



School District 8  
Kootenay Lake

# Monthly Financial Report

For the period ended September 30, 2021



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**Financial Report, Discussion & Analysis**

**For the 3-Month Period Ended September 30, 2021**

**Prepared October 25, 2021**

This financial report, discussion & analysis is for the 3-Month period ended September 30, 2021. References throughout this document to changes in financial results are in comparison to the same 3-month period last year, ended September 30, 2020. Occasionally, comparisons are made to the year ended June 30, 2021, and are stated as such.

**Contents**

Executive Summary .....	3
Year-to-Date Spending vs. Budget - Summary by Department .....	5
All Funds – Statement of Operations (Income Statement) .....	6
All Funds – Statement of Financial Position (Balance Sheet) .....	8
Capital Operations Plan & Investment in Tangible Capital Assets .....	9
Schedule A – Schools’ District Budget Allocations.....	10
Schedule B – Salaries & Benefits .....	11
Schedule C – Trustee Expenses .....	12



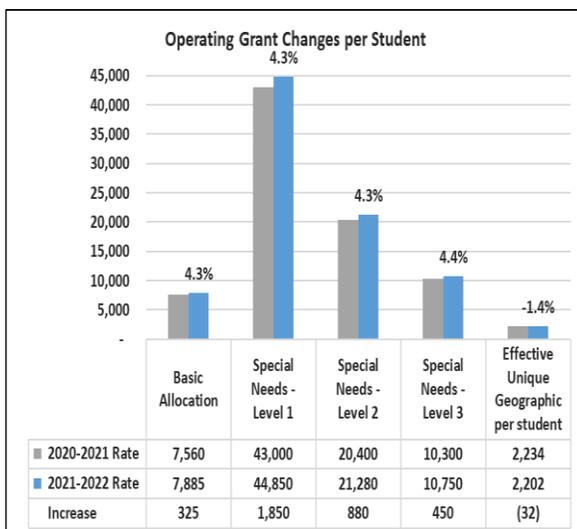
## Executive Summary

2021-2022 is a constrained budget year. Overall, the Board will receive approximately 2% less revenues than the prior year, while salaries and benefits costs have increased between 2% to 4% per position, and services and supplies costs are expected to increase 2% to 5% due to inflation. In short, expenses have markedly increased relative to revenues. This was reflected in the Board's Annual Budget for 2021-2022, adopted on May 14, 2021. And thus far, there are no new sources or increases in funding to change that.

### 2021-2022 Revenues

The following table shows budgeted 2021-2022 revenues, with lines for important variances as compared to the prior year.

Revenues	2020-2021 Actual	2021-2022 Budget	Variance to Prior Year	
	\$	\$	\$	%
Operating Block, including DISC/LEA recovery	54,327,557	56,719,987	2,392,430	4%
Funding Protection	710,275	-	(710,275)	-100%
Labour Settlement Funding	1,338,788	-	(1,338,788)	-100%
Other MoE Operating Revenues	908,519	792,274	(116,245)	-13%
Provincial Safe Return to School	437,667	-	(437,667)	-100%
Federal Safe Return to Class	1,778,384	-	(1,778,384)	-100%
Other MoE Special Purpose Revenues	6,954,340	6,557,068	(397,272)	-6%
<b>Total MoE Revenues</b>	<b>66,455,530</b>	<b>64,069,329</b>	<b>(2,386,201)</b>	<b>-4%</b>
International Program	638,519	1,128,700	490,181	77%
CSF93 & LEA	546,058	480,799	(65,259)	-12%
Rental & Investment Income	165,921	178,000	12,079	7%
All Other Operating & Special Purpose Revenues	1,678,234	2,592,200	913,966	54%
Gain/Loss on Disposal of Tangible Capital Assets	104,955	-	(104,955)	-100%
Amortization of Deferred Capital Revenue	2,725,519	2,771,209	45,690	2%
<b>Total Revenues All Funds - Statement 2</b>	<b>72,314,736</b>	<b>71,220,237</b>	<b>(1,094,499)</b>	<b>-2%</b>



Despite headline increases in per student operating grant funding for 2021-2022 of greater than 4% in most categories (see chart to left), these increases were more than offset by decreases in special purpose grant funding (see chart above).

Specifically, in the prior year, in just three Ministry grants – Labour Settlement, Safe Return to Class and Safe Return to Schools funds – the Board received \$3,554,839, for which there is no replacement this year.

Additionally, in the prior year, the Board received funding protection of \$710,275 due to enrolment decline in 2020-2021 versus 2019-2020. In the current year, total enrolment is projected to total 4,795 FTE for 2021-2022, as compared with a final 4,776 FTE in 2020. With enrolment increasing slightly this year, the Board does not expect to receive “funding protection” funding this year.

As we move into the fall and student enrolment and revenues have been confirmed, we have not seen an overall increase or decrease in available revenues as compared to budget. On the downside, September 30<sup>th</sup> student enrolment counts, on which most of the District's funding is based, were lower than forecast by 79.75 FTE, resulting in roughly \$528,000 less operating grant revenues than forecast. Unique needs funding was also approximately \$410,000 less than forecast. Offsetting, on the upside, is an expected \$850,000 additional Classroom Enhancement Fund revenues as compared to budget, and \$360,000 additional tuition revenues, due to an increase from 45 FTE to 60 FTE expected international student enrolment.



Also, since the approval of the 2021-2022 budget, the Board has received confirmation of an additional \$129,932 in Mental Health funding, \$136,601 Restart funding, and \$50,000 Seamless Day funding. Further, the Ministry has approved the use of \$1,298,379 of Restricted Capital funding for capital projects, per the Board’s approved [2021 Capital Operations Plan](#).

Most of these new revenues have specific spending requirements, and do not alleviate core budget pressures. Taking all the above revenue changes together, 2021-2022 will remain a “tight” financial year, as budgeted.

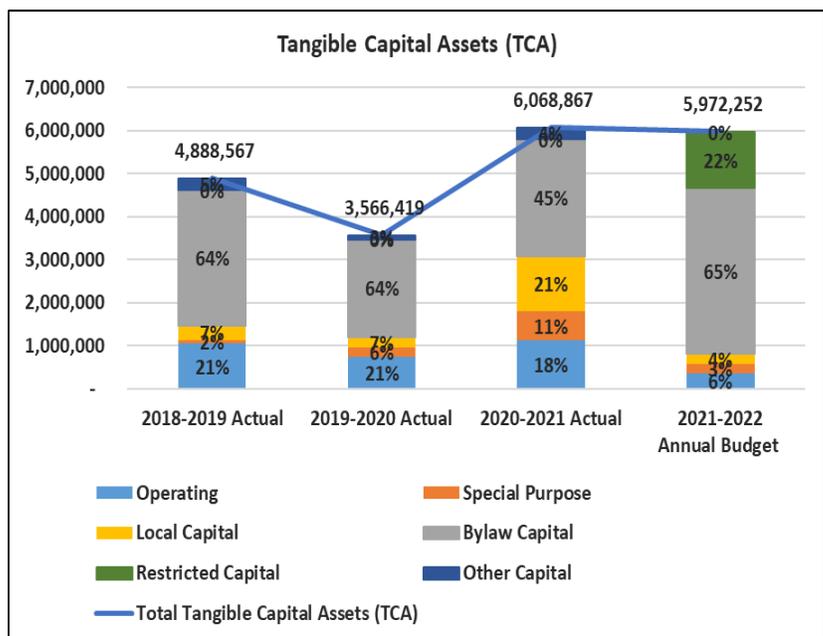
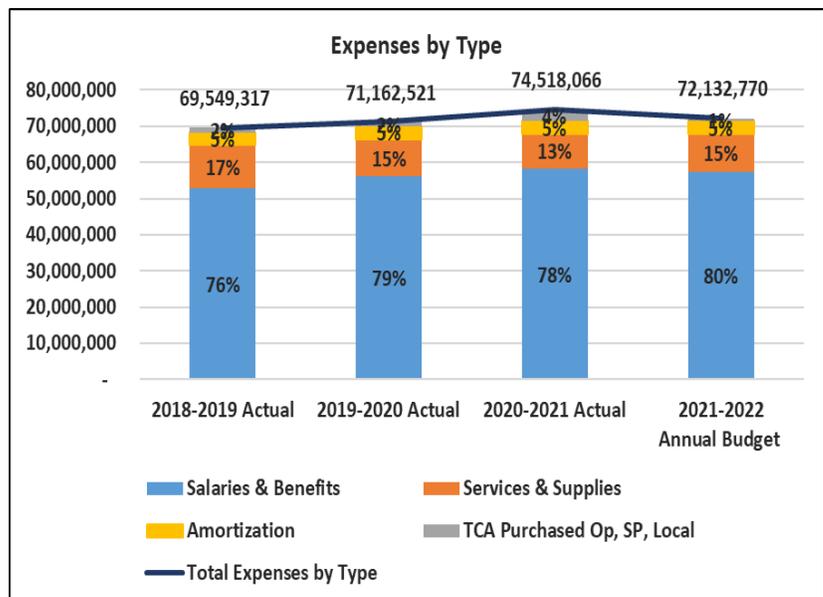
### 2021-2022 Expenses

The Board’s Annual Budget Bylaw for 2021-2022, adopted May 14, 2021, authorized total expenditures of \$72,132,770. This represents a 3.2% decrease in overall spending compared with the prior year, reflecting the overall decrease in available revenues.

The total budget authorization of \$72,132,770 is comprised of \$71,317,528 non-capital expenses plus \$815,242 tangible capital asset purchases. The \$815,242 can be further broken down as \$363,653 capitalized purchases from the operating fund, \$201,586 from the Annual Facilities Grant special purpose fund, and \$250,000 of local capital.

As can be seen in the chart (top right), the share of Board spending this year on salaries and benefits is budgeted to increase. In other words, due to the reduction in available revenues, the Board had to reduce its budgeted spending, and the Board retained as many positions as possible and reduced staffing budgets by less than it reduced its services and supplies budgets.

Bus driver and custodian staffing this year are aligned with the prior year’s staffing, so higher than pre-pandemic levels, to continue managing the impact and protocols of safely operating schools during COVID-19. Paid leaves are also expected to continue to be greater than pre-pandemic levels. The Board has also continued to invest in purchases of emergency supplies including personal protective equipment, additional custodial supplies, as well as various other emergency supplies to ensure schools are operated safely this year.



A total of \$5,972,252 capital spending is planned (see chart bottom right), which includes the \$815,242 of capitalized authorized budget expenses (in chart top right), plus \$3,858,631 in Bylaw Capital (AFG, CNCP, SEP, BUS and PEP), and \$1,298,379 in Restricted Capital. Other Capital grants in prior years were from the Ministry of Children and Family Development and the Industry Training Authority.



### Year-to-Date Spending vs. Budget - Summary by Department

The table below shows departmental budget spending, compared to budget and to the prior year. At this point in the year, there is a much greater range in Budget Remaining or variances in spending compared to budget or to the prior year, due to a limited number of months of spending to average out and create a trend. That said, all departmental budgets are being executed within range, and in line with expectations for this point in the year.

Responsible Department	Sept 30, 2020 Year to Date	2020-2021 Actual	Remain ing	Where are we at in our budget?			
				Spending		Budget	
				Sept 30, 2021 Year to Date	2021-2022 Budget	Budget Remaining	
	\$	\$		\$	\$	\$	
1 Schools	163,696	1,660,015	90%	116,385	1,765,578	1,649,193	93%
School Generated Funds	106,513	1,046,168	90%	106,359	2,005,000	1,898,641	95%
2 Innovative Learning Services	177,830	432,118	59%	154,392	389,263	234,871	60%
Teacher & School Clerical Staffing	3,149,173	30,367,424	90%	2,996,638	28,546,116	25,549,478	90%
Strong Start (408)	1,968	155,078	99%	15,358	160,000	144,642	90%
Ready, Set, Learn (409)	7,153	35,822	80%	1,741	129,000	127,259	99%
Federal French (OLEP) (440)	4,230	52,810	92%	3,316	103,437	100,120	97%
Scholarships	24,190	38,363	37%	18,040	60,000	41,960	70%
Focus-Learn-Excel	23,556	267,381	91%	53,082	263,996	210,914	80%
Safe Return to School / Class	181,627	2,293,827	92%	-	-	-	0%
3 Inclusion Educational Services	51,464	474,225	89%	68,069	366,343	298,275	81%
Student Supports Staffing	743,510	8,527,459	91%	667,476	10,406,416	9,738,940	94%
CommunityLINKS (410)	10,085	623,381	98%	51,701	650,695	598,994	92%
4 Aboriginal Education	66,541	1,240,524	95%	74,673	1,225,395	1,150,722	94%
5 Elev8 - DESK	206,394	898,111	77%	191,526	823,429	631,904	77%
6 International	153,515	871,865	82%	240,843	1,192,237	951,394	80%
7 Educational Administration	1,470,313	6,054,494	76%	1,469,851	5,996,821	4,526,971	75%
8 Business Administration & Governance	346,379	1,387,262	75%	351,531	1,402,842	1,051,311	75%
Contractual Professional Development	6,301	34,770	82%	9,798	120,000	110,202	92%
Donations	10,195	22,547	55%	29,382	52,000	22,618	43%
9 Human Resources	143,190	861,029	83%	120,087	652,943	532,856	82%
10 Operations & Maintenance	1,325,824	7,329,330	82%	1,467,174	6,948,326	5,481,152	79%
11 Transportation	428,448	2,710,558	84%	412,030	2,907,087	2,495,057	86%
12 Information Technology	517,690	2,021,960	74%	531,750	1,982,515	1,450,766	73%
13 Capital - AFG Operating Portion	27,040	279,588	90%	150,562	279,588	129,026	46%
Capital - Amortization	886,340	3,545,361	75%	929,717	3,453,742	2,524,025	73%
Local Capital	152,400	1,286,599	88%	-	250,000	250,000	100%
<b>Total Approved Budget</b>	<b>10,385,566</b>	<b>74,518,067</b>	<b>86%</b>	<b>10,231,480</b>	<b>72,132,770</b>	<b>61,901,290</b>	<b>86%</b>
<b>Total New Capital</b>	<b>1,710,363</b>	<b>2,987,119</b>	<b>43%</b>	<b>1,242,513</b>	<b>5,157,010</b>	<b>3,914,497</b>	<b>76%</b>

New capital includes Bylaw Capital and Other Capital revenues received, as well as approved Ministry Restricted Capital. These amounts are deferred and recognized as deferred capital revenue amortization pursuant to Ministry of Education guidelines



## All Funds – Statement of Operations (Income Statement)

All Funds (Operating, Special Purpose & Capital)										
	Sept 30,	2020-2021	Remain-				Sept 30,			
	2020 Year to	Actual	ing	Operating	Special	Capital	2021 Year to	2021-2022	Budget Remaining	
	Date		%		Purpose		Date	Budget		
	\$	\$	%	\$	\$	\$	\$	\$	\$	
<b>Revenues</b>										
Provincial Grants										
Ministry of Education	7,469,241	66,455,530	89%	6,700,558	708,644	-	7,409,202	64,069,329	56,660,127	88%
Other	28,002	447,483	94%	73,360	-	-	73,360	359,482	286,122	80%
Tuition	186,732	685,219	73%	630,931	-	-	630,931	1,178,700	547,769	46%
Other Revenue	193,851	1,730,109	89%	75,426	149,347	-	224,774	2,663,517	2,438,743	92%
Rentals and Leases	14,905	71,315	79%	17,485	-	-	17,485	116,000	98,515	85%
Investment Income	10,123	94,606	89%	3,392	4,433	4,708	12,532	62,000	49,468	80%
Gain (Loss) on Disposal of Cap. Assets	-	104,955	100%	-	-	-	-	-	-	0%
Amortization of Deferred Cap. Rev.	681,230	2,725,519	75%	-	-	689,024	689,024	2,771,209	2,082,185	75%
<b>Total Revenue</b>	<b>8,584,083</b>	<b>72,314,736</b>	<b>88%</b>	<b>7,501,152</b>	<b>862,424</b>	<b>693,732</b>	<b>9,057,308</b>	<b>71,220,237</b>	<b>62,162,929</b>	<b>87%</b>
<b>Expenses</b>										
Instruction	6,355,054	53,237,709	88%	5,338,940	691,153	-	6,030,093	53,352,555	47,322,462	89%
District Administration	760,748	3,206,904	76%	881,898	-	-	881,898	3,263,089	2,381,191	73%
Operations and Maintenance	1,741,243	8,676,558	80%	1,804,950	171,271	-	1,976,221	8,332,079	6,355,858	76%
Transportation and Housing	316,388	2,769,786	89%	370,294	-	-	370,294	2,916,063	2,545,769	87%
Amortization of Capital Assets	886,340	3,545,361	75%	-	-	929,717	929,717	3,453,742	2,524,025	73%
<b>Total Expense</b>	<b>10,059,773</b>	<b>71,436,318</b>	<b>86%</b>	<b>8,396,082</b>	<b>862,424</b>	<b>929,717</b>	<b>10,188,223</b>	<b>71,317,528</b>	<b>61,129,305</b>	<b>86%</b>
<b>Net Revenue (Expense)</b>	<b>(1,475,690)</b>	<b>878,418</b>		<b>(894,929)</b>	<b>-</b>	<b>(235,985)</b>	<b>(1,130,914)</b>	<b>(97,291)</b>	<b>1,033,623</b>	
<b>Net Transfers (to) from other funds</b>										
Cap. Assets Purchased - Operating	(173,393)	(1,115,874)		(43,257)			(43,257)	(363,656)	(320,399)	88%
Cap. Assets Purchased - Special Purpose	-	(679,276)			0		0	(201,586)	(201,586)	100%
Cap. Assets Purchased - Local Capital	(152,400)	(1,286,598)						(250,000)	(250,000)	100%
Invested in Capital Assets	325,793	3,081,748				43,257	43,257	815,242	771,985	95%
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>		<b>(43,257)</b>	<b>0</b>	<b>43,257</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Surplus (Deficit), for the period</b>	<b>(1,475,690)</b>	<b>878,418</b>		<b>(938,187)</b>	<b>0</b>	<b>(192,728)</b>	<b>(1,130,914)</b>	<b>(97,291)</b>	<b>1,033,623</b>	
<b>Surplus (Deficit), beginning of period</b>	<b>25,152,209</b>	<b>25,152,209</b>		<b>1,308,703</b>	<b>-</b>	<b>24,721,924</b>	<b>26,030,627</b>			
<b>Surplus (Deficit), end of period</b>	<b>23,676,519</b>	<b>26,030,627</b>		<b>370,516</b>	<b>0</b>	<b>24,529,196</b>	<b>24,899,713</b>			

### All Funds Revenues

Provincial grants from the Ministry of Education are consistent with the prior year. The increase in Other Provincial Grants is due to the timing of revenues received from the MCFD (they didn't pay as early in the prior year re Early intervention and School Age Therapy contract). The increase in Tuition revenues is due to an increase in international student enrolment.

Other Revenues have increased slightly due to increased revenues from Conseil Scolaire Francophone 93 (CSF93), per the agreement whereunder CSF93 claims the enrolment for "double dogwood students" (student who are working towards earning both regular and Français Première Langue diplomas).

Rentals and leases, as well as investment income are consistent with the prior year. Amortization of Deferred Capital Revenue is consistent with the prior year due to similar Deferred Capital Revenue spending year over year.



*All Funds Expenses*

Instruction expenses have decreased slightly due to fewer relief costs compared to the same period last year.

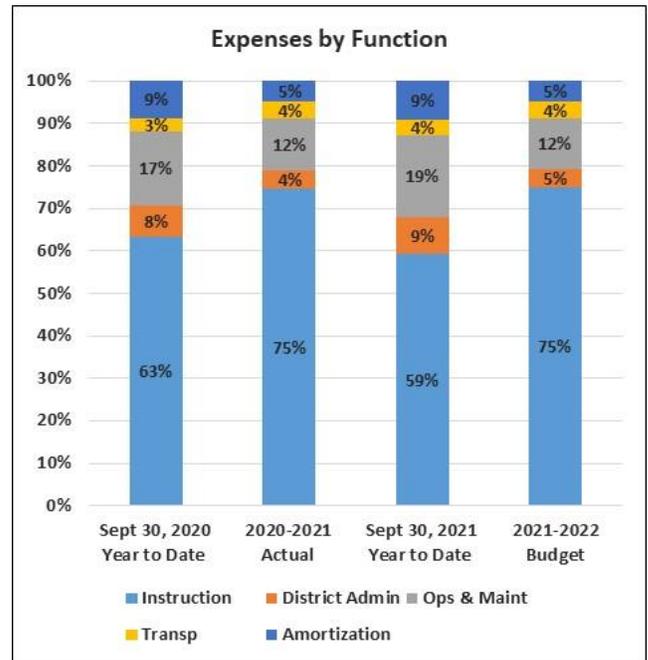
District Administration expenses have increased slightly due to general wage and step increases.

Operations and Maintenance expenses have increased slightly due to an increase in services and supplies costs, as well as increased grounds/paving expenditures for the LVR Tennis Courts and Salmo Skate Park projects.

Transportation and Housing expenses have increased slightly due to the timing of insurance payments, as well as the technology system for ridership tracking.

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 – Schools’ District Budget Allocations, Schedule B – Salaries & Benefits, and Schedule C – Trustee Expenses.*



## All Funds – Statement of Financial Position (Balance Sheet)

	As at Sept 30, 2021						
	As at Sept 30, 2020	As at June 30, 2021	Operating	Special Purpose	Invested in Tangible Capital Assets	Local Capital	Total All Funds
	\$	\$	\$	\$	\$	\$	\$
<b>Financial Assets</b>							
Cash and Cash Equivalents	8,446,914	10,478,024	5,740,725	1,121,325	-		6,862,050
Accounts Receivable							
Due from Province - Ministry of Education	1,371,727	254,410	941,592	-	-		941,592
Due from Province - Other	-	158,931	158,931	-	-		158,931
Other	596,708	488,298	527,317	1,118	-		528,435
Portfolio Investments	414,000	447,231	-	449,503	-		449,503
Due To/Due From Funds	-	-	(2,348,855)	1,345,769	996,507	6,580	0.00
<b>Total Financial Assets</b>	<b>10,829,350</b>	<b>11,826,894</b>	<b>5,019,710</b>	<b>2,917,715</b>	<b>996,507</b>	<b>6,580</b>	<b>8,940,512</b>
<b>Liabilities</b>							
Accounts Payable and Accrued Liabilities							
Other	4,339,484	5,201,771	2,949,802	-	-	-	2,949,802
Unearned Revenue	287,424	772,143	697,574				697,574
Deferred Revenue	3,893,643	2,444,676		2,917,715			2,917,715
Deferred Capital Revenue	50,014,927	49,959,847		-	50,211,465		50,211,465
Employee Future Benefits	896,948	1,011,453	1,001,818	-	-		1,001,818
<b>Total Liabilities</b>	<b>59,432,425</b>	<b>59,389,890</b>	<b>4,649,193</b>	<b>2,917,715</b>	<b>50,211,465</b>	<b>-</b>	<b>57,778,373</b>
<b>Net Financial Assets (Debt)</b>	<b>(48,603,076)</b>	<b>(47,562,996)</b>	<b>370,516</b>	<b>-</b>	<b>(49,214,958)</b>	<b>6,580</b>	<b>(48,837,862)</b>
<b>Non-Financial Assets</b>							
Sites	9,039,595	8,970,507			8,970,507		8,970,507
Buildings	58,884,429	60,036,102			60,570,541		60,570,541
Furniture & Equipment	882,294	839,162			809,079		809,079
Vehicles	2,531,885	2,328,434			2,258,864		2,258,864
Computer Hardware	941,391	1,207,316			1,128,583		1,128,583
Tangible Capital Assets	72,279,594	73,381,521	-	-	73,737,574	-	73,737,574
Prepaid Expenses	-	212,105	-	-	-		-
<b>Total Non-Financial Assets</b>	<b>72,279,594</b>	<b>73,593,626</b>	<b>-</b>	<b>-</b>	<b>73,737,574</b>	<b>-</b>	<b>73,737,574</b>
<b>Accumulated Surplus (Deficit)</b>	<b>23,676,519</b>	<b>26,030,630</b>	<b>370,516</b>	<b>-</b>	<b>24,522,617</b>	<b>6,580</b>	<b>24,899,713</b>

Compared with the same period last year, Total Financial Assets have decreased due mainly to a decrease in Cash and Cash Equivalents. Cash and Cash Equivalents decreased due to the timing of payments to suppliers, resulting in lower Accounts Payable and Accrued Liabilities. The Due to/Due from line indicates the amount of funds held in operating fund accounts on behalf of the special purpose and capital funds.

As for liabilities, Unearned Revenues are higher due to higher international enrolment and Deferred Revenues have decreased because we aren't receiving special purpose Safe Return to Schools or Safe Return to Class funding. The remaining Deferred Revenues includes \$1.48 million in accrued school generated funds and \$673,000 in scholarship held in trust. Employee future benefits have increased for expected future sick accrual payments as per the actuarial estimates pursuant to Ministry of Education guidelines.

Non-Financial Assets have increased due to investments made to improve the Board's facilities – purchases of tangible capital assets – under the Board's [Capital Operations Plan](#).



## Capital Operations Plan & Investment in Tangible Capital Assets

Investments in facilities under the Board's 5-Year [Capital Operations Plan](#), approved June 15, 2021, are underway. Over the course of summer 2021 numerous capital projects were completed at nearly every school, however, due to major increases in prices and quotes received on projects put out to tender (Trafalgar, Central, MSSS, CVSS and W.E. Graham) many projects were pared back in size or delayed until plans could be revised to fit within budget or alternative lower-cost suppliers can be found. 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 Memorandum to the Board of Education: [District Summer Capital Projects Update dated September 15, 2021](#).

	Sites	Buildings	Furniture & Equipment	Vehicles	Computer Hardware	Sept 30, 2021 Year to Date	2021-2022 Budget	Remaining
	\$	\$	\$	\$	\$	\$	\$	%
<b>Capital</b>								
Bylaw Capital - AFG		598,548				598,548	1,160,210	48%
Bylaw Capital - SEP/CNCP		342,058				342,058	2,137,154	84%
Bylaw Capital - PEP			35			35	165,000	100%
Bylaw Capital - Vehicles				-		-	396,266	100%
Other Capital		-				-	-	0%
MoE Restricted Capital		301,871				301,871	1,298,379	77%
Local Capital		-	-			-	250,000	100%
<b>Total Capital</b>	-	<b>1,242,477</b>	<b>35</b>	-	-	<b>1,242,513</b>	<b>5,407,009</b>	<b>77%</b>
<b>Operating</b>								
Buildings		-				-		
Furniture & Equipment			-			-		
Vehicles				43,257		43,257		
Computer Hardware					-	-		
<b>Total Operating</b>	-	-	-	<b>43,257</b>	-	<b>43,257</b>	<b>363,656</b>	<b>88%</b>
<b>Special Purpose</b>								
AFG & SR2CG		(0)				(0)	201,586	100%
<b>Total Special Purpose</b>	-	<b>(0)</b>	-	-	-	<b>(0)</b>	<b>201,586</b>	<b>100%</b>
<b>Total Tangible Capital Assets Purchased</b>	-	<b>1,242,477</b>	<b>35</b>	<b>43,257</b>	-	<b>1,285,770</b>	<b>5,972,251</b>	<b>78%</b>

### Building Additions

Bylaw Capital building additions this year include School Enhancement Program (SEP) projects for mechanical/HVAC upgrades at Trafalgar and Mt. Sentinel, and capital expenditures at all sites funded by the capital portion of the Annual Facilities Grant.

Restricted Capital additions include the Trafalgar renovation project, Central building accessible washroom project, and WE Graham ventilation upgrade project.

### Furniture, Equipment, Vehicles & Computer Hardware

Bylaw Capital furniture and equipment is a small purchase towards the ARES playground funded under the Ministry's Playground Enhancement Program (PEP).

Operating funded vehicle additions include the purchase of a work truck.



## Schedule A – Schools’ District Budget Allocations

Schools’ 2021-2022 District Budgets (see chart below) do not include any School Generated Funds (Trust Account) budgets, which are now expected to be approximately an aggregate \$1.5 million in 2021-2022. (There was \$2 million School Generated Funds expected in the original 2021-2022 Budget, but due to the continue impacts of the pandemic, expectations for activities, field trips and events have been curtailed).

The chart below has been updated to reflect actual enrolment based on the September 30, 2021 enrolment count. Further changes (increases) to these budgets throughout the year can be expected as follows:

- As additional students may arrive during the year, additional per/Student budgets will be added;
- For each international student who arrives at a school, the school is provided with additional supplies/resource funds;
- The Aboriginal Education department distributes supplies/resource funds to schools for various initiatives;
- Special purpose budget allocations to schools (e.g. LINKS, Federal French); and
- Various other grants the individual schools receive.

	FTE Enrolment			All Funds (Operating, Aboriginal Education, & Special Purpose)						
	Projected for Original Budget*	Actual Sept 2021 1701**	Variance	Sept 30, 2020	2020-2021	Sept 30, 2021	2021-2022	Updated 2021-2022		Budget Remaining
				Year to Date	Actual	Year to Date	Budget	Budget***	Budget Remaining	
				\$	\$	\$	\$	\$	\$	%
Adam Robertson	312.00	314.00	2.00	4,059	66,483	13,130	78,407	83,891	70,761	84%
Blewett	127.00	125.00	(2.00)	3,943	48,812	4,119	31,608	27,515	23,396	85%
Brent Kennedy	213.00	205.00	(8.00)	5,362	85,192	1,190	54,021	52,273	51,083	98%
Canyon/Lister	114.00	117.00	3.00	9,304	70,157	8,334	78,520	86,536	78,202	90%
Crawford Bay	77.00	65.69	(11.31)	1,259	46,480	3,674	18,096	13,739	10,065	73%
Erickson	192.00	184.00	(8.00)	6,507	60,748	9,962	47,908	48,093	38,131	79%
Elev8 - DESK	174.00	187.44	13.44	44,372	160,804	22,515	85,237	70,087	47,572	68%
Elev8 - Homelinks	258.00	197.06	(60.94)	3,628	176,017	3,137	194,332	172,794	169,657	98%
Hume	218.00	221.00	3.00	8,642	64,878	1,973	38,581	33,248	31,275	94%
JV Humphries	196.00	208.31	12.31	10,406	95,140	4,502	69,454	54,081	49,579	92%
Jewett	11.00	9.00	(2.00)	384	6,323	318	3,968	4,182	3,865	92%
L.V. Rogers	526.00	492.25	(33.75)	31,040	249,474	11,292	167,069	161,060	149,768	93%
Reach	7.00	6.00	(1.00)	304	7,545	125	1,417	1,277	1,152	90%
Mt. Sentinel	269.00	270.81	1.81	7,261	102,737	9,275	65,331	55,836	46,561	83%
Sequoia	15.00	14.00	(1.00)	296	3,704	-	4,618	5,064	5,064	100%
CVSS	514.00	510.69	(3.31)	12,419	239,670	14,081	299,944	308,847	294,766	95%
Redfish	111.00	98.00	(13.00)	5,221	30,273	1,093	25,428	29,099	28,006	96%
Rosemont	124.00	113.00	(11.00)	2,287	35,833	2,883	26,211	27,010	24,127	89%
Salmo Elem	141.00	142.00	1.00	4,860	46,362	2,660	49,463	50,830	48,170	95%
Salmo Sec	142.00	141.00	(1.00)	3,154	67,049	3,991	54,470	44,018	40,027	91%
South Nelson	205.00	212.00	7.00	12,869	75,719	4,833	35,147	29,271	24,438	83%
Trafalgar	535.00	582.00	47.00	11,870	140,936	13,176	112,313	126,864	113,688	90%
WE Graham	84.00	97.00	13.00	4,641	105,351	1,017	75,801	77,578	76,561	99%
Winlaw	88.00	87.00	(1.00)	24,030	83,862	2,411	19,932	15,252	12,841	84%
Wildflower Nelson	169.00	152.00	(17.00)	2,866	54,189	2,755	29,339	8,733	5,978	68%
Wildflower Creston	44.00	44.00	-	-	12,665	-	10,174	18,388	18,388	100%
	<b>4,866.00</b>	<b>4,795.25</b>	<b>(70.75)</b>	<b>316,985</b>	<b>2,810,046</b>	<b>193,752</b>	<b>2,235,930</b>	<b>2,091,328</b>	<b>1,897,576</b>	<b>91%</b>

\*Includes PVP estimates refined after the 2021-2022 Budgeted enrolment was published in the March 2021 Ministry funding tables. The refining of enrolment estimates by PVP was used for school budgets projections, which is why there is a slight difference in the shown decrease in enrolment of 70.625FTE above, as compared with the 79.625FTE decrease between budget and September 30<sup>th</sup> enrolment counts.

\*\*Includes actual September enrolment count FTE plus February and May enrolment projections for Elev8.

\*\*\*Includes actual carry-forwards, grants, and other budgets allocated to schools throughout the year.

The decrease in school spending compared to the prior year period is due to reduced allocations to schools to acquire personal protective equipment (PPE) and for other pandemic associated costs as there was last year, as well as generally reduced spending in a constrained budget year.



### Schedule B – Salaries & Benefits

Staffing Summary	Sept 30,	2020-2021	Remaini ng	Sept 30, 2021	2021-2022	Budget Remaining	
	2020 Year to	Actual		Year to	Budget		
	Date			Date*			
	Salaries & Benefits	Salaries & Benefits	%	Salaries & Benefits	Salaries & Benefits	\$	%
	\$	\$		\$	\$	\$	
<b>Other Professionals</b>							
Board	43,128	175,100	75%	45,038	175,912	130,874	74%
Exempt	591,683	2,440,328	76%	603,460	2,459,825	1,856,366	75%
<b>PVP</b>							
PVP	1,248,419	5,106,059	76%	1,262,824	5,102,140	3,839,315	75%
<b>Teachers</b>							
Teachers	3,247,566	33,278,677	90%	3,139,154	32,987,428	29,848,273	90%
<b>Educational Assistants</b>							
Educational Assistants	293,163	5,584,576	95%	233,380	4,536,583	4,303,203	95%
<b>Support Staff</b>							
District Clerical	85,153	443,816	81%	66,168	428,813	362,645	85%
School Clerical & Accounting	133,494	1,585,764	92%	120,410	1,688,603	1,568,193	93%
Finance & IT personnel	217,081	967,826	78%	213,952	1,011,925	797,973	79%
O&M & Transportation personnel	1,203,542	6,688,232	82%	1,202,256	6,813,393	5,611,137	82%
<b>Substitutes</b>							
Teacher & CUPE Relief	163,955	2,413,720	93%	147,014	2,523,475	2,376,462	94%
<b>TOTALs</b>	<b>7,227,184</b>	<b>58,684,098</b>	<b>88%</b>	<b>7,033,656</b>	<b>57,728,097</b>	<b>50,694,441</b>	<b>88%</b>

\*Includes Teachers, PVP & Exempt up to September 30, 2021 (prior year to September 30, 2020). Includes CUPE up to September 18, 2021 (prior year to September 19, 2020).

Staffing in all categories is in line with the 2021-2022 Annual Budget for this point in the year.

There have been significant, expected benefits premium savings this year for both Exempt/Teachers and Support Staff, due to a secular decrease in benefits usage in the prior year due to the pandemic, which has resulted in a decrease in the salaries and benefits costs to date in Teachers and Support Staff categories.

There has been an unusually high number of Support Staff positions this year that have been unfilled due to timing of bumping and posting, which have now been filled or are expected to be filled soon.

There has continued to be substantial increases in paid leaves compared with pre-pandemic levels, which are being monitored.



### Schedule C – Trustee Expenses

	Sept 30,	2020-2021	Remaini	Sept 30,	2021-2022	Budget Remaining	
	2020 Year to	Actual	ng	2021 Year to	Budget	\$	%
	Date			Date			
	\$	\$	%	\$	\$	\$	%
<b>2018-2022 Board of Trustees</b>							
Allan Gribbin, South Rural Zone	150	402	63%	510	4,100	3,590	88%
Becky Coons, Town of Creston	100	901	89%	438	4,100	3,662	89%
Bill Maslechko, City of Nelson / Bealby Point	-	102	100%	-	4,100	4,100	100%
Cody Beebe, South Rural Zone	300	471	36%	150	4,100	3,950	96%
Dawn Lang, Village of Kaslo & North Rural Zone-Area D	150	1,542	90%	-	4,100	4,100	100%
Lenora Trenaman, Crawford Bay, East & North Shore	984	1,491	34%	687	4,100	3,413	83%
Sharon Nazaroff, Slocan Valley / Bonnington	250	1,306	81%	326	4,100	3,774	92%
Sheri Walsh, City of Nelson / Bealby Point	300	252	0%	100	4,100	4,000	98%
Susan Chew, Salmo, Taghum & Blewett	350	452	22%	-	4,100	4,100	100%
<b>Total Trustee Expenses</b>	<b>2,584</b>	<b>6,918</b>	<b>63%</b>	<b>2,211</b>	<b>36,900</b>	<b>34,689</b>	<b>94%</b>

Trustee expenses are for travel, professional development and technology expenses. Travel and professional development costs are for conferences and academies held by the BC School Trustees Association and the Ministry of Education, which all Trustees are encouraged to attend, to contribute to the improvement of governance of Boards of Education across the province. For example, this year there has been a BCSTA-organized joint partner liaison meeting attended by the Ministry of Education along with all Board Charis, Superintendents and Secretary-Treasurers across the Province. A BCSTA Trustee Academy is scheduled for December 2021. A minor part of travel and professional development expenses is for Trustees' travel to attend Board meetings and other functions within the District.

