



School District 8  
Kootenay Lake

# Monthly Financial Report

For the period ending February 28, 2021

## Financial Report, Discussion & Analysis

### For the 8-Month Period Ended February 28, 2021

Prepared March 30, 2021

This financial report, discussion & analysis is for the 8-Month period ended February 28, 2021. References throughout this document to changes in financial results are in comparison to the same 8-Month period last year, ended February 29, 2020. Occasionally, comparisons are made to the year ended June 30, 2020, and are stated as such.

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## Executive Summary

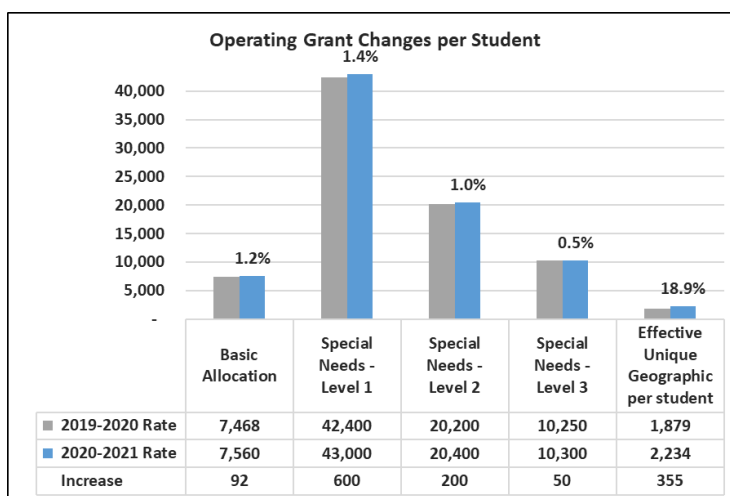
Due to the impacts of COVID-19, 2020-2021 will be an unusual financial year. SD8 will have both significantly greater revenues and significantly greater expenses than the prior year, as reflected in the Board's Amended Annual Budget for 2020-2021, which was adopted on February 16, 2021.

### Revenues

This table summarizes some of the significant changes in ministry grant revenues this year compared to the prior year.

| Revenues                                     | 2019-2020<br>Actual | 2020-2021<br>Amended<br>Budget | Variance         |
|----------------------------------------------|---------------------|--------------------------------|------------------|
|                                              | \$                  | \$                             | \$               |
| Operating Block, including DISC/LEA recovery | 52,748,505          | 54,695,858                     | 1,947,353        |
| Labour Settlement Funding                    | 825,923             | 1,338,788                      | 512,865          |
| Other MoE Operating Revenues                 | 1,307,881           | 897,274                        | (410,607)        |
| Provincial Safe Return to School             | -                   | 437,667                        | 437,667          |
| Federal Safe Return to Class                 | -                   | 1,778,384                      | 1,778,384        |
| Other MoE Special Purpose Revenues           | 7,390,124           | 7,188,968                      | (201,156)        |
| <b>Total MoE Revenues</b>                    | <b>62,272,433</b>   | <b>66,336,939</b>              | <b>4,064,506</b> |
| International Program                        | 1,512,940           | 659,700                        | (853,240)        |
| CSF93 & LEA                                  | 340,854             | 415,138                        | 74,284           |
| Operating Rental & Investment Income         | 257,674             | 178,000                        | (79,674)         |

The change in operating block funding is mainly due to an increase in operating grant funding per student FTE. Actual student enrolment is lower than the prior year because of COVID-19. The prior year student enrolment was 4,878 student FTE. This compares with actual enrolment of 4,690 FTE Sep Count, and projected enrolment of 4,748 for the 2020-2021 year including estimated Feb and May Counts. The enrolment decline is also offset by "funding protection" funding of \$710,275.



Other items that impact revenues include the decline in enrolment of the International program. Actual International program enrolment will end up around 26 FTE, which will more than halve the prior year's \$1.5 million in international revenues to approximately \$659,700.

The Board has also reached a new agreement with Conseil Scolaire Francophone 93 (CSF93) whereunder CSF93 claims the enrolment for double dogwood students, which will result in increased revenues from CSF for 2020-2021.

On the other hand, there also decreases in rental revenues and interest earned on investments due to lower interest rates.

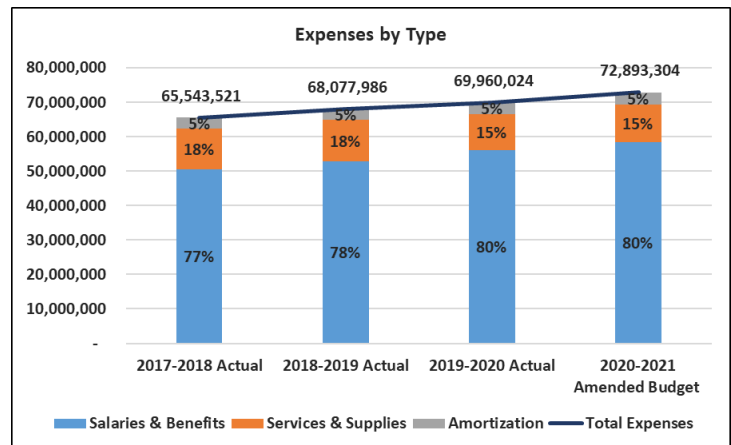
## Expenses

As for expenses, additional teachers, bus drivers, and custodians were hired to manage the impact and protocols of safely operating schools during the COVID-19 state of emergency. Some of the additional teacher staffing was also to comply with LOU17 (restored language), funded by the Classroom Enhancement Fund. Relief budgets and staff on paid leaves have both increased substantially this year, presumably attributable to COVID-19.

The Board has also made significant purchases of learning resources to facilitate homebound students. It has made significant purchases of emergency supplies including air scrubbers, personal protective equipment, additional custodial supplies, etc.

International program expenses have been reduced wherever possible without sacrificing efforts to recruit international students for the upcoming 2021-2022 school year.

Overall, the Board would expect to run a balanced budget this year with approximately 4% greater revenues and expenses than the prior year.





## Statement of Operations – All Funds

| All Funds (Operating, Special Purpose & Capital)       |                                 |                     |               |                                 |                                |                   |    |            |
|--------------------------------------------------------|---------------------------------|---------------------|---------------|---------------------------------|--------------------------------|-------------------|----|------------|
|                                                        | Feb 29,<br>2020 Year to<br>Date | 2019-2020<br>Actual | Remaini<br>ng | Feb 28,<br>2021 Year to<br>Date | 2020-2021<br>Amended<br>Budget | Budget Remaining  |    |            |
|                                                        | \$                              | \$                  | %             | \$                              | \$                             | \$                | \$ | %          |
| <b>Revenues</b>                                        |                                 |                     |               |                                 |                                |                   |    |            |
| Provincial Grants                                      |                                 |                     |               |                                 |                                |                   |    |            |
| Ministry of Education                                  | 36,775,103                      | 62,272,433          | 41%           | 39,840,101                      | 66,336,939                     | 26,496,838        |    | 40%        |
| Other                                                  | 321,059                         | 486,291             | 34%           | 222,608                         | 454,224                        | 231,616           |    | 51%        |
| Tuition                                                | 1,057,313                       | 1,567,940           | 33%           | 453,921                         | 689,700                        | 235,779           |    | 34%        |
| Other Revenue                                          | 1,698,501                       | 2,561,745           | 34%           | 935,237                         | 2,593,356                      | 1,658,119         |    | 64%        |
| Rentals and Leases                                     | 100,316                         | 116,129             | 14%           | 81,416                          | 116,000                        | 34,584            |    | 30%        |
| Investment Income                                      | 112,539                         | 141,545             | 20%           | (22,655)                        | 62,000                         | 84,655            |    | 137%       |
| Gain (Loss) on Disposal of Tangible Capital Assets     | -                               | -                   | 0%            | 1,250                           | -                              | (1,250)           |    | 0%         |
| Amortization of Deferred Capital Revenue               | 1,822,302                       | 2,733,453           | 33%           | 1,817,013                       | 2,725,489                      | 908,476           |    | 33%        |
| <b>Total Revenue</b>                                   | <b>41,887,132</b>               | <b>69,879,536</b>   | <b>40%</b>    | <b>43,328,891</b>               | <b>72,977,708</b>              | <b>29,648,817</b> |    | <b>41%</b> |
| <b>Expenses</b>                                        |                                 |                     |               |                                 |                                |                   |    |            |
| Instruction                                            | 31,867,776                      | 52,916,782          | 40%           | 31,702,290                      | 53,916,357                     | 22,214,067        |    | 41%        |
| District Administration                                | 2,049,988                       | 3,082,219           | 33%           | 2,078,349                       | 3,411,689                      | 1,333,340         |    | 39%        |
| Operations and Maintenance                             | 5,103,226                       | 8,015,275           | 36%           | 5,287,556                       | 9,139,584                      | 3,852,028         |    | 42%        |
| Transportation and Housing                             | 1,754,064                       | 2,454,991           | 29%           | 1,686,121                       | 2,880,313                      | 1,194,192         |    | 41%        |
| Amortization of Tangible Capital Assets                | 2,327,171                       | 3,490,757           | 33%           | 2,363,574                       | 3,545,361                      | 1,181,787         |    | 33%        |
| <b>Total Expense</b>                                   | <b>43,102,226</b>               | <b>69,960,024</b>   | <b>38%</b>    | <b>43,117,890</b>               | <b>72,893,304</b>              | <b>29,775,414</b> |    | <b>41%</b> |
| <b>Net Revenue (Expense)</b>                           | <b>(1,215,093)</b>              | <b>(80,488)</b>     |               | <b>211,001</b>                  | <b>84,404</b>                  | <b>(126,597)</b>  |    |            |
| <b>Prior Year Surplus Appropriation</b>                | -                               |                     |               |                                 | -                              | -                 |    |            |
| <b>Net Transfers (to) from other funds</b>             |                                 |                     |               |                                 |                                |                   |    |            |
| Tangible Capital Assets Purchased                      | -                               |                     |               | -                               |                                |                   |    |            |
| Local Capital                                          | -                               |                     |               | -                               |                                |                   |    |            |
| <b>Total Net Transfers</b>                             | -                               | -                   |               | -                               | -                              | -                 |    |            |
| <b>Surplus (Deficit), for the period</b>               | <b>(1,215,093)</b>              | <b>(80,488)</b>     |               | <b>211,001</b>                  | <b>84,404</b>                  | <b>(126,597)</b>  |    |            |
| <b>Surplus (Deficit), beginning of period</b>          | <b>25,232,697</b>               | <b>25,232,697</b>   |               | <b>25,152,209</b>               |                                |                   |    |            |
| <b>Surplus (Deficit), end of period</b>                | <b>24,017,604</b>               | <b>25,152,209</b>   |               | <b>25,363,210</b>               |                                |                   |    |            |
| <b>Restricted Operating Surplus - District Reserve</b> |                                 |                     |               | <b>500,000</b>                  |                                |                   |    |            |

### All Funds Revenues

The increase in Provincial Grants from the Ministry of Education is due to an increase in the Operating Grant per student FTE, Teacher Labour Settlement funding, SR2SG funding and SR2CG funding. The decrease in Provincial Grants Other is due to the timing of funding payments from the Ministry of Children and Family Development (MCFD). The decrease in Tuition revenue is due to a decrease in international student enrolment. Other Revenues also decreased. CSF revenue increased. This was offset by decreases in School Generated Funds due to COVID-19 (decreased student activities including band, international, cafeteria sales, sports, school trips, hot lunch, various fundraising etc.) and donations. The decrease in rentals & leases is due to changes in rental agreements and services provided. The decrease in investment income is due to a decline in interest rates and a change in accounting to record changes in investment values as unrealized gains/losses. The increase in Gain

(Loss) on Disposal of Tangible Capital Assets is due to a portable sale. The Amortization of Deferred Capital Revenue is consistent with the prior year due to similar Deferred Capital Revenue spending year over year.

#### All Funds Expenses

When compared to the previous year, operations and maintenance spending has increased, and instruction expenses have decreased as a proportion of total spending. This overall change is the result of emergency COVID-19 measures, including targeted funds for operations and maintenance spending.

International program expenses have decreased \$325,815 due to the decline in enrolment, compared with the same period last year.

Student transportation, professional development, and travel have decreased \$206,022 due to impacts of COVID-19. School Generated Fund expenses have decreased \$875,544 due to impacts of COVID-19 on school activities.

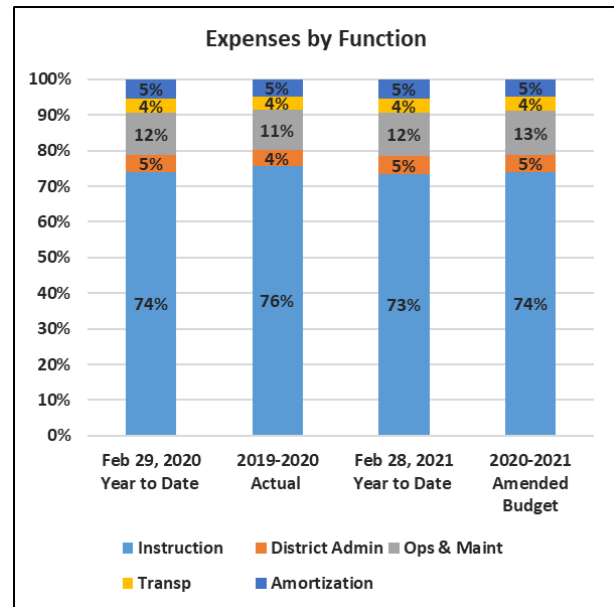
Donation expenses have decreased \$98,714. In the prior year donation expenses were higher due to the Nelson Tennis Club project.

District Administration expenses have increased slightly due to step and general wage increases.

Operations and Maintenance expenses have increased due to additional custodian hours to meet COVID-19 requirements, additional maintenance hours for capital projects, as well as various supplies for COVID-19 including custodial supplies and personal protective equipment.

The decrease in Transportation & Housing expenses is due to the timing of the start of the school year and fewer days worked for bus drivers in the reporting period. There is an increase in bus driver hours to meet COVID-19 requirements. The increase in Amortization of Tangible Capital Assets is due to an increase in Tangible Capital Assets purchased in the prior year.

For additional detailed information on the operating results, see: Schedule A – Statement of Operations by Fund, Schedule B – Schools Allocations, Schedule C – Salaries & Benefits, and Schedule D – Trustee Expenses.



## Statement of Financial Position

| As at Feb 28, 2021                                     |                       |                        |                  |                    |                                           |                  |                     |
|--------------------------------------------------------|-----------------------|------------------------|------------------|--------------------|-------------------------------------------|------------------|---------------------|
|                                                        | As at Feb 29,<br>2020 | As at June<br>30, 2020 | Operating        | Special<br>Purpose | Invested in<br>Tangible<br>Capital Assets | Local<br>Capital | Total All<br>Funds  |
|                                                        | \$                    | \$                     | \$               | \$                 | \$                                        | \$               | \$                  |
| <b>Financial Assets</b>                                |                       |                        |                  |                    |                                           |                  |                     |
| Cash and Cash Equivalents                              | 10,147,865            | 9,743,185              | 8,300,115        | 1,361,155          | -                                         |                  | 9,661,270           |
| Accounts Receivable                                    | -                     |                        |                  |                    |                                           |                  | -                   |
| Due from Province - Ministry of Education              | 554,249               | 76,364                 | 27,162           | -                  | -                                         |                  | 27,162              |
| Other                                                  | 310,417               | 662,435                | 639,397          | 5,297              | -                                         |                  | 644,693             |
| Portfolio Investments                                  | 87,152                | 413,128                | -                | 424,612            | -                                         |                  | 424,612             |
| Due To/Due From Funds                                  |                       |                        | (2,125,564)      | 1,640,316          | 485,248                                   | -                | (0)                 |
| <b>Total Financial Assets</b>                          | <b>11,099,683</b>     | <b>10,895,112</b>      | <b>6,841,110</b> | <b>3,431,379</b>   | <b>485,248</b>                            | <b>-</b>         | <b>10,757,737</b>   |
| <b>Liabilities</b>                                     |                       |                        |                  |                    |                                           |                  |                     |
| Accounts Payable and Accrued Liabilities               |                       |                        |                  |                    |                                           |                  |                     |
| Due to Province - Ministry of Education                | -                     | -                      | -                | -                  | -                                         |                  | -                   |
| Other                                                  | 4,168,004             | 4,926,540              | 4,442,355        | -                  | -                                         | -                | 4,442,355           |
| Unearned Revenue                                       | 422,980               | 249,138                | 271,687          |                    |                                           |                  | 271,687             |
| Deferred Revenue                                       | 3,006,841             | 2,336,334              |                  | 3,431,379          |                                           |                  | 3,431,379           |
| Deferred Capital Revenue                               | 49,678,800            | 48,985,793             |                  | -                  | 49,957,266                                |                  | 49,957,266          |
| Employee Future Benefits                               | 832,972               | 881,519                | 954,016          | -                  | -                                         |                  | 954,016             |
| <b>Total Liabilities</b>                               | <b>58,109,597</b>     | <b>57,379,324</b>      | <b>5,668,058</b> | <b>3,431,379</b>   | <b>49,957,266</b>                         | <b>-</b>         | <b>59,056,702</b>   |
| <b>Net Financial Assets (Debt)</b>                     | <b>(47,009,914)</b>   | <b>(46,484,212)</b>    | <b>1,173,052</b> | <b>-</b>           | <b>(49,472,017)</b>                       | <b>-</b>         | <b>(48,298,965)</b> |
| <b>Non-Financial Assets</b>                            |                       |                        |                  |                    |                                           |                  |                     |
| Sites                                                  | 9,039,595             | 9,039,595              |                  |                    | 9,039,595                                 |                  | 9,039,595           |
| Buildings                                              | 57,809,431            | 57,836,079             |                  |                    | 59,984,188                                |                  | 59,984,188          |
| Furniture & Equipment                                  | 710,515               | 779,153                |                  |                    | 820,719                                   |                  | 820,719             |
| Vehicles                                               | 2,672,255             | 2,573,668              |                  |                    | 2,490,286                                 |                  | 2,490,286           |
| Computer Hardware                                      | -                     | 901,283                |                  |                    | 1,233,622                                 |                  | 1,233,622           |
|                                                        | 794,592               |                        |                  |                    |                                           |                  |                     |
| Tangible Capital Assets                                | 71,026,388            | 71,129,778             | -                | -                  | 73,613,013                                | -                | 73,613,013          |
| Prepaid Expenses                                       | 1,129                 | 506,643                | 49,162           | -                  | -                                         |                  | 49,162              |
| <b>Total Non-Financial Assets</b>                      | <b>71,027,517</b>     | <b>71,636,421</b>      | <b>49,162</b>    | <b>-</b>           | <b>73,613,013</b>                         | <b>-</b>         | <b>73,662,175</b>   |
| <b>Accumulated Surplus (Deficit)</b>                   | <b>24,017,604</b>     | <b>25,152,209</b>      | <b>1,222,213</b> | <b>-</b>           | <b>24,140,996</b>                         | <b>-</b>         | <b>25,363,210</b>   |
| <b>Restricted Operating Surplus - District Reserve</b> |                       |                        | <b>500,000</b>   |                    |                                           |                  |                     |

Total Financial Assets have decreased compared to the period ended Feb 29, 2020, last year. Cash and cash equivalents have decreased due to the reclassification of portfolio investments, as well as the use of local capital funds to invest in facilities.

Total Liabilities have increased primarily due to the increase in deferred capital revenue for new capital revenues received. Unearned revenue decreased due to the decline in International Program enrolment. Employee future benefits have increased for expected future sick accrual payments as per the Ministry actuarial tool.

Non-Financial Assets have increased for investments in tangible capital assets under the Board approved Capital Operations Plan.

## Capital Operations Plan Update & Investment in Tangible Capital Assets

Investments in facilities under the Board's 2020 5-Year Capital Operations Plan that was approved June 23, 2020 are well underway. Over the course of summer 2020 various capital projects were completed at nearly every school. Further projects have continued while school is in session - as possible so as to not disrupt learning.

For additional details on capital investments made this year see the [Sept 16, 2020 Capital Operations Plan Update presentation](#). Also see the [Jan 12, 2021 Capital Operations Plan Update presentation](#) for additional projects since then.

|                                                |       |                  |                       |                |                   | 2020-2021                    |                   |                  |            |
|------------------------------------------------|-------|------------------|-----------------------|----------------|-------------------|------------------------------|-------------------|------------------|------------|
|                                                | Sites | Buildings        | Furniture & Equipment | Vehicles       | Computer Hardware | Feb 28, 2021<br>Year to Date | Amended<br>Budget | Budget Remaining |            |
|                                                | \$    | \$               | \$                    | \$             | \$                | \$                           | \$                | \$               | %          |
| <b>Capital</b>                                 |       |                  |                       |                |                   |                              |                   |                  |            |
| Bylaw Capital - AFG                            |       | 1,094,762        |                       |                |                   | 1,094,762                    | 1,094,762         | -                | 0%         |
| Bylaw Capital - SEP & CNCP                     |       | 1,198,737        |                       |                |                   | 1,198,737                    | 1,815,574         | 616,837          | 34%        |
| Bylaw Capital - PEP                            |       |                  | 84,642                |                |                   | 84,642                       | 84,642            | 0                | 0%         |
| Bylaw Capital - Vehicles                       |       |                  |                       | 140,530        |                   | 140,530                      | 140,530           | (0)              | 0%         |
| Other Capital - MCFD                           |       | 266,065          |                       |                |                   | 266,065                      | 267,834           | 1,769            | 1%         |
| Local Capital                                  |       | 963,491          | 44,603                |                |                   | 1,008,094                    | 850,000           | (158,094)        | 0%         |
| <b>Total Capital</b>                           | -     | <b>3,523,054</b> | <b>129,245</b>        | <b>140,530</b> | -                 | <b>3,792,829</b>             | <b>4,253,342</b>  | <b>460,513</b>   | <b>11%</b> |
| <b>Operating</b>                               |       |                  |                       |                |                   |                              |                   |                  |            |
| Buildings                                      |       | 69,033           |                       |                |                   | 69,033                       |                   |                  |            |
| Furniture & Equipment                          |       |                  | 33,156                |                |                   | 33,156                       |                   |                  |            |
| Vehicles                                       |       |                  |                       | 99,792         |                   | 99,792                       |                   |                  |            |
| Computer Hardware                              |       |                  |                       |                | 226,892           | 226,892                      |                   |                  |            |
| <b>Total Operating</b>                         | -     | <b>69,033</b>    | <b>33,156</b>         | <b>99,792</b>  | <b>226,892</b>    | <b>428,874</b>               | <b>657,690</b>    | <b>228,816</b>   | <b>35%</b> |
| <b>Special Purpose</b>                         |       |                  |                       |                |                   |                              |                   |                  |            |
| Annual Facilities Grant & SR2CG                |       | 376,513          |                       |                | 248,593           | 625,106                      | 226,586           | (398,520)        | 0%         |
| <b>Total Special Purpose</b>                   | -     | <b>376,513</b>   | -                     | -              | <b>248,593</b>    | <b>625,106</b>               | <b>226,586</b>    | <b>(398,520)</b> | <b>0%</b>  |
| <b>Total Tangible Capital Assets Purchased</b> | -     | <b>3,968,601</b> | <b>162,401</b>        | <b>240,322</b> | <b>475,485</b>    | <b>4,846,809</b>             | <b>5,137,618</b>  | <b>290,809</b>   | <b>6%</b>  |

Bylaw Capital building additions include SEP projects for flooring upgrades at various schools, building & windows upgrades at Hume, mechanical/HVAC upgrades at South Nelson, CNCP mechanical upgrades, and capital expenditures at all sites funded by the capital portion of the Annual Facilities Grant.

Other Capital - MCFD is the Winlaw portable funded by an MCFD capital grant. Local Capital building additions are under the 5-year Capital Operations Plan, which is ahead of schedule. Operating building additions are expenditures at various sites that meet capitalization requirements. Special Purpose building additions are capital expenditures at all sites funded by the operating portion of the Annual Facilities Grant and HVAC/ventilation upgrades funded by the Federal Safe Return to Class Grant. A greater number of special purpose expenditures met the District's capitalization requirements than expected.

Bylaw Capital furniture & equipment is the Winlaw playground funded by a PEP Certificate of Approval. Local Capital furniture & equipment are under the 5-year Capital Operations Plan. Operating furniture & equipment additions include Winlaw playground expenses funded by a CBT grant, and office furniture purchases that meet capitalization requirements.

Bylaw Capital Vehicle is the purchase of a new bus funded by a Capital COA. Operating vehicle additions include the purchase of a cargo van and a cube van.

Operating computer hardware additions include various computer hardware purchases at all sites that meet capitalization requirements. Special Purpose computer hardware additions are primarily laptops and tablets funded by the Federal Safe Return to Class Grant that meet capitalization requirements.

## Budget Summary by Department

| Responsible Department                    | Responsible                          | Where are we at in our budget? |                                |                   |            |
|-------------------------------------------|--------------------------------------|--------------------------------|--------------------------------|-------------------|------------|
|                                           |                                      | Spending                       | Budget                         |                   |            |
|                                           |                                      | Feb 28, 2021<br>Year to Date   | 2020-2021<br>Amended<br>Budget | Budget Remaining  |            |
|                                           |                                      | \$                             | \$                             | \$                |            |
| 1 Educational Administration              | Superintendent                       | 4,048,462                      | 5,974,413                      | 1,925,951         | 32%        |
|                                           | Focus-Learn-Excel                    | 196,544                        | 305,000                        | 108,456           | 36%        |
| 2 Business Administration & Governance    | Secretary-Treasurer                  | 862,881                        | 1,385,036                      | 522,155           | 38%        |
|                                           | Contractual Professional Development | 20,135                         | 59,072                         | 38,937            | 66%        |
|                                           | Other Special Purpose Funds          |                                |                                |                   |            |
|                                           | Donations                            | 18,679                         | 32,000                         | 13,321            | 42%        |
|                                           | Scholarships                         | 36,813                         | 60,000                         | 23,187            | 39%        |
|                                           | School Generated Funds               | 506,810                        | 2,005,000                      | 1,498,190         | 75%        |
|                                           | Safe Return to School / Class        | 1,566,529                      | 2,293,825                      | 727,295           | 32%        |
| 3 Human Resources                         | Director of HR                       | 584,821                        | 768,514                        | 183,694           | 24%        |
|                                           | Teacher & School Clerical Staffing   | 19,678,324                     | 32,795,829                     | 13,117,505        | 40%        |
| 4 Operations & Maintenance                | Director of Operations               | 4,484,382                      | 7,107,009                      | 2,622,626         | 37%        |
| 5 Transportation                          | Manager of Operations                | 1,687,238                      | 2,823,834                      | 1,136,596         | 40%        |
| 6 Information Technology                  | Director of IT                       | 1,060,458                      | 1,799,469                      | 739,011           | 41%        |
|                                           | IT-Schools                           | 194,954                        | 179,000                        | (15,954)          | -9%        |
| 7 Innovative Learning Services            | Director of Innovative Learning      | 307,651                        | 543,677                        | 236,026           | 43%        |
|                                           | Strong Start (408)                   | 92,707                         | 204,572                        | 111,866           | 55%        |
|                                           | Ready, Set, Learn (409)              | 13,087                         | 101,016                        | 87,929            | 87%        |
|                                           | Federal French (OLEP) (440)          | 24,176                         | 103,437                        | 79,261            | 77%        |
| 8 Inclusion Educational Services          | Director of Inclusive Education      | 227,835                        | 522,699                        | 294,864           | 56%        |
|                                           | Student Supports Staffing            | 3,818,774                      | 6,431,625                      | 2,612,850         | 41%        |
|                                           | CommunityLINKS (410)                 | 310,478                        | 649,077                        | 338,599           | 52%        |
| 9 Aboriginal Education                    | District Principal of AbEd           | 450,310                        | 1,154,333                      | 704,023           | 61%        |
|                                           | AbEd-Schools                         | 28,728                         | 70,700                         | 41,972            | 59%        |
| 10 International                          | District Principal of International  | 561,094                        | 923,081                        | 361,987           | 39%        |
|                                           | International-Schools                |                                | 36,780                         | 36,780            | 100%       |
| 11 Capital - Amortization                 | Secretary-Treasurer                  | 2,363,574                      | 3,545,361                      | 1,181,787         | 33%        |
|                                           | Local Capital                        | 1,008,094                      | 850,000                        | (158,094)         | -19%       |
|                                           |                                      |                                |                                |                   |            |
| <b>Total Departments</b>                  |                                      | <b>44,153,537</b>              | <b>72,724,358</b>              | <b>28,570,822</b> | <b>39%</b> |
|                                           |                                      |                                |                                |                   |            |
| <b>Total Schools</b>                      |                                      | <b>1,026,427</b>               | <b>1,903,222</b>               | <b>876,795</b>    | <b>46%</b> |
|                                           |                                      |                                |                                |                   |            |
| <b>Total Approved Budget</b>              |                                      | <b>45,179,964</b>              | <b>74,627,580</b>              | <b>29,447,617</b> | <b>39%</b> |
|                                           |                                      |                                |                                |                   |            |
| <b>New Capital Funding &amp; Spending</b> |                                      |                                |                                |                   |            |
|                                           |                                      |                                |                                |                   |            |
| <b>Total New Capital</b>                  |                                      | <b>2,784,736</b>               | <b>3,403,342</b>               | <b>618,606</b>    | <b>18%</b> |

All departmental budgets are being executed within range, and in line with expectations for this point in the year.

## Schedule A1 – Statement of Operations by Fund – Operating Fund

|                                                        | Operating                       |                     |               |  |  | Operating                       |                                |                   |            |
|--------------------------------------------------------|---------------------------------|---------------------|---------------|--|--|---------------------------------|--------------------------------|-------------------|------------|
|                                                        | Feb 29,<br>2020 Year to<br>Date | 2019-2020<br>Actual | Remaini<br>ng |  |  | Feb 28,<br>2021 Year to<br>Date | 2020-2021<br>Amended<br>Budget | Budget Remaining  |            |
|                                                        | \$                              | \$                  | %             |  |  | \$                              | \$                             | \$                | %          |
| <b>Revenues</b>                                        |                                 |                     |               |  |  |                                 |                                |                   |            |
| Provincial Grants                                      |                                 |                     |               |  |  |                                 |                                |                   |            |
| Ministry of Education                                  | 32,679,281                      | 54,882,309          | 40%           |  |  | 34,213,460                      | 56,931,920                     | 22,718,460        | 40%        |
| Other                                                  | 321,059                         | 486,291             | 34%           |  |  | 222,608                         | 454,224                        | 231,616           | 51%        |
| Tuition                                                | 1,057,313                       | 1,567,940           | 33%           |  |  | 453,921                         | 689,700                        | 235,779           | 34%        |
| Other Revenue                                          | 217,041                         | 555,272             | 61%           |  |  | 323,008                         | 508,356                        | 185,348           | 36%        |
| Rentals and Leases                                     | 100,316                         | 116,129             | 14%           |  |  | 81,416                          | 116,000                        | 34,584            | 30%        |
| Investment Income                                      | 49,770                          | 74,951              | 34%           |  |  | 13,993                          | 30,000                         | 16,007            | 53%        |
| Gain (Loss) on Disposal of Tangible Capital Assets     | -                               | -                   | 0%            |  |  | -                               | -                              | -                 | 0%         |
| Amortization of Deferred Capital Revenue               | -                               | -                   | 0%            |  |  | -                               | -                              | -                 | 0%         |
| <b>Total Revenue</b>                                   | <b>34,424,780</b>               | <b>57,682,892</b>   | <b>40%</b>    |  |  | <b>35,308,405</b>               | <b>58,730,200</b>              | <b>23,421,795</b> | <b>40%</b> |
| <b>Expenses</b>                                        |                                 |                     |               |  |  |                                 |                                |                   |            |
| Instruction                                            | 26,519,379                      | 43,894,545          | 40%           |  |  | 26,681,976                      | 43,882,909                     | 17,200,933        | 39%        |
| District Administration                                | 2,014,632                       | 3,082,219           | 35%           |  |  | 2,056,762                       | 3,304,119                      | 1,247,357         | 38%        |
| Operations and Maintenance                             | 4,873,358                       | 7,814,457           | 38%           |  |  | 4,846,352                       | 8,144,328                      | 3,297,976         | 40%        |
| Transportation and Housing                             | 1,754,064                       | 2,454,991           | 29%           |  |  | 1,605,389                       | 2,741,154                      | 1,135,765         | 41%        |
| Amortization of Tangible Capital Assets                | -                               | -                   | 0%            |  |  | -                               | -                              | -                 | 0%         |
| <b>Total Expense</b>                                   | <b>35,161,432</b>               | <b>57,246,212</b>   | <b>39%</b>    |  |  | <b>35,190,480</b>               | <b>58,072,510</b>              | <b>22,882,030</b> | <b>39%</b> |
| <b>Net Revenue (Expense)</b>                           | <b>(736,653)</b>                | <b>436,680</b>      |               |  |  | <b>117,925</b>                  | <b>657,690</b>                 | <b>539,765</b>    |            |
| <b>Prior Year Surplus Appropriation</b>                | <b>-</b>                        |                     |               |  |  |                                 | <b>-</b>                       | <b>-</b>          |            |
| <b>Net Transfers (to) from other funds</b>             |                                 |                     |               |  |  |                                 |                                |                   |            |
| Tangible Capital Assets Purchased                      | (227,539)                       | (750,911)           |               |  |  | (428,874)                       | (657,690)                      | (228,816)         |            |
| Local Capital                                          | -                               | -                   |               |  |  | -                               | -                              | -                 |            |
| <b>Total Net Transfers</b>                             | <b>(227,539)</b>                | <b>(750,911)</b>    |               |  |  | <b>(428,874)</b>                | <b>(657,690)</b>               | <b>(228,816)</b>  |            |
| <b>Surplus (Deficit), for the period</b>               | <b>(964,192)</b>                | <b>(314,231)</b>    |               |  |  | <b>(310,949)</b>                | <b>(0)</b>                     | <b>310,948</b>    |            |
| <b>Surplus (Deficit), beginning of period</b>          | <b>1,847,393</b>                | <b>1,847,393</b>    |               |  |  | <b>1,533,162</b>                |                                |                   |            |
| <b>Surplus (Deficit), end of period</b>                | <b>883,201</b>                  | <b>1,533,162</b>    |               |  |  | <b>1,222,213</b>                |                                |                   |            |
| <b>Restricted Operating Surplus - District Reserve</b> |                                 |                     |               |  |  | <b>500,000</b>                  |                                |                   |            |

**Operating Revenues:** The increase in Provincial Grants from the Ministry compared to the prior year is due to an increase in the Operating Grant per student FTE, and Teacher Labour Settlement funding. The decrease in Provincial Grants Other is due to the timing of MCFD funding payments. Tuition revenue decreased due to international student enrolment decline. The increase in Other revenue is primarily due to an increase in CSF revenue. The decrease in rentals & leases is due to changes in rental agreements and services. The decrease in investment income is due to a decline in interest rates.

**Operating Expenses:** Instruction expenses have increased slightly compared to the prior year due to additional teacher staffing, which is partially expended in special purpose. International program expenses have decreased due to enrolment decline. Student transportation, professional development, and travel expenses have decreased due to COVID-19. The decrease in Transportation & Housing expenses is due to the timing of the start of the school year and fewer working days in the reporting period for bus drivers. Additional bus driver hours for COVID-19 are funded in special purpose.



## Schedule A2 – Statement of Operations by Fund – Special Purpose Funds

|                                                    | Special Purpose                 |                     |               |                                 |                                |                  |            |
|----------------------------------------------------|---------------------------------|---------------------|---------------|---------------------------------|--------------------------------|------------------|------------|
|                                                    | Feb 29,<br>2020 Year to<br>Date | 2019-2020<br>Actual | Remaini<br>ng | Feb 28,<br>2021 Year to<br>Date | 2020-2021<br>Amended<br>Budget | Budget Remaining |            |
|                                                    | \$                              | \$                  | %             | \$                              | \$                             | \$               | %          |
| <b>Revenues</b>                                    |                                 |                     |               |                                 |                                |                  |            |
| Provincial Grants                                  |                                 |                     |               |                                 |                                |                  |            |
| Ministry of Education                              | 4,095,822                       | 7,390,124           | 45%           | 5,626,641                       | 9,405,019                      | 3,778,378        | 40%        |
| Other                                              | -                               | -                   | 0%            | -                               | -                              | -                | 0%         |
| Tuition                                            | -                               | -                   | 0%            | -                               | -                              | -                | 0%         |
| Other Revenue                                      | 1,481,460                       | 2,006,473           | 26%           | 612,230                         | 2,085,000                      | 1,472,770        | 71%        |
| Rentals and Leases                                 | -                               | -                   | 0%            | -                               | -                              | -                | 0%         |
| Investment Income                                  | 36,340                          | 28,044              | 0%            | (49,929)                        | 12,000                         | 61,929           | 516%       |
| Gain (Loss) on Disposal of Tangible Capital Assets | -                               | -                   | 0%            | -                               | -                              | -                | 0%         |
| Amortization of Deferred Capital Revenue           | -                               | -                   | 0%            | -                               | -                              | -                | 0%         |
| <b>Total Revenue</b>                               | <b>5,613,622</b>                | <b>9,424,641</b>    | <b>40%</b>    | <b>6,188,942</b>                | <b>11,502,019</b>              | <b>5,313,077</b> | <b>46%</b> |
| <b>Expenses</b>                                    |                                 |                     |               |                                 |                                |                  |            |
| Instruction                                        | 5,348,397                       | 9,022,237           | 41%           | 5,020,313                       | 10,033,448                     | 5,013,135        | 50%        |
| District Administration                            | 35,357                          | -                   | 0%            | 21,587                          | 107,570                        | 85,983           | 80%        |
| Operations and Maintenance                         | 229,869                         | 200,818             | 0%            | 441,204                         | 995,256                        | 554,052          | 56%        |
| Transportation and Housing                         | -                               | -                   | 0%            | 80,731                          | 139,159                        | 58,428           | 42%        |
| Amortization of Tangible Capital Assets            | -                               | -                   | 0%            | -                               | -                              | -                | 0%         |
| <b>Total Expense</b>                               | <b>5,613,622</b>                | <b>9,223,055</b>    | <b>39%</b>    | <b>5,563,836</b>                | <b>11,275,433</b>              | <b>5,711,597</b> | <b>51%</b> |
| <b>Net Revenue (Expense)</b>                       | <b>-</b>                        | <b>201,586</b>      |               | <b>625,106</b>                  | <b>226,586</b>                 | <b>(398,520)</b> |            |
| <b>Prior Year Surplus Appropriation</b>            | <b>-</b>                        |                     |               |                                 | <b>-</b>                       | <b>-</b>         |            |
| <b>Net Transfers (to) from other funds</b>         |                                 |                     |               |                                 |                                |                  |            |
| Tangible Capital Assets Purchased                  | -                               | (201,586)           |               | (625,106)                       | (226,586)                      | 398,520          |            |
| Local Capital                                      | -                               | -                   |               | -                               | -                              | -                |            |
| <b>Total Net Transfers</b>                         | <b>-</b>                        | <b>(201,586)</b>    |               | <b>(625,106)</b>                | <b>(226,586)</b>               | <b>398,520</b>   |            |
| <b>Surplus (Deficit), for the period</b>           | <b>-</b>                        | <b>-</b>            |               | <b>-</b>                        | <b>-</b>                       | <b>(0)</b>       |            |
| <b>Surplus (Deficit), beginning of period</b>      | <b>-</b>                        | <b>-</b>            |               | <b>-</b>                        |                                |                  |            |
| <b>Surplus (Deficit), end of period</b>            | <b>-</b>                        | <b>-</b>            |               | <b>-</b>                        |                                |                  |            |

**Special Purpose Revenues:** The increase in Provincial Grants from the Ministry of Education compared with the prior year is due to SR2SG and SR2CG. The decrease in Other Revenue is primarily due to the impacts of COVID-19 on School Generated Funds. In the prior year donations were higher due to the Nelson Tennis Club project. The decrease in Investment Income is due to a change in accounting for investments. Investment income in School Generated Funds was reduced to bring investment book value to cost and record any gains as unrealized gains.

**Special Purpose Expenses:** Overall instruction expenses have decreased as compared with the prior year. There is an increase in Instruction expenses for teacher salaries & benefits for additional DL and regular Teacher staffing due to COVID-19 funded by SR2CG. These increases are offset by a \$875,544 decrease in School Generated Fund expenses due to COVID-19. Donations expenses have decreased \$98,714. There is a \$269,994 decrease in REEF instruction expenses as this funding is no longer provided. The increase in Operations & Maintenance expenses is due to additional hours for Custodians, as well as personal protective equipment and cleaning supplies etc. to meet COVID-19 requirements. The increase in Transportation & Housing expenses is due to additional bus driver hours for COVID-19.

### Schedule A3 – Statement of Operations by Fund – Capital Funds

|                                                    |                                 |                     |               | Capital                         |                                |                  |            |
|----------------------------------------------------|---------------------------------|---------------------|---------------|---------------------------------|--------------------------------|------------------|------------|
|                                                    | Feb 29,<br>2020 Year to<br>Date | 2019-2020<br>Actual | Remaini<br>ng | Feb 28,<br>2021 Year to<br>Date | 2020-2021<br>Amended<br>Budget | Budget Remaining |            |
|                                                    | \$                              | \$                  | %             | \$                              | \$                             | \$               | %          |
| <b>Revenues</b>                                    |                                 |                     |               |                                 |                                |                  |            |
| Provincial Grants                                  |                                 |                     |               |                                 |                                |                  |            |
| Ministry of Education                              | -                               | -                   | 0%            | -                               | -                              | -                | 0%         |
| Other                                              | -                               | -                   | 0%            | -                               | -                              | -                | 0%         |
| Tuition                                            | -                               | -                   | 0%            | -                               | -                              | -                | 0%         |
| Other Revenue                                      | -                               | -                   | 0%            | -                               | -                              | -                | 0%         |
| Rentals and Leases                                 | -                               | -                   | 0%            | -                               | -                              | -                | 0%         |
| Investment Income                                  | 26,428                          | 38,550              | 31%           | 13,281                          | 20,000                         | 6,719            | 34%        |
| Gain (Loss) on Disposal of Tangible Capital Assets | -                               | -                   | 0%            | 1,250                           | -                              | (1,250)          | 0%         |
| Amortization of Deferred Capital Revenue           | 1,822,302                       | 2,733,453           | 33%           | 1,817,013                       | 2,725,489                      | 908,476          | 33%        |
| <b>Total Revenue</b>                               | <b>1,848,730</b>                | <b>2,772,003</b>    | <b>33%</b>    | <b>1,831,543</b>                | <b>2,745,489</b>               | <b>913,946</b>   | <b>33%</b> |
| <b>Expenses</b>                                    |                                 |                     |               |                                 |                                |                  |            |
| Instruction                                        | -                               | -                   | 0%            | -                               | -                              | -                | 0%         |
| District Administration                            | -                               | -                   | 0%            | -                               | -                              | -                | 0%         |
| Operations and Maintenance                         | -                               | -                   | 0%            | -                               | -                              | -                | 0%         |
| Transportation and Housing                         | -                               | -                   | 0%            | -                               | -                              | -                | 0%         |
| Amortization of Tangible Capital Assets            | 2,327,171                       | 3,490,757           | 33%           | 2,363,574                       | 3,545,361                      | 1,181,787        | 33%        |
| <b>Total Expense</b>                               | <b>2,327,171</b>                | <b>3,490,757</b>    | <b>33%</b>    | <b>2,363,574</b>                | <b>3,545,361</b>               | <b>1,181,787</b> | <b>33%</b> |
| <b>Net Revenue (Expense)</b>                       | <b>(478,441)</b>                | <b>(718,754)</b>    |               | <b>(532,031)</b>                | <b>(799,872)</b>               | <b>(267,841)</b> |            |
| <b>Prior Year Surplus Appropriation</b>            | <b>-</b>                        |                     |               |                                 | <b>-</b>                       | <b>-</b>         |            |
| <b>Net Transfers (to) from other funds</b>         |                                 |                     |               |                                 |                                |                  |            |
| Tangible Capital Assets Purchased                  | 227,539                         | 952,497             |               | 1,053,980                       | 884,276                        | (169,704)        |            |
| Local Capital                                      |                                 | -                   |               | -                               | -                              | -                |            |
| <b>Total Net Transfers</b>                         | <b>227,539</b>                  | <b>952,497</b>      |               | <b>1,053,980</b>                | <b>884,276</b>                 | <b>(169,704)</b> |            |
| <b>Surplus (Deficit), for the period</b>           | <b>(250,901)</b>                | <b>233,743</b>      |               | <b>521,949</b>                  | <b>84,404</b>                  | <b>(437,545)</b> |            |
| <b>Surplus (Deficit), beginning of period</b>      | <b>23,385,304</b>               | <b>23,385,304</b>   |               | <b>23,619,047</b>               |                                |                  |            |
| <b>Surplus (Deficit), end of period</b>            | <b>23,134,403</b>               | <b>23,619,047</b>   |               | <b>24,140,996</b>               |                                |                  |            |

**Capital Revenues:** The decrease in investment income is due to a decline in interest rates. The increase in Gain (Loss) on Disposal of Tangible Capital Assets is due to the sale of the W.E. Graham portable. The Amortization of Deferred Capital Revenue is consistent with the prior year due to similar Capital Revenue spending year over year. The amortization amount is determined by the Ministry of Education amortization tools.

**Capital Expenses:** The increase in Amortization of Tangible Capital Assets is due to an increase in Tangible Capital Assets purchased in 2019-2020, which increased the amortization expense in 2020-2021. The amortization amount is determined by the Ministry of Education amortization tools.

## Schedule B – Schools Allocations

|                    | FTE Enrolment                       |                             |                 | All Funds (Operating, Aboriginal Education, & Special Purpose) |                     |                              |                                |                  |            |
|--------------------|-------------------------------------|-----------------------------|-----------------|----------------------------------------------------------------|---------------------|------------------------------|--------------------------------|------------------|------------|
|                    | Projected<br>for Original<br>Budget | Actual<br>Sept 2020<br>1701 | Variance        | Feb 29, 2020<br>Year to Date                                   | 2019-2020<br>Actual | Feb 28, 2021<br>Year to Date | 2020-2021<br>Amended<br>Budget | Budget Remaining |            |
|                    |                                     |                             |                 | \$                                                             | \$                  | \$                           | \$                             | \$               | %          |
| Adam Robertson     | 335.00                              | 297.00                      | (38.00)         | 64,857                                                         | 88,846              | 35,547                       | 102,454                        | 66,907           | 65%        |
| Blewett            | 132.00                              | 119.00                      | (13.00)         | 19,206                                                         | 62,956              | 22,941                       | 55,126                         | 32,186           | 58%        |
| Brent Kennedy      | 221.00                              | 208.00                      | (13.00)         | 30,587                                                         | 78,066              | 52,432                       | 101,343                        | 48,911           | 48%        |
| Canyon/Lister      | 126.00                              | 127.00                      | 1.00            | 25,730                                                         | 53,077              | 40,046                       | 135,435                        | 95,389           | 70%        |
| Crawford Bay       | 76.00                               | 69.13                       | (6.88)          | 27,350                                                         | 51,188              | 24,526                       | 43,561                         | 19,035           | 44%        |
| Erickson           | 210.00                              | 191.00                      | (19.00)         | 34,742                                                         | 58,504              | 30,859                       | 76,954                         | 46,096           | 60%        |
| Hume               | 191.00                              | 211.00                      | 20.00           | 32,644                                                         | 72,533              | 43,467                       | 62,049                         | 18,582           | 30%        |
| JV Humphries       | 201.00                              | 188.06                      | (12.94)         | 61,257                                                         | 109,596             | 46,102                       | 94,299                         | 48,197           | 51%        |
| Jewett             | 7.00                                | 11.00                       | 4.00            | 4,128                                                          | 10,107              | 2,308                        | 7,305                          | 4,997            | 68%        |
| L.V. Rogers        | 664.00                              | 684.94                      | 20.94           | 164,168                                                        | 223,249             | 122,927                      | 270,901                        | 147,974          | 55%        |
| Reach              | 13.00                               | 9.00                        | (4.00)          | 4,571                                                          | 9,311               | 5,056                        | 7,635                          | 2,579            | 34%        |
| Mt. Sentinel       | 254.00                              | 266.13                      | 12.13           | 93,982                                                         | 158,980             | 46,440                       | 106,308                        | 59,868           | 56%        |
| Sequoia            | 15.00                               | 12.00                       | (3.00)          | 186                                                            | -                   | 1,229                        | 6,091                          | 4,862            | 80%        |
| PCSS               | 521.00                              | 493.25                      | (27.75)         | 177,339                                                        | 258,376             | 106,025                      | 354,639                        | 248,615          | 70%        |
| Redfish            | 112.00                              | 97.00                       | (15.00)         | 20,990                                                         | 33,348              | 16,358                       | 40,439                         | 24,081           | 60%        |
| Rosemont           | 134.00                              | 115.00                      | (19.00)         | 18,876                                                         | 52,716              | 14,934                       | 43,760                         | 28,826           | 66%        |
| Salmo Elem         | 142.00                              | 131.00                      | (11.00)         | 34,024                                                         | 55,005              | 20,547                       | 71,460                         | 50,914           | 71%        |
| Salmo Sec          | 136.00                              | 134.06                      | (1.94)          | 30,114                                                         | 75,827              | 26,150                       | 68,007                         | 41,858           | 62%        |
| South Nelson       | 216.00                              | 207.00                      | (9.00)          | 26,234                                                         | 60,073              | 56,218                       | 72,471                         | 16,253           | 22%        |
| Trafalgar          | 403.00                              | 405.00                      | 2.00            | 115,497                                                        | 202,857             | 95,161                       | 178,441                        | 83,280           | 47%        |
| WE Graham          | 81.00                               | 78.44                       | (2.56)          | 71,551                                                         | 94,874              | 42,755                       | 97,916                         | 55,160           | 56%        |
| Winlaw             | 95.00                               | 87.00                       | (8.00)          | 30,453                                                         | 60,830              | 64,185                       | 79,443                         | 15,258           | 19%        |
| Wildflower Nelson  | 157.00                              | 145.00                      | (12.00)         | 32,875                                                         | 84,186              | 35,225                       | 36,552                         | 1,327            | 4%         |
| Wildflower Creston | 45.00                               | 45.00                       | -               | -                                                              | -                   | -                            | 20,484                         | 20,484           | 100%       |
| Elev8              | 379.00                              | 417.26                      | 38.26           | 143,742                                                        | 295,571             | 236,169                      | 307,011                        | 70,842           | 23%        |
|                    | <b>4,866.00</b>                     | <b>4,748.26</b>             | <b>(117.74)</b> | <b>1,265,103</b>                                               | <b>2,250,075</b>    | <b>1,187,604</b>             | <b>2,419,602</b>               | <b>1,231,998</b> | <b>51%</b> |

The decrease in school expenses compared to the period ended Feb 29, 2020 is due to a decline in enrolment, and the impacts of COVID-19.

Note that the Elev8 enrolment of 417.26 FTE includes an estimated additional 58 FTE in the Feb/May enrolment.

## Schedule C – Salaries & Benefits

| Staffing Summary              |                                | 2019-2020 Actual |                     | Feb 28, 2021 Year to Date* |                     | 2020-2021 Amended Budget |                     | Budget Variance |                       |
|-------------------------------|--------------------------------|------------------|---------------------|----------------------------|---------------------|--------------------------|---------------------|-----------------|-----------------------|
|                               |                                | Actual FTE       | Salaries & Benefits | Actual FTE                 | Salaries & Benefits | Budget FTE               | Salaries & Benefits | FTE             | Budget Remaining      |
|                               |                                |                  | \$                  |                            | \$                  |                          | \$                  |                 | \$ %                  |
| <b>Other Professionals</b>    |                                |                  |                     |                            |                     |                          |                     |                 |                       |
|                               | Board                          | 9.00             | 150,380             | 9.00                       | 115,048             | 9.00                     | 175,336             | -               | 60,288 34%            |
|                               | Exempt                         | 16.21            | 2,098,652           | 17.25                      | 1,491,567           | 17.50                    | 2,223,968           | (0.25)          | 732,401 33%           |
| <b>PVP</b>                    |                                |                  |                     |                            |                     |                          |                     |                 |                       |
|                               | PVP                            | 32.12            | 4,863,770           | 33.47                      | 3,506,205           | 32.93                    | 5,294,417           | 0.54            | 1,788,212 34%         |
| <b>Teachers</b>               |                                |                  |                     |                            |                     |                          |                     |                 |                       |
|                               | Teachers                       | 312.58           | 31,337,018          | 316.41                     | 19,630,061          | 315.35                   | 32,999,555          | 1.06            | 13,369,494 41%        |
| <b>Educational Assistants</b> |                                |                  |                     |                            |                     |                          |                     |                 |                       |
|                               | Educational Assistants         | 121.74           | 6,310,726           | 106.90                     | 3,195,779           | 105.50                   | 5,438,467           | 1.40            | 2,242,688 41%         |
| <b>Support Staff</b>          |                                |                  |                     |                            |                     |                          |                     |                 |                       |
|                               | District Clerical              | 7.04             | 503,094             | 6.41                       | 337,475             | 6.78                     | 512,205             | (0.37)          | 174,730 34%           |
|                               | School Clerical & Accounting   | 30.02            | 1,553,422           | 29.13                      | 911,551             | 29.10                    | 1,649,271           | 0.03            | 737,720 45%           |
|                               | Finance & IT personnel         | 12.30            | 971,310             | 12.20                      | 623,675             | 12.50                    | 986,498             | (0.30)          | 362,823 37%           |
|                               | O&M & Transportation personnel | 88.60            | 6,079,091           | 95.88                      | 4,202,772           | 95.30                    | 6,960,267           | 0.58            | 2,757,496 40%         |
| <b>Substitutes</b>            |                                |                  |                     |                            |                     |                          |                     |                 |                       |
|                               | Teacher & CUPE Relief          | -                | 2,270,399           | -                          | 1,438,741           | -                        | 2,573,697           | -               | 1,134,956 44%         |
|                               | <b>TOTALS</b>                  | <b>629.61</b>    | <b>56,137,862</b>   | <b>626.67</b>              | <b>35,452,874</b>   | <b>623.96</b>            | <b>58,813,681</b>   | <b>2.71</b>     | <b>23,360,807 40%</b> |

\*Includes Teachers, PVP & Exempt up to Feb 28, 2021. Includes CUPE up to Feb 20, 2021.

Staffing across all categories is consistent with the 2020-2021 Amended Annual Budget, and in line with expectations for this point in the year. The 2020-2021 Amended Budget figures for Exempt and PVP have been adjusted compared to the prior month's report, due to the reclassification of a Director of Instruction position from Exempt to PVP. Slight variances are due to the timing of hiring and retirements. There has been an increase in paid leaves compared to the prior year, due to impacts of COVID-19. O&M and Transportation personnel is higher than the prior year due to additional cleaning time (custodians and bus drivers) required per COVID-19.

## Schedule D – Trustee Expenses

|                                                       | Travel & ProD |              | Feb 28, 2021 Year to Date | 2020-2021 Amended Budget | Budget Remaining |            |
|-------------------------------------------------------|---------------|--------------|---------------------------|--------------------------|------------------|------------|
|                                                       | \$            | \$           | \$                        | \$                       | \$               | %          |
| <b>2018-2022 Board of Trustees</b>                    |               |              |                           |                          |                  |            |
| Allan Gribbin, South Rural Zone                       | 102           | 300          | 402                       | 2,100                    | 1,698            | 81%        |
| Becky Coons, Town of Creston                          | 102           | 350          | 452                       | 2,100                    | 1,648            | 78%        |
| Bill Maslechko, City of Nelson / Bealby Point         | 102           | -            | 102                       | 2,100                    | 1,998            | 95%        |
| Cody Beebe, South Rural Zone                          | 22            | 298          | 321                       | 2,100                    | 1,779            | 85%        |
| Dawn Lang, Village of Kaslo & North Rural Zone-Area D | 509           | 145          | 654                       | 2,100                    | 1,446            | 69%        |
| Lenora Trenaman, Crawford Bay, East & North Shore     | 1,435         | 487          | 1,922                     | 2,100                    | 178              | 8%         |
| Sharon Nazaroff, Slocan Valley / Bonnington           | 102           | 350          | 452                       | 2,100                    | 1,648            | 78%        |
| Sheri Walsh, City of Nelson / Bealby Point            | 102           | 400          | 502                       | 2,100                    | 1,598            | 76%        |
| Susan Chew, Salmo, Taghum & Blewett                   | 102           | 350          | 452                       | 2,100                    | 1,648            | 78%        |
| <b>Total Trustee Expenses</b>                         | <b>2,576</b>  | <b>2,681</b> | <b>5,256</b>              | <b>18,900</b>            | <b>13,644</b>    | <b>72%</b> |

Trustee Travel & Professional Development expenses are primarily Ministry of Education conferences and academies that all Trustees are expected to attend, which contributes to improving governance of Board of Education across the province. A small part of Travel & Professional Development expenses are for Trustees' travel to attend Board meetings and other functions within the District. Trustee expenses are low due to impacts of COVID-19.