>

SD06 (Rocky Mountain)

2020/21 Operating Fund Surplus – \$1,687,730		
2019/20 – \$3,379,012	2018/19 – \$2,867,605	2017/18 – \$3,579,607

Internally Restricted (appropriated) by Board for:

School Operating Surpluses	\$ 509,157
Future Year's Operations	138,073
CBT Projects	105,565
JALES Outdoor Classroom	8,000
WES Forest Classroom	7,212
Sub-total Internally Restricted	\$ 768,007
Unrestricted Operating Surplus	919,723
Total Available for Future Operations	<u>\$1,687,730</u>

SD08 (Kootenay Lake)

2020/21 Operating Fund Surplus – \$1,308,703		
2019/20 – \$1,533,162	2018/19 – \$1,847,393	2017/18 – \$2,050,540

Internally Restricted (appropriated) by Board for:

Schools and Other Programs	\$ 321,057
Community Grants Unspent	57,719
International Program	76,000
Contractual Pro-D	195,382
District Reserve	500,000
Sub-total Internally Restricted	\$1,150,158
Unrestricted Operating Surplus	158,545
Total Available for Future Operations	<u>\$1,308,703</u>

SD10 (Arrow Lakes)

2020/21 Operating Fund Surplus – \$2,461,366		
2019/20 – \$1,652,707	2018/19 – \$1,472,138	2017/18 – \$1,453,913

Internally Restricted (appropriated) by Board for:

Equipment	\$ 100,000
IT Infrastructure	100,000
Utilities	100,000
Capital Projects	100,000
Emergency	250,000
Professional Learning	90,000
Finance Software Upgrade	150,000
Strategic Plan Goals/ School Configuration	100,000
Long Range Facilities Plan	100,000
Board Scholarship	36,000
Sub-total Internally Restricted	\$1,126,000
Unrestricted Operating Surplus	1,335,366
Total Available for Future Operations	<u>\$2,461,366</u>

SD19 (Revelstoke)

2020/21 Operating Fund Surplus – \$1,710,858		
2019/20 – \$1,548,485	2018/19 – \$1,379,874	2017/18 – \$1,086,705

Internally Restricted:

Literacy Planning	\$ 4,261
Therapies Grant	26,399
Farwell Building Reserve	53,869
Screen Smart	17,057
Additional Support for Community Links	27,701
Additional Support for Ready Set Learn	11,116
Additional Support for Strong Start	11,089
Additional Support for Mental Health programs	31,189
Scholarships and Bursaries	4,892
CPR Technology	23,025
School Generated Funds	188,603
Support for Education Plan	7,810
Professional Development – per Contracts	147,085
Health and Wellness – Breakfast Program	38,755
Aboriginal Targeted Surplus	26,302
School and Department Surpluses	93,023
Vehicle Appropriation	20,000
Sub-total Internally Restricted	\$ 732,176
Unrestricted Operating Surplus	978,682
Total Available for Future Operations	<u>\$1,710,858</u>

SD20 (Kootenay-Columbia)

2020/21 Operating Fund Surplus – \$3,440,516		
2019/20 – \$3,754,278	2018/19 – \$2,825,404	2017/18 – \$3,243,610

Internally Restricted (appropriated) by Board for:

Schools and Departmental Obligations	\$ 589,816
Professional Development Obligations	307,018
Employee Recognition Program Reserve	53,143
Financial/HR Software Upgrade Reserve	300,000
Replacement/Benefit Costs Reserve	150,000
MoE Mentorship Grant (KCTU)	80,000
MoE Holdback Funding for Student Learning Gap	90,539
2021-2022 Preliminary Budget Reserve	650,000
2021-2022 Amended Budget Reserve	20,000
2022-2023 Preliminary Budget Reserve	400,000
2023-2024 Preliminary Budget Reserve	400,000
Sub-total Internally Restricted	\$3,040,516
Unrestricted Operating Surplus	400,000
Total Available for Future Operations	<u>\$3,440,516</u>

SD22 (Vernon)

2020/21 Operating Fund Surplus – \$5,932,543		
2019/20 – \$5,176,022	2018/19 – \$3,905,864	2017/18 – \$2,463,425

Internally Restricted (appropriated) by Board for:

Restricted due to nature of constraints on the funds

Indigenous Education Commitments	\$ 737,175
Union Commitments	857,857

Restricted for operations spanning multiple school years

School budget balances	746,240
Trustee travel	18,074
Department budget balances	47,271
Appropriated by budget bylaw	2,063,887
Address learning impacts of pandemic	277,780

Sub-total Internally Restricted \$4,748,284

Unrestricted Operating Surplus (Contingency Reserve) 1,184,259

Total Available for Future Operations \$5,932,543

SD23 (Central Okanagan)

2020/21 Operating Fund Surplus – \$8,345,672		
2019/20 – \$8,290,141	2018/19 – \$5,890,059	2017/18 – \$7,389,336

Internally Restricted (appropriated) by Board for:

Appropriated for next year's budget	\$2,427,575
Net School Surpluses	1,602,288
Operating Holdback funds	721,327
Targeted Indigenous Program	456,806
CUPE Training Funds	97,871
Electric Bus District contribution	313,266
International Student Exchange	32,450
Program funds	85,835
WCB core audit funds	30,000
Site Renovations	79,424
Trustee Travel	32,500
Professional Development	22,920

Sub-total Internally Restricted \$5,902,262

Unrestricted Operating Surplus 2,443,410

Total Available for Future Operations \$8,345,672

SD27 (Cariboo-Chilcotin)

2020/21 Operating Fund Surplus – \$4,921,797		
2019/20 – \$4,946,527	2018/19 – \$1,123,334	2017/18 – \$1,918,022

Internally Restricted (appropriated) by Board for:

School budget balances	\$ 363,315
Department budget balances	128,457
Contingency reserve	1,500,000
Aboriginal Education commitments	387,320
Sub-total Internally Restricted	\$2,379,092
Unrestricted Operating Surplus	2,542,705
Total Available for Future Operations	<u>\$4,921,797</u>

SD28 (Quesnel)

2020/21 Operating Fund Surplus – \$2,254,519		
2019/20 – \$2,064,842	2018/19 – \$1,533,437	2017/18 – \$1,808,767

Internally Restricted (appropriated) by Board for:

Aboriginal Education	\$ 283,818
QDTA Training Fund	70,000
2020/21 Operating Grant Holdback – Learning Impact	113,208
School Surpluses	56,029
District Contribution to QJS Replacement	50,000
Sub-total Internally Restricted	\$ 573,055
Unrestricted Operating Surplus	1,681,464
Total Available for Future Operations	<u>\$2,254,519</u>

SD33 (Chilliwack)

2020/21 Operating Fund Surplus – \$4,128,691		
2019/20 – \$3,275,782	2018/19 – \$2,971,033	2017/18 – \$7,179,930

Internally Restricted (appropriated) by Board for:

School Based Carry-Forwards	\$1,329,620
Aboriginal Education Targeted Funds Unexpended	665,864
Operating Grant Holdback	446,782
International Support	30,000
Sub-total Internally Restricted	\$2,472,266
Unrestricted Operating Surplus	1,656,425
Total Available for Future Operations	<u>\$4,128,691</u>

SD34 (Abbotsford)

2020/21 Operating Fund Surplus – \$7,909,390		
2019/20 – \$7,810,991	2018/19 – \$7,724,644	2017/18 – \$8,815,901

Internally Restricted (appropriated) by Board for:

Restricted due to nature of constraints on funds	
Indigenous Education	\$ 106,941
ACE-IT surplus	32,089
Restricted for future operations	
School budget carry-overs	2,345,007
District supported StrongStarts	144,520
Learning commons	2,835
Around School Program	55,361
Support for Learning (June 2021 holdback)	401,401
Restricted for anticipated future expenditures	
Strategic plan initiatives	512,000
IT Infrastructure	600,000
Abby Arts PCIF	133,714
Support for equity initiatives	290,912
Sub-total Internally Restricted	\$4,624,780
Unrestricted Operating Surplus	3,284,610
Total Available for Future Operations	<u>\$7,909,390</u>

SD35 (Langley)

2020/21 Operating Fund Surplus – \$17,997,591		
2019/20 – \$16,047,379	2018/19 – \$12,683,827	2017/18 – \$16,216,875

Internally Restricted (appropriated) by Board for:

Internally restricted (appropriated) by the Board	\$ 4,000,000
Internally restricted to balance 2021/22 budget	3,321,891
Internally restricted to balance future budgets	2,500,702
Internally restricted for infrastructure replacement	107,804
Internally restricted for Aldergrove region improvements	582,200
Internally restricted for electric buses	200,000
Internally restricted for student capacity needs	500,000
School Generated Funds	2,611,009
School surpluses	412,882
Internally restricted for Indigenous Education	135,026
Internally restricted for commitments 2021-22	1,305,421
Internally restricted for COVID-19 contingency	678,679
Internally restricted for classroom furniture	500,000
Internally restricted for projector replacements	500,000
Internally restricted for holdback 2020/21	641,977
Sub-total Internally Restricted	\$17,997,591
Unrestricted Operating Surplus	–
Total Available for Future Operations	<u>\$17,997,591</u>

SD36 (Surrey)

2020/21 Operating Fund Surplus – \$46,349,117		
2019/20 – \$30,353,273	2018/19 – \$25,556,097	2017/18 – \$27,387,541

Internally Restricted (appropriated) by Board for:

2021-2022 Operating Budget	\$16,918,865
Addressing Learning Impacts	5,267,373
Transfer from Education Program to ensure Future Capital	5,000,000
Project Contribution	
School Equity	2,234,844
Early Career Mentorship	1,384,652
Procurements Impacted by Global Supply Chain Shortages	1,189,843
Educational Assistants Contingency	1,053,008
Indigenous Learners Education Targeted Funds	773,057
Net School Operating Balance	547,989
Learning Resources Balance	443,995
Alternate Learning Structures	300,000
Research and Evaluation	250,000
Sub-total Internally Restricted	\$35,363,626
Unrestricted Operating Surplus	10,985,491
Total Available for Future Operations	<u>\$46,349,117</u>

SD37 (Delta)

2020/21 Operating Fund Surplus – \$19,012,726		
2019/20 – \$18,859,948	2018/19 – \$15,548,429	2017/18 – \$17,031,693

Internally Restricted (appropriated) by Board for:

2021-22 Budget Balancing	\$ 854,000
<u>Nature of Constraints on the Funds</u>	
Contractual Obligations	983,569
Donor Named Funds	170,701
Other	408,633
<u>Anticipated Unusual Expenses Identified</u>	6,725,464
<u>Operations Spanning the School Year</u>	
Future Budget Balancing	1,146,000
School & Department Surplus/Carry Forward	1,858,193
Operating Projects in Progress	2,772,039
Technology, Utilities, Equipment & Capital	4,044,153
Purchase Order Commitments	49,974
Sub-total Internally Restricted	\$19,012,726
Unrestricted Operating Surplus	—
Total Available for Future Operations	<u>\$19,012,726</u>

SD38 (Richmond)

2020/21 Operating Fund Surplus – \$14,944,287		
2019/20 – \$18,995,686	2018/19 – \$18,234,014	2017/18 – \$16,403,043

Internally Restricted (appropriated) by Board for:

2021-22 Budget Appropriation	\$3,600,134
2021-22 Online Learning K-9	597,050
School/Staff Account Balances	6,840,291
Outstanding Purchase Orders	338,747
School Generated Funds	2,270,000
Sub-total Internally Restricted	\$13,646,222
Unrestricted Operating Surplus	1,298,065
Total Available for Future Operations	<u>\$14,944,287</u>

SD39 (Vancouver)

2020/21 Operating Fund Surplus – \$40,661,728		
2019/20 – \$30,129,688	2018/19 – \$19,868,931	2017/18 – \$12,455,067

Internally Restricted (appropriated) by Board for:

Nature of Constraints on the Funds –	
Donated Funds for School Programs	\$10,549,421
Special Grant for Special Education	374,610
Unspent Targeted Funding – Indigenous Education	399,568
September Return to School Recovery Plan	1,509,159
Anticipated Unusual Expenses Identified –	2,589,139
Operations Spanning Future School Years –	14,131,325
Contingency Reserve –	5,178,279
Sub-total Internally Restricted	<u>\$34,731,501</u>
Unrestricted Operating Surplus	<u>5,930,227</u>
Total Available for Future Operations	<u>\$40,661,728</u>

SD40 (New Westminster)

2020/21 Operating Fund Surplus – \$4,923,927		
2019/20 – \$3,978,341	2018/19 – \$4,940,089	2017/18 – \$5,609,945

Internally Restricted (appropriated) by Board for:

School Surplus	\$ 14,796
Recap and Power Local Grants	2,869
Surplus applied to 2021-2022 Budget	2,181,391
Commitments Outstanding	512,079
Indigenous Education	37,662
2020-21 Holdback used for COVID restart	138,139
Board Internally Restricted	500,000
Sub-total Internally Restricted	<u>\$3,386,936</u>
Unrestricted Operating Surplus	<u>1,536,991</u>
Total Available for Future Operations	<u>\$4,923,927</u>

SD41 (Burnaby)

2020/21 Operating Fund Surplus – \$16,229,471		
2019/20 – \$21,293,709	2018/19 – \$13,731,542	2017/18 – \$12,338,386

Internally Restricted (appropriated) by Board for:

Ensuing Year Operating Budget Commitment	\$ 6,843,830
International Education Program Reserve	2,125,000
School Fund Balances, Learning Resources and Program Development	743,723
Other School District Committed Expenses	<u>2,468,540</u>
Sub-total Internally Restricted	<u>\$12,181,093</u>
Unrestricted Operating Surplus	<u>4,048,378</u>
Total Available for Future Operations	<u>\$16,229,471</u>

SD42 (Maple Ridge – Pitt Meadows)

2020/21 Operating Fund Surplus – \$6,369,229		
2019/20 – \$7,512,650	2018/19 – \$4,652,841	2017/18 – \$4,354,095

Internally Restricted (appropriated) by Board for:

Targeted funding for Indigenous education	\$ 217,481
School budget balances	717,224
Personal professional development	334,677
Financial provisions	100,000
Funds required to complete projects in progress –	
Early Career Mentorship grant	335,000
Other grants	37,792
Other district initiatives	18,944
Purchase order commitments	739,210
Holdback allocation – COVID-19 response	316,763
Board approved use of accumulated surplus	
COVID-19 response	
Health and safety	104,500
Enhanced cleaning and ventilation	450,481
Transitioning back to school	94,500
Support for school growth plans	
Early learning	62,346
Literacy	276,705
Numeracy	20,000
Supporting all learners – mentorship	8,043
Educational leadership – mentorship	10,317
Safe and caring schools	179,691
Fine arts	48,876
School clerical allocations	16,821
Social emotional learning	32,425
Secondary innovation	48,668
School teams	12,464
Support for operational plans	
Business systems implementation and upgrades	58,330
Human resources	144,096
Indigenous education	118,810
International education	97,187
IT infrastructure	170,000
IT planning and compliance support	37,000
Strategic facilities plan and sustainability plan	126,426
Succession planning	54,206
Learning services	
Instructional bank	250,000
Learning services summer assessments	22,745
Facilities renovations and new classroom setup	199,551
Transportation	297,950
Contingency reserve for operating	610,000
Sub-total Internally Restricted	\$6,369,229
Unrestricted Operating Surplus	–
Total Available for Future Operations	\$6,369,229

SD43 (Coquitlam)

2020/21 Operating Fund Surplus – \$23,677,425		
2019/20 – \$33,013,306	2018/19 – \$26,356,123	2017/18 – \$24,044,277

Internally Restricted (appropriated) by Board for:

Indigenous Education	\$ 262,278
Schools Carryforward	1,940,893
2021/22 Staffing Stabilization Provision	3,750,000
2022/23 Staffing Stabilization Provision	3,750,000
2023/24 Staffing Stabilization Provision	2,500,000
2024/25 Staffing Stabilization Provision	1,250,000
Facilities and Deferred Maintenance	1,096,993
Technology Initiatives	1,002,215
Business Systems Initiatives	294,990
2021/22 Staffing Stabilization Bridging	1,712,461
Holdback Funds to Address Learning Loss	637,539
Teacher Mentorship Funds	695,000
International Education Stabilization Reserve	2,471,790
Solvency Reserve Fund	2,313,266
Sub-total Internally Restricted	\$23,677,425
Unrestricted Operating (Deficit)	–
Total Available for Future Operations	<u>\$23,677,425</u>

SD44 (North Vancouver)

2020/21 Operating Fund Surplus – \$11,266,959		
2019/20 – \$11,083,840	2018/19 – \$8,798,471	2017/18 – \$10,018,731

Internally Restricted (appropriated) by Board for:

Annual Budget Surplus Appropriation	\$ 5,553,993
Early Teacher Mentorship	324,721
Holdback – Address Learning Impacts from Pandemic	459,898
Capital Projects	1,300,000
Sub-total Internally Restricted	\$ 7,638,612
Unrestricted Operating Surplus	3,628,347
Total Available for Future Operations	<u>\$11,266,959</u>

SD45 (West Vancouver)

2020/21 Operating Fund Surplus – \$5,706,543		
2019/20 – \$4,434,586	2018/19 – \$2,279,453	2017/18 – \$1,966,221

Internally Restricted (appropriated) by Board for:

Budget Appropriation	\$2,999,861
Infrastructure Upgrade	480,863
Sub-total Internally Restricted	\$3,480,724
Unrestricted Operating Surplus	2,225,819
Total Available for Future Operations	<u>\$5,706,543</u>

SD46 (Sunshine Coast)

2020/21 Operating Fund Surplus – \$7,348,650		
2019/20 – \$7,544,307	2018/19 – \$6,284,809	2017/18 – \$4,732,551

Internally Restricted (appropriated) by Board for:

School Surpluses	\$1,790,382
Appropriated for 2021/22 Year	1,761,223
Appropriated for Subsequent Years	267,000
Contractual Obligations	183,613
District Programs	791,116
Ministry Holdback Allocation – COVID-19 Recovery	130,035
Sub-total Internally Restricted	\$4,923,369
Unrestricted Operating Surplus	2,425,281
Total Available for Future Operations	<u>\$7,348,650</u>

SD47 (Powell River)

2020/21 Operating Fund Surplus – \$2,710,038		
2019/20 – \$2,023,163	2018/19 – \$912,796	2017/18 – \$995,693

Internally Restricted (appropriated) by Board for:

School & Program Based Resources:	
Technology Initiatives – IBM Review	\$ 62,500
MoE Holdback Funds – COVID Learning Loss	104,642
COVID – Day Cleaning	300,690
Student Achievement Initiatives	205,788
Committee Initiatives (e.g. SOGI etc)	30,000
Policy Review & Update Project	50,000
Elementary VP & District Indigenous Principal	89,042
Teacher Mentorship	45,671
Student Furniture	75,000
School Resources Carried Forward	198,831
Contingency Fund	275,000
Sub-total Internally Restricted	<u>\$1,437,164</u>
Unrestricted Operating Surplus	1,272,874
Total Available for Future Operations	<u>\$2,710,038</u>

SD48 (Sea To Sky)

2020/21 Operating Fund Surplus – \$5,031,739		
2019/20 – \$4,518,544	2018/19 – \$4,163,689	2017/18 – \$3,873,607

Internally Restricted (appropriated) by Board for:

Teacherage Reserve	\$ 131,075
Construction Education Program	426,305
Appropriated in Budget Bylaw	1,500,000
School Operating Funds	126,416
Indigenous Language Learning	7,925
Policy/Curriculum	
School Generated Funds	897,558
OAG Civil Forfeiture Grant	30,000
Professional Development Funds	275,751
Provincial Education Plan	288,006
Aboriginal Education Targeted Funds	283,400
Eagle Eye Theatre Reserve	24,881
DPAC Budget	6,153
Sub-total Internally Restricted	\$3,997,470
Unrestricted Operating Surplus	1,034,269
Total Available for Future Operations	<u>\$5,031,739</u>

SD49 (Central Coast)

2020/21 Operating Fund Surplus – \$1,786,112		
2019/20 – \$1,375,271	2018/19 – \$1,497,141	2017/18 – \$1,744,144

Internally Restricted (appropriated) by Board for:

Schools Surplus Carry Forward	\$ 26,336
Extra-curriculum	18,600
LEA Capacity Building Unspent Funding Carry Forward	20,500
Exempt Staff Professional Development	35,109
Staffing for 2021/22 school year	185,036
Operation, staffing for 2022/23 school year	204,077
Operation, staffing for 2023/24 school year	204,077
Operation, staffing for 2024/25 school year	204,077
Operation, staffing for 2025/26 school year	204,077
Contingency Reserve	344,862
Sub-total Internally Restricted	\$1,446,751
Unrestricted Operating Surplus	339,361
Total Available for Future Operations	<u>\$1,786,112</u>

SD50 (Haida Gwaii)

2020/21 Operating Fund Surplus – \$754,132		
2019/20 – \$637,866	2018/19 – \$405,309	2017/18 – \$366,221

Internally Restricted (appropriated) by Board for:

Targeted Funds Surplus	\$102,625
Operating Grant Holdback Allocation	34,317
NDIT, School Budgets, Farm to School	36,559
CF-Youth Wellness Worker	27,219
Early Career Mentorship	15,000
Sub-total Internally Restricted	\$215,720
Unrestricted Operating Surplus	538,412
Total Available for Future Operations	<u>\$754,132</u>

SD51 (Boundary)

2020/21 Operating Fund Surplus – \$2,015,861		
2019/20 – \$948,000	2018/19 – \$1,109,104	2017/18 – \$1,055,596

Internally Restricted (appropriated) by Board for:

Schools and Other Programs	\$ 112,796
Playground Equipment, Beavertown Elementary	5,000
Speech Services	2,359
Auditorium Trust	16,715
Community Network	58,991
Assessment of Learning Impacts due to COVID-19	58,049
Early Career Mentorship Program	30,000
Facility Upgrade	50,000
2021/22 Strategic Direction Initiatives	500,000
2021/22 Budget Appropriation	24,215
Contingency Reserve at 3% of average operating expenditures	522,958
Sub-total Internally Restricted	\$1,381,083
Unrestricted Operating Surplus	634,778
Total Available for Future Operations	<u>\$2,015,861</u>

SD52 (Prince Rupert)

2020/21 Operating Fund Surplus – \$743,044		
2019/20 – \$1,073,345	2018/19 – \$2,187,898	2017/18 – \$2,324,352

Internally Restricted (appropriated) by Board for:

Following Year's Operating Budget	\$21,000
Capital Projects	226,590
School Funds	174,264
Aboriginal Education	163,063
Learning Impacts from Pandemic	81,028
Training	39,079
Sub-total Internally Restricted	\$705,024
Unrestricted Operating Surplus	38,020
Total Available for Future Operations	<u>\$743,044</u>

SD53 (Okanagan Similkameen)

2020/21 Operating Fund Surplus – \$2,653,709		
2019/20 – \$1,772,326	2018/19 – \$2,033,129	2017/18 – \$3,324,090

Internally Restricted (appropriated) by Board for:

School Surplus carried forward	\$ 280,389
Additional Transportation fund	45,239
Aboriginal Program Funds	50,930
2020-21 Holdback Allocation	93,951
Roots of Empathy	7,500
Skills Canada Competition	10,000
Take A Risk Grant	20,000
Curriculum and Learning Support Fund	12,760
Technology Upgrades	375,000
Maintenance Requirements	450,000
District Initiatives	100,000
Staffing	150,000
Leadership Initiatives/New Curriculum	125,000
Sub-total Internally Restricted	<u>\$1,720,769</u>
Unrestricted Operating Surplus	<u>932,940</u>
Total Available for Future Operations	<u>\$2,653,709</u>

SD54 (Bulkley Valley)

2020/21 Operating Fund Surplus – \$4,602,201		
2019/20 – \$3,688,074	2018/19 – \$3,335,408	2017/18 – \$3,129,780

Internally Restricted (appropriated) by Board for:

Aboriginal Education	\$ 119,439
Administrative Officers	36,156
School Generated Funds	306,997
Allocation to Schools	73,284
Fund Allocation to Schools	344,683
Sub-total Internally Restricted	<u>\$ 880,559</u>
Unrestricted Operating Surplus	<u>3,721,642</u>
Total Available for Future Operations	<u>\$4,602,201</u>

SD57 (Prince George)

2020/21 Operating Fund Surplus – \$8,475,727		
2019/20 – \$6,078,000	2018/19 – \$12,227,900	2017/18 – \$17,060,076

Internally Restricted (appropriated) by Board for:

Operations Spanning the School Year

School surpluses	\$2,732,534
Future years' operating budgets	269,623
Technology, equipment and capital projects	2,831,285
Department and program surpluses	346,367

Nature of Constraints on the Funds

Ministry of Education	
Indigenous Education	653,169
Special Advisory Committee	75,000
2020/21 Operating Holdback Carryover	396,173
Specific Purpose Grant Funding	675,600
Recreation trusts and other funds	145,976

Anticipated Unusual Expenses Identified

Building Stronger Schools	350,000
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Sub-total Internally Restricted	\$8,475,727
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Unrestricted Operating Surplus	—
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Total Available for Future Operations	<u>\$8,475,727</u>
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SD58 (Nicola-Similkameen)

2020/21 Operating Fund Surplus – \$2,745,197		
2019/20 – \$3,003,406	2018/19 – \$4,298,930	2017/18 – \$4,657,865

Internally Restricted (appropriated) by Board for:

Aboriginal Education Surplus	\$ 140,280
School Surpluses	210,449
SCIDES Surplus	49,387
BCTEA LEA Capacity	26,385
Early Learning Framework Implementation	3,720
Mentorship Fund	50,000
CUPE Fund	28,544
Staff Appreciation Fund	5,800
Contingency Reserve (Policy 805.1)	2,230,632

Sub-total Internally Restricted	\$2,745,197
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Unrestricted Operating Surplus	—
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Total Available for Future Operations	<u>\$2,745,197</u>
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SD59 (Peace River South)

2020/21 Operating Fund Surplus – \$8,589,481		
2019/20 – \$7,138,663	2018/19 – \$6,396,612	2017/18 – \$6,977,265

Internally Restricted (appropriated) by Board for:

School-based Surpluses	\$ 477,552
Aboriginal Education Surplus	93,417
Holdback Funding	141,969
Renovation Pouce Coupe Elementary	833,513
Service Improvement Allocation	27,429
Strategic Plan Initiatives	485,000
Sub-total Internally Restricted	\$2,058,880
Unrestricted Operating Surplus	6,530,601
Total Available for Future Operations	<u>\$8,589,481</u>

SD60 (Peace River North)

2020/21 Operating Fund Surplus – \$3,483,802		
2019/20 – \$3,859,483	2018/19 – \$4,811,526	2017/18 – \$6,291,948

Internally Restricted (appropriated) by Board for:

Budgeted Allocation of Reserve Carried Forward	\$ 330,360
Contingency Reserve	1,757,442
Education Initiatives	226,000
Construction Project	800,000
Planned Projects & Staffing Contingencies	370,000
Sub-total Internally Restricted	\$3,483,802
Unrestricted Operating Surplus	–
Total Available for Future Operations	<u>\$3,483,802</u>

SD61 (Greater Victoria)

2020/21 Operating Fund Surplus – \$13,192,739		
2019/20 – \$17,979,328	2018/19 – \$14,827,885	2017/18 – \$16,859,357

Internally Restricted (appropriated) by Board for:

Carry Forward of Unspent School Budgets	\$ 1,972,690
Carry Forward of Unspent Project Budgets	2,840,184
Purchase Order Commitments	618,487
Appropriated for Future Year's Operating Budget	4,837,387
Year 1 of 5 Network Infrastructure Replacement	406,350
Year 2 of 2 Shops Upgrades	350,000
International Education Reserve	425,000
Operating Reserve	1,742,641
Sub-total Internally Restricted	\$13,192,739
Unrestricted Operating Surplus	–
Total Available for Future Operations	<u>\$13,192,739</u>

SD62 (Sooke)

2020/21 Operating Fund Surplus – \$4,787,255		
2019/20 – \$7,192,890	2018/19 – \$4,715,615	2017/18 – \$4,385,348

Internally Restricted (appropriated) by Board for:

Due to nature of constraints on funds –

Discretionary School Generated Funds	\$ 147,205
School budget balances	69,486
Various unspent grants	20,805
BCTF Mentorship grant	161,088
2020/21 Holdback	354,569
Budgeted 2021-22 shortfall	1,496,000
	<u>\$2,249,153</u>

Due to operations spanning the school year –

IT Dept	\$ 130,000
Careers	4,321
Curriculum	109,685
Various maintenance projects	196,389
Transportation Safety Committee	9,884
Electric buses	150,000
Custodial	97,000
WS Langford	22,708
Feasibility study	50,000
Program Review	75,000
	<u>\$ 844,986</u>

Due to unanticipated unusual expenses –

Total accumulated financial reserves remaining	\$1,693,116
	<u>\$1,693,116</u>

Sub-total Internally Restricted	<u>\$4,787,255</u>
Unrestricted Operating Surplus	<u>–</u>
Total Available for Future Operations	<u><u>\$4,787,255</u></u>

SD63 (Saanich)

2020/21 Operating Fund Surplus – \$6,916,708		
2019/20 – \$6,678,078	2018/19 – \$5,240,553	2017/18 – \$4,197,991

Internally Restricted (appropriated) by Board for:

School Activities	\$ 694,213
District Activities	984,527
Learning Impacts of Pandemic	234,849
Appropriated for 2021/22 Budget	2,757,247
Sub-total Internally Restricted	<u>\$4,670,836</u>
Unrestricted Operating Surplus	<u>2,245,872</u>
Total Available for Future Operations	<u><u>\$6,916,708</u></u>

SD64 (Gulf Islands)

2020/21 Operating Fund Surplus / (Deficit) – \$3,330,845		
2019/20 – \$2,034,767	2018/19 – \$165,976	2017/18 – \$(250,498)

Internally Restricted (appropriated) by Board for:

Unspent School Flex Budgets	\$ 34,233
Unspent Professional Development and Growth Funds	144,553
Sub-total Internally Restricted	\$ 178,786
Unrestricted Operating Surplus	3,152,059
Total Available for Future Operations	<u>\$3,330,845</u>

SD67 (Okanagan Skaha)

2020/21 Operating Fund Surplus / (Deficit) – \$1,925,639		
2019/20 – \$1,457,829	2018/19 – \$(240,980)	2017/18 – \$580,242

Internally Restricted (appropriated) by Board for:

Net School Surpluses	\$ 151,471
Indigenous Education	129,845
Purchase Order Commitments	100,000
Long Range Facilities Plan	500,000
District/Program Initiatives	211,600
Board Operating Reserve	832,723
Sub-total Internally Restricted	\$1,925,639
Unrestricted Operating Surplus	–
Total Available for Future Operations	<u>\$1,925,639</u>

SD68 (Nanaimo-Ladysmith)

2020/21 Operating Fund Surplus – \$13,158,740		
2019/20 – \$7,846,745	2018/19 – \$4,461,657	2017/18 – \$7,181,685

Internally Restricted (appropriated) by Board for:

Staffing/Unusual Expense Reserve:	
Staffing Contingencies	\$ 750,000
Replacement Cost Contingencies	750,000
COVID – Enhanced Cleaning Protocols	400,000
	<u>\$ 1,900,000</u>
Targeted/Constraints Reserve	
NEW – Benefit Premium Balance	\$ 5,663,366
Indigenous Education – Target	457,476
Outreach Program	278,348
Teacher Mentorship Grant	277,051
COVID Response Fund	240,000
International Student Program Contingency	200,000
School Year-End Balance Rollover	189,061
2021/22 Annual Budget Balancing	157,684
Support for SD84 Incoming Programs	139,000
Summer Outreach Program	127,212
Multi-Year Painting Program	100,000

Administrator Professional Development Program	76,000
School Bus Seat Belt Pilot Program	65,104
Support for Collective Bargaining	50,000
Seamless Day Kindergarten Pilot	50,000
Trustee Professional Development/Travel	40,000
Student Management System Upgrade for ICE	30,000
Ecole Hammond Bay Welcome Pole	20,000
Wellington School External Upgrade	20,000
CUPE Professional Development	17,419
Health & Safety Confined Space Program	15,000
	<u>\$ 8,212,721</u>

Sub-total Internally Restricted	<u>\$10,112,721</u>
Unrestricted Operating Surplus	<u>3,046,019</u>
Total Available for Future Operations	<u>\$13,158,740</u>

SD69 (Qualicum)

2020/21 Operating Fund Surplus – \$2,501,160		
2019/20 – \$1,993,248	2018/19 – \$1,984,302	2017/18 – \$2,133,654

Internally Restricted (appropriated) by Board for:

School Budgets	\$ 61,944
Capital Maintenance	421,493
Educational Programs	53,300
Energy Projects	112,337
Budgeted Allocation of Surplus	814,047
Contingency Reserve	<u>1,038,039</u>
Sub-total Internally Restricted	<u>\$2,501,160</u>
Unrestricted Operating Surplus	<u>–</u>
Total Available for Future Operations	<u>\$2,501,160</u>

SD70 (Alberni)

2020/21 Operating Fund Surplus – \$2,492,040		
2019/20 – \$636,920	2018/19 – \$26,967	2017/18 – \$157,907

Internally Restricted (appropriated) by Board for:

Internally restricted for future budget deficiencies	<u>\$2,492,040</u>
Sub-total Internally Restricted	<u>\$2,492,040</u>
Unrestricted Operating Surplus	<u>–</u>
Total Available for Future Operations	<u>\$2,492,040</u>

SD71 (Comox Valley)

2020/21 Operating Fund Surplus – \$7,594,907		
2019/20 – \$4,080,530	2018/19 – \$5,330,580	2017/18 – \$6,007,764

Internally Restricted (appropriated) by Board for:

Net School Surpluses	\$ 195,886
LEA Capacity Building Grant	6,840
Indigenous Education	299,678
Purchase Order Commitments	270,432
District/Program Initiatives	74,945
Modulars/Furniture	550,000
Outdoor Classrooms	720,000
Accessibility/Entrance Renewals	300,000
Board Office Reserve	500,000
Enhanced Cleaning & HVAC Upgrades	642,338
School Fire Suppression project	700,000
Future Capital Project Pre-Engineering & Design	100,000
Holdback Funds Learning Impacts & Mental Health	525,696
Teacher Mentorship	133,879
Board Operating Reserve	2,575,213
Sub-total Internally Restricted	\$7,594,907
Unrestricted Operating Surplus	–
Total Available for Future Operations	\$7,594,907

SD72 (Campbell River)

2020/21 Operating Fund Surplus – \$4,572,656		
2019/20 – \$5,832,679	2018/19 – \$6,423,471	2017/18 – \$6,951,860

Internally Restricted (appropriated) by Board for:

Reserve Required to Balance Next Year Budget	\$ 680,000
School-Based Supply Accounts	395,208
International Program	207,553
IT Evergreen Replacement Budget	200,000
COVID Unfunded Expenses	170,000
Indigenous Program	151,503
School Growth	100,000
Robron Conference Room Renovation	50,000
Cedar Fencing	36,000
Mower Replacement	30,000
Phoenix Totem Rebuild Contribution	10,000
Operational Needs and Contingency Reserve	1,197,484
Sub-total Internally Restricted	\$3,227,748
Unrestricted Operating Surplus	1,344,908
Total Available for Future Operations	\$4,572,656

SD73 (Kamloops/Thompson)

2020/21 Operating Fund Surplus – \$7,096,068		
2019/20 – \$6,961,931	2018/19 – \$4,631,352	2017/18 – \$5,619,433

Internally Restricted (appropriated) by Board for:

Internally Restricted – Future School Years

Utility Fuel Budget	\$548,888
Strategic Plan Refresh	75,000
Future of Schools Project	75,000
Department Carry Forward	545,262
School Supply Carry Forward	1,445,369
General Reserve – COVID-19	1,024,259
Ministry of Education Holdback	501,569
School Evacuation Plan	100,000

Internally Restricted – Funds with Constraints

SD73BC Management Fee	485,872
Aboriginal Education	1,491,226
International Student Program	741,543
AFG Other	58,298
Summer School	3,782

Sub-total Internally Restricted \$7,096,068

Unrestricted Operating Surplus –

Total Available for Future Operations \$7,096,068

SD74 (Gold Trail)

2020/21 Operating Fund Surplus – \$2,109,315		
2019/20 – \$2,177,115	2018/19 – \$1,834,046	2017/18 – \$963,482

Internally Restricted (appropriated) by Board for:

Transportation Supplement Grant (BCTEA)	\$ 602,115
Transfer to Local Capital	946,023
School Budgets	197,494
LEA Capacity Building Grant	113,195
Aboriginal Education Targeted Dollars	149,688
FPEC – Administration	33,668
Aboriginal Education Language Program	1,904
Operating Grant Holdback	65,228

Sub-total Internally Restricted \$2,109,315

Unrestricted Operating Surplus –

Total Available for Future Operations \$2,109,315

SD75 (Mission)

2020/21 Operating Fund Surplus – \$3,419,930		
2019/20 – \$1,515,599	2018/19 – \$506,156	2017/18 – \$914,371

Internally Restricted (appropriated) by Board for:

Contingency Reserve	\$1,365,000
Strategic Initiatives	500,000
School and Departments	375,459
Indigenous Education – Targeted	235,935
Addressing Learning Impacts	204,997
Teacher Mentorship	140,000
Service Improvement Allocation	72,875
Equity Scan – Video Project	6,251
Equity Scan	2,954
Sub-total Internally Restricted	<u>\$2,903,471</u>
Unrestricted Operating (Deficit)	516,459
Total Available for Future Operations	<u>\$3,419,930</u>

SD78 (Fraser-Cascade)

2020/21 Operating Fund Surplus – \$5,225,238		
2019/20 – \$4,619,241	2018/19 – \$4,486,402	2017/18 – \$4,605,491

Internally Restricted (appropriated) by Board for:

School Surpluses	\$ 691,769
Indigenous Education	526,041
Outdoor Education Academy	14,496
Trustee Professional Development	33,116
Sub-total Internally Restricted	<u>\$1,265,422</u>
Unrestricted Operating Surplus	3,959,816
Total Available for Future Operations	<u>\$5,225,238</u>

SD79 (Cowichan Valley)

2020/21 Operating Fund Surplus – \$6,507,642		
2019/20 – \$5,140,366	2018/19 – \$3,412,193	2017/18 – \$4,586,078

Internally Restricted (appropriated) by Board for:

2021/2022 Operating Budget	\$2,341,544
BC Education Plan	91,517
Careers	16,520
Cowichan Tribes Partnership	136,869
CUPE Professional Development Funds	10,415
Curriculum Grants and K-12 Innovation	1,528
Distributed Learning	20,000
Early Career Mentorship	180,000
Indigenous Education Target	548,175
Learning Resources	113,588
Local Education Agreement Early Leaver Funds	100,000

Ministry of Education – Holdback funding	270,660
School Rollovers 10%	109,873
Service Improvement Allocation	68,208
Support for Trauma Informed Practice	14,939
Technology Resources committed	81,595
Sub-total Internally Restricted	\$4,105,431
Unrestricted Operating Surplus	2,402,211
Total Available for Future Operations	<u>\$6,507,642</u>

SD81 (Fort Nelson)

2020/21 Operating Fund Surplus – \$303,929		
2019/20 – \$546,535	2018/19 – \$336,125	2017/18 – \$282,765

Internally Restricted (appropriated) by Board for:

ASPIRE – RLA	\$ 3,737
Advisory Councils	6,000
CARS Grant – RLA	531
Holdback Allocation	31,074
Sub-total Internally Restricted	\$ 41,342
Unrestricted Operating Surplus	262,587
Total Available for Future Operations	<u>\$303,929</u>

SD82 (Coast Mountains)

2020/21 Operating Fund Surplus – \$1,242,371		
2019/20 – \$1,673,327	2018/19 – \$312,644	2017/18 – \$1,004,985

Internally Restricted (appropriated) by Board for:

Schools Supplies Balance	\$ 186,935
Principals/Vice Principals	33,678
District of Kitimat	28,800
Department Encumber	32,701
Maintenance Equipment	144,682
Return to School Recovery Plan	161,754
Budget 2021/2022 Wages & Benefits	403,860
Sub-total Internally Restricted	\$ 992,410
Unrestricted Operating (Deficit)	249,961
Total Available for Future Operations	<u>\$1,242,371</u>

SD83 (North Okanagan-Shuswap)

2020/21 Operating Fund Surplus – \$2,955,200		
2019/20 – \$1,349,398	2018/19 – \$548,371	2017/18 – \$630,718

Internally Restricted (appropriated) by Board for:

School Budget Balances	\$ 579,304
Career Program	58,021
Unspent Aboriginal Education Targeted Funds	138,623
Automated External Defibrillator Commitments	20,000
Various Outstanding Projects	52,300
Contingency Reserve	730,000
Portables	425,000
Information Technology Commitment	135,000
Sub-total Internally Restricted	\$2,138,248
Unrestricted Operating Surplus	816,952
Total Available for Future Operations	<u>\$2,955,200</u>

SD84 (Vancouver Island West)

2020/21 Operating Fund Surplus – \$2,121,542		
2019/20 – \$1,328,010	2018/19 – \$1,003,741	2017/18 – \$1,036,442

Internally Restricted (appropriated) by Board for:

School and misc education programs	\$ 79,165
Potlatch Postponement	20,000
Additional allocations of supplies to schools	50,000
Professional Development	91,636
Action For Learning	50,000
Zeballos Teacherages	400,000
Implementation of Framework for Enhancing Student Learning	250,000
Unfunded Cost Pressures – COVID	50,000
Ministry of Education Holdback Funding	32,518
Sub-total Internally Restricted	\$1,023,319
Unrestricted Operating Surplus	1,098,223
Total Available for Future Operations	<u>\$2,121,542</u>

SD85 (Vancouver Island North)

2020/21 Operating Fund Surplus – \$3,406,111		
2019/20 – \$2,829,924	2018/19 – \$1,860,601	2017/18 – \$1,521,652

Internally Restricted (appropriated) by Board for:

Appropriation to 2021-22 Annual Budget	\$ 812,288
District Budgets Carried Forward	167,953
School-Based Budgets Carried Forward	78,682
Pro-D Allocations Carried Forward	23,796
Sub-total Internally Restricted	\$1,082,719
Unrestricted Operating Surplus	2,323,392
Total Available for Future Operations	<u>\$3,406,111</u>

SD87 (Stikine)

2020/21 Operating Fund Surplus – \$4,191,547		
2019/20 – \$3,945,610	2018/19 – \$3,653,653	2017/18 – \$3,417,844

Internally Restricted (appropriated) by Board for:

Indigenous Education Targeted Funding	\$ 93,413
School Supplies Budgets	330,944
White Fleet Renewal/Replacement	52,000
Housing Improvements	500,000
Photocopier Fleet Refresh	50,000
3-Nations Funding Agreement Implementation	120,000
Curriculum Supplies and Resources	100,000
Classroom, Office, and Multi-Purpose Room furniture	100,000
Cultural Gentrification of All Schools	50,000
Outdoor Culture Spaces/Camps	100,000
Mentorship, Training, and Professional Development	100,000
Itinerant Supports: School Psychologies	70,000
Staff Wellness	50,000
Learning Resources/Universal Assessment Kits	65,000
Sub-total Internally Restricted	\$1,781,357
Unrestricted Operating Surplus	2,410,190
Total Available for Future Operations	<u>\$4,191,547</u>

SD91 (Nechako Lakes)

2020/21 Operating Fund Surplus – \$3,102,288		
2019/20 – \$2,083,026	2018/19 – \$867,639	2017/18 – \$527,568

Internally Restricted (appropriated) by Board for:

Schools/Departments	\$ 354,925
Aboriginal Education	276,968
Contingency Reserve, Policy 801.3	1,573,910
Other Restricted – 2021-22 Budget Deficit	570,142
Other Targeted	326,343
Sub-total Internally Restricted	\$3,102,288
Unrestricted Operating Surplus	–
Total Available for Future Operations	<u>\$3,102,288</u>

SD92 (Nisga'a)

2020/21 Operating Fund Surplus – \$2,603,498		
2019/20 – \$1,433,650	2018/19 – \$318,480	2017/18 – \$ nil

Internally Restricted (appropriated) by Board for:

Language and Culture	\$ 20,000
NLG Round Table	10,000
Local Education Agreement	27,500
Board Retreat	12,000
Leadership/Mentorship – Supt/ST/Board	15,000
Cabinet replacement – Teacherages	170,000
Fencing	240,000
Health & Safety – shared service/reporting	4,000
Cayenta Financial Software upgrade	185,000
Roofing on staff housing (15 units)	450,000
Staff Housing – Asbestos rem./rotten decks & structure boards	500,000
Front End Loader – specialized attachments	76,845
Replace 1 Maintenance vehicle	60,000
Possible Ministry claw back for Daycare	350,000
Open Purchase Orders	240,702
Sub-total Internally Restricted	<u>\$2,361,047</u>
Unrestricted Operating Surplus	<u>242,451</u>
Total Available for Future Operations	<u><u>\$2,603,498</u></u>

SD93 (Conseil Scolaire Francophone)

2020/21 Operating Fund Surplus – \$4,094,339		
2019/20 – \$9,392,847	2018/19 – \$915,768	2017/18 – \$1,639,664

Internally Restricted (appropriated) by Board for:

Aboriginal Projects	\$ 301,010
Professional Development	22,355
Schools Budget	657,015
School Generated Funds	322,577
Mentorat	145,000
Artstart	3,522
Sub-total Internally Restricted	<u>\$1,451,480</u>
Unrestricted Operating Surplus	<u>2,642,859</u>
Total Available for Future Operations	<u><u>\$4,094,339</u></u>

		30-Jun-21		30-Jun-20		30-Jun-19		30-Jun-18		30-Jun-17		30-Jun-16
SD22 (Vernon)												
Accumulated Operating Surplus	\$	5,932,543	\$	5,176,022	\$	3,905,864	\$	2,463,425	\$	1,602,957	\$	2,373,697
5-Year Growth (%)		149.9%										
1-Year Growth 2021 v. 2020 (\$)	\$	756,521										
1-Year Growth 2021 v. 2020 (%)		14.6%										
Local Capital	\$	3,175,605	\$	2,903,971	\$	2,422,926	\$	7,430,645	\$	7,247,996	\$	6,679,289
5-Year Growth (%)		-52.5%										
1-Year Growth 2021 v. 2020 (\$)	\$	271,634										
1-Year Growth 2021 v. 2020 (%)		9.4%										
Cash	\$	26,169,093	\$	24,022,705	\$	21,973,134	\$	24,381,932	\$	22,047,000	\$	22,677,742
5-Year Growth (%)		15.4%										
1-Year Growth 2021 v. 2020 (\$)	\$	2,146,388										
1-Year Growth 2021 v. 2020 (%)		8.9%										

		30-Jun-21		30-Jun-20		30-Jun-19		30-Jun-18		30-Jun-17		30-Jun-16
SD36 (Surrey)												
Accumulated Operating Surplus	\$	46,349,117	\$	30,353,273	\$	25,556,097	\$	27,387,541	\$	36,102,107	\$	21,408,660
5-Year Growth (%)		116.5%										
1-Year Growth 2021 v. 2020 (\$)	\$	15,995,844										
1-Year Growth 2021 v. 2020 (%)		52.7%										
Local Capital	\$	2,200,312	\$	21,693,337	\$	43,031,238	\$	43,657,404	\$	34,261,438	\$	44,624,483
5-Year Growth (%)		-95.1%										
1-Year Growth 2021 v. 2020 (\$)	\$	(19,493,025)										
1-Year Growth 2021 v. 2020 (%)		-89.9%										
Cash	\$	170,209,473	\$	171,111,445	\$	158,493,646	\$	156,144,353	\$	145,093,901	\$	136,075,201
5-Year Growth (%)		25.1%										
1-Year Growth 2021 v. 2020 (\$)	\$	(901,972)										
1-Year Growth 2021 v. 2020 (%)		-0.5%										

		30-Jun-21		30-Jun-20		30-Jun-19		30-Jun-18		30-Jun-17		30-Jun-16
SD38 (Richmond)												
Accumulated Operating Surplus	\$	14,944,287	\$	18,995,686	\$	18,234,014	\$	16,403,043	\$	7,868,506	\$	7,464,591
5-Year Growth (%)		100.2%										
1-Year Growth 2021 v. 2020 (\$)	\$	(4,051,399)										
1-Year Growth 2021 v. 2020 (%)		-21.3%										
Local Capital	\$	57,352,393	\$	58,013,535	\$	54,534,432	\$	50,417,305	\$	48,393,362	\$	48,303,129
5-Year Growth (%)		18.7%										
1-Year Growth 2021 v. 2020 (\$)	\$	(661,142)										
1-Year Growth 2021 v. 2020 (%)		-1.1%										
Cash	\$	145,873,456	\$	149,904,492	\$	140,163,033	\$	124,699,285	\$	112,295,364	\$	117,762,207
5-Year Growth (%)		23.9%										
1-Year Growth 2021 v. 2020 (\$)	\$	(4,031,036)										
1-Year Growth 2021 v. 2020 (%)		-2.7%										

		30-Jun-21		30-Jun-20		30-Jun-19		30-Jun-18		30-Jun-17		30-Jun-16
SD39 (Vancouver)												
Accumulated Operating Surplus	\$	40,661,728	\$	30,129,688	\$	19,868,931	\$	12,455,067	\$	10,798,182	\$	11,372,700
5-Year Growth (%)		257.5%										
1-Year Growth 2021 v. 2020 (\$)	\$	10,532,040										
1-Year Growth 2021 v. 2020 (%)		35.0%										
Local Capital	\$	10,628,727	\$	10,385,062	\$	9,897,980	\$	128,330	\$	128,330	\$	2,981,808
5-Year Growth (%)		256.5%										
1-Year Growth 2021 v. 2020 (\$)	\$	243,665										
1-Year Growth 2021 v. 2020 (%)		2.3%										
Cash	\$	263,953,000	\$	252,446,220	\$	240,548,009	\$	143,405,503	\$	142,992,300	\$	132,313,988
5-Year Growth (%)		99.5%										
1-Year Growth 2021 v. 2020 (\$)	\$	11,506,780										
1-Year Growth 2021 v. 2020 (%)		4.6%										

		30-Jun-21		30-Jun-20		30-Jun-19		30-Jun-18		30-Jun-17		30-Jun-16
SD41 (Burnaby)												
Accumulated Operating Surplus	\$	16,229,471	\$	21,293,709	\$	13,731,542	\$	12,338,386	\$	11,204,901	\$	9,066,403
5-Year Growth (%)		79.0%										
1-Year Growth 2021 v. 2020 (\$)	\$	(5,064,238)										
1-Year Growth 2021 v. 2020 (%)		-23.8%										
Local Capital	\$	(12,778,575)	\$	2,814,821	\$	4,960,172	\$	3,620,535	\$	2,806,920	\$	3,071,758
5-Year Growth (%)		-516.0%										
1-Year Growth 2021 v. 2020 (\$)	\$	(15,593,396)										
1-Year Growth 2021 v. 2020 (%)		-554.0%										
Cash	\$	86,020,293	\$	110,645,984	\$	105,164,039	\$	100,125,645	\$	94,349,602	\$	85,102,679
5-Year Growth (%)		1.1%										
1-Year Growth 2021 v. 2020 (\$)	\$	(24,625,691)										
1-Year Growth 2021 v. 2020 (%)		-22.3%										

		30-Jun-21		30-Jun-20		30-Jun-19		30-Jun-18		30-Jun-17		30-Jun-16
SD43 (Coquitlam)												
Accumulated Operating Surplus	\$	23,677,425	\$	33,013,306	\$	26,356,123	\$	24,044,277	\$	21,301,123	\$	8,881,276
5-Year Growth (%)		166.6%										
1-Year Growth 2021 v. 2020 (\$)	\$	(9,335,881)										
1-Year Growth 2021 v. 2020 (%)		-28.3%										
Local Capital	\$	42,892,871	\$	50,977,700	\$	32,691,250	\$	28,015,638	\$	25,186,361	\$	27,292,920
5-Year Growth (%)		57.2%										
1-Year Growth 2021 v. 2020 (\$)	\$	(8,084,829)										
1-Year Growth 2021 v. 2020 (%)		-15.9%										
Cash	\$	171,617,090	\$	180,417,434	\$	172,565,252	\$	173,678,123	\$	154,078,404	\$	135,159,793
5-Year Growth (%)		27.0%										
1-Year Growth 2021 v. 2020 (\$)	\$	(8,800,344)										
1-Year Growth 2021 v. 2020 (%)		-4.9%										

		30-Jun-21		30-Jun-20		30-Jun-19		30-Jun-18		30-Jun-17		30-Jun-16
SD44 (North Vancouver)												
Accumulated Operating Surplus	\$	11,266,959	\$	11,083,840	\$	8,798,471	\$	10,018,731	\$	6,162,327	\$	8,856,089
5-Year Growth (%)		27.2%										
1-Year Growth 2021 v. 2020 (\$)	\$	183,119										
1-Year Growth 2021 v. 2020 (%)		1.7%										
Local Capital	\$	11,412,863	\$	14,430,537	\$	10,967,907	\$	6,134,787	\$	6,027,769	\$	6,939,328
5-Year Growth (%)		64.5%										
1-Year Growth 2021 v. 2020 (\$)	\$	(3,017,674)										
1-Year Growth 2021 v. 2020 (%)		-20.9%										
Cash	\$	63,623,031	\$	66,908,608	\$	50,804,816	\$	47,703,040	\$	43,264,211	\$	44,987,932
5-Year Growth (%)		41.4%										
1-Year Growth 2021 v. 2020 (\$)	\$	(3,285,577)										
1-Year Growth 2021 v. 2020 (%)		-4.9%										

		30-Jun-21		30-Jun-20		30-Jun-19		30-Jun-18		30-Jun-17		30-Jun-16
SD63 (Saanich)												
Accumulated Operating Surplus	\$	6,916,708	\$	6,678,078	\$	5,240,553	\$	4,197,991	\$	2,096,208	\$	1,428,565
5-Year Growth (%)		384.2%										
1-Year Growth 2021 v. 2020 (\$)	\$	238,630										
1-Year Growth 2021 v. 2020 (%)		3.6%										
Local Capital	\$	244,837	\$	159,732	\$	65,323	\$	9,991	\$	248,136	\$	480,218
5-Year Growth (%)		-49.0%										
1-Year Growth 2021 v. 2020 (\$)	\$	85,105										
1-Year Growth 2021 v. 2020 (%)		53.3%										
Cash	\$	21,776,190	\$	22,220,286	\$	20,739,191	\$	19,411,629	\$	15,663,252	\$	19,944,375
5-Year Growth (%)		9.2%										
1-Year Growth 2021 v. 2020 (\$)	\$	(444,096)										
1-Year Growth 2021 v. 2020 (%)		-2.0%										

		30-Jun-21		30-Jun-20		30-Jun-19		30-Jun-18		30-Jun-17		30-Jun-16
SD99 (Provincial Composite)												
Accumulated Operating Surplus	\$	416,051,575	\$	389,760,356	\$	307,186,198	\$	324,758,753	\$	299,999,687	\$	247,131,776
5-Year Growth (%)		68.4%										
1-Year Growth 2021 v. 2020 (\$)	\$	26,291,219										
1-Year Growth 2021 v. 2020 (%)		6.7%										
Local Capital	\$	194,929,267	\$	240,836,771	\$	232,998,585	\$	213,061,030	\$	194,202,467	\$	201,434,191
5-Year Growth (%)		-3.2%										
1-Year Growth 2021 v. 2020 (\$)	\$	(45,907,504)										
1-Year Growth 2021 v. 2020 (%)		-19.1%										
Cash	\$	1,965,294,114	\$	1,883,259,923	\$	1,768,552,853	\$	1,649,798,177	\$	1,564,715,664	\$	1,423,807,631
5-Year Growth (%)		38.0%										
1-Year Growth 2021 v. 2020 (\$)	\$	82,034,191										
1-Year Growth 2021 v. 2020 (%)		4.4%										