

*Our mission is to ensure quality learning  
opportunities for all students of all ages*

## **BOARD OF EDUCATION REGULAR PUBLIC MEETING AGENDA**

**School District No. 43 (Coquitlam)**

**Virtual Meeting via ZOOM**

[https://sd43-bc-  
ca.zoom.us/j/65826083716](https://sd43-bc-ca.zoom.us/j/65826083716)

**February 8, 2022**

**7:00 p.m.**

### **ACKNOWLEDGEMENT OF TERRITORY**

Trustee Cahoon

*Today we acknowledge the Traditional Territory and honour the Ancestors and all relations who walked this land long before we were gathered here today. We would like to acknowledge, with gratitude, this beautiful place where we live, work, play and learn – the Coast Salish Nations. All My Relations.*

### **A. ACCEPTANCE OF AGENDA**

### **B. INTRODUCTIONS**

### **C. DELEGATIONS / PRESENTATIONS**

#### **a) Real Acts of Caring Week**

Presenter: Harriette Chang, RAC (Real Acts of Caring) Coordinator

#### **b) United Way Campaign 2021**

Presenter: Jeremy Clarke, President, CPVPA

### **D. EDUCATION**

### **E. APPROVAL OF CONSENT AGENDA (7:15 pm)**

#### **a) Approval of January 18, 2022 Regular Board Meeting Minutes**

#### **b) Trustee Calendar Planning Report for Information (Pages 4-5)**

#### **c) Trustee Reports for Information (Pages 6-10)**

### **F. RESPONSE TO PREVIOUS DELEGATIONS**

### **G. DISTRICT STAFF REPORTS (7:20 pm)**

#### **a) Superintendent**

##### **i) News & Events**

Patricia Gartland  
(10 minutes)

##### **ii) COVID-19 Update (Pages 11-12)**

Patricia Gartland  
(10 minutes)

**G. DISTRICT STAFF REPORTS (7:40 pm)**

- iii) Numeracy  
(Page 13)

Gerald Shong  
(Presentation: 10 minutes/  
Questions: 10 minutes)

- iv) Tech Twenty  
(Page 14)

Stephen Whiffin  
(Presentation: 10 minutes/  
Questions: 10 minutes)

- b) Secretary-Treasurer
  - i) Energy Management  
(Page 15)

Ivano Cecchini/Adrian Pettyfer  
(Presentation: 10 minutes/  
Questions: 10 minutes)

- ii) 2<sup>nd</sup> Quarter Financial Report  
(Pages 16-19)

Nita Mikl  
(10 minutes)

**H. UNFINISHED BUSINESS**

- I. QUESTION PERIOD (8:50 pm)**  
(for questions that relate to agenda items only)
- a) Trustees
  - b) Gallery

(10 minutes)

**J. NEW BUSINESS (9:00 pm)**

- a) Burke Mountain Middle/Secondary School Update  
(Pages 20-23)
- b) 2021/22 Amended Annual Budget  
(Pages 24-47)
- c) 2022/23 Calendar Consultation  
(Page 48)

Mohammed Azim  
(10 minutes)

Nita Mikl  
(10 minutes)

Gerald Shong  
(10 minutes)

**K. NOTICES OF MOTION (9:30 pm)**

- a) Policy 23 – Financial Operating Reserves  
(Page 49-54)

Mohammed Azim  
(10 minutes)

**L. ITEMS OF TRUSTEE BUSINESS**

- M. QUESTION PERIOD (9:40 pm)**  
(for questions that relate to agenda items only)
- a) Trustees
  - b) Gallery

(10 minutes)

**N. ADJOURNMENT (9:50 pm)**

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***ANNOUNCEMENT***

**Next Public Board Meeting: Special Meeting February 15, 2022 – 6:30 p.m.  
Budget Stakeholder Input**

Location: Virtual Meeting via ZOOM

Contacts regarding agenda items: Michael Thomas, Chair – 604-939-9201  
Mohammed Azim, Secretary-Treasurer/CFO – 604-939-9201  
Jennifer Toderas, Executive Assistant – 604-939-9201

# RAC (Real Acts of Caring)



1

**Resources**

- BC Society of Transition Houses: Violence is Preventable Program
- Real Acts of Caring
- Red Cross: Violence, Bullying and Abuse Prevention
- Respectful Futures - Shaping Healthy Relationships learning resources
- The Combined Forces Special Enforcement Unit: Understanding Youth & Gangs
- The Combined Forces Special Enforcement Unit: End Gang Life

2





## Meeting with Provincial Environment Minister Hon George Heyman April 8, 2021

3



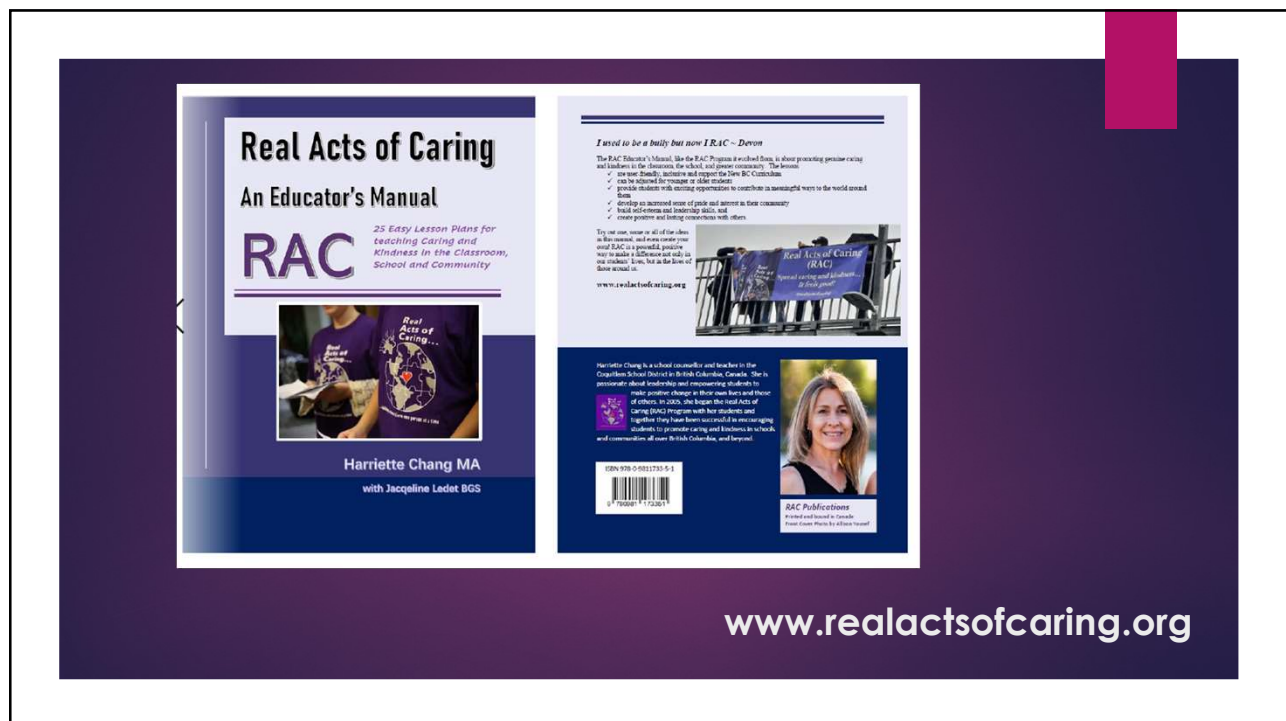
## Connecting with outside organizations – the Fabric Bag Solution Team



4



5



6



Thank you  
for  
supporting  
RAC!!!

## SD43 United Way Employee Campaign



**The 2021 Campaign Raised \$24780. This was up from our total of \$22 559 last year.**

**Over 140 people participated in our drive.**



1




### HOW WE HELP

Across Canada, United Way is working locally to build great communities for everyone

2






## MOVING PEOPLE FROM POVERTY TO POSSIBILITY

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United Way is helping to meet the basic needs of our community's most vulnerable people, giving every Canadian the opportunity to realize a better future.

3




## HELPING KIDS BE ALL THEY CAN BE

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United Way is giving children and youth the support they need to get a great start in life, do well in school, and reach their full potential.


4





**United Way**  
Lower Mainland





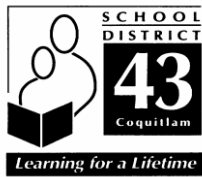
## BUILDING STRONG AND HEALTHY COMMUNITIES

United Way is creating vibrant neighbourhoods, where everyone experiences a sense of belonging and connection to one another.

5



6

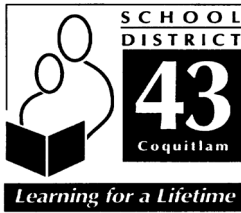


# BOARD OF EDUCATION

## Calendar Planning

February 8, 2022

DATE	MEETING	LOCATION	TIME
FEBRUARY 2022			
8	Board Meeting	District Office, Board Room	7:00pm
11-12	BCSTA Provincial Council	TBA	
15	Board Meeting (Special)	District Office, Board Room	6:30pm
MARCH 2022			
1	Board Meeting	District Office, Board Room	7:00pm
14-25	Spring Break		
APRIL 2022			
5	Finance and Audit Committee Meeting	District Office, Board Room	4:00pm
12	Board Meeting	District Office, Board Room	7:00pm
19	Board Meeting (Special)	District Office, Board Room	6:30pm
21-24	BCSTA – Annual General Meeting	TBA	
26	Board Meeting	District Office, Board Room	7:00pm
MAY 2022			
3	Finance and Audit Committee Meeting	District Office, Board Room	4:00pm
10	Board Meeting	District Office, Board Room	7:00pm
JUNE 2022			
TBC	District Retirement Event	TBC	
14	Finance and Audit Committee Meeting	District Office, Board Room	4:00pm
21	Board Meeting	District Office, Board Room	7:00pm



## SCHOOL DISTRICT NO. 43 (COQUITLAM)

### Office of the Secretary-Treasurer

### MEMORANDUM

**TO:** Board of Education

**FROM:** Mohammed Azim, Secretary-Treasurer/CFO

**DATE:** February 8, 2022

**SUBJECT:** Record of In Camera Meetings

As per Section 72(3) of the *School Act*, the Board of Education reports that the following items were addressed at in camera meetings:

Special In Camera meeting “A” held on January 18, 2022:

1. Personnel Matter

Special In Camera meeting “B” held on January 18, 2022:

1. Other Matter

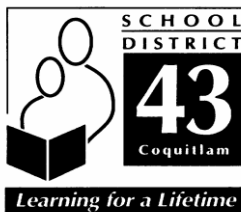
In Camera meeting held on January 18, 2022:

1. Financial Matters
2. Legal Matters
3. Other Matters

Special In Camera meeting held on February 1, 2022:

1. Personnel matter

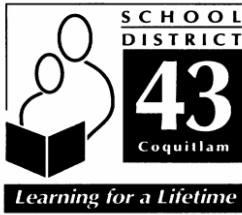




**BOARD OF EDUCATION  
TRUSTEE REPORT  
February 8, 2022**

Trustee Blatherwick participated in the following activities, events and meetings:

- January 18 – In Camera Meeting
- January 18 – In Service Meeting
- January 18 – Public Board Meeting, Zoom
- January 19 – BCSTA Metro Board Meeting, Zoom
- January 19 – BCSTA Indigenous Education Committee Feedback Session
- January 21 – CAFE Secondary School Liaison (Phone)
- January 25 – DPAC Stakeholder Meeting, Zoom
- January 26 – Retirement Event for former Secretary Treasurer, Chris Nicolls
- February 1 – Finance and Audit Committee Meeting, TEAMS
- February 1 – Special In Camera Board Meeting, TEAMS
- February 1 – CUPE – Budget Stakeholder Consultation Meeting, Zoom
- February 3 – Suwa’lkh School Liaison (Phone)
- February 3 – Ecole Moody Middle School of the Arts Liaison (Phone Call)
- February 3 – APEX/Encompass/SWISS Liaison (Phone Call)
- February 3 – SD43 Summer Learning, Customized Learning Centre Liaison (Phone Call)
- February 3 – Coquitlam Learning Opportunities Centre (CLOC), (Phone Call)



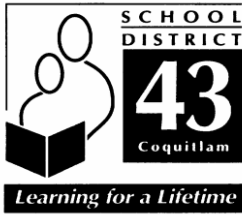
## **BOARD OF EDUCATION**

### **TRUSTEE REPORT**

**February 8, 2022**

Trustee Lisa Park participated in the following activities, events and meetings:

- January 18, 2022 – Special In Camera Meeting, In Camera Meeting and In Service Board Meeting, Microsoft Teams Meeting
- January 18, 2022 - Public Board Meeting, Zoom Meeting
- January 25, 2022 – DPAC – Stakeholder Budget Consultation Meeting, Zoom Meeting
- January 26, 2022 – Secretary Treasurer’s Retirement Celebration, Zoom Meeting
- January 27, 2022 - Consulate General of the Republic of Korea in Vancouver Meeting, Zoom Meeting
- February 1, 2022 - Finance and Audit Committee Meeting, Microsoft Teams Meeting
- February 1, 2022 – Special In Camera Meeting, Microsoft Teams Meeting
- February 1, 2022 – CUPE – Stakeholder Budget Consultation Meeting, Zoom Meeting
- February 3, 2022 – CTA – Stakeholder Budget Consultation Meeting, Zoom Meeting
- February 3, 2022 – CPVPA - Stakeholder Budget Consultation Meeting, Zoom Meeting



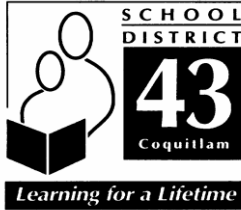
## **BOARD OF EDUCATION**

### **TRUSTEE REPORT**

**February 8, 2022**

Trustee Craig Woods participated in the following activities, events and meetings:

- January 18, 2022 - In Service Board meeting
- January 18, 2022 – Special In Camera meeting
- January 18, 2022 – In Camera meeting
- January 18, 2022 – Public Board meeting
- January 19, 2022 – BCSTA Metro Branch meeting
- January 25, 2022 – Stakeholder Budget Consultation meeting with DPAC
- January 26, 2022 – DPAC general meeting
- February 1, 2022 – Finance and Audit Committee meeting
- February 1, 2022 – Special In Camera Board meeting
- February 1, 2022 - Stakeholder Budget Consultation meeting with CUPE
- February 3, 2022 - Stakeholder Budget Consultation meeting with CTA
- February 3, 2022 - Stakeholder Budget Consultation meeting with CPVPA

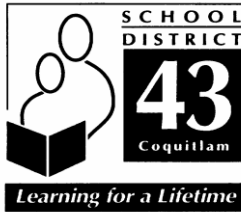


**BOARD OF EDUCATION  
BCSTA ITEMS OF BUSINESS  
DPAC**

Trustee Craig Woods attended and participated in the above meeting and presents the following report for information:

**DPAC General Meeting  
Wednesday, January 26th, 2022 – 7:00pm  
Online meeting via Zoom**

- ✧ DPAC Vice President, Rosey Manhas, chaired and opened the meeting.
- ✧ Assistant Superintendent, Gerald Shong, provided an update on activity happening in the District which included the announcement that the District will be providing rapid tests to staff and that there have not been any functional school closures to date. It was also shared that Program of Choice registration has been completed and that Kindergarten registration was about to commence on February 1st, which would be followed by cross-catchment placements.  
Parent comments and questions were made on the following topics:
  - the budget process and funding for student services including EAs, LISW workers, and Counsellors
  - the new daily health check requirements
  - the threshold of Covid cases needed to be reached, both at the school as a whole and in the individual classroom, to constitute a functional closure
- ✧ Representatives from the BC Bereavement Helpline and the Crossroads Hospice Society spoke on grief and mourning resources and services for both youth and adults. Services include helplines, support groups, training, and working closely with schools and school counsellors to support students. It was noted that there are different grieving styles and that it looks different depending on age. The lack of usual rituals and social isolation brought upon us by the pandemic, and how that has impacted grief, was discussed.
- ✧ Updates:
  - DPAC President, Marvin Klassen, provided an overview of the budget consultation process and shared what was discussed with the Board.



**BOARD OF EDUCATION  
ITEMS OF TRUSTEE BUSINESS  
SLC Report**

Trustee Barb Hobson attended and participated in the above meeting and presents the following report for information:

The Middle Schools SLC meeting on January 26<sup>th</sup> was cancelled due to staff shortages.

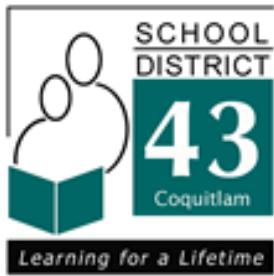
The Secondary Schools SLC meeting covered the following topics:

- Grants from SLC – there are 3 for middle schools and 2 for secondary schools
  - Charles Best Secondary was given a grant for the project “Necessity Boxes”
  - Gleneagle Secondary was given a grant for their STEAM Conference
- The meeting centered around Mental Health and Self-Care
  - Participants watched a video produced by the Anna Freud National Centre for Children and Families
  - They discussed methods of self-care and how to help their friends with self-care
  - They identified why positive mental health is important and how positive self-care and strong mental health are related
- They took some time to think about the upcoming SLC Budget Presentation and provide ideas for the presentation
- Participants were challenged to bring a friend to the next meeting

Next month’s meeting dates are:

Middle Schools – February 23<sup>rd</sup>

Secondary Schools – February 24<sup>th</sup>



# SCHOOL DISTRICT NO. 43 (COQUITLAM)

## SUPERINTENDENT'S OFFICE

### MEMORANDUM

**TO:** Trustees

**FROM:** Patricia Gartland  
Superintendent

**DATE:** February 8, 2022

**RE:** COVID-19 Update

On Jan. 28, 2022, BC Provincial Health Officer (PHO) Dr. Bonnie Henry provided some updates. The provincial health order on gatherings and events saw the removal of the prohibition on individual or group fitness, exercise, and dance exercise, allowing these to happen with the safety requirements in place. This change took effect on Jan. 20, 2022. The order also allowed sports tournaments for children and youth in community and club organizations to resume as of Feb. 1, 2022. School based sports tournaments remain suspended. Adult sports tournaments remain prohibited.

On Feb. 1, 2022, BC Deputy Minister of Education Christina Zacharuk issued a special update to provide more detailed information on the phased distribution of rapid antigen at-home tests for symptomatic students. The bulletin states 300,000 rapid antigen test kits for BC students and schools will be delivered in phases. The first phase will be rural and remote school districts for students with symptoms of COVID-19. School districts will distribute the five-pack test kits for families of students who reside in rural and remote regions of BC. This will ensure that communities further away from regional testing facilities have access to tests. In the second phase of distribution, tests will be shipped for students aged 5-11 in school districts within the Northern and Interior health authorities. Rapid antigen at-home tests for our students will be deployed as part of phases three and four of the test deployment for the K-12 sector as displayed in the Deputy Minister's Bulletin below.

## Deputy Minister's Bulletin

Ministry of Education



**Rapid Antigen Test Deployment for the K-12 Sector: Approach for  
Distribution of tests for use by symptomatic students**

**February 1, 2022**

### Context

The Province has received further supplies of the Artron Rapid test kits and has currently allocated 300,000 tests for use by symptomatic students in K-12. These tests are being provided to the system as an additional tool to support the continuity of learning for our students.

The use of rapid tests is intended to be in addition to any existing testing programs in place, and all existing communicable disease prevention measures in schools must still be maintained.

Distribution of tests for use by students will be in phases, beginning with those in districts that have been designated remote and rural by the Community Health Services Area. This first phase of distribution will focus on families with children in elementary school, ages 5-11.

Each family will receive one box of 5 tests for their school aged children. Providing a single box of 5 tests to each family streamlines distribution. In addition, instructions are contained within the box, so those families with limited internet access will have easy access to the directions they need. By the conclusion of the phased K-12 distribution program, all families with elementary students in school will have received one box containing 5 individual tests. Secondary students will have access to tests via their district/school.

Individual districts/schools will be responsible for determining the method of distribution of the test kits to families. This may mean having parents pick up at their child's school, sending a kit home with the eldest child in the family or other methods. Schools and districts are in the best position to know what will work best in their circumstances.

Notification should be sent to families prior to the tests being sent home, and guidelines for use by families is attached.

#### **Phase 1: Distribution to Rural and Remote Districts**

The first phase of distribution will be provided to families of children in **K-12** districts that have been designated rural and remote by their Community Health Service Area profile. Student populations are small, and multiple distributions to individual schools may be challenging. The allocation for independent and Conseil Scolaire Francophone (CSF) schools within these districts will also be included and we ask for your help in contacting those schools to pick up their supply.

Total of 17 districts included: SD 6, 8, 10, 27, 49, 50, 51, 58, 59, 64, 74, 81, 82, 84, 87, 91, 92.

#### **Phase 2: Elementary Students in Northern and Interior Health Authorities**

The second phase will focus on families of elementary students (aged 5-11) within the remaining districts in the Northern and Interior Health Authorities. Each of these districts will receive a shipment with one box/family. Also included will be the allotment for the independent and CSF schools within that community.

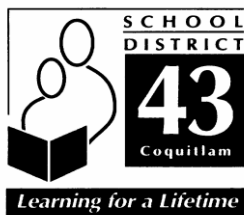
This will use our current allotment of 500,000 tests (200K for staff and 300K for students). More provincial supply is anticipated to arrive in BC, and we are working with the PHSA to ensure supply for Phases 3 and 4.

#### **Phase 3 – Families of children aged 5-11 in all remaining districts**

#### **Phase 4 – Allocation for secondary students (except for districts in Phase 1)**

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In anticipation of funding from the Province, School District No. 43 (Coquitlam) has purchased 235 portable HEPA filter units. The units have arrived and are currently being distributed to our schools. The province has listed priorities for implementation and we are currently evaluating our District and placing them accordingly.



## SCHOOL DISTRICT NO. 43 (COQUITLAM)

### MEMORANDUM

**TO:** Patricia Gartland, Superintendent of Schools/CEO  
**FROM:** Gerald Shong, Assistant Superintendent  
**DATE:** February 8, 2022  
**SUBJECT:** Numeracy Presentation

**Recommended Action:** This information is provided to the Board of Education for information.

**Background:** The Directions 2025 goal of Intellectual Development with an objective to develop students as numerate citizens who practice mathematical habits of mind is supported by a district Numeracy Team. The team consists of District Principal Craig Mah who oversees a Numeracy coordinator, two Mentor Support Teachers (Numeracy Focus), an Indigenous Education Teacher and a Technology Support Teacher. The team is also supported by an Early Learning Coordinator.

The Board of Education will be presented information on the activities the Numeracy Team has done to support schools. This will include work around common assessment practices, teaching supports, incorporating Indigenous culture in Mathematics curriculum and integration of numeracy with STEAM.





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# SD43 Numeracy:

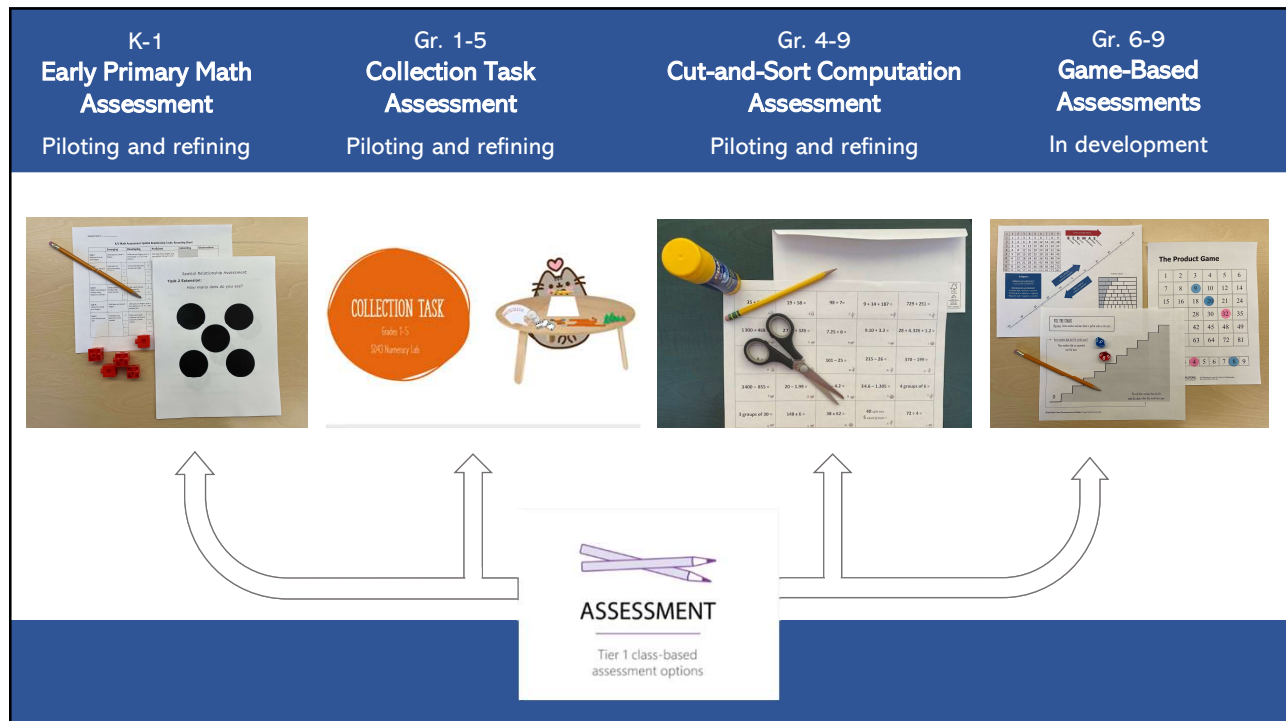
Innovation	District-developed assessment tools, resources, and 'Live Labs' PD
Collaboration	Teaching, customizing, refining district resources <b>together</b>
Support	Consultation, professional development, and mentoring

2

# Numeracy?

## Mathematical Literacy

3

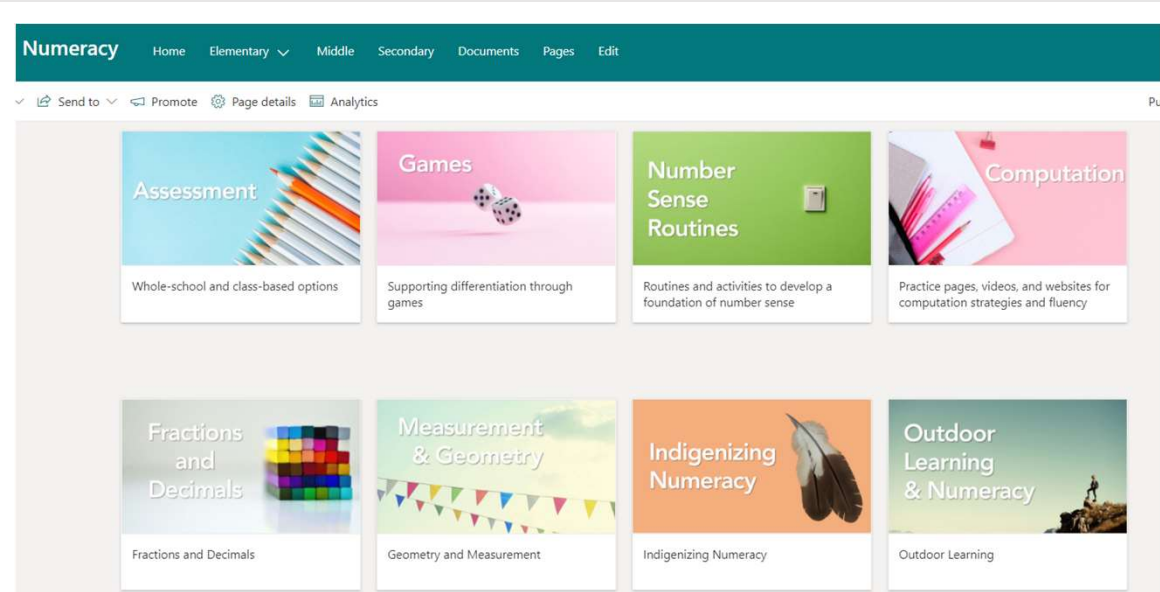


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- Enthusiastic engagement by both students and teachers.
- Increase in more inclusive, enriching practice.
- Increase in staff-wide planning and discussion.

5

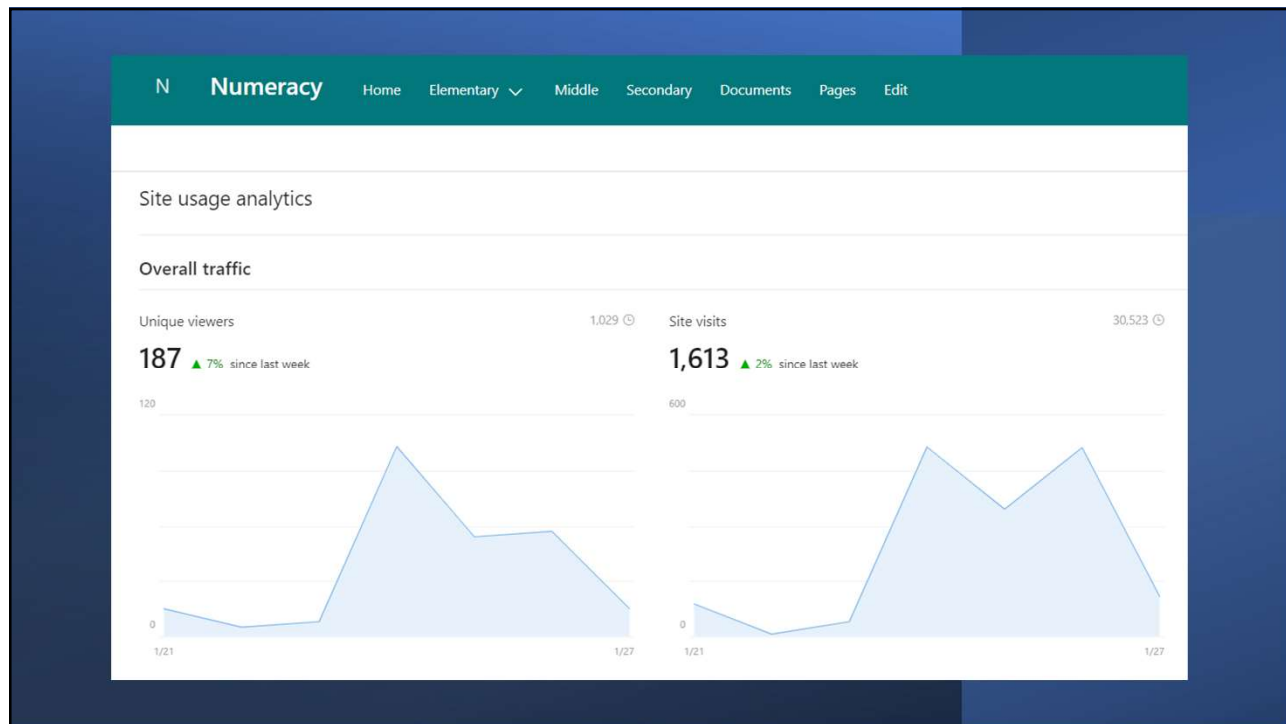


**Numeracy** Home Elementary Middle Secondary Documents Pages Edit

Send to Promote Page details Analytics

<b>Assessment</b>  Whole-school and class-based options	<b>Games</b>  Supporting differentiation through games	<b>Number Sense Routines</b>  Routines and activities to develop a foundation of number sense	<b>Computation</b>  Practice pages, videos, and websites for computation strategies and fluency
<b>Fractions and Decimals</b>  Fractions and Decimals	<b>Measurement &amp; Geometry</b>  Geometry and Measurement	<b>Indigenizing Numeracy</b>  Indigenizing Numeracy	<b>Outdoor Learning &amp; Numeracy</b>  Outdoor Learning

6



7

50 + classes  
across the  
district every  
second week


Engaging, differentiated  
math game lessons for  
elementary and middle

**Welcome to**  
**Numeracy Lab Live!**

January 25, 2022

8






## After School Numeracy Sharing

We'll start the session at 3:15 £

Average of 40 teachers regularly attending live or viewing recorded sessions

15-minute professional development aligned with district goals offered every two weeks.



9

14 elementary schools  
8 middle schools  
4 secondary schools

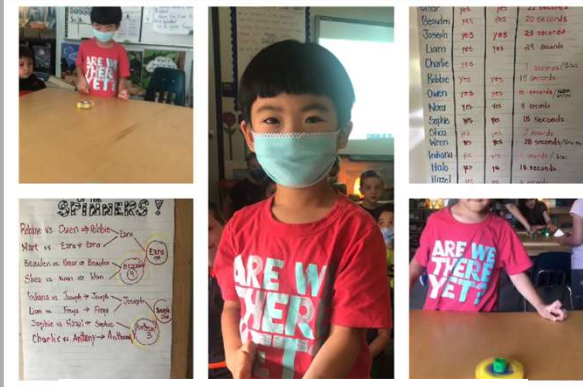
## declaring numeracy goals



Numeracy Team to support all schools with refining goals, planning, and instructional needs.

10

# Indigenizing Numeracy



- online live lessons
- accessible guided tasks



- collaborative development
- culture-rich activities



# Numeracy Through Outdoor Learning

- Currently supporting 7 Elementary Schools and 2 Middle Schools
- Learning Journey Grant to continue exploring numeracy outdoors with 4 elementary teachers.



## Numeracy in the Community:

- Strong Start programs encouraging early numeracy development
- Ready-Set-Learn events:
  - Virtual Parent Information sessions
  - Numeracy in the Outdoors
- Connecting to Kindergarten

13

*LOVE the addition practice sheets for families, broken down with strategies – brilliant! Thank you so much for all you do.*

*Her capacity for reflective thinking challenges teachers to tap into a different perspective to assess, plan and frame learning. We appreciate working with her and look forward to seeing how our learners are exploring hands-on numeracy routines!*

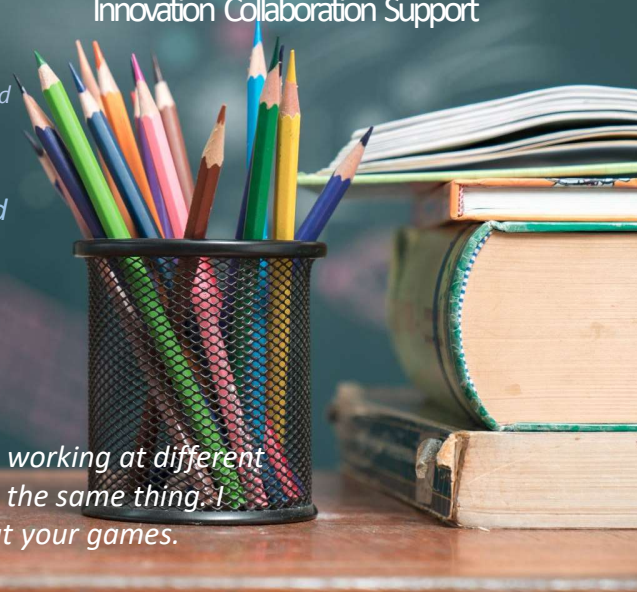
*Even students who do not like math and ELL students enjoy the games! Fully engaged. Thank you.*

*My kids love this game and often choose it over other activities for play centres!*

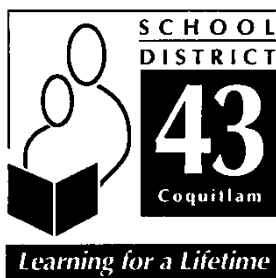
*The students are all working at different levels but are doing the same thing. I really like that about your games.*

## SD43 Numeracy

Innovation Collaboration Support



14



## School District No. 43 (Coquitlam)

### MEMORANDUM

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TO: Patricia Gartland, Superintendent

CC: DLT

DATE: Feb 1, 2022

FROM: Stephen Whiffin  
Director of Instruction and Chief Information Officer

SUBJECT: Tech Twenty Board Presentation

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**Action:**

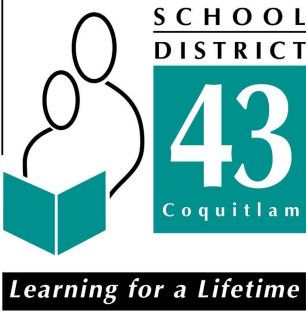
Receive information on SD43 technology initiatives

**Background:**

With the introduction of the Directions 2025 document resulting in a refocusing of the role of technology as a cross-cutting theme, technology has an important role supporting goals across the organization. As a result, there are a significant number of technology initiatives to report. Through Tech Twenty presentations, District staff endeavor to provide the board with ongoing information about the application of technology in support of our goals. This presentation is one of a series of regular updates on progress with respect to the district's technology activities.

This presentation will provide the board with information on how the district's sustainable approach to technology has facilitated improvements to technology availability for students with assistive technology needs. In particular, we will share how we have moved to a centralized provisioning model to ensure specialty technology ends up with the students who most need it. We will also see how that technology is making a difference in helping students experience success.





## Tech Twenty

**Supportive Technology:**  
*New ways we are helping students with challenges succeed*


**Stephen Whiffin** – Director of Instruction and CIO  
**Carol Todd** - Supportive Tech and Digital Literacy Coordinator  
**Yvette Hong** – Speech Language Pathologist/AAC  
 (Augmentative and Alternative Communication)


1

## Supportive Technology & Universal Supports

**Supportive and Assistive Technology:**

- facilitates Universal Design for Learning
- supports curriculum and reduces barriers for all
- can be unique, personal, customized and dedicated





2

## The Background: SET-BC

### Evolving Technology

- *Provided specialty equipment for a small number of students*
- *Smaller number of more expensive specialty devices*

### New, less expensive options

- *Power of everyday devices*
- *Increasingly a software problem*

### Equity Concerns

- *Access based on school-level resources*

## SET-BC

Since 1989, SET-BC has provided BC students, classrooms, schools, and districts with the services, technology, and support needed to better educate students with complex needs.



3

## New Strategy: District Assigned Resourcing

### Leverage Sustainability Model

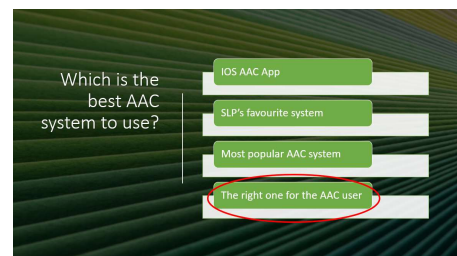
- *Utilize devices in final stage of usable life cycle*

### Centralized Resource Pool

- *50 iPads*
- *Bulk purchase of key software*

### Needs-based Allocation

- *Supported by needs assessments*
- *Allocated by need rather than location*



4

## The Tools

### The "IPAD Talker"

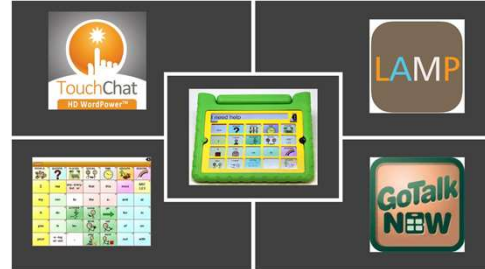
- *An iPad becomes a 'Talker'*

### The Apps

- *TouchChat*
- *LAMP for Life*
- *Go Talk Now*

### The Support

- *District educators*
- *School-based educators*
- *Family*



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## Making a Difference

# AAC

## Giving a voice to the voiceless



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## Making a Difference

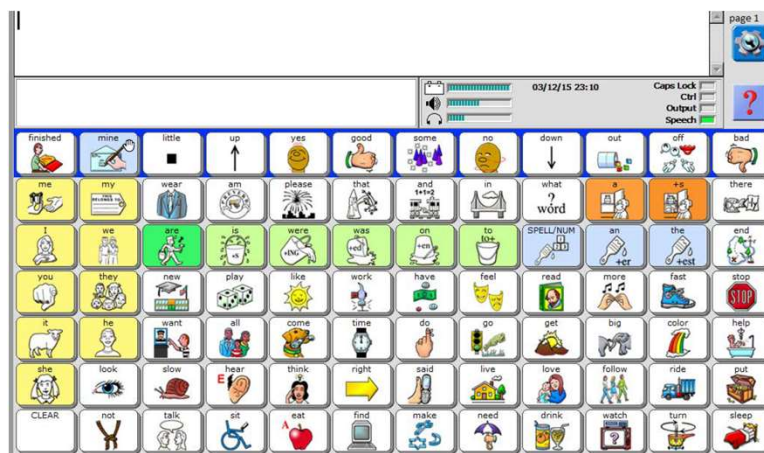


TOUCHCHAT APP



7

## Making a Difference



LAMP Words for Life APP



8

## Making a Difference



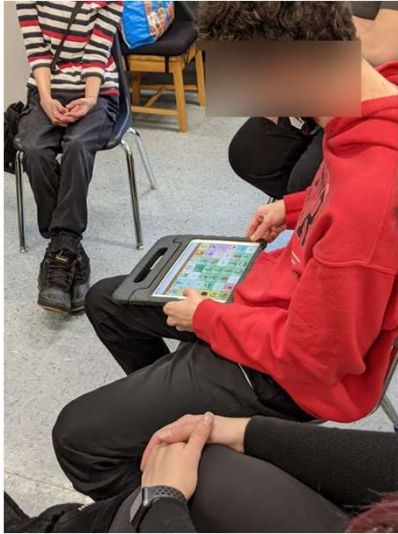
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## Making a Difference



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## Making a Difference



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## Making a Difference



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## Making a Difference

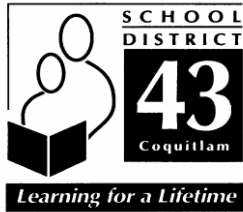


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## Making a Difference



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## SCHOOL DISTRICT NO. 43 (COQUITLAM)

### MEMORANDUM

**TO:** Mo Azim, Secretary-Treasurer / Chief Financial Officer

**FROM:** Adrian Pettyfer, Energy Manager, Facilities and Planning Services  
Ashish Dev, Energy Specialist, Facilities and Planning Services  
Ivano Cecchini, Executive Director, Facilities and Planning Services

**DATE:** February 8, 2022

**SUBJECT:** Facilities Department – Sustainability and Energy Management Update

**COPIED TO:** District Leadership Team

**Recommended Action:** For Information Purposes

#### **Background:**

The District continues to be a leader in energy conservation and environmental stewardship.

Our new schools are built to a LEED Gold Standard and our existing schools are continually being upgraded with a focus on better efficiency and sustainability.

In accordance with the District's commitment to Green House Gas (GHG) reduction, the Facilities Department has already surpassed our 2025 target and are well underway to hit our 2030 target. We do, however, recognize that moving beyond the 2030 target will require an increased effort and commitment from our District.

Provincial Targets = Reduce overall GHGs (compared against 2007)

16% by 2025

40% by 2030

60% by 2040

80% by 2050

With respect to environmental stewardship, following our Directions 2025 strategic plan, we will continue to promote environmental stewardship through behavioral programs intended to fundamentally change the way that we live our lives.

We will present and highlight some recent initiatives and achievements and inform the Board of future department direction.







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**FORTIS BC™**  
*Energy at work*




**BC Hydro**  
 Power smart



## Energy Management and Sustainability Introduction

- ▶ Adrian Pettyfer (Energy Manager) & Ashish Dev (Energy Specialist)
- ▶ Work with BC Hydro and FortisBC and energy consultants
- ▶ Our Goal:
  - ▶ Meet the emission reduction targets enacted through the Climate Change Accountability Act (formerly the Greenhouse Gas Reduction Targets Act)
  - ▶ Reduce GHG Emissions by 40% by 2030 below the 2007 baseline.
- ▶ Our Role:
  - ▶ Review Energy System performance of buildings across the District
  - ▶ Look for energy saving and cost reduction opportunities
  - ▶ Leverage business cases through incentives and rebates offered by BC Hydro, FortisBC and Clean BC and other agencies
  - ▶ Support in meeting GHG Emission Reduction Goals
  - ▶ Develop a Sustainability culture and educational programs in the District.



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**FORTIS BC™**  
*Energy at work*



**BC Hydro**  
 Power smart



## Strategic Goals





**Energy & Sustainability Projects**

CROSS CUTTING THEMES

**TECHNOLOGY**  
*Quality Information, Equitable Access, Human Capacity*



**SOCIAL ENGAGEMENT**  
*Global and Digital Citizenship, Environmental Stewardship, Community Relationships*



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# SD43 in News!

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## Did you know?

- ▶ **Since 2010, we have:**
  - ✓ Cumulative Electrical savings of over 38,803,722 kWh.
  - ✓ Cumulative Natural Gas savings of over 174,590 GJ.
  - ✓ Cumulative Energy Cost savings of over \$3,707,365.
  - ✓ Total incentives from BC Hydro is \$2,484,665
  - ✓ Total incentives from FortisBC since 2013 is \$921,302
- ▶ **2020-2021 in a snapshot:**
  - ✓ Received funding from BC Hydro of \$246,925 towards SD43 Energy initiatives, energy studies and Energy Manager wages.
  - ✓ Completed 6 X LED Lighting projects saving 445,359 kWh/year or approx. \$37,925. With incentive of \$45,472 from BCH
  - ✓ Completed 4 X Boiler Plant upgrades saving approx. 2,100 GJ/year or approx. \$6,598. With incentive of \$114,912 from FortisBC
  - ✓ Secured \$64,470 for new construction energy studies from Clean BC and BC Hydro performed for the new Irvine Elementary, Coast Salish Elementary and the ELC.

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## List of Current Initiatives

### Mechanical Projects

- LED Lighting
- Space and DHW Heating Improvements
- Mechanical Controls Upgrades
- Custom Energy Studies (FortisBC)
- BCH C.Op Study
- DDC Review and tune-up for selected sites
- Endotherm Study
- Programmable Thermostats
- Energy Department Internal Studies
- GAHP Feasibility Review
- SD43 Goes Electric
- Implementing Solar into the Energy Design of Newer Schools

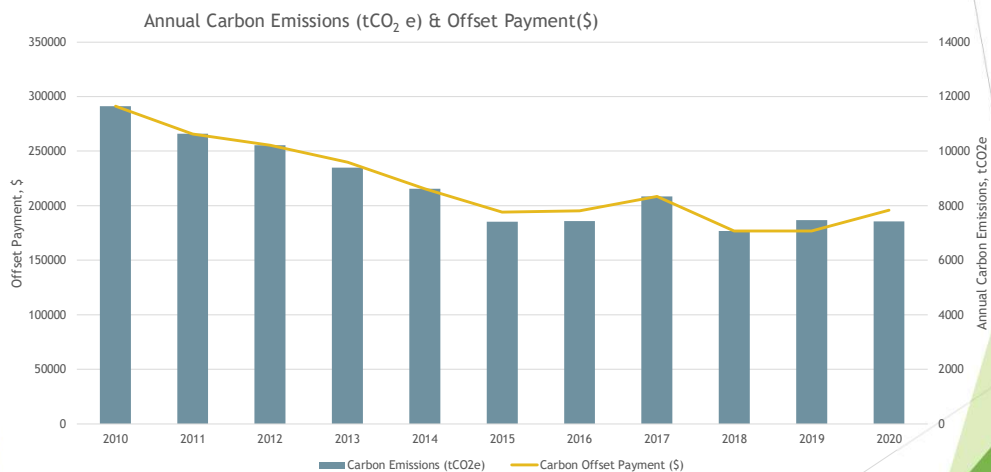
### Behavioral Projects

- District Sustainable Leaders
- Trees Planting Program
- Energy Wire (Monthly Newsletter)
- Eco-Challenge (all Schools)
- Earth Day



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## SD43 GHG Emission Performance



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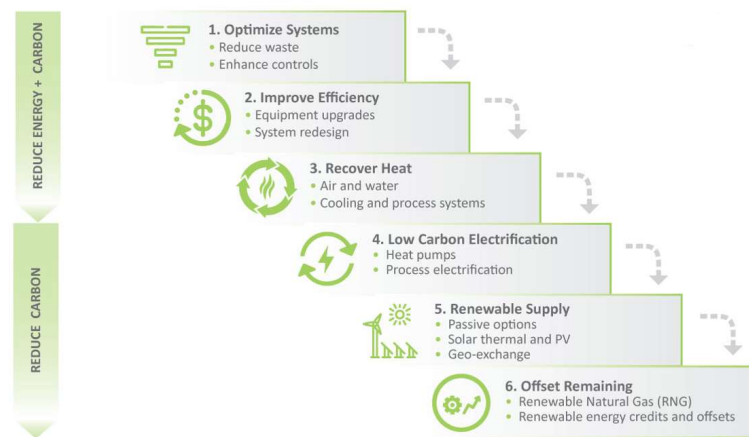
# CleanBC Update - New Climate Plan

- Provincial Targets = Reduce overall GHGs (compared against 2007)
  - 16% by 2025
  - 40% by 2030
  - 60% by 2040
  - 80% by 2050 (...Net-Zero??)
- Sector target to reduce building emissions by 50% by 2030 - no change currently
- New requirements to make all new buildings zero-carbon by 2030
- New goal of net-zero emissions by 2050 (previously 80%)
- New nation-leading adoption of zero-emission vehicles (ZEVs) by 2030(purchase) and 100% ZEVs by 2035 (fleet)
- New ZEV targets for MD and HD vehicles (under development)



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## The Path to Net-Zero



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## Our Mitigation Options

- **Additional resources to make our existing equipment efficient and not simply operational.**
  - Low Carbon Electrification (Heat Pumps, EV's)
  - Renewable/Solar Rooftops/Solar Walls, etc.
  - Explore new Technologies; Gas Absorption Heat Pumps, Wastewater heat recovery systems
  - Continue to convert to controllable LED lighting
  - Boiler Replacement to Condensing boilers
  - Renewable Natural Gas (Biogas)
  - Behavioral Campaigns
  - Full Utilization of CNCP

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## Solar in new construction

- ▶ All new builds designed with Solar PV & Net Metering (under BCH Net Metering Program)
- ▶ Currently, implementing approx. 50 KWp solar rooftop plant on Gym at Coast Salish EL.



*Net metering allows consumers who generate some of their own electricity instead of supply from BCH, thus reducing the bills. Net metering uses a single, bi-directional meter and can measure the current flowing in two directions*



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## Student Engagement

- ▶ **District Sustainability Leadership** - Secondary Student driven District initiatives- group discussions. Monthly discussion meeting with sustainability teams (1<sup>st</sup> Wednesday of Month)
  - Eco-challenge Competition Feb 28<sup>th</sup>- March 4<sup>th</sup>
  - **Tree planting initiative** (in partnership with municipalities)
  - 22 participating schools
  - Lesson Plans
  - Holiday Shutdowns
  - Energy Lessons - Electricity basics, Green generation, Building Mechanical System in school fieldtrips
  - School garden club competition - biggest pumpkin, tallest sunflower etc.
- ▶ **Energy Wire** - Energy and Sustainability Monthly Newsletter. Highlight the Sustainability initiatives going on through the District



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## Join the RAC Climate Change and COVID Caring Movement

- ▶ RAC Week is February 13-19, 2022!
- ▶ This year the focus of RAC Week is **Climate Change and Covid Caring** and encouraging as many students as possible all over BC to get involved in supporting this goal in a safe Covid way.



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## SD43's Commitment

- ▶ SD43 is committed to climate action, by working towards CleanBC's GHG reduction targets in acknowledgement of Climate Change.
- ▶ SD43 recognizes its unique position and opportunity to develop a sustainability culture in its students that can impact our community.

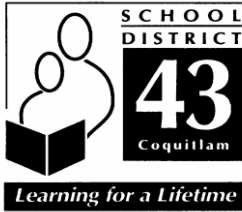


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## SCHOOL DISTRICT NO. 43 (COQUITLAM)

### CORPORATE and FINANCIAL SERVICES DEPARTMENT

#### MEMORANDUM

**TO:** Mohammed Azim, Secretary- Treasurer/CFO  
**FROM:** Nita Mikl, Assistant Secretary-Treasurer  
**DATE:** February 8, 2022  
**SUBJECT:** 2nd Quarter Financial Report 2021/22  
**COPIED TO:** DLT

**Recommended Action:** The following is provided for information.

#### Overview:

In April 2021, the Coquitlam Board of Education approved a balanced Preliminary Budget for the 2021/2022 (FY22) fiscal year. In arriving at a balanced budget, adjustments were necessary to account for the shortfall in grant funding and financial impacts resulting from the continuation of the pandemic. The shortfall in grant funding was due to the continued underfunding of the contractual wage and salary increases and the Employer Health Tax. The adjustments related to the Pandemic included lower International Education revenues, lower rental revenues, lower interest income and increased cleaning costs. The annuitization of the Non-Teaching Pension Plan offset some of the funding shortfalls as \$3 million in annual solvency funding payments were repurposed to mitigate staffing reductions.

The initial budget incorporated \$6.1 million of accumulated surplus amalgamated from the previous three years and further provided funding of approximately \$600,000 for each of facility maintenance and technology replacement initiatives. Additionally, a total of \$3.2 million in unspent school allocations and other targeted funding remaining in the previous fiscal year was restricted and carried forward for use in the current year.

This 2<sup>nd</sup> Quarter Financial Update and Outlook (Operating Fund) reports on the financial impact of activities that occurred for the six months ending December 31, 2021. Most importantly, it includes updated grant funding based on September enrolment counts as confirmed by the Ministry in December 2021. It is from these activities and other forecasting information that Management provides a more informed and preliminary outlook for the year.

At the time of preparing this report, we continue to project a cautious neutral financial outlook for the year. The school year started in Stage 1, full time, in class instruction. However, this is subject to change as determined by the Ministry of Education in consultation with the Provincial Health Office. While the vaccination and booster shot rollout to adults and vaccination for children aged 5 years and above has reduced the risk of exposure, there is still a heightened level of anxiety in the community and amongst parents and students and the need to maintain enhanced cleaning requirements. This is especially apparent with the Omicron covid variant, which has a higher transmissibility and decreased incubation time, and its impact in delaying January 2022 school opening. To ensure our schools are prepared for the January 2022 opening, we have implemented enhanced safety measures in all SD43 schools and facilitates following the Provincial Health Office guidelines.

Last year, the school district received \$14.4 million in one-time supplemental Provincial and Federal Safe return to school grants to assist with staffing and operational costs incurred as a result of the COVID-19 Pandemic. In the current year, the Ministry of Education has provided \$733,663 in Restart Funding which was utilized to support 10 additional custodial positions. Aside from this grant and below noted changes, we do not expect additional Ministry grants despite elevated levels of staff absences - experienced and anticipated - to accelerate over the next few months, increased consumption of PPE, and other expenditures related to COVID in the second half of the school year. Any additional costs will need to be subsidized by our current operational funding and budgets.

## **Operating Fund**

Enrolment (School Aged Students and Adult Education) is up an estimated 28.57 FTE students compared to the budget projections (based upon our February 2021 enrolment submission to the Ministry of Education). Our focus on appropriately identifying students with unique needs resulted in additional grant funding of \$1.9 million. Our Teacher Salary differential funding was slightly lower than expected and Summer Learning grant revenues were also lower as in class learning was reduced due to COVID and only provided to students that required it. However, many of the students in grades 10 to 12 were able to continue their learning by taking on-line courses offered through the summer Fast Track program. The net impact was an overall grant funding increase of \$2.0 million above budget.

International Education enrolment and associated revenues are trending slightly above budget. However, we continue to remain cautious in making any adjustments to the budget until we have confirmed that 2<sup>nd</sup> semester enrolled students have arrived and enrolled to begin the program as the Omicron variant has the potential to negatively impact travel arrangements. Confirmation of second semester enrollment is required to provide a more accurate enrolment and revenue number. International Education provides much of the funds that underpins the accumulated financial reserves policy, which helps to provide ongoing stability and sustainability. This year, it is likely to be lower than the \$5 million that the policy had been predicated on.

Rental revenues continue to remain under pressure due to COVID-19 limitations necessitated to ensure appropriate cleaning protocols and physical distancing measures are maintained. Investment revenues continue to be negatively impacted due to lower interest rates.

Salary and Benefit costs are expected to align within budgeted provisions subject to increasing staffing demands associated with seasonal flu, the precaution of staying away from work if having certain illness criteria, and covid related illnesses that could potentially be exacerbated in the 3<sup>rd</sup> Quarter.

Service and supply expenditure accounts appear to be reasonably established for the year – albeit weather related issues will likely lead to increased utility and maintenance (snow and ice removal) costs. This is more likely to materialize during the 3<sup>rd</sup> Quarter.

While it is premature to determine if there will be any potential surplus, excess funds at the end of the year will be utilized in accordance with the Accumulated Operating Reserves policy and our multi-year financial sustainability approach utilizing *Directions 2025* goals and objectives.

#### **Special Purpose Fund:**

Special Purpose Funds are trending within funding provided.

In October 2021, SD43 submitted its request for Classroom Enhancement Funding based on actual staffing requirements. A full complement of teachers (302.9 FTE positions) has been employed through the Classroom Enhancement Fund (CEF). This is an increase of 31.5 FTE over the previous year resulting from adding additional classrooms under the best-efforts requirement, increase in non-enrolling teachers that are ratio driven and complexities with class size and composition at the middle school level. In late December, the ministry confirmed our Classroom Enhancement funding for \$40.6M (Teacher staffing; \$36.13M, Overhead; \$2.19M, Remedies; \$2.25M).

#### **Capital Fund:**

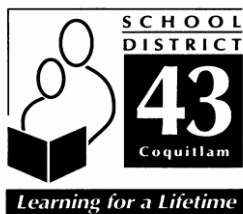
Funding for capital expenditures is sourced primarily through the Capital Unit within the Ministry of Education. With a growing demand in capital needs from all districts, the funding approval process is becoming more rigorous and can often be lengthy, delaying much needed capital improvements. Additionally, school districts are starting to see a higher level of expectation to contribute to or fund classroom additions, new schools and facility maintenance and improvements. This is most apparent with Ministry of Education's requirement for SD43 to contribute \$25 million to the new Burke Mountain Middle/Secondary School. As part of the accumulated reserve policy, the district allocates a portion of the previous year's surplus to address the need for maintenance as well as supporting identified technology initiatives. However, there remains a lack of local capital funding available for classroom additions or new school contributions, thus requiring transfers from Operating Fund as a source to meet these contribution requirements from the Ministry.

#### **Risks to outlook:**

There are several risks to our outlook beyond the potential unknown emergent issues, the five most significant are noted below.

- School operations are currently in Stage 1 of a 5-stage plan (Stage 1 being 100% normal in class instruction and stage 5 being 100% remote learning). The COVID-19 pandemic and variants continue to affect school operations and is very unpredictable in terms of further negative impact on rental and other revenues, and the potential for increment expenditures in several areas including TTOC's (teacher substitutes) and staff replacement costs associated with gratuitous and illness absences, custodial staffing and janitorial supply costs, PPE and hand hygiene costs beyond what has been currently provisioned. A heightened risk of functional school closures also exists, due to spread of the Omicron variant and the ability to fill absences.

- The continued need to use local funds to meet best effort capital requirements for additional classroom space which is not funded by the Ministry of Education. This has most recently materialized with Ministry expectations of a \$25 million SD43 contribution to the new Burke Mountain Middle/Secondary School. To meet this and future potential obligations for certain, it will become necessary to utilize operational funds. This is particularly critical as Ministry of Education funded approval of classroom additions is lagging SD43's actual needs. SD43 has several capital priorities in addition to the Burke Mountain Middle/Secondary school. As a result of the significant internal funding allocated towards Burke Mountain, we may have limited options for future years' SD43 contributions for other major capital projects.
- The unknown impact of the final changes to the Funding model continues to be a risk, especially in future years. SD43 was already impacted in the current year by grant funding shortfalls in the amount of \$2.34 million. This was before the full impact of the announced changes for the second phase of the funding model changes. With no new funding expected to be added into the school system, the concern that funding freezes or causes reallocations amongst districts could negatively impact our school district continues.
- Provincial Collective Agreements are currently being negotiated with teaching and support unions. Additional monetary provisions related to settlements may not be fully funded to offset SD43 costs, as demonstrated in historical settlement funding allocations to the School District.
- Hyperinflation and significant procurement delays are a risk to the School District; this may impact our schools and departments' ability to source supplies and services as initially planned.



## SCHOOL DISTRICT NO. 43 (COQUITLAM)

### Office of the Secretary-Treasurer

### MEMORANDUM

**TO:** Board of Education

**FROM:** Mohammed Azim, Secretary-Treasurer/CFO  
Ivano Cecchini, Executive Director, Facilities and Planning Services

**DATE:** February 8, 2022

**SUBJECT:** **Burke Mountain Middle/Secondary School Project Update**

**COPIED TO:** District Leadership Team

**Recommended Action:** The following is provided for information.

**Background:** Over the past calendar year, the Board along with staff have had numerous in-camera discussions and has strongly advocated for Burke Mountain Secondary School which will first be utilized as a middle school and secondary school until such time as a new middle school is constructed. This memo outlines the historical milestones, funding cost-sharing expectations, and next steps.

#### **Historical Milestones:**

- July 12, 2019 - PDR Submission\*
- December 22, 2020 – Concept Plan Submission\*\*
- January 2021 to December 2021:
  - Continued Board lobbying for the proposed new Burke Mountain Middle/Secondary School capital request. This included meeting with various stakeholders, including MLAs, Provincial Ministers, Municipalities, etc.
  - Bi-weekly meetings - Ministry of Education (MOE) and Executive Director, Facilities and Planning Services
  - Numerous In-Camera Board Meetings discussing the items identified in this timeline and memo
- May 11, 2021 – Capital Response letter received indicating Concept Plan is under review
- July 15, 2021 – Approval of the Concept Plan by the Ministry – (March 31, 22 PDR submission date deadline provided)
- August 5, 2021 – MOE staff, SD staff and Mass Timber Association meeting
- August 6, 2021 – MOE staff, SD staff and Infrastructure BC (IBC) Meeting regarding procurement

- September 15, 2021 – City staff and SD staff meeting regarding timing and logistics of project
- September 22, 2021 – MOE staff, SD staff and Consultant meeting regarding Energy Study
- October 4, 2021 – MOE staff, SD staff, IBC follow up meeting regarding procurement
- October 6, 2021 – MOE staff, SD staff and Consultant meeting follow up regarding Energy Study
- October 27, 2021 – MOE staff, SD staff and IBC conclusion IBC indicates that Design Build is a viable option for procurement
- November 3, 2021 - Letter from the Province: re New Burke Mountain Middle Secondary cost share requirement of \$25 million
- November 10, 2021 – MOE staff, SD staff and Consultant meeting Energy Study conclusion
- November 19, 2021 – SD staff and City staff meeting to update progress
- December 15, 2021 – ADM, MOE staff, SD staff meeting to update progress
- January 18, 2022 – PDR Submission

\* Concept Plan Submission: Is a form of a business case that outlines Capital Project options and high-level details of the scope of work.

\*\*Project Definition Report (PDR): Is a form of a business case which is completed after the Concept Plan. It typically focuses in on one of the options of the Concept Plan and provides a detailed analysis of the scope of work.

### **Local Funding Contribution**

The MOE notified SD43 of its expectation that as a condition of government funding for the approval of the new Burke Mountain Middle/Secondary school, the MOE will require the School District to contribute \$25 million or approximately 20% of the December 2020 estimated new school cost. The MOE also indicated that Capital Planning staff would work with the district to establish a timeline for providing the district contribution and a proposal to potentially reduce the cost-share amount if the district can deliver the project under budget compared to its tendered cost. This is consistent with requests made to other school districts with new school projects and is also indicated in Section 1.9 of the [2021/22 Five-Year Capital Plan Instructions](#).

The Board has restricted all available SD43 capital funds for other projects, including portables, school classroom additions, or other new/replacement school projects. SD43 had provided details of its financial capacity and limitations on its ability to raise the required funding without drawing from the Operating fund and potentially impacting education services delivery to students. The Provincial Treasury Board's concession has allowed the contribution to occur over five years and to 'share' in any savings should the procurement method be determined as a design-bid-build model.

A significant source of capital funding is the diversion of \$10M already procured and associated with the Scott Creek Middle School - 10 classroom addition. SD43 staff has clearly articulated that this #1 priority addition will be 100% funded by the Ministry of Education. There is general acknowledgment from Ministry staff of this expectation.

## Funding Potential

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he below tables details where the funding could be and is likely to be sourced as follows:

### Local Capital Surplus:

2021/22 – A significant source of capital funding is the diversion of \$10M already procured and associated with the Scott Creek Middle School - 10 classroom addition. SD43 staff have clearly articulated that this #1 priority addition will need to be 100% funded from the Ministry of Education. There is general acknowledgement from Ministry staff of this expectation.	\$ 10.0M
2021/22 – The capital account has funds recaptured from a variety of capital projects savings against budget (that are Ministry restricted) that can be allocated toward Burke Mountain. While there may be future savings opportunities from other capital projects, this is not currently known.	\$ 2.0M

### 2021-22 Amended Budget Transfers to Local Capital:

2021/22 - Pension Stabilization Account – The termination of the NTPP would release this amount from Accumulated Reserves. *	\$ 2.3M
2021/22 –NTPP wind up expenses that are likely not required and/or one- time NTPP solvency reserve funds that are released with Plan termination. *	\$ 1.0M
<b>Total Pension/NTPP Savings Contributions</b>	<b>\$3.3M</b>
2021/22 Stabilization Reserve for future initiatives, utilization of unexpected revenues that were not allocated, and reduced expenditures due to a variety of factors.	\$ 2.7M
<b>Total Transfers from Amended Budget:</b>	<b>\$6.0M</b>

For those items marked with a single \*, We have included an interfund transfer in the 2021/22 Amended Budget for these four items totalling \$6M. This sends a strong signal that SD43 is committed to the project, and it also helps to ‘remove’ these funds as a source for future capital projects.



**Four Year Period Savings Contribution (2022/26):**

2022/26 – There is ongoing budgeted savings of \$1M annually that occurs as a result of avoiding future NTPP required contributions.	\$4.0M
2022/25 – Assuming these funds (from unexpected additional revenues coupled with surpluses coming from budgeted expenses not being fully spent due to a variety of factors) continue to be available and the sourcing for Burke Mtn does not impact education, there is three years of potential funds available at \$1M annually.	\$3.0M
<b>Total Transfers from Amended Budget:</b>	<b>\$7.0M</b>

**Total Contributions for Burke Mountain:** **\$25.0M**

**Next Steps:**

Facilities staff and Ministry of Education (MOE) staff will collaborate on the final PDR submission in preparation for MOE to draft their Treasury Board (TB) Submission. During this time, additional information can/will be requested. This process is expected to extend until end of February or into March.

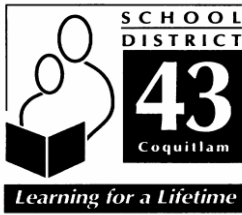
As the timeline for submission of the PDR to MOE was scheduled for end of March, we are well ahead of the timeline that the MOE provided to the district.

Provincial Budget Approval: The Fiscal Year Budget establishes the Provincial Capital Priorities on a rolling 10-year basis and funding amounts available for TB to allocate towards capital projects, in this case for the 2022-2023 Fiscal Year. Following this TB makes decisions on capital projects and allocates funds based on the final business cases (PDR) that have been submitted. If the proposed Burke Mountain Middle/Secondary School project is approved, the anticipated completion date will be in the year 2026. Notification of project status will be in April/May 2022.

**Communications**

Regular communication will occur to help support advocacy for this project. Communication will include continued work with the Ministry of Education along with status updates as they become available with our local politicians, municipalities and the public.

- Feb 8, 2022 – Public Board Meeting – provide update to the community following meeting
- March 1, 2022 – Public Board Meeting – decision on district funding contribution



## SCHOOL DISTRICT NO. 43 (COQUITLAM)

### CORPORATE and FINANCIAL SERVICES DEPARTMENT

#### MEMORANDUM

**TO:** Mohammed Azim, Secretary-Treasurer/CFO

**FROM:** Nita Mikl, Assistant Secretary-Treasurer

**DATE:** February 8, 2022

**SUBJECT:** **2021/22 Amended Annual Budget Bylaw**

**COPIED TO:** DLT

**Recommended Action:** That the Board of Education approve the 2021/2022 Amended Annual Budget Bylaw.

**Background:** An Amended Annual Budget in the prescribed Ministry of Education format is required to be adopted by the Board and submitted to the Ministry of Education by February 28, 2022.

An explanation of major changes has been provided as supplementary information to the Amended Annual Budget document.

## Summary

In April 2021, the Coquitlam Board of Education approved a balanced Preliminary Budget for the 2021/22 fiscal year. In arriving at a balanced budget, consideration was required to account for the shortfall in operating grant funding and the continued financial impact of COVID-19 on other revenues such as International Education and increased costs; such as custodial staffing and janitorial supply costs. The annuitization of the Non-Teaching Pension Plan offset some of the funding shortfall as \$3 million in annual solvency payments were repurposed to mitigate staffing reductions. In addition, per the Financial Operating Reserves policy, \$6.1 million in accumulated surplus was also incorporated to further stabilize the budget.

Following the guidelines provided by the Ministry of Education (the Ministry), the Preliminary Budget was based on the presumption of a normal start-up to the school year in Stage 1 (100% In-class instruction). While the rollout of the vaccination that began in early spring 2021, followed by the booster, the emergence of COVID variants continues to have an operational and financial impact on the school district. The spread of the highly transmissible Omicron variant during the winter break led to the delay in school reopening in January 2022 by one week and has also caused an increase in overall staff absences. Regardless, schools are continuing to operate in Stage 1 to help minimize any further learning impacts on students.

The Amended Budget is an update to our Preliminary Budget and incorporates the Grant Funding as confirmed by the Ministry on December 17<sup>th</sup>, 2021. It also includes revenue and expenditure revisions based on trends and projections, staffing adjustments, as well as any financial impact from the continuation of COVID-19.

As part of the District's Budget Process Administrative Procedure, the District Leadership Team provides recommendations on how additional funds should be utilized for the balance of the fiscal year. Given the extraordinary circumstances related to the ongoing Pandemic, the District Leadership Team met frequently to discuss the impact of COVID-19 and variants on school district operations and to prioritize the use of operating and supplemental grants accordingly. Priorities were determined in accordance with the guiding principles as set out in the K-12 Education Restart plan while continuing to meet the goals and objectives under Directions 2025, maximizing educational resources and addressing ongoing health, safety, or contractual requirements.

The approved Cost pressures and changes to Operating and Special purpose grants and expenditures have been incorporated into the proposed Amended Budget.

**OPERATING FUND (Schedules 2, 2A, 2B, 2C)**

The table below reflects a summarized version of the Operating Budget and captures the changes from the Preliminary to the Amended Budget by the financial group category.

(in 000's)	2021/2022	2021/2022	Variance
	Preliminary Budget	Amended Budget	
Operating and Provincial Grants	304,352	306,369	2,017
Tuition and Other Revenue	15,227	15,273	46
Rentals	1,382	1,408	26
Investment income	1,151	1,151	-
<b>Total - Revenue</b>	<b>322,113</b>	<b>324,202</b>	<b>2,089</b>
Salaries	232,421	234,096	1,675
Benefits	64,907	62,702	(2,205)
<b>Total - Salaries and Benefits</b>	<b>297,327</b>	<b>296,797</b>	<b>(530)</b>
Services	8,752	8,597	(155)
Student Transportation	431	431	-
Supplies	9,405	10,200	795
Utilities	5,270	5,270	-
Insurance/ Leases/Fees/Pro-D	4,528	4,709	181
<b>Total - Supplies and Services</b>	<b>28,385</b>	<b>29,207</b>	<b>822</b>
<b>Total - Expenses</b>	<b>325,713</b>	<b>326,005</b>	<b>292</b>
Total - Current Period Surplus/ (Deficit)	(3,600)	(1,803)	1,797
Prior Period - Use of Reserves	6,100	10,303	4,203
Transfer to Capital - Assets Purchased	(2,500)	(2,500)	-
Transfer to Local Capital		(6,000)	(6,000)
<b>Budgeted Surplus(Deficit), for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>

Operating Grant Revenues are \$2.0 million higher than Preliminary budget due to September enrollment count increase (\$0.9m), unique student count increases (\$1.9m), offset by decrease in Teacher salary differential funding (\$0.1m) and summer learning count (\$0.7m).

Tuition and Other Revenues include revenues from international education, vocational programs, and other miscellaneous revenues. These budgets remain relatively unchanged. Second semester enrollment for international education is not confirmed until February and with the spread of Omicron in late December, it is difficult to predict if there will be an increase in enrollment. Therefore, to be cautious, the budget has been left as originally forecasted in the Preliminary Budget.

Rental revenues have been increased slightly by \$26k. Rentals of school facilities continue to be impacted by restrictions on gatherings imposed by the Provincial Health Office.

Investment income is trending near budget levels and has been left unchanged from the Preliminary Budget. Interest revenues are lower than previous years due to lower interest rates resulting from the impact of COVID on the Canadian economy.

Salary and Substitutes budgets increased by a net of \$1.7 million. This was due to increase in staffing, as reflected in the table below as well as increases in substitute costs due to the impact of the Omicron variant on staff absences. Further to this, the Substitute budget has been temporarily increased through a reallocation of the unused portion of educational assistants' budget that arose from vacancies and unpaid leave of absences.

#### Operating Fund Staffing Changes:

Operating Fund Positions	2021/22 Preliminary Budget	2021/22 Amended Budget	Variance to Budget
Teachers	1,690.07	1,694.83	4.76
Educational Assistants	572.61	600.44	27.83
Support Staff	561.54	552.66	(8.88)
Principals and Vice Principals	125.50	127.50	2.00
Other Professionals	69.00	69.00	0.00
Total Staffing	3,018.72	3,044.43	25.71

- **Teachers: +4.76 FTE**
  - 3.76 FTE for enrollment increases; 0.3 FTE for PLEA U-Turn Program; 0.6 FTE for Language Teacher position
- **Educational Assistants: +27.83 FTE**
  - +26.0 FTE Educational Assistants and Learning Inclusion Support Workers for increases in level 1 and 2 designated students; +2.0 FTE youth workers for the Indigenous education program.
- **Support Staff: -8.88 FTE**
  - -10.0 FTE Custodial positions reallocated to Special Purpose Fund; +1.0 FTE clerical for document digitization project.
- **Principals and Vice Principals: +2.0 FTE**
  - +2.0 FTE Temporary positions to assist with Digitization project and admin assistance due to COVID related duties.

Employee benefits budget decreased by \$2.2 million due to a reduction in the budget that was set aside for solvency payments that is no longer required due to the annuitization of the Non-Teaching Pension Plan. Benefits budget was also reduced to reflect the benefits covered by additional CEF funding received.

Services and Supplies budgets increased by a net \$0.8 million. Adjustments include additional school supplies budget, indigenous education literary materials, and funding for additional COVID related expenses.

Usage of Prior year surplus is \$4.2 million higher than the preliminary budget due to increase usage of school carryforward of \$0.2m, and usage the Pension and Education stabilization reserves to support transfers to local capital for ministry required contributions for capital projects.

Transfers to Local Capital increased by \$6.0 million to reflect a portion of the capital contribution that will be required by the Province, upon approval, towards the funding of Burke Mountain Middle/Secondary School.

### **SPECIAL PURPOSE FUND (Schedules 3, 3A)**

Special Purpose Funds schedules have been updated to reflect the actual opening deferred balances remaining at the end of June 2021. Most of the grants related to these funds are coming in as budgeted. The table below represents the expected expenditures for the year, including any deferred balances.

Special Purpose Funds	Preliminary Budget	Amended Budget	Change
Annual Facilities Operating Grant (AFG)	1,139,623	1,115,585	(24,038)
Official Languages Education in French Programs (OLEP)	418,950	513,344	94,394
CommunityLINK (CLINK)	1,550,630	1,550,630	0
Strong Start (SS)	416,000	465,870	49,870
Ready Set Learn (RSL)	112,700	118,402	5,702
Learning Improvement Fund (LIF)	1,055,631	1,055,631	0
Classroom Enhancement Fund - Staffing (CEF)	34,967,064	36,130,385	1,163,321
Classroom Enhancement Fund - Overhead (CEF)	2,194,412	2,194,412	0
Classroom Enhancement Fund - Remedies (CEF)	-	2,254,014	2,254,014
Contractual Reserves	-	200,000	200,000
School Generated Funds (SGF)	6,000,000	6,000,000	0
Provincial Resource Program -Day Treatment (PRP)	150,081	150,877	796
Sick Leave Trust (SLT)	91,300	105,300	14,000
Settlement Workers in Schools (SWIS)	816,597	845,893	29,296
Language Instruction for Newcomers (ELSA/LINC)	2,102,880	2,276,539	173,659
Apprenticeship Program	275,000	217,863	(57,137)
Mental Health in Schools	47,000	113,780	66,780
Changing Results for Young Children	6,000	17,678	11,678
First Nation Student Transportation Fund	37,285	43,475	6,190
IRCC Career Program	239,333	53,931	(185,402)
PROV C19 - K-12 Restart **(NEW)	-	733,663	733,663
Retiree Ex Hlth Fund **(NEW)	100,000	100,000	0
Others (Scholarships, Interest, Staff Development)	210,000	290,680	80,680
Total	51,930,486	56,547,952	4,617,466

Special Purpose Fund Staffing Changes are summarized below:

SPF and Capital Positions	2021/22 Preliminary Budget	2021/22 Amended Budget	Variance to Budget
Teachers	306.14	316.94	10.80
Educational Assistants	88.78	88.28	(0.50)
Support Staff	8.40	18.40	10.00
Principals and Vice Principals	2.50	2.50	0.00
Other Professionals	5.00	5.00	0.00
Total Staffing	410.82	431.12	20.30

- **Teachers: +10.8 FTE**
  - +10.4 FTE increase in CEF staffing and 0.4 FTE for a language teacher funded through the OLEP French Language Program.
- **Educational Assistant: -0.5 FTE**
  - -0.5 FTE decrease in EA's funded through Learning Improvement Fund due to compression of the budget from salary increments.
- **Support Staff: +10 FTE**
  - +10 FTE transfer of custodial positions from Operating to Provincial Restart funding under Special Purpose Funds.

The Classroom Enhancement Fund has been updated to reflect funding as confirmed by the Ministry. Based on our request, we have been approved for 302.9 FTE Teachers. This was an increase of 31.5 FTE from last year. Overhead funding did not change and funding for remedies is based on estimates and funded based on actual expenses once known.

Classroom Enhancement Fund		FTE	Allocation
CEF Staffing			
	Teachers	302.90	34,835,276
	Substitutes		1,295,109
CEF Overhead			310,599
	Administrator	1.00	187,250
	Education Assistants	33.00	1,696,563
CEF Remedy			2,254,014
		336.90	40,578,811

The Provincial Government provided one-time Restart funding to assist with additional cleaning requirement due to COVID-19. These funds were used to support the addition of 10 FTE custodial positions and cleaning supplies.

Restart Funding (Provincial)	FTE	Allocation
Janitorial Time and Staffing	10.00	699,350
Cleaning Supplies		34,313
	10.00	733,663

#### **CAPITAL FUND (Schedule 4)**

The Capital Fund has been updated to reflect revisions to capital revenues and expenditures as well as transfers from the Operating Fund to cover purchases of capital items and capital contributions required by the Ministry towards the funding of Burke Mountain Middle/Secondary. Revenues in local capital includes rental revenue from closed schools and interest earned on local capital reserves.



Amended Annual Budget

## **School District No. 43 (Coquitlam)**

June 30, 2022

# School District No. 43 (Coquitlam)

June 30, 2022

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\*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

## AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 43 (COQUITLAM) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2021/2022 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 43 (Coquitlam) Amended Annual Budget Bylaw for fiscal year 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$423,452,674 for the 2021/2022 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2021/2022.

READ A FIRST TIME THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022;

READ A SECOND TIME THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022;

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Chairperson of the Board

( Corporate Seal )

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Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 43 (Coquitlam) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

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Secretary Treasurer

# School District No. 43 (Coquitlam)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	31,588,375	31,566,000
Adult	156,688	150,500
Other	54,500	749,125
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>31,799,563</b>	<b>32,465,625</b>
<b>Revenues</b>	<b>\$</b>	<b>\$</b>
Provincial Grants		
Ministry of Education	352,775,923	346,396,566
Other	5,000	1,000
Federal Grants	3,222,435	3,208,882
Tuition	14,616,616	14,616,616
Other Revenue	7,730,186	7,437,078
Rentals and Leases	1,758,296	1,731,996
Investment Income	1,451,047	1,501,047
Amortization of Deferred Capital Revenue	15,500,000	14,000,000
<b>Total Revenue</b>	<b>397,059,503</b>	<b>388,893,185</b>
<b>Expenses</b>		
Instruction	325,715,231	326,675,992
District Administration	14,395,960	12,266,169
Operations and Maintenance	63,311,461	56,728,867
Transportation and Housing	530,022	522,157
<b>Total Expense</b>	<b>403,952,674</b>	<b>396,193,185</b>
<b>Net Revenue (Expense)</b>	<b>(6,893,171)</b>	<b>(7,300,000)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>10,303,171</b>	<b>6,100,000</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>3,410,000</b>	<b>(1,200,000)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	3,410,000	(1,200,000)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>3,410,000</b>	<b>(1,200,000)</b>

# School District No. 43 (Coquitlam)

Statement 2

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	326,004,722	325,712,699
Operating - Tangible Capital Assets Purchased	2,500,000	2,500,000
Special Purpose Funds - Total Expense	56,547,952	51,930,486
Capital Fund - Total Expense	21,400,000	18,550,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	17,000,000	17,000,000
<b>Total Budget Bylaw Amount</b>	<b>423,452,674</b>	<b>415,693,185</b>

Approved by the Board

Signature of the person of the Board		
Signature of the Superintendent		Date Signed
Signature of the Secretary/Treasurer		Date Signed

DRAFT

# School District No. 43 (Coquitlam)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(6,893,171)</b>	<b>(7,300,000)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(2,500,000)	(2,500,000)
From Local Capital	(17,000,000)	(17,000,000)
From Deferred Capital Revenue	(29,000,000)	(21,000,000)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(48,500,000)</b>	<b>(40,500,000)</b>
Amortization of Tangible Capital Assets	21,350,000	18,500,000
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(27,150,000)</b>	<b>(22,000,000)</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(34,043,171)</b>	<b>(29,300,000)</b>

# School District No. 43 (Coquitlam)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	23,677,425		207,821,742	<b>231,499,167</b>
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(1,803,171)		(5,090,000)	<b>(6,893,171)</b>
Interfund Transfers				
Tangible Capital Assets Purchased	(2,500,000)		2,500,000	-
Local Capital	(6,000,000)		6,000,000	-
<b>Net Changes for the year</b>	<b>(10,303,171)</b>	-	<b>3,410,000</b>	<b>(6,893,171)</b>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<b>13,374,254</b>	-	<b>211,231,742</b>	<b>224,605,996</b>



# School District No. 43 (Coquitlam)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	306,318,177	304,301,190
Federal Grants	51,072	51,072
Tuition	14,616,616	14,616,616
Other Revenue	656,343	610,778
Rentals and Leases	1,408,296	1,381,996
Investment Income	1,151,047	1,151,047
<b>Total Revenue</b>	<b>324,201,551</b>	<b>322,112,699</b>
<b>Expenses</b>		
Instruction	271,260,002	275,922,414
District Administration	14,395,960	12,266,169
Operations and Maintenance	39,862,213	37,039,244
Transportation and Housing	486,547	484,872
<b>Total Expense</b>	<b>326,004,722</b>	<b>325,712,699</b>
<b>Net Revenue (Expense)</b>	<b>(1,803,171)</b>	<b>(3,600,000)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>10,303,171</b>	<b>6,100,000</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(2,500,000)	(2,500,000)
Local Capital	(6,000,000)	
<b>Total Net Transfers</b>	<b>(8,500,000)</b>	<b>(2,500,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 43 (Coquitlam)**

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	303,743,095	303,193,508
Other Ministry of Education Grants		
Pay Equity	706,353	706,353
Funding for Graduated Adults	1,627,367	1,627,367
Student Transportation Fund	81,641	81,641
FSA Monitoring	28,656	28,656
NGN Self-Provisioned Site Grant	125,010	125,010
MOE Adjustment	-	(1,467,400)
Early Learning Framework	6,055	6,055
<b>Total Provincial Grants - Ministry of Education</b>	<b>306,318,177</b>	<b>304,301,190</b>
<b>Federal Grants</b>	<b>51,072</b>	<b>51,072</b>
<b>Tuition</b>		
Continuing Education	354,616	354,616
International and Out of Province Students	14,262,000	14,262,000
<b>Total Tuition</b>	<b>14,616,616</b>	<b>14,616,616</b>
<b>Other Revenues</b>		
Miscellaneous		
Miscellaneous	656,343	610,778
<b>Total Other Revenue</b>	<b>656,343</b>	<b>610,778</b>
<b>Rentals and Leases</b>	<b>1,408,296</b>	<b>1,381,996</b>
<b>Investment Income</b>	<b>1,151,047</b>	<b>1,151,047</b>
<b>Total Operating Revenue</b>	<b>324,201,551</b>	<b>322,112,699</b>

# School District No. 43 (Coquitlam)

Schedule 2B

Amended Annual Budget - Schedule of Operating Expense by Object  
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	147,297,758	147,717,242
Principals and Vice Principals	17,497,920	17,147,491
Educational Assistants	22,632,508	23,476,403
Support Staff	28,399,861	27,597,384
Other Professionals	7,581,516	7,582,291
Substitutes	10,686,270	8,899,882
<b>Total Salaries</b>	<b>234,095,833</b>	<b>232,420,693</b>
<b>Employee Benefits</b>	<b>62,701,605</b>	<b>64,906,604</b>
<b>Total Salaries and Benefits</b>	<b>296,797,438</b>	<b>297,327,297</b>
<b>Services and Supplies</b>		
Services	8,596,997	8,751,670
Student Transportation	431,138	431,138
Professional Development and Travel	2,434,759	2,288,866
Rentals and Leases	429,898	426,451
Dues and Fees	559,089	559,089
Insurance	1,285,149	1,253,149
Supplies	10,200,478	9,405,263
Utilities	5,269,776	5,269,776
<b>Total Services and Supplies</b>	<b>29,207,284</b>	<b>28,385,402</b>
<b>Total Operating Expense</b>	<b>326,004,722</b>	<b>325,712,699</b>

# School District No. 43 (Coquitlam)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	113,106,653	2,100,280	42,116	1,084,430		5,827,496	122,160,975
1.03 Career Programs			432,416			3,543	435,959
1.07 Library Services			412,412			16,956	429,368
1.08 Counselling	4,780,932					237,446	5,018,378
1.10 Special Education	17,717,972	306,296	20,548,248	182,592	83,250	2,049,047	40,887,405
1.30 English Language Learning	4,848,024			3,195		240,778	5,091,997
1.31 Indigenous Education	359,491	149,500	986,655	45,729		1,000	1,542,375
1.41 School Administration		13,882,737		6,095,501		406,149	20,384,387
1.60 Summer School	454,044	216,897	52,300	120,355		-	843,596
1.61 Continuing Education	1,781,523	262,570		720,968	83,250	53,102	2,901,413
1.62 International and Out of Province Students	4,249,119	280,640	158,361	292,388	323,482	225,083	5,529,073
1.64 Other							-
<b>Total Function 1</b>	<b>147,297,758</b>	<b>17,198,920</b>	<b>22,632,508</b>	<b>8,545,158</b>	<b>489,982</b>	<b>9,060,600</b>	<b>205,224,926</b>
<b>4 District Administration</b>							
4.11 Educational Administration		299,000		104,177	1,141,354	3,543	1,548,074
4.40 School District Governance					497,687		497,687
4.41 Business Administration				2,009,736	4,047,395	107,832	6,164,963
<b>Total Function 4</b>	<b>-</b>	<b>299,000</b>	<b>-</b>	<b>2,113,913</b>	<b>5,686,436</b>	<b>111,375</b>	<b>8,210,724</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				165,608	919,559	28,730	1,113,897
5.50 Maintenance Operations				16,417,525	290,503	1,426,528	18,134,556
5.52 Maintenance of Grounds				1,144,908		58,594	1,203,502
5.56 Utilities					166,357		166,357
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,728,041</b>	<b>1,376,419</b>	<b>1,513,852</b>	<b>20,618,312</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				12,749	28,679	443	41,871
7.70 Student Transportation							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,749</b>	<b>28,679</b>	<b>443</b>	<b>41,871</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>147,297,758</b>	<b>17,497,920</b>	<b>22,632,508</b>	<b>28,399,861</b>	<b>7,581,516</b>	<b>10,686,270</b>	<b>234,095,833</b>

# School District No. 43 (Coquitlam)

Schedule 2C

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	122,160,975	31,663,190	153,824,165	7,188,205	161,012,370	164,569,256
1.03 Career Programs	435,959	109,080	545,039	162,470	707,509	289,963
1.07 Library Services	429,368	97,810	527,178	466,825	994,003	981,042
1.08 Counselling	5,018,378	1,311,728	6,330,106	26,122	6,356,228	6,165,285
1.10 Special Education	40,887,405	10,177,452	51,064,857	786,477	51,851,334	55,933,691
1.30 English Language Learning	5,091,997	1,344,902	6,436,899	94,576	6,531,475	6,388,311
1.31 Indigenous Education	1,542,375	446,884	1,989,259	249,613	2,238,872	1,973,464
1.41 School Administration	20,384,387	4,844,212	25,228,599	304,931	25,533,530	22,599,611
1.60 Summer School	843,596	135,000	978,596	39,944	1,018,540	1,533,443
1.61 Continuing Education	2,901,413	648,441	3,549,854	944,361	4,494,215	4,746,694
1.62 International and Out of Province Students	5,529,073	1,890,803	7,419,876	2,823,000	10,242,876	10,188,836
1.64 Other	-	-	-	279,050	279,050	552,818
<b>Total Function 1</b>	<b>205,224,926</b>	<b>52,669,502</b>	<b>257,894,428</b>	<b>13,365,574</b>	<b>271,260,002</b>	<b>275,922,414</b>
<b>4 District Administration</b>						
4.11 Educational Administration	1,548,074	561,229	2,109,303	1,771,688	3,880,991	2,778,026
4.40 School District Governance	497,687	132,853	630,540	140,511	771,051	646,417
4.41 Business Administration	6,164,963	1,774,850	7,939,813	1,804,105	9,743,918	8,841,726
<b>Total Function 4</b>	<b>8,210,724</b>	<b>2,468,932</b>	<b>10,679,656</b>	<b>3,716,304</b>	<b>14,395,960</b>	<b>12,266,169</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	1,113,897	386,511	1,500,408	656,670	2,157,078	2,167,599
5.50 Maintenance Operations	18,134,556	6,715,275	24,849,831	5,384,351	30,234,182	27,610,669
5.52 Maintenance of Grounds	1,203,502	403,185	1,606,687	539,378	2,146,065	1,921,381
5.56 Utilities	166,357	44,662	211,019	5,113,869	5,324,888	5,339,595
<b>Total Function 5</b>	<b>20,618,312</b>	<b>7,549,633</b>	<b>28,167,945</b>	<b>11,694,268</b>	<b>39,862,213</b>	<b>37,039,244</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	41,871	13,538	55,409	431,138	486,547	53,734
7.70 Student Transportation	-	-	-	-	-	431,138
<b>Total Function 7</b>	<b>41,871</b>	<b>13,538</b>	<b>55,409</b>	<b>431,138</b>	<b>486,547</b>	<b>484,872</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>234,095,833</b>	<b>62,701,605</b>	<b>296,797,438</b>	<b>29,207,284</b>	<b>326,004,722</b>	<b>325,712,699</b>

# School District No. 43 (Coquitlam)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	46,457,746	42,095,376
Other	5,000	1,000
Federal Grants	3,171,363	3,157,810
Other Revenue	6,913,843	6,676,300
<b>Total Revenue</b>	<b>56,547,952</b>	<b>51,930,486</b>
<b>Expenses</b>		
Instruction	54,455,229	50,753,578
Operations and Maintenance	2,049,248	1,139,623
Transportation and Housing	43,475	37,285
<b>Total Expense</b>	<b>56,547,952</b>	<b>51,930,486</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

# School District No. 43 (Coquitlam)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	154,823	7,056,546	49,870	5,702	94,394	-	
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	1,115,585	1,055,631			416,000	112,700	418,950	1,550,630	2,194,412
Federal Grants									
Other			100,000	6,500,000					
Investment Income									
	1,115,585	1,055,631	100,000	6,500,000	416,000	112,700	418,950	1,550,630	2,194,412
<b>Less:</b> Allocated to Revenue	1,115,585	1,055,631	85,000	6,000,000	465,870	118,402	513,344	1,550,630	2,194,412
Recovered									
<b>Deferred Revenue, end of year</b>	-	-	<b>169,823</b>	<b>7,556,546</b>	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	1,115,585	1,055,631			465,870	118,402	513,344	1,550,630	2,194,412
Provincial Grants - Other									
Federal Grants									
Other Revenue			85,000	6,000,000					
	1,115,585	1,055,631	85,000	6,000,000	465,870	118,402	513,344	1,550,630	2,194,412
<b>Expenses</b>									
Salaries									
Teachers						55,385	74,788		
Principals and Vice Principals									310,399
Educational Assistants		848,011						739,018	1,254,726
Support Staff					315,250			275,575	
Other Professionals									
Substitutes									86,000
	-	848,011	-	-	315,250	55,385	74,788	1,014,593	1,651,125
Employee Benefits		207,620			100,750	17,756	25,401	323,892	533,287
Services and Supplies	1,115,585		85,000	6,000,000	49,870	45,261	413,155	212,145	10,000
	1,115,585	1,055,631	85,000	6,000,000	465,870	118,402	513,344	1,550,630	2,194,412
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-



# School District No. 43 (Coquitlam)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class Fund	Comm Link Lunch Program	Day Treatment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	169,983	116,107	2,523	2,747	11,678	-	-	76,827	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	36,130,385	2,254,014	40,952	111,033	6,000	733,663			150,877
Federal Grants									
Other								30,000	
Investment Income									
	36,130,385	2,254,014	40,952	111,033	6,000	733,663	-	30,000	150,877
<b>Less:</b> Allocated to Revenue	36,130,385	2,254,014	43,475	113,780	17,678	733,663	-	75,680	150,877
Recovered	169,983	116,107							
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	<b>31,147</b>	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	36,130,385	2,254,014	43,475	113,780	17,678	733,663			150,877
Provincial Grants - Other									
Federal Grants									
Other Revenue								75,680	
	36,130,385	2,254,014	43,475	113,780	17,678	733,663	-	75,680	150,877
<b>Expenses</b>									
Salaries									
Teachers	26,315,528	1,946,088							78,643
Principals and Vice Principals									
Educational Assistants									18,879
Support Staff						516,670			
Other Professionals									
Substitutes	1,295,109								
	27,610,637	1,946,088	-	-	-	516,670	-	-	97,522
Employee Benefits	8,519,748	307,926				182,680			35,079
Services and Supplies			43,475	113,780	17,678	34,313		75,680	18,276
	36,130,385	2,254,014	43,475	113,780	17,678	733,663	-	75,680	150,877
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 43 (Coquitlam)

Schedule 3A

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

	Sundry Programs	Settlement Workers (Prov)	Settlement Workers (Fed)	Staff Development	Apprenticeship Program	Sick Leave Trust	Contractual Reserves	Retiree Ex Hlth Fund	ELSA/LINC (Fed)
<b>Deferred Revenue, beginning of year</b>	\$ 72,658	\$ 244,246	\$ -	\$ 102,951	\$ 376,393	\$ 1,034,461	\$ 2,603,687	\$ 732,440	\$ -
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education									
Federal Grants			840,893						2,276,539
Other	51,760			28,000	200,000	200,000	257,000		
Investment Income						10,000	18,000		
	51,760	-	840,893	28,000	200,000	210,000	275,000	-	2,276,539
<b>Less:</b> Allocated to Revenue	65,000	5,000	840,893	65,000	217,863	105,300	200,000	100,000	2,276,539
Recovered									
<b>Deferred Revenue, end of year</b>	<b>59,418</b>	<b>239,246</b>	<b>-</b>	<b>65,951</b>	<b>358,530</b>	<b>1,139,161</b>	<b>2,678,687</b>	<b>632,440</b>	<b>-</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education									
Provincial Grants - Other		5,000							
Federal Grants			840,893						2,276,539
Other Revenue	65,000			65,000	217,863	105,300	200,000	100,000	
	65,000	5,000	840,893	65,000	217,863	105,300	200,000	100,000	2,276,539
<b>Expenses</b>									
Salaries									
Teachers					124,470				880,679
Principals and Vice Principals			38,908						79,921
Educational Assistants			507,341						29,201
Support Staff			55,232			65,000			207,243
Other Professionals									6,171
Substitutes									
	-	-	601,481	-	124,470	65,000	-	-	1,203,215
Employee Benefits			169,436		43,393	40,000			340,472
Services and Supplies	65,000	5,000	69,976	65,000	50,000	300	200,000	100,000	732,852
	65,000	5,000	840,893	65,000	217,863	105,300	200,000	100,000	2,276,539
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## School District No. 43 (Coquitlam)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2022

Schedule 3A

	<b>IRCC (Fed)</b>	<b>TOTAL</b>
	<b>\$</b>	<b>\$</b>
<b>Deferred Revenue, beginning of year</b>	-	12,908,036
<b>Add:</b> Restricted Grants		
Provincial Grants - Ministry of Education		46,290,832
Federal Grants	53,931	3,171,363
Other		7,366,760
Investment Income		28,000
	53,931	56,856,955
<b>Less:</b> Allocated to Revenue	53,931	56,547,952
Recovered		286,090
<b>Deferred Revenue, end of year</b>	-	12,930,949
<b>Revenues</b>		
Provincial Grants - Ministry of Education		46,457,746
Provincial Grants - Other		5,000
Federal Grants	53,931	3,171,363
Other Revenue		6,913,843
	53,931	56,547,952
<b>Expenses</b>		
Salaries		
Teachers		29,475,581
Principals and Vice Principals		429,228
Educational Assistants		3,397,176
Support Staff	31,462	1,466,432
Other Professionals		6,171
Substitutes		1,381,109
	31,462	36,155,697
Employee Benefits	9,455	10,856,895
Services and Supplies	13,013	9,535,359
	53,931	56,547,952
<b>Net Revenue (Expense)</b>	-	-

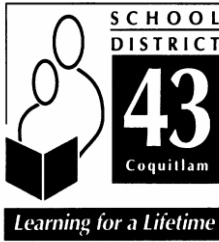
**School District No. 43 (Coquitlam)**

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Other Revenue		160,000	<b>160,000</b>	150,000
Rentals and Leases		350,000	<b>350,000</b>	350,000
Investment Income		300,000	<b>300,000</b>	350,000
Amortization of Deferred Capital Revenue	15,500,000		<b>15,500,000</b>	14,000,000
<b>Total Revenue</b>	<b>15,500,000</b>	<b>810,000</b>	<b>16,310,000</b>	14,850,000
<b>Expenses</b>				
Operations and Maintenance		50,000	<b>50,000</b>	50,000
Amortization of Tangible Capital Assets				
Operations and Maintenance	21,350,000		<b>21,350,000</b>	18,500,000
<b>Total Expense</b>	<b>21,350,000</b>	<b>50,000</b>	<b>21,400,000</b>	18,550,000
<b>Net Revenue (Expense)</b>	<b>(5,850,000)</b>	<b>760,000</b>	<b>(5,090,000)</b>	(3,700,000)
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	2,500,000		<b>2,500,000</b>	2,500,000
Local Capital		6,000,000	<b>6,000,000</b>	
<b>Total Net Transfers</b>	<b>2,500,000</b>	<b>6,000,000</b>	<b>8,500,000</b>	2,500,000
<b>Other Adjustments to Fund Balances</b>				
Tangible Capital Assets WIP Purchased from Local Capital	17,000,000	(17,000,000)	-	
<b>Total Other Adjustments to Fund Balances</b>	<b>17,000,000</b>	<b>(17,000,000)</b>	-	
<b>Budgeted Surplus (Deficit), for the year</b>	<b>13,650,000</b>	<b>(10,240,000)</b>	<b>3,410,000</b>	(1,200,000)



## ***SCHOOL DISTRICT NO. 43 (COQUITLAM)***

# **MEMORANDUM**

**DATE:** *February 8, 2022*

**TO:** *Patricia Gartland, Superintendent of Schools*

**FROM:** *Gerald Shong, Assistant Superintendent*

**SUBJECT:** ***Notice of School Calendar Consultation for the 2023-2024, 2024-2025 and 2025-2026 School Years***

### **For Information**

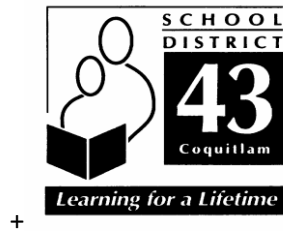
The school district will begin a consultation process to seek feedback and make recommendations for approval for the 2023-2024, 2024-2025 and 2025-2026 school years.

### **Background**

School boards must prepare a school calendar for each school in its district for each school calendar year. A board may submit up to three consecutive school calendars to the Ministry of Education. Currently the school district's annual calendar has approval to the end of the 2022-2023 school year. To approve a school calendar, the district must consult with stakeholder groups and provide the public at least one month's notification before submission to the Ministry of Education.

### **Process**

The district will be putting out a survey to student, parents, and school district staff for feedback on proposed calendars for the 2023-2024, 2024-2025 and 2025-2026 school years. The proposed calendars will also be placed on the district website when the survey begins. The survey will run for one month. The results of the survey will be compiled, and the district will meet with partner presidents from CUPE, CTA, CPVPA, and SLC. The results of the survey will be shared with the partner presidents and a recommendation to approve calendars for the three school years will be brought back to the board for approval.



## SCHOOL DISTRICT NO. 43 (COQUITLAM)

### Office of the Secretary-Treasurer

## MEMORANDUM

**TO:** Board of Education

**FROM:** Mohammed Azim, Secretary-Treasurer/CFO

**DATE:** February 8, 2022

**SUBJECT:** Notice of Motion – Policy 23 – Financial Reserves

**COPIED TO:** P. Gartland, Superintendent

**Recommended Action:** That the Board receive this Notice of Motion and at the March 1, 2022, Board meeting, to consider and as appropriate to adopt changes to Policy 23 – Financial Reserves.

### Background

The Funding Model review and the resulting implementation of the 22 recommendations has initially focused on accountability and reporting matters. Recommendation #20 related to this matter is as follows:

*The Ministry should establish clear provincial policies on reserves to ensure consistent and transparent reporting, while maintaining school districts' ability to establish reserves. Specifically, the Ministry should:*

- *Set clear provincial policies on what school districts may save for, directly related to their strategic plans;*
  - *Establish an acceptable provincial range for unrestricted reserves, encompassing accumulated operating surpluses and local capital, which should be monitored and reported on (if required);*
  - *Ensure that school districts have specific plans attached to each item or initiative when setting reserves, and provide clear reporting on how the funds were spent; and*
- Work with school districts to transfer any overages beyond the approved threshold into a fund at the school district level, to be accessed only with Ministry approval.*

In May 2021, the Ministry issued a new *K-12 Public Education Accumulated Operating Surplus Policy* in adoption of this recommendation. This Policy acknowledges that it is appropriate for boards to maintain an operating surplus to manage financial risk and that the accumulation and holding of appropriate operating surplus is a component of sound financial and strategic planning. There are no prescribed ranges or limitations in terms of dollars or as a percentage of operating revenues/expenditures.

The Ministry policy requires school boards to:

- Clearly explain the purpose of operating surplus, and how the surplus will be used to support the boards strategic objectives.
- Include guidelines on how inter-fund transfers will be managed; and
- Outline how financial risk will be mitigated by establishing a contingency operating surplus.

Further to the three requirements above, the MOE indicated the following within their surplus policy guidelines:

- The School Act requires boards of education to prepare a balanced budget, and estimated spending must not exceed estimated revenue plus accumulated operating surplus.
- Restricting a portion of the operating surplus for future use including defining when Boards can restrict operating surpluses.
- Transferring available operating surplus to Local Capital.
- Partner group (including FNMI) consultation.
- Board motions.
- Unrestricted operating surplus (contingency).
- Restrictions for future capital cost-sharing and Local Capital.
- Ministry oversight of school districts reserves, including:
  - if required, review school district operating policies, and
  - verification of Board Motion related to district accumulated operating surpluses.

The timeline for implementation is for school boards to be compliant as at June 2022.

Policy 23 – Financial Reserves was adopted by the Board at their June 16, 2020, public board meeting after consultation with partner groups. Prior to formalizing the practice into policy, the Board had for several years, annually passed a motion which adopted the principled approach captured in the existing Policy. The Board approved further amendments to Policy 23 in October 2021. These amendments further aligned the school district to Ministry requirements related to multi-year financial planning.

Currently, Policy 23 currently incorporates the vast majority of the Ministry requirements. Our annual budget information guide, budget assumptions report, and financial discussion and analysis report include extensive reporting on the source and use of surplus funds and its alignment with the school district's strategic plan.

After subsequent review of the current Policy 23, conversations with the Ministry of Education (MOE), review of MOE surplus policy guidelines, and review of other lower main-land school district surplus policies, additional amendments are required in SD43 Policy 23 for further alignment, as described below:

### **Proposal**

A few modifications could be made to Policy 23 – Financial Reserves to align to the Ministry's policy more clearly and ensure that the general public understands the purpose of this policy.

- Change the name of the Policy to Accumulated Operating Surplus Policy:
  - The MOE and other school districts reference Financial Operating Reserves as Accumulated Operating Surplus. The name change was done for consistency and alignment purposes.
- Include key financial definitions related to operating reserves:
  - This section clarifies the community about key financial definitions related to accumulated operating surplus. Other school districts have decided to add a definition section within their accumulated operating surplus policies.



- Principles Section amendments:
  - Further, align Policy 23 with the MOE accumulated operating surplus policy by clarifying when an operating surplus/deficit occurs and mentioning that the School Act prohibits school districts from carrying accumulated operating deficits.
  - Ensure that we include purposes of having accumulated operating surplus, which is to provide consistency in financial planning, including mitigation of short-term volatility protection against future financial risk and unexpected costs.
  
- Procedures Section amendments to further align with the MOE and other School District's operating Surplus Policies:
  - Primary reasons for utilizing operating reserves including:
    - operations spanning future school years,
    - unusual or unexpected expenses,
    - support of unfunded capital expenditures (e.g., technology, educational initiatives, deferred maintenance of facilities, and other unfunded capital needs as determined by the Board), and
    - for contingency purposes.
  - Referencing times when the Board restricts funds towards the accumulated operating reserves, usually the Preliminary Budget, Amended Budget, and annual financial statements.
  - Ensuring feedback from partner groups prior to changes to Policy 23.

**Example**

Reference proposed amended Policy 23 - Accumulated Operating Surplus

## ACCUMULATED OPERATING SURPLUS

### FINANCIAL OPERATING RESERVES

The Board of Education is responsible for ensuring the district is protected financially from extraordinary circumstances which would negatively impact school district operations and the education of students. Further, a level of financial reserves is an indicator of financial health and can contribute resources to provide for multi-year planning for future educational services or reduce financial risk. In order to provide increased financial stability, effective planning and support funding predictability, the Board has established this financial reserve policy with funds sourced from revenues that are in excess of expenditures.

~~The guiding principles of this approach are:~~

- ~~• To align financial reserves allocation with Policy 1 — *Learning Without Boundaries* and the school district's strategic plan,~~
- ~~• To support resources that are focused to the greatest extent possible on programs/services to students with a focus on improving student achievement,~~
- ~~• To ensure an alignment with other relevant programs, policies and initiatives including the Framework for Enhancing Student Learning, targeted funding for Indigenous students, etc.~~

#### 1. Definitions:

- "Accumulated Operating Surplus" means the accumulated excess of operating revenues from all prior years over operating expenses from all prior years.
- "Accumulated Operating Deficit" means the accumulated excess of operating expenses from all prior years over operating revenues from all prior years.
- "Annual Operating Surplus" is the amount by which a fiscal year's operating revenues exceed that same fiscal year's operating expenses
- "Annual Operating Deficit" is the amount by which a fiscal year's operating expenses exceed that same fiscal year's operating revenues.
- "Operating Revenue" is the total of all revenue in the operating fund as disclosed on Schedule 2 of the financial statements
- "Operating Expense" is the total of all expenses in the operating fund as disclosed on Schedule 2 of the financial statements.
- "Unrestricted Operating Surplus" means that portion of the Accumulated Operating Surplus that has not been allocated by the Board for specific uses.
- "Restricted Operating Surplus" means that portion of the Accumulated Operating Surplus that the Board has designated, via Board motion, for specific uses.

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#### 4.2. Principles

4.1.2.1. An operating surplus represents the extent to which operating revenues in a fiscal year exceed operating expenditures in that year. Conversely, an operating deficit occurs when operating expenditures in a fiscal year exceed operating revenues in the same year. The School Act prohibits school districts from carrying an accumulated operating deficit, so if a deficit occurs in a fiscal year accumulated surplus funds must be used to balance it. If there are insufficient surplus funds to do so, the Board must allocate future revenues to address the shortfall.

2.2. The guiding principles of this approach are:

- To align financial reserves allocation with Policy 1 – *Learning Without Boundaries* and the school district's strategic plan,
- To support resources that are focused to the greatest extent possible on programs/services to students with a focus on improving student achievement,
- To ensure an alignment with other relevant programs, policies and initiatives including the Framework for Enhancing Student Learning, targeted funding for Indigenous students, etc.
- To provide consistency in financial planning, including mitigation of short-term volatility, protection against future financial risk and unexpected costs.

## 2.3. Procedures

2.3.1. The Board may approve restrictions on the spending of accumulated operating surplus. Boards of Education are required by the School Act to prepare balanced annual operating budgets, which may require the appropriation of accumulated operating surplus.

3.2. Restrictions on the spending of accumulated operating surplus will be for the following purposes:

- Operations spanning future school years;
- Unusual or unexpected expenses in a given fiscal year;
- Support for unfunded capital expenditures, primarily associated with technology, educational initiatives, deferred maintenance of facilities, and other unfunded capital needs as determined by the SD43 Board of Education;
- Contingency reserve.

3.3 The Board will endeavor to maintain an unrestricted accumulated operating surplus balance that aligns with financial best practices. Restrictions on accumulated operating surplus will be made by Board motion at the time the Board reviews and approves the Annual Operating Budget, Amended Annual Operating Budget, and Financial Statements.

3.4 Nothing in this Policy prevents the Board from restricting operating surpluses for specific initiatives or other purposes as appropriately motioned at a duly constituted Board meeting.

3.5 This Policy will be reviewed annually by the Board. Prior to approval of any significant change to this policy, all amendments will be in accordance with SD43 Policy 10 – Decision Making and will be sent to all partner groups for feedback, input, and reactions.

3.6 At least annually, the Board will receive and make publicly available, a report on the school district's financial reserves, the purpose for which they have been restricted, and how the reserves have been utilized during the year.

3.7 Specifically, to the extent that there is an excess of revenues to expenditures (operating surplus) in any fiscal year the Board will allocate these funds as follows:

3.8 An Education Sustainability Reserve Account is to be established over a five-year period beginning in 2021, at an amount that represents 15% of the average of the preceding three years total International Education revenues and funded through surplus in excess of 2% of total operating revenues until this objective is achieved.

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a. Use of funds from this reserve is subject to Board approval as evidenced through the approval of the Preliminary or Amended Budget process or by specific Board motion.

3.9 25% of the balance of the operating surplus funds be directed and restricted for one-time opportunities primarily associated with technology, educational initiatives, and deferred maintenance of facilities. This amount will not exceed \$1.25 million annually.

3.10 The balance of operating surplus funds will be restricted and allocated equally over the subsequent three fiscal years, not including the immediately following year; the purpose of which is to support student success in alignment with the strategic plan.

3.11 The funding allocation shall not be more than the current year aggregate surplus budgeted in the year unless approved by the Board.

3.12 Any remaining unallocated surplus funds will be restricted and placed into a fiscal year following the three-year period noted above.

~~4 Nothing in this Policy prevents the Board from restricting operating surpluses for specific initiatives or other purposes as appropriately motioned at a duly constituted Board meeting.~~

~~5 This Policy will be reviewed annually by the Board.~~

~~6 At least annually, the Board will receive a report on the school district's financial reserves, the purpose for which they have been restricted, and how the reserves have been utilized during the year.~~

Board Minutes

June 25, 2020 Meeting

October 26, 2021 Meeting