

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2016**

SD99	SD05	SD06	SD08	SD10	SD19	SD20	SD22	SD23	SD27
Provincial Composite	Southeast Kootenay	Rocky Mountain	Kootenay Lake	Arrow Lakes	Revelstoke	Kootenay-Columbia	Vernon	Central Okanagan	Cariboo-Chilcotin

Internally Restricted due to nature of constraints on the funds:
(Funds with external restrictions are to be included in Special Purpose Funds.)

(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)

Contractual Obligations (ie. Professional Development)	2,782,888	94,869		93,620	190,000	122,295	130,805	356,106	184,788	
Aboriginal Education	4,866,519	113,098	9,831	200,170		26,412		169,892	255,768	159,720
School Generated Funds	4,500,950					148,118				
Education Plan	227,147	67,484				7,810				
Donator Named Funds	2,537,414					81,667				
Sub-Total	14,914,918	275,451	9,831	293,790	190,000	386,302	130,805	525,998	440,556	159,720

Internally Restricted due to anticipated unusual expenses identified by Senior Management:
(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)

Exempt Staff Compensation	445,125	290,125					155,000			
Staffing and Labour Relations	4,205,555						94,628			
Employee Benefits	1,279,542									
NGN Implementation	75,000									
Anticipated severance	0									
Contingency Reserve	2,893,030			500,000			370,000	1,000,000		1,023,030
Sub-Total	8,898,252	290,125	0	500,000	0	0	619,628	1,000,000	0	1,023,030

Internally Restricted due to operations spanning the current school year:
(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)

Future Years' Operations/Budget (not beyond the next three fiscal years)	69,186,219		119,218		250,000		820,916	600,257		1,091,690
Schools and Department Surpluses/Carry-Forwards	39,642,419	530,376	1,975,132	56,822		72,796	283,511	247,442	587,977	1,009,180
Operating Projects in Progress	40,559,634	552,956	73,723	78,000		28,932			3,015,599	
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	17,536,049	210,200			115,670	95,375				
Purchase Order Commitments	2,756,843									
Distributed Learning, Summer School, International Program	1,677,687			76,000					171,380	
Strategic Planning/School Reconfiguration	1,901,086			1,189,579	200,000					
Other	111,661				33,150				20,723	
Sub-Total	173,371,598	1,293,532	2,168,073	1,400,401	598,820	197,103	1,104,427	847,699	3,795,679	2,100,870

Internally Restricted Operating Fund Surplus 197,184,768 1,859,108 2,177,904 2,194,191 788,820 583,405 1,854,860 2,373,697 4,236,235 3,283,620

Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years) 49,947,008 382,302 242,013 0 644,273 268,775 0 0 1,327,224 454,808

Total Operating Fund Surplus (Deficit) 247,131,776 2,241,410 2,419,917 2,194,191 1,433,093 852,180 1,854,860 2,373,697 5,563,459 3,738,428

Accumulated Operating Surplus breakdown by School District 2015-16

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2016**

	SD28	SD33	SD34	SD35	SD36	SD37	SD38	SD39	SD40	SD41
	Quesnel	Chilliwack	Abbotsford	Langley	Surrey	Delta	Richmond	Vancouver	New Westminster	Burnaby
Internally Restricted due to nature of constraints on the funds: (Funds with external restrictions are to be included in Special Purpose Funds.)										
<i>(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)</i>										
Contractual Obligations (ie. Professional Development)										
Aboriginal Education	13,155	333,647	124,385		389,021					
School Generated Funds				1,955,023			1,600,000			
Education Plan										
Donator Named Funds								2,335,270		
Sub-Total	13,155	333,647	124,385	1,955,023	389,021	0	1,600,000	2,335,270	0	0
Internally Restricted due to anticipated unusual expenses identified by Senior Management: <i>(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)</i>										
Exempt Staff Compensation										
Staffing and Labour Relations					200,000					
Employee Benefits										
NGN Implementation										
Anticipated severance										
Contingency Reserve										
Sub-Total	0	0	0	0	200,000	0	0	0	0	0
Internally Restricted due to operations spanning the current school year: <i>(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)</i>										
Future Years' Operations/Budget (not beyond the next three fiscal years)			559,558	5,038,260	6,282,717	1,308,616	2,000,000	8,670,374	500,000	6,400,000
Schools and Department Surpluses/Carry-Forwards	67,918	1,102,721	1,279,456	297,942	1,087,689	3,133,536	3,521,581	0	330,969	1,337,646
Operating Projects in Progress		1,970,000	5,249,099	750,000	8,076,927	2,914,271		0		
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)			375,000	1,250,000	3,510,027	920,934			350,000	
Purchase Order Commitments							195,215	0	611,795	80,000
Distributed Learning, Summer School, International Program		585,223						367,056		
Strategic Planning/School Reconfiguration					261,507					
Other										
Sub-Total	67,918	3,657,944	7,463,113	7,336,202	19,218,867	8,277,357	5,716,796	9,037,430	1,792,764	7,817,646
Internally Restricted Operating Fund Surplus	81,073	3,991,591	7,587,498	9,291,225	19,807,888	8,277,357	7,316,796	11,372,700	1,792,764	7,817,646
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	582,896	2,640,519	1,145,465	4,848,425	1,600,772	1,554,117	147,795	0	1,365,020	1,248,757
Total Operating Fund Surplus (Deficit)	663,969	6,632,110	8,732,963	14,139,650	21,408,660	9,831,474	7,464,591	11,372,700	3,157,784	9,066,403

Accumulated Operating Surplus breakdown by School District 2015-16

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2016**

	SD42	SD43	SD44	SD45	SD46	SD47	SD48	SD49	SD50	SD51
	Maple Ridge-Pitt Meadows	Coquitlam	North Vancouver	West Vancouver	Sunshine Coast	Powell River	Sea To Sky	Central Coast	Haida Gwaii-Queen Charlotte	Boundary
Internally Restricted due to nature of constraints on the funds: (Funds with external restrictions are to be included in Special Purpose Funds.)										
<i>(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)</i>										
Contractual Obligations (ie. Professional Development)	164,695				161,926		58,314	16,930		
Aboriginal Education	189,889					35,000	70,011			29,102
School Generated Funds							361,977			
Education Plan										
Donator Named Funds										5,363
Sub-Total	354,584	0	0	0	161,926	35,000	490,302	16,930	0	34,465
Internally Restricted due to anticipated unusual expenses identified by Senior Management: <i>(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)</i>										
Exempt Staff Compensation										
Staffing and Labour Relations			2,500,000					60,000		
Employee Benefits										
NGN Implementation								75,000		
Anticipated severance										
Contingency Reserve										
Sub-Total	0	0	2,500,000	0	0	0	0	135,000	0	0
Internally Restricted due to operations spanning the current school year: <i>(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)</i>										
Future Years' Operations/Budget (not beyond the next three fiscal years)	2,967,512	1,150,967	1,200,479	1,554,342	1,175,210		414,299	942,403		250,000
Schools and Department Surpluses/Carry-Forwards	499,938	2,041,597	460,000		523,467		292,230	21,663		46,852
Operating Projects in Progress	807,612	7,171,000			628,208	417,500	49,464	45,000		62,940
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)										
Purchase Order Commitments	672,868	1,000,000	2,600,000			88,500	132,670	30,000		5,000
Distributed Learning, Summer School, International Program			235,000							
Strategic Planning/School Reconfiguration										
Other							33,798			
Sub-Total	4,947,930	11,363,564	4,495,479	1,554,342	2,326,885	506,000	922,461	1,039,066	0	364,792
Internally Restricted Operating Fund Surplus	5,302,514	11,363,564	6,995,479	1,554,342	2,488,811	541,000	1,412,763	1,190,996	0	399,257
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	0	(2,482,288)	1,860,610	1,098,205	538,098	809,744	258,588	284,845	1,711	1,079,341
Total Operating Fund Surplus (Deficit)	5,302,514	8,881,276	8,856,089	2,652,547	3,026,909	1,350,744	1,671,351	1,475,841	1,711	1,478,598

Accumulated Operating Surplus breakdown by School District 2015-16

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2016**

	SD52	SD53	SD54	SD57	SD58	SD59	SD60	SD61	SD62	SD63
	Prince Rupert	Okanagan Similkameen	Bulkley Valley	Prince George	Nicola-Similkameen	Peace River South	Peace River North	Greater Victoria	Sooke	Saanich
Internally Restricted due to nature of constraints on the funds: (Funds with external restrictions are to be included in Special Purpose Funds.)										
<i>(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)</i>										
Contractual Obligations (ie. Professional Development)	8,720									
Aboriginal Education	247,535	18,413	4,858	51,220	115,471					
School Generated Funds										
Education Plan										
Donator Named Funds				112,498						
Sub-Total	256,255	18,413	4,858	163,718	115,471	0	0	0	0	0
Internally Restricted due to anticipated unusual expenses identified by Senior Management: <i>(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)</i>										
Exempt Staff Compensation										
Staffing and Labour Relations		200,000	10,927							
Employee Benefits										
NGN Implementation										
Anticipated severance										
Contingency Reserve										
Sub-Total	0	200,000	10,927	0	0	0	0	0	0	0
Internally Restricted due to operations spanning the current school year: <i>(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)</i>										
Future Years' Operations/Budget (not beyond the next three fiscal years)	0	119,948		2,851,877		1,623,084	1,876,280	7,710,764		
Schools and Department Surpluses/Carry-Forwards	202,488	105,685	72,981	6,510,719	364,548	487,069		5,735,930		711,831
Operating Projects in Progress	21,364	50,000		685,087	600,000		1,275,000	3,750,175		321,517
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	95,568	486,905		1,766,102	1,500,000	500,000	1,054,930			
Purchase Order Commitments								961,965		
Distributed Learning, Summer School, International Program										
Strategic Planning/School Reconfiguration										
Other										
Sub-Total	319,420	762,538	72,981	11,813,785	2,464,548	2,610,153	4,206,210	18,158,834	0	1,033,348
Internally Restricted Operating Fund Surplus	575,675	980,951	88,766	11,977,503	2,580,019	2,610,153	4,206,210	18,158,834	0	1,033,348
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	0	0	1,542,420	0	3,060,750	3,340,685	0	4,641,593	(573,046)	395,217
Total Operating Fund Surplus (Deficit)	575,675	980,951	1,631,186	11,977,503	5,640,769	5,950,838	4,206,210	22,800,427	(573,046)	1,428,565

Accumulated Operating Surplus breakdown by School District 2015-16

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2016**

	SD64	SD67	SD68	SD69	SD70	SD71	SD72	SD73	SD74	SD75
	Gulf Islands	Okanagan Skaha	Nanaimo-Ladysmith	Qualicum	Alberni	Comox Valley	Campbell River	Kamloops/Thompson	Gold Trail	Mission
Internally Restricted due to nature of constraints on the funds: (Funds with external restrictions are to be included in Special Purpose Funds.)										
<i>(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)</i>										
Contractual Obligations (ie. Professional Development)	27,991						156,636			
Aboriginal Education		141,586	219,109				413,470	581,195	104,780	16,247
School Generated Funds										
Education Plan										
Donator Named Funds										
Sub-Total	27,991	141,586	219,109	0	0	0	570,106	581,195	104,780	16,247
Internally Restricted due to anticipated unusual expenses identified by Senior Management: <i>(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)</i>										
Exempt Staff Compensation										
Staffing and Labour Relations			750,000				90,000			
Employee Benefits							10,000	986,632		282,910
NGN Implementation										
Anticipated severance										
Contingency Reserve										
Sub-Total	0	0	750,000	0	0	0	100,000	986,632	0	282,910
Internally Restricted due to operations spanning the current school year: <i>(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)</i>										
Future Years' Operations/Budget (not beyond the next three fiscal years)	217,000		1,640,000		1,005,601	421,494	1,891,000	2,082,292		
Schools and Department Surpluses/Carry-Forwards	33,889	274,786	294,777	132,741		51,257	164,802	1,453,094	264,622	136,456
Operating Projects in Progress		158,693	71,443			112,831	306,520			
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	32,000			230,000			230,000		187,528	
Purchase Order Commitments										
Distributed Learning, Summer School, International Program							396,858			
Strategic Planning/School Reconfiguration							250,000			
Other	17,990									
Sub-Total	300,879	433,479	2,006,220	362,741	1,005,601	585,582	3,239,180	3,535,386	452,150	136,456
Internally Restricted Operating Fund Surplus	328,870	575,065	2,975,329	362,741	1,005,601	585,582	3,909,286	5,103,213	556,930	435,613
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	599,481	45,535	2,249,021	642,415	0	0	3,217,618	60,608	0	1,090,795
Total Operating Fund Surplus (Deficit)	928,351	620,600	5,224,350	1,005,156	1,005,601	585,582	7,126,904	5,163,821	556,930	1,526,408

Accumulated Operating Surplus breakdown by School District 2015-16

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2016**

	SD78	SD79	SD81	SD82	SD83	SD84	SD85	SD87	SD91	SD92
	Fraser-Cascade	Cowichan Valley	Fort Nelson	Coast Mountains	North Okanagan-Shuswap	Vancouver Island West	Vancouver Island North	Stikine	Nechako Lakes	Nisga'a
Internally Restricted due to nature of constraints on the funds: (Funds with external restrictions are to be included in Special Purpose Funds.)										
<i>(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)</i>										
Contractual Obligations (ie. Professional Development)	25,544	3,552	6,946			19,531	20,067	900,000		
Aboriginal Education	356,000	86,683			113,092		10,693	40,000	221,310	
School Generated Funds										
Education Plan		151,853								
Donator Named Funds			2,616							
Sub-Total	381,544	242,088	9,562	0	113,092	19,531	30,760	940,000	221,310	0
Internally Restricted due to anticipated unusual expenses identified by Senior Management: <i>(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)</i>										
Exempt Staff Compensation										
Staffing and Labour Relations								300,000		
Employee Benefits										
NGN Implementation										
Anticipated severance										
Contingency Reserve										
Sub-Total	0	0	0	0	0	0	0	300,000	0	0
Internally Restricted due to operations spanning the current school year: <i>(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)</i>										
Future Years' Operations/Budget (not beyond the next three fiscal years)		800,000			1,184,854	390,000	613,106	130,461	1,331,640	
Schools and Department Surpluses/Carry-Forwards	554,367	48,600			195,747	63,373	90,182	31,960	677,959	
Operating Projects in Progress	10,073	260,114	7,897			200,000		560,000	122,689	
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	267,500	1,289	4,654			20,000		400,000		76,197
Purchase Order Commitments										
Distributed Learning, Summer School, International Program		81,170								
Strategic Planning/School Reconfiguration										
Other			6,000							
Sub-Total	831,940	1,191,173	18,551	0	1,380,601	673,373	703,288	1,122,421	2,132,288	76,197
Internally Restricted Operating Fund Surplus	1,213,484	1,433,261	28,113	0	1,493,693	692,904	734,048	2,362,421	2,353,598	76,197
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	3,869,780	815,385	229,827	0	0	398,966	441,957	624,022	0	30,817
Total Operating Fund Surplus (Deficit)	5,083,264	2,248,646	257,940	0	1,493,693	1,091,870	1,176,005	2,986,443	2,353,598	107,014

Accumulated Operating Surplus breakdown by School District 2015-16

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2016**

SD93
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Internally Restricted due to nature of constraints on the funds:
(Funds with external restrictions are to be included in Special Purpose Funds.)

(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)

Contractual Obligations (ie. Professional Development)	39,553
Aboriginal Education	5,756
School Generated Funds	435,832
Education Plan	
Donator Named Funds	

Sub-Total	481,141
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Internally Restricted due to anticipated unusual expenses identified by Senior Management:
(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)

Exempt Staff Compensation
Staffing and Labour Relations
Employee Benefits
NGN Implementation
Anticipated severance
Contingency Reserve

Sub-Total	0
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Internally Restricted due to operations spanning the current school year:
(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)

Future Years' Operations/Budget (not beyond the next three fiscal years)	
Schools and Department Surpluses/Carry-Forwards	174,115
Operating Projects in Progress	155,000
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	
Purchase Order Commitments	
Distributed Learning, Summer School, International Program	
Strategic Planning/School Reconfiguration	
Other	

Sub-Total	329,115
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Internally Restricted Operating Fund Surplus	810,256
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Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	1,321,147
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Total Operating Fund Surplus (Deficit)	2,131,403
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Accumulated Operating Surplus breakdown by School District 2015-16

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2015**

	SD99	SD05	SD06	SD08	SD10	SD19	SD20	SD22	SD23	SD27
	Provincial Composite	Southeast Kootenay	Rocky Mountain	Kootenay Lake	Arrow Lakes	Revelstoke	Kootenay-Columbia	Vernon	Central Okanagan	Cariboo-Chilcotin
Internally Restricted due to nature of constraints on the funds: (Funds with external restrictions are to be included in Special Purpose Funds.)										
<i>(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)</i>										
Contractual Obligations (ie. Professional Development)	3,259,033	91,223		96,856	180,000	110,491	114,240	446,483	202,415	57,900
Aboriginal Education	4,692,859	118,556	6,781	195,823		33,577		184,021	97,154	109,206
School Generated Funds	4,832,354					120,817				
Donator Named Funds	2,800,248					59,591				
Sub-Total	15,584,494	209,779	6,781	292,679	180,000	324,476	114,240	630,504	299,569	167,106
Internally Restricted due to anticipated unusual expenses identified by Senior Management: <i>(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)</i>										
Exempt Staff Compensation	1,117,384	171,834					107,550			
Staffing and Labour Relations	5,572,148			745,200		2,000	200,000			55,000
Employee Benefits	3,631,888							946,750		
Contingency Reserve	500,000			500,000						
Sub-Total	10,821,420	171,834	0	1,245,200	0	2,000	307,550	946,750	0	55,000
Internally Restricted due to operations spanning the current school year: <i>(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)</i>										
Future Years' Operations/Budget (not beyond the next three fiscal years)	82,608,058		626,578	400,000	250,000		945,000	1,925,610		2,091,222
Schools and Department Surpluses/Carry-Forwards	44,886,948	574,498	2,046,285	132,505		58,733	322,474	254,835	1,081,577	295,800
Operating Projects	37,581,608	346,694	53,530			30,862		427,328	3,759,996	342,487
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	12,985,760	555,000		156,521	695,000	47,410	221,590	100,000		127,200
Purchase Order Commitments	5,386,556									
Distributed Learning, Summer School, International Program	2,363,369			76,000					184,681	20,000
Strategic Planning/School Reconfiguration	799,600				290,000					
Other	115,728				33,150	1,330			10,085	
Sub-Total	186,727,627	1,476,192	2,726,393	765,026	1,268,150	138,335	1,489,064	2,707,773	5,036,339	2,876,709
Internally Restricted Operating Fund Surplus	213,133,541	1,857,805	2,733,174	2,302,905	1,448,150	464,811	1,910,854	4,285,027	5,335,908	3,098,815
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	58,631,893	596,790	382,472	0	365,164	258,774	0	0	1,016,700	505,670
Total Operating Fund Surplus (Deficit)	271,765,434	2,454,595	3,115,646	2,302,905	1,813,314	723,585	1,910,854	4,285,027	6,352,608	3,604,485

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2015**

SD28	SD33	SD34	SD35	SD36	SD37	SD38	SD39	SD40	SD41
Quesnel	Chilliwack	Abbotsford	Langley	Surrey	Delta	Richmond	Vancouver	New Westminster	Burnaby

Internally Restricted due to nature of constraints on the funds:
(Funds with external restrictions are to be included in Special Purpose Funds.)

(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)

Contractual Obligations (ie. Professional Development)

Aboriginal Education

School Generated Funds

Donator Named Funds

	347,950	54,743		348,371		1,600,000			
			2,165,497				2,592,370		
Sub-Total	0	347,950	54,743	2,165,497	348,371	0	1,600,000	2,592,370	0
									0

Internally Restricted due to anticipated unusual expenses identified by Senior Management:

(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)

Exempt Staff Compensation

Staffing and Labour Relations

Employee Benefits

Contingency Reserve

Sub-Total	0	0	0	0	0	0	0	0	0
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Internally Restricted due to operations spanning the current school year:

(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)

Future Years' Operations/Budget (not beyond the next three fiscal years)	131,201		2,623,200	3,188,260	8,689,623	1,813,575	810,000	13,834,882	500,000	4,391,457
Schools and Department Surpluses/Carry-Forwards		729,535	1,807,969		1,087,777	3,352,815	4,012,753	2,683,475	83,272	1,589,484
Operating Projects	109,805		6,625,183	874,388	4,585,650	3,454,019		3,072,061		
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)										
Purchase Order Commitments	100,039		375,000	750,000	525,767	1,175,465			504,413	
Distributed Learning, Summer School, International Program		768,069					100,008	1,896,257	19,738	300,000
Strategic Planning/School Reconfiguration								219,759		
Other					239,600					
Sub-Total	341,045	1,497,604	11,431,352	4,812,648	15,128,417	9,795,874	4,922,761	21,706,434	1,107,423	6,280,941

Internally Restricted Operating Fund Surplus

	341,045	1,845,554	11,486,095	6,978,145	15,476,788	9,795,874	6,522,761	24,298,804	1,107,423	6,280,941
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Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)

	321,385	2,684,123	620,503	6,691,764	3,327,460	1,554,117	3,615,983	734,061	749,348	3,696,008
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Total Operating Fund Surplus (Deficit)

	662,430	4,529,677	12,106,598	13,669,909	18,804,248	11,349,991	10,138,744	25,032,865	1,856,771	9,976,949
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**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2015**

	SD42	SD43	SD44	SD45	SD46	SD47	SD48	SD49	SD50	SD51
	Maple Ridge-Pitt Meadows	Coquitlam	North Vancouver	West Vancouver	Sunshine Coast	Powell River	Sea To Sky	Central Coast	Haida Gwaii-Queen Charlotte	Boundary
Internally Restricted due to nature of constraints on the funds: (Funds with external restrictions are to be included in Special Purpose Funds.)										
<i>(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)</i>										
Contractual Obligations (ie. Professional Development)	166,526				207,858		46,165	6,329		
Aboriginal Education	124,120	22,131				57,743	33,985	50,000		8,430
School Generated Funds										
Donator Named Funds										4,088
Sub-Total	290,646	22,131	0	0	207,858	57,743	80,150	56,329	0	12,518
Internally Restricted due to anticipated unusual expenses identified by Senior Management: <i>(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)</i>										
Exempt Staff Compensation										
Staffing and Labour Relations			2,300,000					330,000		
Employee Benefits										
Contingency Reserve										
Sub-Total	0	0	2,300,000	0	0	0	0	330,000	0	0
Internally Restricted due to operations spanning the current school year: <i>(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)</i>										
Future Years' Operations/Budget (not beyond the next three fiscal years)	1,485,131	1,553,073	1,908,637	1,943,028	800,000		1,186,562	832,403		708,130
Schools and Department Surpluses/Carry-Forwards	488,462	2,270,557	500,000		529,289		319,860	25,281		87,071
Operating Projects	415,176	3,652,769	1,100,000		783,003	195,000	33,112	49,000		58,388
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)				700,000		130,000	205,626	80,000		20,608
Purchase Order Commitments	1,486,484		780,000							
Distributed Learning, Summer School, International Program										
Strategic Planning/School Reconfiguration										
Other							37,248			
Sub-Total	3,875,253	7,476,399	4,288,637	2,643,028	2,112,292	325,000	1,782,408	986,684	0	874,197
Internally Restricted Operating Fund Surplus	4,165,899	7,498,530	6,588,637	2,643,028	2,320,150	382,743	1,862,558	1,373,013	0	886,715
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	0	(6,980,273)	1,913,896	1,174,541	1,314,308	1,100,923	291,769	315,821	59,109	840,576
Total Operating Fund Surplus (Deficit)	4,165,899	518,257	8,502,533	3,817,569	3,634,458	1,483,666	2,154,327	1,688,834	59,109	1,727,291

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2015**

SD52	SD53	SD54	SD57	SD58	SD59	SD60	SD61	SD62	SD63
Prince Rupert	Okanagan Similkameen	Bulkley Valley	Prince George	Nicola-Similkameen	Peace River South	Peace River North	Greater Victoria	Sooke	Saanich

Internally Restricted due to nature of constraints on the funds:
(Funds with external restrictions are to be included in Special Purpose Funds.)

(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)

Contractual Obligations (ie. Professional Development)	51,406			133,962						
Aboriginal Education	147,823	14,978	72,520	331,295	229,747		20,669			
School Generated Funds										
Donator Named Funds				113,930						
Sub-Total	199,229	14,978	72,520	579,187	229,747	0	20,669	0	0	0

Internally Restricted due to anticipated unusual expenses identified by Senior Management:
(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)

Exempt Staff Compensation										
Staffing and Labour Relations		200,000	(1,052)			150,000				
Employee Benefits										
Contingency Reserve										
Sub-Total	0	200,000	(1,052)	0	0	150,000	0	0	0	0

Internally Restricted due to operations spanning the current school year:
(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)

Future Years' Operations/Budget (not beyond the next three fiscal years)	987,889	563,898		3,705,741		1,430,353	2,550,015	8,300,000		500,000
Schools and Department Surpluses/Carry-Forwards	216,605	112,733	207,264	6,736,395	545,812	470,018		6,108,287		1,113,097
Operating Projects	34,928	50,000		1,003,666	200,000	495,000	344,713	2,579,856		53,434
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	97,025	368,554		2,292,626	1,450,000	560,692				
Purchase Order Commitments		121,100						682,969		
Distributed Learning, Summer School, International Program					905,949					
Strategic Planning/School Reconfiguration										
Other										
Sub-Total	1,336,447	1,216,285	207,264	13,738,428	3,101,761	2,956,063	2,894,728	17,671,112	0	1,666,531
Internally Restricted Operating Fund Surplus	1,535,676	1,431,263	278,732	14,317,615	3,331,508	3,106,063	2,915,397	17,671,112	0	1,666,531
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	217,644	0	1,597,787	0	3,105,441	2,570,751	1,055,991	4,104,554	568,518	0
Total Operating Fund Surplus (Deficit)	1,753,320	1,431,263	1,876,519	14,317,615	6,436,949	5,676,814	3,971,388	21,775,666	568,518	1,666,531

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2015**

	SD64	SD67	SD68	SD69	SD70	SD71	SD72	SD73	SD74	SD75
	Gulf Islands	Okanagan Skaha	Nanaimo-Ladysmith	Qualicum	Alberni	Comox Valley	Campbell River	Kamloops/Thompson	Gold Trail	Mission
Internally Restricted due to nature of constraints on the funds: (Funds with external restrictions are to be included in Special Purpose Funds.)										
<i>(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)</i>										
Contractual Obligations (ie. Professional Development)							169,360			
Aboriginal Education		168,895	177,651				266,681	610,848	54,927	69,495
School Generated Funds										
Donator Named Funds										
Sub-Total	0	168,895	177,651	0	0	0	436,041	610,848	54,927	69,495
Internally Restricted due to anticipated unusual expenses identified by Senior Management: <i>(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)</i>										
Exempt Staff Compensation									210,000	
Staffing and Labour Relations			750,000				60,000			
Employee Benefits						150,000	772,280	1,479,948		282,910
Contingency Reserve										
Sub-Total	0	0	750,000	0	0	150,000	832,280	1,479,948	210,000	282,910
Internally Restricted due to operations spanning the current school year: <i>(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)</i>										
Future Years' Operations/Budget (not beyond the next three fiscal years)	189,251		1,696,532		582,399	324,641	1,853,928	3,250,000		
Schools and Department Surpluses/Carry-Forwards	43,599	441,212	222,990	221,461		50,000	158,976	1,818,088	240,104	119,595
Operating Projects		718,948	266,181			180,000	311,520			
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	210,000			170,000			140,000		339,667	
Purchase Order Commitments										
Distributed Learning, Summer School, International Program							129,942			
Strategic Planning/School Reconfiguration							270,000			
Other	16,887		11,028							
Sub-Total	459,737	1,160,160	2,196,731	391,461	582,399	554,641	2,864,366	5,068,088	579,771	119,595
Internally Restricted Operating Fund Surplus	459,737	1,329,055	3,124,382	391,461	582,399	704,641	4,132,687	7,158,884	844,698	472,000
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	789,278	649,329	1,998,761	865,687	1,522,362	0	3,342,294	97,740	0	1,035,249
Total Operating Fund Surplus (Deficit)	1,249,015	1,978,384	5,123,143	1,257,148	2,104,761	704,641	7,474,981	7,256,624	844,698	1,507,249

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2015**

SD78	SD79	SD81	SD82	SD83	SD84	SD85	SD87	SD91	SD92
Fraser-Cascade	Cowichan Valley	Fort Nelson	Coast Mountains	North Okanagan-Shuswap	Vancouver Island West	Vancouver Island North	Stikine	Nechako Lakes	Nisga'a

Internally Restricted due to nature of constraints on the funds:
(Funds with external restrictions are to be included in Special Purpose Funds.)

(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)

Contractual Obligations (ie. Professional Development)	13,027	3,676	6,946	191,432		20,887	19,227	900,000		
Aboriginal Education	276,484	80,571			57,539		80,259	40,000	192,745	
School Generated Funds					610,208					
Donator Named Funds		27,046	3,223							
Sub-Total	289,511	111,293	10,169	191,432	667,747	20,887	99,486	940,000	192,745	0

Internally Restricted due to anticipated unusual expenses identified by Senior Management:
(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)

Exempt Staff Compensation				600,000						28,000
Staffing and Labour Relations				120,000				300,000		361,000
Employee Benefits										
Contingency Reserve										
Sub-Total	0	0	0	720,000	0	0	0	300,000	0	389,000

Internally Restricted due to operations spanning the current school year:
(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)

Future Years' Operations/Budget (not beyond the next three fiscal years)		750,000			192,228	301,478	523,978		2,268,155	
Schools and Department Surpluses/Carry-Forwards	700,260	28,890		88,197	220,960	82,093	105,251	30,851	402,903	67,000
Operating Projects	22,905	362,048	28,794		120,000	210,000		485,000	120,164	26,000
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	425,000	1,034	4,523	27,000		20,000		400,000		
Purchase Order Commitments										
Distributed Learning, Summer School, International Program		58,969								
Strategic Planning/School Reconfiguration										
Other			6,000							
Sub-Total	1,148,165	1,200,941	39,317	115,197	533,188	613,571	629,229	915,851	2,791,222	93,000

Internally Restricted Operating Fund Surplus 1,437,676 1,312,234 49,486 1,026,629 1,200,935 634,458 728,715 2,155,851 2,983,967 482,000

Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years) 3,548,427 991,126 488,410 40,072 0 400,948 1,090,481 465,777 0 31,655

Total Operating Fund Surplus (Deficit) 4,986,103 2,303,360 537,896 1,066,701 1,200,935 1,035,406 1,819,196 2,621,628 2,983,967 513,655

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2015**

SD93
CSF

Internally Restricted due to nature of constraints on the funds:
(Funds with external restrictions are to be included in Special Purpose Funds.)

(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)

Contractual Obligations (ie. Professional Development)	22,624
Aboriginal Education	7,141
School Generated Funds	335,832
Donator Named Funds	

Sub-Total	<u>365,597</u>
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Internally Restricted due to anticipated unusual expenses identified by Senior Management:
(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)

Exempt Staff Compensation
Staffing and Labour Relations
Employee Benefits
Contingency Reserve

Sub-Total	<u>0</u>
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Internally Restricted due to operations spanning the current school year:
(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)

Future Years' Operations/Budget (not beyond the next three fiscal years)

Schools and Department Surpluses/Carry-Forwards
Operating Projects
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)
Purchase Order Commitments
Distributed Learning, Summer School, International Program
Strategic Planning/School Reconfiguration
Other

	10,000
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Sub-Total	<u>10,000</u>
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Internally Restricted Operating Fund Surplus	375,597
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Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)

	<u>902,619</u>
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Total Operating Fund Surplus (Deficit)	<u>1,278,216</u>
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