Information Item - Surplus Appropriation Analysis

School District No. 23 (Central Okanagan)
Surplus Appropriation Analysis
5 Year Period from 2017 to 2021

Description	2021	2020	2019	2018	2017
Internally Restricted Surplus					
School Budgets	1,602,288	1,595,126	712,309	963,384	1,471,330
Operating Budget	2,427,575	1,866,565	2,643,656	3,034,268	2,610,224
Operating Holdback Funds	721,327	0	0	0	0
Indigenous Program	456,806	360,736	288,040	402,302	252,237
Net COVID Savings to Contingency Fund	0	1,317,766	0	0	0
Trustee Travel	32,500	26,500	21,528	33,928	30,200
Speciality Grants					
- Active Kids Grant	0	0	0	0	20,699
- Apprenticeship program	0	0	37,430	0	0
- CUPE Training	97,871	120,162	121,161	164,119	177,563
- Electric Bus District Contribution	313,266	503,898	0	0	0
- International Student Exchange	32,450	0	0	0	0
- Learning Support & Resources	85,835	0	0	0	0
- Mental Health Support	0	18,100	0	0	0
- Privacy and Sceurity Audit	0	0	0	100,000	
- Professional Development	22,920	0	0	0	0
- Roots of Empathy Program	0	6,716	0	0	0
- Shared Energy Manager	0	0	150,370	82,204	161,269
- Site Renovations	79,424	0	0	0	0
- Student Learning Grant	0	0	0	0	745,060
- Trades Grant	0	0	0	27,075	142,532
- International Field Trip	0	0	0	23,400	0
- WCB - CORE Audit Funds	30,000	47,000	49,000	39,000	54,000
Total Internally Restricted Surplus	**5,902,262**	**5,862,569**	**4,023,494**	**4,869,680**	**5,665,114**
% Internally Restricted to Operating Expenses	**2.50%**	**2.59%**	**1.86%**	**2.37%**	**2.83%**
SUGGESTION BY MOE TOOLKIT			**2.5 - 5%**		
Unrestricted Surplus	**2,443,411**	**2,427,575**	**1,866,565**	**2,519,656**	**2,233,445**
% Unrestricted to Operating Expenses	**1.03%**	**1.07%**	**0.86%**	**1.23%**	**1.11%**
SUGGESTION BY MOE TOOLKIT			**0.5 - 1%**		