

**OPERATIONS AND FINANCE COMMITTEE OF THE WHOLE  
MEETING AGENDA  
TUESDAY, SEPTEMBER 22, 2020  
3:00 PM (PT) – 4:30 PM (PT)**

[Zoom](#) - Meeting ID: 684 5368 8313 - Passcode: 953306

**1. Call to Order**

**2. Acknowledgement of Aboriginal Territory**

*We acknowledge, respect and honour the First Nations in whose traditional territories the Kootenay Lake School District operates and all Aboriginal people residing within the boundaries of School District No. 8.*

**3. Insertions/Deletions to proposed Agenda**

**4. Adoption of Agenda**

**Proposed Resolution:**

**THAT** the agenda for this September 22, 2020 meeting, **BE ADOPTED**, as circulated.

**5. Receiving Presentations**

- A. Salmo Tennis, Basketball & Skate Park Project – SVYCC and Rec Commission

**6. Opportunity for Comments by the Public**

**7. Consent Package (p. 3)**

App. 7

**8. Adoption of Minutes (p. 25)**

App. 8

**Proposed Resolution:**

**THAT** the minutes from the June 9, 2020 Finance and Operations Committee of the Whole Minutes meeting **BE ADOPTED**.

**9. Old Business**

**10. New Business**

- A. Terms of Reference and Annual/Priority Plan Review – Committee Chair Lang (p. 28) App. 10A

**Proposed Resolution:**

**THAT** the Operations and Finance Committee of the Whole Terms of Reference and Annual Plan **BE RECOMMENDED** to the Board for approval.

- B. 2019/2020 Financial Report and Audit – Secretary-Treasurer McLellan and Auditor T. Neels

- 2019-2020 Financial Statements (Audited) Handout 10B-1
- 2019-2020 Financial Statements Discussion & Analysis Handout 10B-2
- Surplus Restrictions & Carry-Forwards Handout 10B-3
- Audit Report Handout 10B-4

**Proposed Resolution:**

**THAT** the Financial Statements and Financial Discussion & Analysis for the year ended June 30, 2020 **BE RECOMMENDED** to the Board for approval.

C. Facilities and Capital Plan Update – Director of Operations MacLean (p. 31) App. 10C

D. Salmo Pool & Tennis Court Lands – Secretary-Treasurer McLellan

**Proposed Resolution:**

**THAT** a contribution of up to \$50,000 by the Board towards the Salmo Tennis, Basketball & Skate Park Project under the Board’s 5-Year Capital Operations Plan **BE RECOMMENDED**.

E. Federal Funds and Budget Amendments – Secretary-Treasurer McLellan (p. 57) App. 10E

**Proposed Resolution:**

**THAT** Budget Amendment Option ‘X’ **BE RECOMMENDED** to the Board for approval.

**11. Question Period**

**12. Meeting Schedule & Reminders (p. 62)**

App. 12

The next meeting of the Committee is scheduled for November 10, 2020.

**13. Adjournment of Meeting**



**OPERATIONS AND FINANCE COMMITTEE OF THE WHOLE MEETING**

**CONSENT PACKAGE**

**SEPTEMBER 22, 2020**

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**ITEM**

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*The following Consent items are routine items received for information.*

- |                                                   |       |
|---------------------------------------------------|-------|
| 1. Transactions over \$10,000                     | p. 4  |
| 2. Monthly Financial Report as at August 30, 2020 | p. 18 |



CHEQUE PROCESS NUMBER: 31473

CHQ/ePAYMT	TY	VENDOR	NAME	AMOUNT	
197226	CH	( ) 999-0010	Kootenay Lake Teachers Federation	25,198.32	
197229	CH	( ) 999-1003	Municipal Pension Fund	18,796.73	
197230	CH	( ) 999-1002	Municipal Pension Fund	87,688.42	
197233	CH	( ) -1023	Receiver General RP0002	122,376.79	
197234	CH	( ) -1024	Receiver General RP0001	1,069,134.83	
197239	CH	( ) 387-1002	Teachers' Pension Fund	757,142.29	
40379	EP	( ) 731-8121	BC Teachers Federation	54,837.38	54,837.38
40380	EP	(800) 663-9163	British Columbia Teacher Federation	60,500.42	60,500.42
40386	EP	( ) -1333	Canadian Union Of Public Employees	17,473.06	17,473.06
40391	EP	(250) 428-5357	FortisBC-Natural Gas	26,833.55	26,833.55
40392	EP	(877) 489-6933	FSEAP Vancouver	37,679.95	37,679.95
40395	EP	( ) 688-3591	Great West Life	11,726.70	11,726.70
40410	EP	( ) -5997	Minister of Finance	61,635.00	61,635.00
40413	EP	(604) 654-2311	Pacific Blue Cross	114,786.29	114,786.29
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					2,465,809.73



CHEQUE PROCESS NUMBER: 31511

CHQ/ePAYMT	TY	VENDOR	NAME	AMOUNT
197247	CH	(250) 352-6600	Dr. Helen Peel	34,292.50
197259	CH	( ) 999-1003	Municipal Pension Fund	18,324.68
197263	CH	( ) -1024	Receiver General RP0001	215,000.00
197264	CH	( ) -1025	Receiver General RP0003	12,600.80
197268	CH	( ) 352-6600	Robin Swift Inc.	28,000.00
197270	CH	( ) 387-1002	Teachers' Pension Fund	642,378.25
40481	EP	(647) 288-5730	CDW Canada Inc.	13,575.72
40514	EP	(250) 428-2426	Nufloors	26,466.88
40516	EP	( ) 99-9432	Province of British Columbia	249,483.51
				-----
				1,240,122.34



CHEQUE PROCESS NUMBER: 31549

CHQ/ePAYMT	TY	VENDOR	NAME		AMOUNT
197277	CH	( ) 999-1002	Municipal Pension Fund		87,211.91
197279	CH	(888) 670-0066	Power Paving Ltd.		51,975.00
197281	CH	( ) -1023	Receiver General RP0002		120,808.77
40601	EP	( ) -1333	Canadian Union Of Public Employees	17,356.07	17,356.07
40604	EP	(250) 762-9993	Falcon Engineering Ltd	16,905.00	16,905.00
40605	EP	( ) 428-5357	FortisBC Inc.	14,056.81	14,056.81
40625	EP	( ) 352-7265	Terus Construction Ltd.	14,595.84	14,595.84
40628	EP	(604) 913-7782	Pebt In Trust c/o Morneau Shepell	114,131.03	114,131.03
40638	EP	(250) 365-2009	Twin Rivers Controls Ltd.	24,261.56	24,261.56
					-----
					461,301.99



CHEQUE PROCESS NUMBER: 31578

CHQ/ePAYMT	TY	VENDOR	NAME	AMOUNT
197307	CH	(888) 265-7641	Powerschool Canada ULC	10,811.83
197308	CH	( 2) 020-0610	QM-Respond.Reclaim.Renew	59,667.30
40683	EP	(800) 663-9163	British Columbia Teacher Federation	46,353.83
40687	EP	(647) 288-5730	CDW Canada Inc.	19,074.99
40689	EP	(250) 352-5511	City Of Nelson	20,772.28
40761	EP	( ) 365-3111	Wood Wyant Inc.	12,980.19
				-----
				169,660.42



CHEQUE PROCESS NUMBER: 31592

CHQ/ePAYMT	TY	VENDOR	NAME		AMOUNT
197325	CH	( ) 999-1002	Municipal Pension Fund		87,788.54
197327	CH	( ) -1023	Receiver General RP0002		122,069.81
40787	EP	(604) 882-6650	BI Pure Water (Canada) Inc.	129,963.68	129,963.68
40792	EP	( ) 672-0606	Carrier Enterprise Canada, L.P.	11,169.76	11,169.76
40795	EP	(250) 352-5511	City Of Nelson	17,242.91	17,242.91
40800	EP	( ) -1333	Canadian Union Of Public Employees	17,832.30	17,832.30
40808	EP	(250) 428-5357	FortisBC-Natural Gas	11,840.14	11,840.14
40841	EP	(866) 546-1212	Scenario Learning Canada ULC	11,050.20	11,050.20
40845	EP	(877) 589-8802	Sotropa Communications	42,003.94	42,003.94
					-----
					450,961.28





CHEQUE PROCESS NUMBER: 31629

CHQ/ePAYMT	TY	VENDOR	NAME		AMOUNT
197347	CH	( ) 999-0010	Kootenay Lake Teachers Federation		22,934.14
197350	CH	( ) 999-1003	Municipal Pension Fund		18,905.39
197351	CH	( ) 999-1002	Municipal Pension Fund		87,444.39
197352	CH	( ) -1023	Receiver General RP0002		146,182.30
197353	CH	( ) -1024	Receiver General RP0001		688,946.73
197354	CH	( ) -1025	Receiver General RP0003		38,034.62
197357	CH	( ) 387-1002	Teachers' Pension Fund		682,784.01
197359	CH	( ) 273-7711	Worksafe BC		161,850.95
40900	EP	(905) 803-8000	ARI Financial Services T46163	30,773.00	30,773.00
40902	EP	( ) 731-8121	BC Teachers Federation	49,524.14	49,524.14
40903	EP	(800) 663-9163	British Columbia Teacher Federation	38,765.02	38,765.02
40906	EP	(855) 718-9787	Caliber Sport System	44,100.00	44,100.00
40909	EP	(647) 288-5730	CDW Canada Inc.	27,620.37	27,620.37
40917	EP	( ) -1333	Canadian Union Of Public Employees	26,617.81	26,617.81
40921	EP	( ) 428-5357	FortisBC Inc.	13,044.35	13,044.35
40924	EP	( ) 688-3591	Great West Life	11,917.05	11,917.05
40934	EP	(604) 294-2088	Kerr Wood Leidal	13,849.30	13,849.30
40948	EP	(604) 654-2311	Pacific Blue Cross	124,230.13	124,230.13
40949	EP	(604) 913-7782	Pebt In Trust c/o Morneau Shepell	101,612.74	101,612.74
40954	EP	(250) 365-5185	Rocky Mountain Energy	10,458.81	10,458.81
					-----
					2,339,595.25



CHEQUE PROCESS NUMBER: 31643

CHQ/ePAYMT	TY	VENDOR	NAME		AMOUNT
197367	CH	(250) 226-7202	Sutherland Excavating		19,976.25
40985	EP	( ) 734-2721	BC School Trustees Association	35,427.96	35,427.96
40996	EP	(250) 762-9993	Falcon Engineering Ltd	24,589.34	24,589.34
41002	EP	(604) 534-7431	Gold Key Sales and Lease Ltd.	43,400.00	43,400.00
41007	EP	( ) 860-6282	AccessSMT Holdings Ltd.	14,085.57	14,085.57
41009	EP	(604) 913-7782	Pebt In Trust c/o Morneau Shepell	74,199.33	74,199.33
41011	EP	(888) 500-4566	Ricoh Canada Inc.	12,760.07	12,760.07
					-----
					224,438.52



CHEQUE PROCESS NUMBER: 31657

CHQ/ePAYMT	TY	VENDOR	NAME		AMOUNT
41030	EP	(800) 663-9163	British Columbia Teacher Federation	14,033.46	14,033.46
41031	EP	(855) 718-9787	Caliber Sport System	20,526.36	20,526.36
41057	EP	(888) 265-7641	Powerschool Canada ULC	10,811.83	10,811.83
41065	EP	(250) 365-7007	Waste Management	10,395.35	10,395.35
					-----
					55,767.00



CHEQUE PROCESS NUMBER: 31669

CHQ/ePAYMT	TY	VENDOR	NAME		AMOUNT
197382	CH	( ) 999-1002	Municipal Pension Fund		35,496.10
197384	CH	( ) 428-9351	Northstar GM LTD.		36,205.68
197385	CH	( ) -1023	Receiver General RP0002		52,158.96
197389	CH	(888) 549-7638	Softchoice		18,732.00
41076	EP	(855) 718-9787	Caliber Sport System	27,825.00	27,825.00
41077	EP	(647) 288-5730	CDW Canada Inc.	13,371.97	13,371.97
41079	EP	(250) 352-5511	City Of Nelson	18,258.16	18,258.16
41091	EP	(855) 382-7529	Green Roots Play Equipment Inc.	119,786.10	119,786.10
41095	EP	(905) 607-7244	IRC Building Services Group	15,540.00	15,540.00
41100	EP	(250) 352-6799	Kootenay Lake Electric Ltd	34,097.02	34,097.02
41121	EP	(877) 589-8802	Sotropa Communications	14,828.63	14,828.63
41124	EP	(877) 763-1540	S.C.Restorations Ltd.	16,537.50	16,537.50
					-----
					402,837.12



CHEQUE PROCESS NUMBER: 31684

CHQ/ePAYMT	TY	VENDOR	NAME	AMOUNT	
197400	CH	( ) 999-1003	Municipal Pension Fund	20,095.39	
197401	CH	( ) 999-1002	Municipal Pension Fund	40,511.09	
197402	CH	( ) -1023	Receiver General RP0002	69,102.51	
197404	CH	( ) 387-1002	Teachers' Pension Fund	87,234.30	
41155	EP	(855) 718-9787	Caliber Sport System	28,665.00	28,665.00
41156	EP	(647) 288-5730	CDW Canada Inc.	26,714.31	26,714.31
41165	EP	( ) 428-5357	FortisBC Inc.	11,359.02	11,359.02
41169	EP	( ) 2-0102	Habitat Systems Inc	25,958.24	25,958.24
41175	EP	(604) 294-2088	Kerr Wood Leidal	12,330.15	12,330.15
41184	EP	(604) 654-2311	Pacific Blue Cross	109,875.21	109,875.21
				-----	431,845.22



CHEQUE PROCESS NUMBER: 31704

CHQ/ePAYMT	TY	VENDOR	NAME	AMOUNT
197409	CH	( ) 999-1002	Municipal Pension Fund	33,292.41
197410	CH	( ) -1023	Receiver General RP0002	55,364.11
41197	EP	( ) 365-2597	Andrew Sheret Ltd.	14,242.10
41199	EP	(647) 288-5730	CDW Canada Inc.	26,248.26
41212	EP	(250) 762-9993	Falcon Engineering Ltd	18,636.27
41241	EP	(250) 352-6601	Selkirk College	19,657.40
41244	EP	( ) 428-2939	Sullivan Stone Co Ltd.	19,910.63
41250	EP	(250) 352-7588	Trainor Mechanical Contractors Ltd	153,822.38
41251	EP	(519) 371-4747	Troy Life & Fire Safety Ltd.	23,473.80
				-----
				364,647.36



CHEQUE PROCESS NUMBER: 31719

CHQ/ePAYMT	TY	VENDOR	NAME		AMOUNT
41264	EP	(855) 718-9787	Caliber Sport System	86,869.65	86,869.65
41276	EP	(877) 489-6933	FSEAP Vancouver	18,714.74	18,714.74
41285	EP	(250) 718-8369	Kootenay Lake Painting	14,654.75	14,654.75
41295	EP	(888) 500-4566	Ricoh Canada Inc.	21,760.42	21,760.42
41299	EP	(877) 589-8802	Sotropa Communications	10,500.00	10,500.00
41300	EP	(877) 763-1540	S.C.Restorations Ltd.	19,923.75	19,923.75
					-----
					172,423.31



CHEQUE PROCESS NUMBER: 31748

CHQ/ePAYMT	TY	VENDOR	NAME	AMOUNT
197430	CH	( ) 999-1003	Municipal Pension Fund	22,325.33
197431	CH	( ) 999-1002	Municipal Pension Fund	33,554.48
197433	CH	( ) -1023	Receiver General RP0002	49,549.16
197439	CH	( ) 387-1002	Teachers' Pension Fund	97,438.89
41325	EP	( ) 99-9979	James Kirtzinger	10,542.87
41331	EP	(604) 654-2311	Pacific Blue Cross	109,570.25
				-----
				322,980.98






CHEQUE PROCESS NUMBER: 31759

CHQ/ePAYMT	TY	VENDOR	NAME		AMOUNT
197442	CH	( ) 99-9971	Baragar Enterprises Ltd.		21,000.00
41350	EP	( ) 672-0606	Carrier Enterprise Canada, L.P.	10,050.88	10,050.88
41353	EP	(250) 352-5511	City Of Nelson	16,650.84	16,650.84
41364	EP	( ) 594-0422	Garaventa (Canada) LTD	22,404.50	22,404.50
					-----
					70,106.22





**School District No. 8 - Kootenay Lake**  
**Financial Update Report**  
**For the 2-Month Period Ended August 31, 2020 (Comparative to Year Ended June 30, 2020)**

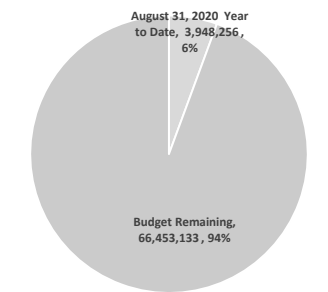
**Prepared September 17, 2020**

**Note: Financial figures are prior to approval of the 2019-2020 Financial Statements and year-end accounting rollover.**

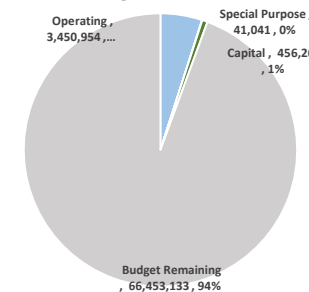
All Funds (Operating, Special Purpose & Capital)

	August 31,		2020-2021		%
	2019-2020 Actual	2020 Year to Date	Budget	Budget Remaining	
	\$	\$	\$	\$	
<b>Revenues</b>					
Provincial Grants					
Ministry of Education	62,272,433	3,319,457	62,596,447	59,276,990	95%
Other	486,291	26,002	408,376	382,374	94%
Tuition	1,567,940	42,948	1,391,000	1,348,052	97%
Other Revenue	2,561,746	74,763	2,951,513	2,876,750	97%
Rentals and Leases	116,129	18,003	130,000	111,998	86%
Investment Income	141,545	12,731	190,600	177,869	93%
Gain (Loss) on Disposal of Tangible Capital Assets	-	-	-	-	0%
Amortization of Deferred Capital Revenue	2,733,453	454,353	2,733,453	2,279,100	83%
<b>Total Revenue</b>	<b>69,879,536</b>	<b>3,948,256</b>	<b>70,401,389</b>	<b>66,453,133</b>	<b>94%</b>
<b>Expenses</b>					
Instruction	52,916,783	1,306,306	53,182,034	51,875,728	98%
District Administration	3,082,219	553,908	3,523,616	2,969,708	84%
Operations and Maintenance	11,506,032	1,740,696	10,903,174	9,162,478	84%
Transportation and Housing	2,454,990	97,668	2,792,565	2,694,897	97%
<b>Total Expense</b>	<b>69,960,024</b>	<b>3,698,578</b>	<b>70,401,389</b>	<b>66,702,811</b>	<b>95%</b>
<b>Net Revenue (Expense)</b>	<b>(80,488)</b>	<b>249,678</b>	<b>-</b>	<b>(249,678)</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Surplus (Deficit), for the period</b>	<b>(80,488)</b>	<b>249,678</b>	<b>-</b>	<b>(249,678)</b>	
<b>Surplus (Deficit), beginning of period</b>	<b>25,232,697</b>	<b>25,152,209</b>			
<b>Surplus (Deficit), end of period</b>	<b>25,152,209</b>	<b>25,401,887</b>			
<b>Restricted Operating Surplus</b>		<b>1,338,302</b>			

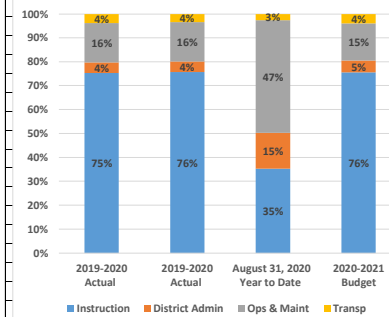
2020-2021 Total Revenue as at August 31, 2020



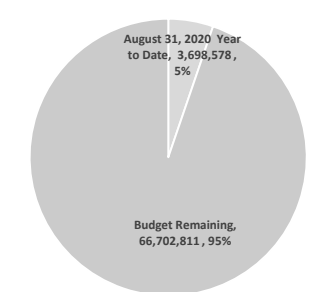
2020-2021 Total Revenue by Fund as at August 31, 2020



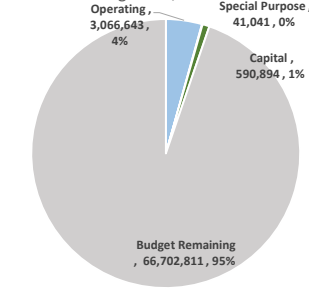
Expenses by Function



2020-2021 Total Expense as at August 31, 2020



2020-2021 Total Expense by Fund as at August 31, 2020



School District No. 8 - Kootenay Lake

2020-2021 Financial Reporting

Statement of Operations (DRAFT)

2-Month Period Ended August 31, 2020 (Comparative to 1

Statement 2

By Fund

	Operating					Special Purpose					Capital					
	2019-2020	August 31,	2020-2021	Budget Remaining		2019-2020	August 31,	2020-2021	Budget Remaining		2019-2020	August 31,	2020-2021	Budget Remaining		
	Actual	2020 Year to Date	Budget	\$	%	Actual	2020 Year to Date	Budget	\$	%	Actual	2020 Year to Date	Budget	\$	%	
<b>Revenues</b>																
Provincial Grants																
Ministry of Education	54,882,309	3,314,430	56,137,788	52,823,358	94%	7,390,124	5,027	6,458,659	6,453,632	100%	-	-	-	-	0%	
Other	486,291	26,002	408,376	382,374	94%	-	-	-	-	0%	-	-	-	-	0%	
Tuition	1,567,940	42,948	1,391,000	1,348,052	97%	-	-	-	-	0%	-	-	-	-	0%	
Other Revenue	555,272	46,847	341,513	294,666	86%	2,006,473	27,916	2,610,000	2,582,084	99%	-	-	-	-	0%	
Rentals and Leases	116,129	18,003	130,000	111,998	86%	-	-	-	-	0%	-	-	-	-	0%	
Investment Income	74,951	2,725	110,000	107,275	98%	28,043	8,098	35,000	26,902	77%	38,550	1,908	45,600	43,692	96%	
Gain (Loss) on Disposal of Tangible Capital Assets	-	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	
Amortization of Deferred Capital Revenue	-	-	-	-	0%	-	-	-	-	0%	2,733,453	454,353	2,733,453	2,279,100	83%	
<b>Total Revenue</b>	<b>57,682,893</b>	<b>3,450,954</b>	<b>58,518,677</b>	<b>55,067,723</b>	<b>94%</b>	<b>9,424,640</b>	<b>41,041</b>	<b>9,103,659</b>	<b>9,062,618</b>	<b>100%</b>	<b>2,772,003</b>	<b>456,261</b>	<b>2,779,053</b>	<b>2,322,792</b>	<b>84%</b>	
<b>Expenses</b>																
Instruction	43,894,547	1,266,865	44,365,135	43,098,270	97%	9,022,236	39,441	8,816,899	8,777,458	100%	-	-	-	-	0%	
District Administration	3,082,219	553,908	3,523,616	2,969,708	84%	-	-	-	-	0%	-	-	-	-	0%	
Operations and Maintenance	7,814,457	1,148,202	7,282,829	6,134,627	84%	200,818	1,600	129,588	127,988	99%	3,490,757	590,894	3,490,757	2,899,864	83%	
Transportation and Housing	2,454,990	97,668	2,785,393	2,687,725	96%	-	-	7,172	7,172	100%	-	-	-	-	0%	
<b>Total Expense</b>	<b>57,246,212</b>	<b>3,066,643</b>	<b>57,956,973</b>	<b>54,890,330</b>	<b>95%</b>	<b>9,223,054</b>	<b>41,041</b>	<b>8,953,659</b>	<b>8,912,618</b>	<b>100%</b>	<b>3,490,757</b>	<b>590,894</b>	<b>3,490,757</b>	<b>2,899,864</b>	<b>83%</b>	
<b>Net Revenue (Expense)</b>	<b>436,680</b>	<b>384,311</b>	<b>561,704</b>	<b>177,393</b>		<b>201,586</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>		<b>(718,754)</b>	<b>(134,632)</b>	<b>(711,704)</b>	<b>(577,072)</b>		
<b>Prior Year Surplus Appropriation</b>																
<b>Net Transfers (to) from other funds</b>																
Tangible Capital Assets Purchased	(750,911)	-	(561,704)	(561,704)		(201,586)	(0)	(150,000)	(150,000)		952,496	0	711,704	711,704		
Local Capital	-	-	-	-		-	-	-	-		-	-	-	-		
<b>Total Net Transfers</b>	<b>(750,911)</b>	<b>-</b>	<b>(561,704)</b>	<b>(561,704)</b>		<b>(201,586)</b>	<b>(0)</b>	<b>(150,000)</b>	<b>(150,000)</b>		<b>952,496</b>	<b>0</b>	<b>711,704</b>	<b>711,704</b>		
<b>Surplus (Deficit), for the period</b>	<b>(314,230)</b>	<b>384,311</b>	<b>-</b>	<b>(384,311)</b>		<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>		<b>233,742</b>	<b>(134,632)</b>	<b>-</b>	<b>134,632</b>		
<b>Surplus (Deficit), beginning of period</b>	<b>1,847,393</b>	<b>1,533,162</b>				<b>-</b>	<b>-</b>				<b>23,385,304</b>	<b>23,619,047</b>				
<b>Surplus (Deficit), end of period</b>	<b>1,533,163</b>	<b>1,917,473</b>				<b>0</b>	<b>0</b>				<b>23,619,046</b>	<b>23,484,415</b>				
<b>Restricted Operating Surplus</b>		<b>1,338,302</b>														

2020-2021 Operating Revenue as at August 31, 2020



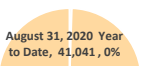
Budget Remaining, 55,067,723, 94%

2020-2021 Operating Expense as at August 31, 2020



Budget Remaining, 54,890,330, 95%

2020-2021 Special Purpose Revenue as at August 31, 2020



Budget Remaining, 9,062,618, 100%

2020-2021 Special Purpose Expense as at August 31, 2020



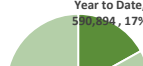
Budget Remaining, 8,912,618, 100%

2020-2021 Capital Revenue as at August 31, 2020



Budget Remaining, 2,322,792, 84%

2020-2021 Capital Expense as at August 31, 2020



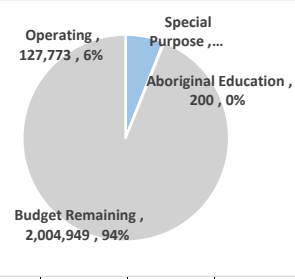
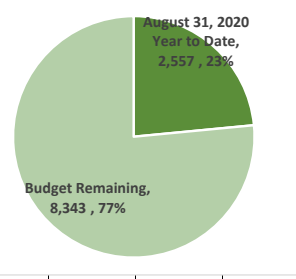
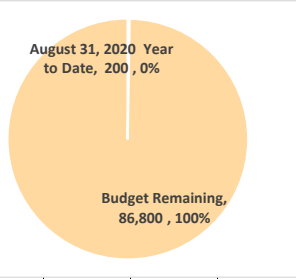
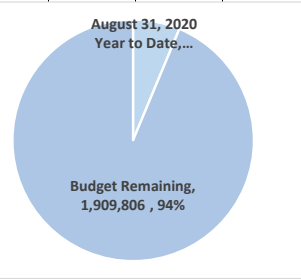
Budget Remaining, 2,899,864, 83%

School District No. 8 - Kootenay Lake									
2020-2021 Financial Reporting									
Budget Summary by Responsible Department									
		Where are we at in our budget?							
		Spending				Budget			
		August 31, 2020 Year to Date				2020-2021 Budget			
Responsible Department	Responsible	Salaries & Benefits	Services & Supplies	2020 Year to Date	2020-2021 Budget	Budget Remaining			
				\$	\$	\$	%		
1	Educational Administration	Superintendent	954,203	12,398	966,601	5,773,675	4,807,073	83%	
	Focus-Learn-Excel	Superintendent	-	4,961	4,961	600,000	595,039	99%	
2	Business Administration & Governance	Secretary-Treasurer	188,973	33,773	222,746	1,396,262	1,173,516	84%	
	Contractual Professional Development	Manager of Finance	-	6,069	6,069	231,856	225,787	97%	
	<u>Other Special Purpose Funds</u>	Secretary-Treasurer				-			
	Donations	Accounting Coordinator	-	822	822	75,000	74,178	99%	
	Scholarships	Accounting Coordinator	-	7,814	7,814	50,000	42,186	84%	
	School Generated Funds	PVPs	-	27,378	27,378	2,520,000	2,492,622	99%	
3	Human Resources	Director of HR	178,272	42,721	220,993	31,890,200	31,669,208	99%	
4	Operations & Maintenance	Director of Operations	633,886	180,757	814,643	6,497,338	5,682,694	87%	
5	Transportation	Manager of Operations	60,391	76,553	136,943	2,842,551	2,705,608	95%	
6	Information Technology	Director of IT	108,832	266,753	375,585	1,885,470	1,509,885	80%	
7	Innovative Learning Services	Director of Innovative Learning	32,239	27,757	59,995	646,201	586,206	91%	
	CR4YC (411)	Director of Innovative Learning	-	-	-	10,362	10,362	100%	
	Strong Start (408)	Director of Innovative Learning	-	11	11	180,000	179,989	100%	
	Ready, Set, Learn (409)	Director of Innovative Learning	-	2,553	2,553	127,000	124,447	98%	
	Federal French (OLEP) (440)	Director of Innovative Learning	-	-	-	99,542	99,542	100%	
	CommunityLINKS (410)	Director of Inclusive Education	-	-	-	22,300	22,300	100%	
8	Inclusion Educational Services	Director of Inclusive Education	13,307	13,577	26,884	6,882,489	6,855,605	100%	
	CommunityLINKS (410)	Director of Inclusive Education	0	(2,162)	(2,162)	609,299	611,461	100%	
	Mental Health (413)	Director of Innovative Learning	-	-	-	13,028	13,028	100%	
9	Aboriginal Education	District Principal of AbEd	204	2,273	2,477	1,291,467	1,288,990	100%	
	First Nations Student Transp. (414)	District Principal of AbEd	-	-	-	6,533	6,533	100%	
##	International	District Principal of International	38,661	39,270	77,931	1,361,000	1,283,069	94%	
##	Elev8 (Distributed Learning)	District Principal of Elev8	-	259	259	-	(259)	0%	
##	Schools	PVPs	-	128,602	128,602	2,329,762	2,201,160	94%	
	AbEd-Schools	PVPs	-	200	200	87,000	86,800	100%	
	International-Schools	PVPs	-	-	-	-	-	0%	
	IT-Schools	PVPs	-	26,378	26,378	194,000	167,622	86%	
						-	-	0%	
	Capital - Amortization	Secretary-Treasurer	-	590,894	590,894	3,490,757	2,899,863	83%	
	Local Capital	Director of Operations	-	152,400	152,400	-	(152,400)	0%	
	<b>Total Approved Budget</b>		<b>2,208,969</b>	<b>1,642,009</b>	<b>3,850,978</b>	<b>71,113,093</b>	<b>67,262,115</b>	<b>95%</b>	
	<b>Total Budget Without Amortization</b>		<b>2,208,969</b>	<b>1,051,116</b>	<b>3,260,084</b>	<b>67,622,336</b>	<b>64,362,252</b>	<b>95%</b>	
	<b>New Capital Funding &amp; Spending</b>								
	<b>Total New Capital</b>		<b>-</b>	<b>1,023,507</b>	<b>1,023,507</b>	<b>3,144,306</b>	<b>2,120,799</b>	<b>67%</b>	
	<b>Total Approved Budget With No Amortization &amp; All Spending Including Capital</b>		<b>2,208,969</b>	<b>2,074,623</b>	<b>4,283,591</b>	<b>70,766,642</b>	<b>66,483,051</b>	<b>94%</b>	

**School District No. 8 - Kootenay Lake**  
 2020-2021 Financial Reporting  
 Schools Operating Fund, Aboriginal Education, & Special Purpose Funds Operating Statements (DRAFT)  
 2-Month Period Ended August 31, 2020 (Comparative to Year Ended June 30, 2020)


Schools Allocations Schedule

	Operating					Aboriginal Education - School Supplies					Special Purpose (Strong Start, RSL, LINKS, French)					II Funds (Operating, Aboriginal Education, & Special Purpos				
	August 31,					August 31,					August 31,					August 31,				
	2019-2020	2020 Year	2020-2021	Budget Remaining	%	2019-2020	2020 Year	2020-2021	Budget Remaining	%	2019-2020	2020 Year	2020-2021	Budget Remaining	%	2019-2020	2020 Year	2020-2021	Budget Remaining	%
	Actual	to Date	Budget*			Actual	to Date	Budget*			Actual	to Date	Budget*			Actual	to Date	Budget*		
	\$	\$	\$	\$	%	\$	\$	\$	\$	%	\$	\$	\$	\$	%	\$	\$	\$	\$	%
Adam Robertson	93,996	2,873	92,722	89,850	97%	4,598	-	3,500	3,500	100%	5,854	-	-	-	0%	104,448	2,873	96,222	93,350	97%
Blewett	26,153	2,904	36,045	33,141	92%	1,851	-	2,000	2,000	100%	3,562	-	300	300	100%	31,566	2,904	38,345	35,441	92%
Brent Kennedy	45,304	2,279	86,627	84,348	97%	5,896	-	3,500	3,500	100%	7,653	221	1,000	779	78%	58,853	2,500	91,127	88,627	97%
Canyon/Lister	48,924	1,209	58,778	57,569	98%	2,706	-	3,500	3,500	100%	3,788	-	1,000	1,000	100%	55,418	1,209	63,278	62,069	98%
Crawford Bay	38,993	885	32,256	31,371	97%	2,755	200	1,500	1,300	87%	6,428	-	1,000	1,000	100%	48,176	1,085	34,756	33,671	97%
Erickson	59,296	2,151	59,355	57,204	96%	6,566	-	3,500	3,500	100%	5,684	-	-	-	0%	71,546	2,151	62,855	60,704	97%
Hume	45,797	5,157	48,664	43,507	89%	2,303	-	2,000	2,000	100%	4,131	-	3,000	3,000	100%	52,231	5,157	53,664	48,507	90%
JV Humphries	100,965	6,258	97,462	91,204	94%	2,508	-	2,500	2,500	100%	10,758	11	1,000	989	99%	114,231	6,268	100,962	94,694	94%
Jewett	3,786	199	2,894	2,695	93%	985	-	1,000	1,000	100%	3,210	-	-	-	0%	7,981	199	3,894	3,695	95%
L.V. Rogers	224,645	17,394	239,601	222,207	93%	15,165	-	11,000	11,000	100%	20,460	-	-	-	0%	260,270	17,394	250,601	233,207	93%
Reach	2,977	176	4,165	3,989	96%	-	-	-	-	0%	3,500	-	-	-	0%	6,477	176	4,165	3,989	96%
Mt. Sentinel	103,334	1,630	89,446	87,816	98%	4,979	-	2,500	2,500	100%	15,890	-	-	-	0%	124,203	1,630	91,946	90,316	98%
Sequoia	1,056	260	5,337	5,077	95%	-	-	-	-	0%	-	-	-	-	0%	1,056	260	5,337	5,077	95%
PCSS	242,077	5,958	259,048	253,090	98%	10,270	-	14,000	14,000	100%	12,878	-	-	-	0%	265,224	5,958	273,048	267,090	98%
Redfish	27,276	1,082	32,624	31,542	97%	5,831	-	6,000	6,000	100%	1,319	-	300	300	100%	34,426	1,082	38,924	37,842	97%
Rosemont	28,469	1,215	34,110	32,895	96%	2,000	-	2,000	2,000	100%	8,484	-	1,000	1,000	100%	38,954	1,215	37,110	35,895	97%
Salmo Elem	56,602	4,617	69,384	64,767	93%	2,289	-	2,000	2,000	100%	7,187	-	-	-	0%	66,078	4,617	71,384	66,767	94%
Salmo Sec	47,346	2,840	50,900	48,060	94%	4,154	-	4,000	4,000	100%	6,075	-	-	-	0%	57,574	2,840	54,900	52,060	95%
South Nelson	53,371	2,790	55,034	52,244	95%	1,845	-	2,000	2,000	100%	832	2,325	-	(2,325)	0%	56,048	5,115	57,034	51,919	91%
Trafalgar	141,833	4,994	136,422	131,428	96%	8,000	-	8,000	8,000	100%	24,812	-	-	-	0%	174,646	4,994	144,422	139,428	97%
WE Graham	101,436	1,098	108,050	106,952	99%	1,754	-	2,000	2,000	100%	5,724	-	300	300	100%	108,915	1,098	110,350	109,252	99%
Winlaw	31,286	23,487	65,746	42,259	64%	3,517	-	2,000	2,000	100%	10,208	-	1,000	1,000	100%	45,011	23,487	68,746	45,259	66%
Wildflower	43,867	911	41,578	40,667	98%	3,151	-	3,000	3,000	100%	3,626	-	-	-	0%	50,644	911	44,578	43,667	98%
DESK	56,332	33,773	89,052	55,279	62%	-	-	-	-	0%	-	-	-	-	0%	56,332	33,773	89,052	55,279	62%
Homelinks - Creston	101,921	1,469	173,430	171,961	99%	3,656	-	2,500	2,500	100%	1,380	-	1,000	1,000	100%	106,957	1,469	176,930	175,461	99%
Homelinks - Nelson	48,633	167	43,049	42,882	100%	105	-	1,500	1,500	100%	2,508	-	-	-	0%	51,246	167	44,549	44,382	100%
Homelinks - Slocan	60	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	60	-	-	-	0%
Homelinks - Kaslo	30,009	-	25,800	25,800	100%	70	-	1,500	1,500	100%	2,344	-	-	-	0%	32,422	-	27,300	27,300	100%
Elev8 (DL)	1,187	-	-	-	0%	-	-	-	-	0%	-	-	-	-	0%	1,187	-	-	-	0%
Elev8	238,142	35,409	331,331	295,922	89%	3,830	-	5,500	5,500	100%	6,232	-	1,000	1,000	100%	248,204	35,409	337,831	302,422	90%
	<b>1,806,931</b>	<b>127,773</b>	<b>2,037,579</b>	<b>1,909,806</b>	<b>94%</b>	<b>96,953</b>	<b>200</b>	<b>87,000</b>	<b>86,800</b>	<b>100%</b>	<b>178,296</b>	<b>2,557</b>	<b>10,900</b>	<b>8,343</b>	<b>77%</b>	<b>2,082,180</b>	<b>130,530</b>	<b>2,135,479</b>	<b>2,004,949</b>	<b>94%</b>



\*prior to year-end carry forwards

School District No. 8 - Kootenay Lake										
Tangible Capital Assets Purchased							Tangible Capital Assets Purchased			
2-Month Period Ended August 31, 2020										
							August 31,			
							2020 Year to	2020-2021		
							Date	Budget*	Budget Remaining	
		Sites	Buildings	Furniture & Equipment	Vehicles	Computer Hardware	\$	\$	\$	%
		\$	\$	\$	\$	\$	\$	\$	\$	%
<b>Capital</b>										
	Bylaw Capital - AFG		516,562				516,562	1,094,762	578,200	53%
	Bylaw Capital - SEP		375,207				375,207	1,571,574	1,196,367	76%
	Bylaw Capital - CNCP		-				-	244,000	244,000	100%
	Bylaw Capital - PEP			131,739			131,739	84,642	(47,097)	0%
	Bylaw Capital - BUS				-		-	140,530	140,530	100%
	Local Capital		152,400				152,400	600,000	447,600	75%
	<b>Total Capital</b>	-	<b>1,044,169</b>	<b>131,739</b>	-	-	<b>1,175,907</b>	<b>3,735,508</b>	<b>2,559,601</b>	69%
<b>Operating</b>										
	Buildings		-				-			
	Furniture & Equipment			-			-			
	Vehicles				-		-			
	Computer Hardware					-	-			
	<b>Total Operating</b>	-	-	-	-	-	-	<b>561,704</b>	<b>561,704</b>	100%
<b>Special Purpose</b>										
	Annual Facilities Grant (AFG)		0				0	150,000	150,000	100%
	<b>Total Special Purpose</b>	-	<b>0</b>	-	-	-	<b>0</b>	<b>150,000</b>	<b>150,000</b>	100%
	<b>Total Tangible Capital Assets Purchased</b>	-	<b>1,044,169</b>	<b>131,739</b>	-	-	<b>1,175,907</b>	<b>4,447,212</b>	<b>3,271,305</b>	74%
*Bylaw Capital budget = actual 2020-2021 COAs										

 <b>School District No. 8 - Kootenay Lake</b>								
<b>2020-2021 Financial Reporting</b>							<b>Trustee Expenses Schedule</b>	
<b>Trustee Expenses (DRAFT)</b>								
<b>For the 2-Month Period Ended August 31, 2020 (Comparative to Year Ended June 30, 2020)</b>								
<b>August 31, 2020 Year to Date</b>								
		<b>2019-2020</b>	<b>Travel &amp; Technology</b>			<b>2020-2021</b>		
		<b>Actual</b>	<b>ProD*</b>	<b>Technology</b>	<b>Total</b>	<b>Budget</b>	<b>Budget Remaining</b>	
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>%</b>	
<b>2018-2022 Board of Trustees</b>								
	Allan Gribbin, South Rural Zone	1,695	-	-	-	7,056	7,056 100%	
	Becky Coons, Town of Creston	5,434	-	-	-	7,056	7,056 100%	
	Bill Maslechko, City of Nelson / Bealby Point	259	-	-	-	7,055	7,055 100%	
	Cody Beebe, South Rural Zone	1,603	-	100	100	7,057	6,957 99%	
	Dawn Lang, Village of Kaslo & North Rural Zone-Area D	4,090	-	-	-	7,055	7,055 100%	
	Lenora Trenaman, Crawford Bay, East & North Shore	8,689	688	146	834	7,055	6,221 88%	
	Sharon Nazaroff, Slocan Valley / Bonnington	7,620	-	-	-	7,055	7,055 100%	
	Sheri Walsh, City of Nelson / Bealby Point	4,133	-	100	100	7,055	6,955 99%	
	Susan Chew, Salmo, Taghum & Blewett	5,139	-	350	350	7,056	6,706 95%	
	<b>Total Trustee Expenses</b>	<b>38,663</b>	<b>688</b>	<b>696</b>	<b>1,384</b>	<b>63,500</b>	<b>62,116 98%</b>	
<i>*Trustee Travel &amp; 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 &amp; Professional Development expenses are for Trustees' travel to attend Board meetings and other functions within the District.</i>								



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**OPERATIONS AND FINANCE COMMITTEE OF THE WHOLE  
MEETING MINUTES  
TUESDAY, JUNE 9, 2020**

- BOARD:**
- L. Trenaman
  - S. Walsh
  - D. Lang
  - B. Maslechko (*via video conference*)
  - A. Gribbin (*via video conference*)
  - S. Nazaroff (*via video conference*)
  - S. Chew (*via video conference*)
  - B. Coons (*via video conference*)
  - C. Beebe (*via video conference*)
- DISTRICT STAFF:**
- C. Perkins, Superintendent
  - M. McLellan, Secretary-Treasurer
  - N. Howald, Director of Information Technology
  - B. Eaton, Director of Innovative Learning
  - D. Holitzki, Director of Inclusive Education
  - S. Shaw, Manager of Finance – Comptroller
  - R. Krulitsky, Executive Assistant
- PARTNERS:**
- C. Wilson, KLTf
  - M. Bennett, CUPE
  - R. Bens, CUPE
  - A. Early, CUPE
  - J. Francis, KLPVPA (*via video conference*)
- GUESTS:**
- S. Lynn McGregor, SD8 Staff (*via video conference*)
  - T. Neels, Grant Thornton (*via video conference*)
  - A. Ruggiero, Grant Thornton (*via video conference*)

**1. Call to Order**

Chair Lang called the meeting to order at 3:15 PM.

**2. Acknowledgement of Aboriginal Territory**

*We acknowledge, respect and honour the First Nations in whose traditional territories the Kootenay Lake School District operates and all Aboriginal people residing within the boundaries of School District No. 8.*

**3. Insertions/Deletions to proposed Agenda**

**4. Adoption of Agenda**

**UPON** a motion duly made and seconded, **IT WAS RESOLVED:**

**THAT** the agenda for this June 9, 2020 meeting, **BE ADOPTED**, as circulated.

**5. Receiving Presentations: Nil**



**6. Opportunity for Comments by the Public**

**7. Consent Package**

**8. Adoption of Minutes**

**UPON** a motion duly made and seconded, **IT WAS RESOLVED:**

**THAT** the minutes from the April 28, 2020 Finance and Operations Committee of the Whole Minutes meeting **BE ADOPTED**.

**9. Old Business**

**10. New Business**

A. Facilities Work & Reconfiguration Update

B. 5-Year Capital Operations Plan Overview

*S. McGregor arrived via video conference at 3:37 PM.*

Secretary-Treasurer McLellan gave a presentation covering items 10A, 10B, and the Monthly Financial Report (from the Consent Package).

Director MacLean and Secretary-Treasurer McLellan also provided an update on facilities work completed at various District schools, including Trafalgar gym and HVAC systems, flooring projects at ARES, Erickson, Canyon and PCSS, South Nelson HVAC plans and gym floor, JVH gym, Blewett and Rosemont HVAC systems on order, Blewett and Brent Kennedy Water systems, and Winlaw gym floor in process.

*T. Neels and A. Ruggiero joined via video conference at 3:45 PM.*

A discussion ensued regarding the following topics: capital upgrade priorities, reconfiguration, mechanical systems, and upcoming deadlines.

C. Audit Request for Proposal

Secretary-Treasurer McLellan stated that under the circumstances with distancing protocols, in addition to it being the end of his second year in his position, the recommendation to engage the District's existing auditors for one additional year. No concerns were voiced.

D. Auditor Terms of Engagement for 2020-2021

Secretary-Treasurer McLellan introduced T. Neels and A. Ruggiero, auditors from Grant Thornton. They give a presentation and answered queries regarding their audit strategy.

**UPON** a motion duly made and seconded, **IT WAS RESOLVED:**

**THAT** the Auditor Terms of Engagement for 2020-2021 **BE RECOMMENDED** to the Board.

E. Budget Debrief – Secretary-Treasurer McLellan

Secretary-Treasurer McLellan provided a debrief regarding the 2020-2021 budget process.

Staff and Trustees thanked Secretary-Treasurer McLellan and Manager of Finance Shaw for their presentation and transparent budget process.



#### F. Recommendations for School Fees

Secretary-Treasurer McLellan introduced the Recommendations for School Fees document. He advised there had been minimal changes from the previous year.

A discussion took place regarding refunds of fees paid during the pandemic period, fees for workbooks, and financial support for students and families, as well as about the application of Administrative Procedure 430.1 and the requirement that schools providing accountability and transparency to students and parents regarding what the student is receiving in exchange for fees paid.

It was mentioned that the timing of the budget adoption by the Board may have been early, given funding announcements.

**UPON** a motion duly made and seconded, **IT WAS RESOLVED:**

**THAT** the 2020-2021 School Fees **BE RECOMMENDED** to the Board, as amended such that any prospective fees listed as “TBD” not being higher than the prior year’s fees.

#### **11. Question Period**

#### **12. Meeting Schedule & Reminders**

The next meeting of the Committee is scheduled for September 22, 2020. The following calendars are also attached hereto:

- 2019-2020 Committees of the Whole and Board Meetings Schedule
- 2020-2021 Budget Meetings Schedule

#### **13. Adjournment of Meeting**

Chair Lang adjourned the meeting at 4:55 PM.



## OPERATIONS AND FINANCE AND FINANCE COMMITTEE OF THE WHOLE

### 2020-2021 TERMS OF REFERENCE

*Adopted: September 22, 2020*

#### I. PURPOSE

The purpose of the Operations and Finance Committee of the Whole (the “**Committee**”) is to:

- monitor significant financial planning, management and reporting matters of the District;
- develop annual operating, special purpose and capital budgets
- make recommendations and deliver reports to the Board of Education;
- serve as the Board’s audit committee and provide surplus allocation recommendation, if applicable; and
- provide strategic direction and recommendations in regard to planning and management of School District facilities, properties and student transportation to best meet student needs.

#### II. COMPOSITION AND OPERATIONS

- A. The Committee shall be composed of all trustees of the Board, Directors, Superintendent and Secretary-Treasurer and two representatives from each of the KLTF, KLPVPA, CUPE Local 748 and the Kootenay Lake DPAC.
- B. The Committee will be chaired by a trustee elected at the first Committee meeting every second year following the inaugural meeting of the Board.
- C. The Committee quorum will consist of the Trustee Committee Chair or Chair designate, Superintendent or designate, a minimum of 4 (four) trustees and one member from any two of the stakeholder groups.
- D. Committee members are voting members of the Committee.
- E. The Committee will strive to make decisions by consensus; failing consensus, committee decisions will be made by a majority of votes cast.
- F. The Committee shall operate in a manner that is consistent with Board [Policy 121: Committee Structure](#).
- G. As scheduled by the Board the Committee will meet periodically during the school year. A schedule of meetings will be provided by the Board to the Committee following the adoption of the Board’s annual Board meeting schedule.
  - (i) Additional meetings will be scheduled as necessary;
  - (ii) Special meetings may be held at the discretion of the Board Chair and the Committee Chair or upon the written request to the Board Chair and the Committee Chair from a majority of the Committee members.
  - (iii) Confidential matters such as: property, personnel, litigation or situations involving individual staff or students (i.e., appeals) will not be discussed by the Committee.
- H. The Committee will establish an Annual Plan at the first committee meeting of the school year which includes:
  - (iv) Goals and objectives for the year
  - (v) Strategies and structures to achieve goals
  - (vi) Communication strategies
  - (vii) Schedule of meeting dates
- I. The Annual plan will be submitted to the Board for approval.



- J. The Committee may create ad hoc sub-committees which will report to the Operations and Finance Committee of the Whole.
- K. The Operations and Finance Committee of the Whole Terms of Reference, Annual Plan and meeting minutes will be posted on the District website.

### III. DUTIES AND RESPONSIBILITIES

The Committee has the responsibility to:

- B. Make recommendations for Board approval and/or deliver reports to the Board in the following areas:
  - (i) Annual operating, special purpose and capital budgets
  - (ii) Annual audited financial statements
  - (iii) Appointment of auditors
  - (iv) Policies related to financial management, facilities management and student transportation
  - (v) Facilities, student transportation vehicles and property inventory, usage, and condition
  - (vi) Project development related to the Annual Facilities Grant and Capital Projects
  - (vii) Development of the Annual Capital Plan and all other Ministry required plans.
- C. Provide information to the Board relative to:
  - (i) Significant financial planning, management and reporting issues
  - (ii) Interim financial reports
  - (iii) Reports from auditors and senior management on internal control issues and other matters
- D. Serve as the Audit Committee to:
  - (i) Review the audit tender process;
  - (ii) Recommend the appointment of an auditing firm to the Board as outlined in A. (iii);
  - (iii) Meet with the external auditors to ensure that:
    - a) The Board has implemented appropriate systems to identify, monitor and mitigate significant business risk
    - b) The appropriate systems of internal control, which ensure compliance with board policies and procedures, are in place and operating effectively
    - c) The Board's annual financial statements are fairly represented in all material respects in accordance with generally accepted accounting principles
    - d) Any matter that the external auditors wish to bring to the attention of the Board has been given adequate attention
    - e) The external audit function has been effectively carried out.
- E. Consultation for the development of the annual operating, special purpose and capital budgets.

### IV. ACCOUNTABILITY

All meetings will be open to the public, with the exception of property items which will be in closed meetings. The Committee shall report its discussions to the Board by maintaining minutes of its meetings.

All approved Operations and Finance Committee of the Whole meeting minutes will be posted to the District's website in a timely manner.



## **OPERATIONS & FINANCE COMMITTEE OF THE WHOLE**

### **2020-2021 ANNUAL PLAN**

Prepared for adoption at the September 22, 2020 O&F Meeting

#### **Goals & Objectives**

1. Provide recommendations as to any changes to the Board's Annual Budget or surplus allocations.
2. Provide oversight of the Board's 5-Year Capital Plan.
3. Monitor actual financial results versus the Board's approved Annual Budget.
4. Serve as the Board's audit committee.
5. Adopt an updated Long-Range Facilities Plan.
6. Recommend the auditor to the Board for the fiscal years 2020-2021, 2021-2022 & 2022-2023, following receipt of proposals requested by SD8 (Auditor Request for Proposal).

#### **Strategies & Structures to Achieve Goals**

1. Committee Meetings
2. School Visits
3. Facilities Meetings in each Family of Schools

#### **Communication Strategies**

1. Committee Meetings
2. Facilities Meetings in each Family of Schools
3. Website
4. Open door policy

#### **Committee Meeting Dates**

1. September 22, 2020
2. November 10, 2020
3. February 9, 2021
4. March 9, 2021
5. May 11, 2021





# 2020-2026

# 5-Year Capital Operations Plan

Plan approved by the Board on June 23, 2020

Progress Report as at September 16, 2020

Link: [5-Year Capital Operations Plan Presentation](#)

Link: [5-Year Capital Operations Plan Summary](#)



# 5-Year Capital Ops Plan

## Summary of Expenditures Year-to-Date

- **TOTAL 5-Year Capital Plan = \$20,278,470**
  - **All funding sources (MoE, Board, Grants & Donations)**
    - 2020-2021 Approved Spending = \$4,530,096
    - 2020-2021 Sept 16, 2020 Year-to-Date = \$1,842,614
    - 2020-2021 Budget remaining = \$2,687,482 (59%)





# 5-Year Capital Ops Plan

## Breakdown of Expenditures YTD by Funding Source

- **5-Year MoE Annual Programs = \$15,463,470**
  - **AFG, SEP, PEP, CNCP, BUS**
    - 2020-2021 Approved Spending = \$3,415,096
    - 2020-2021 Sept 16, 2020 Year-to-Date = \$1,659,714
    - 2020-2021 Budget remaining = \$1,755,382 (51%)
  
- **5-Year SD8 Board Additional Commitment = \$4,775,000**
  - **Operating, Local Capital, Property Disposals & Leases**
    - 2020-2021 Approved Spending = \$1,075,000
    - 2020-2021 Sept 16, 2020 Year-to-Date = \$152,400
    - 2020-2021 Budget remaining = \$922,600 (86%)
  
- **5-Year Other Funding = \$40,000**
  - **Grants & Donations**
    - 2020-2021 Approved Spending = \$40,000
    - 2020-2021 Sept 16, 2020 Year-to-Date = \$30,500
    - 2020-2021 Budget remaining = \$9,500 (24%)

# 5-Year Cap Ops Plan Funding Update

## Local Capital - Property Sales

- **Majority of Funding Comes from MoE Annual Programs and Board's Operating Fund And existing Capital Fund contribution.**
- **Proceeds from property disposals = \$1,000,000**
  - 2020-2021 Portion = \$200,000
- **SD8 properties currently listed for sale:**
  - Johnstone Road - Asking \$949,900
  - Retallack - \$88,000 (=\$49,000+\$39,000)
  - Yahk - \$275,000 (\$225,000 + \$50,000)
  - Ymir - \$10,000
  - **TOTAL current listings = \$1,322,900**



# Facilities Projects

## 2020-2021 Completed

- ARES - renovation of lower floor (millwork to be completed)
- Hume window/door project
- Paving - Erickson, ARES, Creston Operations
- Creston Operations - repairs/replacement of perimeter drain system
- Fire alarm systems & extinguishers have had annual service (includes district fleet)
- Blewett - exterior painted
- LVR - Garavanta lift replaced
- LVR - 4 main recirculation pumps for heating system replaced
- Classroom flooring replaced - Erickson (3), ARES (3), LVR (2), Brent Kennedy (3), Winlaw (office, classroom)
- Corridor flooring replaced - Canyon (40%), WE Graham (25%)
- Gym floors refurbished - Erickson, Salmo Elementary, Salmo Secondary, Rosemont, Blewett, Mt. Sentinel, Winlaw, WE Graham



# Facilities Projects

## 2020-2021 Completed

- LVR - weight room flooring replaced
- LVR - shop floors recoated
- Salmo Elementary - interior painting (corridors walls & ceilings), lighting upgrade
- Brent Kennedy - water treatment plant installation (commissioning scheduled for Sept 27/28)
- JVH - demolition/removal of music building
- Bottle fill stations - Jewett, Crawford Bay, Canyon, Brent Kennedy, Winlaw (all district sites complete)
- Blewett - furnace replacement (venting complete by Sept 30)
- Rosemont - furnace replacement (venting complete by Sept 30)
- Trafalgar - asbestos abatement (ceiling tiles)



# Facilities Projects

2020-2021 Ongoing

- Winlaw - exterior doors replaced, new playground installed, roof replacement
- Asbestos Management Program (includes staff training)
- Interior painting - ARES, Canyon, Erickson, PCSS
- PCSS - music room flooring replacement
- Design of mechanical systems for PCSS Fieldhouse, WEG classrooms, Central gym
- South Nelson mechanical upgrade (completion mid October)
- Trafalgar mechanical - gym upgrade (design complete)
- Winlaw modular
- Roofing audit (all district sites)
- DDC (Direct Digital Control) district upgrades
- Mount Sentinel mechanical upgrade (project development)



# Transportation Purchases

- Purchase of new cube van, service van and trailer (replacements)
- New bus scheduled to arrive mid September



# Adam Robertson Elementary

## Various Facility Upgrades



Before & After Grounds Improvements



Renovated Downstairs



Renovated Music Room

# Blewett Elementary

Before





# Blewett Elementary

After



# Brent Kennedy Elementary

“Outdoor Classroom” from Kalesnikoff Lumber



# Canyon-Lister Elementary

## Various Facility Upgrades



New entryway



New flooring in the corridor

# Creston Operations

## New Asphalt



# Erickson Elementary



# Erickson Elementary

## Before & After Asphalt Repairs



# Mt. Sentinel Secondary

## Gym Floor



# Rosemont Elementary

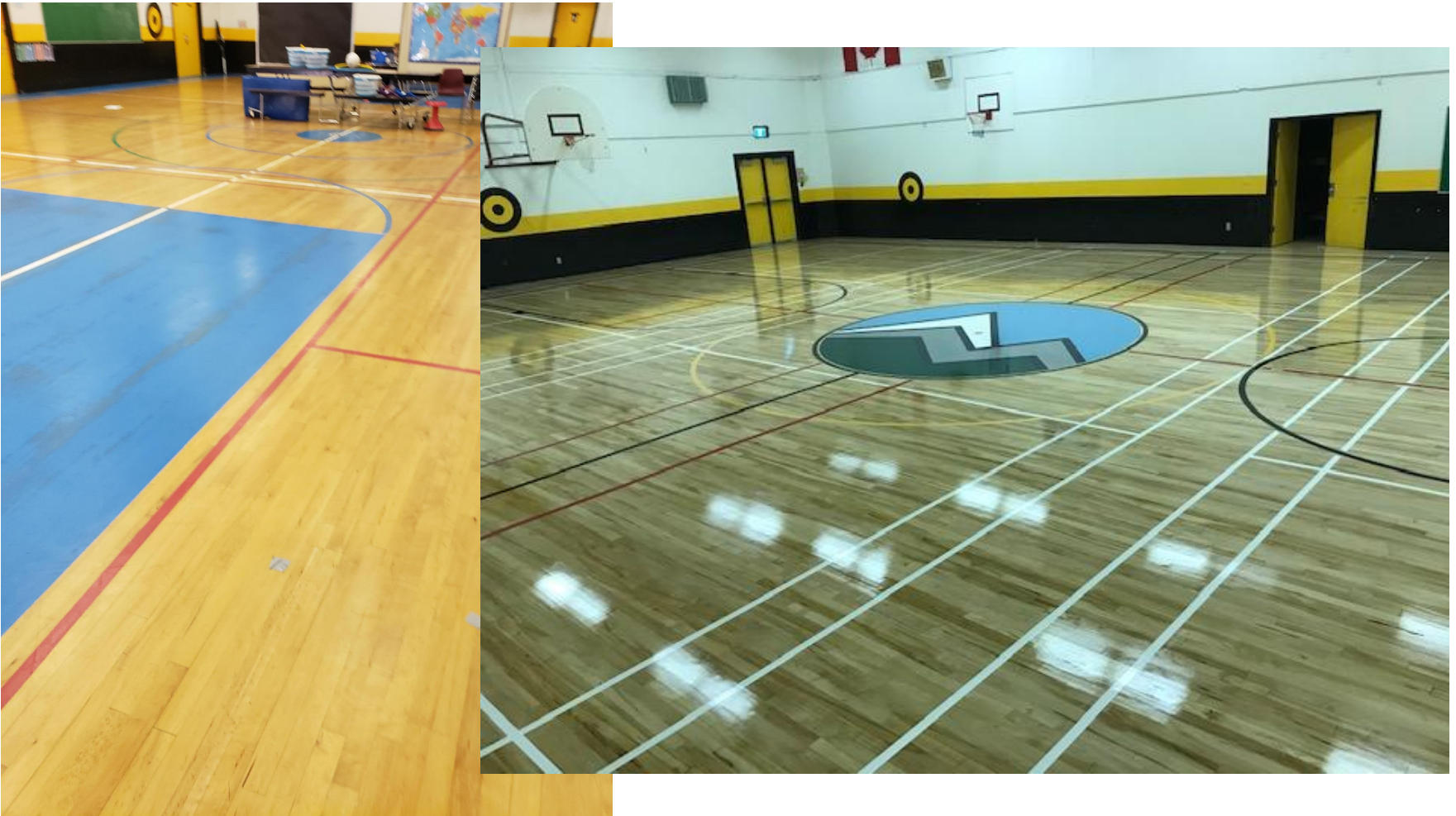
## Gym Floor





# Salmo Elementary

## Gym Floor - Before



# Salmo Secondary

## Tech Lab - After



# South Nelson Elementary

## Gym Floor



# Trafalgar Middle

## Gym Floor



# W.E. Graham

## Gym Floor - Before & After



# Winlaw Elementary

## Gym Floor



# Winlaw Elementary

## Playground



# Winlaw Elementary


## Playground





School District No. 8 - Kootenay Lake					
2020-2021 Budget Amendment Options Summary					
Prepared for consideration on September 22, 2020					
New Revenues		Option A	Option B	Option C	Comment
			\$	\$	
<u>New Grants</u>					
	Provincial Safe Return to School Grant	437,667	437,667	437,667	
	Federal Safe Return to Class Fund - Fall	889,192	889,192	889,192	
	Federal Safe Return to Class Fund - Spring	889,192	889,192	889,192	Funding to be confirmed.
<b>New Grant Revenues</b>		<b>2,216,051</b>	<b>2,216,051</b>	<b>2,216,051</b>	
Proposed Expenditures					
Item	Option A	Option B	Option C	Explanation	
			\$	\$	
<u>Health &amp; Safety - Operations</u>					
	Personal Protective Equipment	40,000	40,000	40,000	Staff & Student Masks, Gloves.
	Emergency Supplies	50,000	50,000	50,000	Custodial Supplies, Hand Sanitizer, Wipes, Directions.
	Touchless Faucets	10,000	10,000	10,000	Pilot Installations.
<u>Health &amp; Safety - Transportation</u>					
	Bus Upgrades	12,000	12,000	12,000	Supplies, plexiglass.
	Health & Safety Tracking System	68,563	68,563	68,563	GPS & Student Registration
<u>Health &amp; Safety - HVAC &amp; Ventilation Improvements</u>					
	Portable Ventilation & Air Scrubbers	50,000	50,000	50,000	25 Units received, 25 more on order.
	HRVs/ERVs	36,000	36,000	36,000	Pilot Installations.
	South Nelson HVAC Upgrade Existing Project	205,000	205,000	205,000	Upgrade of existing project underway, exceeding SEP.
	WE Graham HVAC	-	393,400	393,400	Advance Systems Upgrade
	Central Gym HVAC Upgrade	-	322,400	322,400	Advance Systems Upgrade
	PCSS Field House HVAC Upgrade	-	195,100	195,100	Advance Systems Upgrade
	Increased Energy Costs	14,000	14,000	14,000	Additional HVAC Demands
<u>Learning Resources - Inclusion</u>					
	Braille	5,000	5,000	5,000	
	ILS Systems	8,000	8,000	8,000	For homebound students.
	Sound Field Systems to support at home learning	8,000	8,000	8,000	For homebound students.
	Manipulatives and Tools for OT/PT therapy	2,000	2,000	2,000	For homebound students.
	Personal Protective Equipment	-	-	-	Covered under Health & Safety.
<u>Learning Resources &amp; Supports - Personnel Costs</u>					
	Employee Orientation	10,000	10,000	10,000	All employees safety procedures.
	Health & Safety Training	20,000	20,000	20,000	Key employees training.
	Expansion of Employee Family Assistance Program	10,000	10,000	10,000	Existing program, increased usage since spring.
	Noon Hour Supervision (Additional Due to COVID)	98,040	98,040	98,040	Key Schools Stagger, Protocols
	On Call Staffing (Additional Due to COVID)	149,000	149,000	149,000	Substantial increase in leaves due to protocols.
	Clinician Supports - Salmo & Kaslo	80,000	80,000	80,000	2 clinicians
<u>Learning Resources &amp; Supports - IT</u>					
	MS Surface Pros	88,000	88,000	176,000	Mobile photography labs, etc.
	Chromebooks	73,003	51,295	100,000	200 Chromebooks @ \$500/unit would reduce all schools to better than 2:1 Student:Device ratio.
	Classroom Cameras	60,000	60,000	120,000	Expand online learning functionality.
	CANVAS Online Education Software	41,253	41,253	41,253	Online classrooms.
	Community WiFi Hubs	10,000	10,000	10,000	Slocan Valley & LKB Hubs to be Offered.
<u>Before &amp; After-School Childcare</u>					
	Winlaw Elementary Seamless Day Space	150,000	150,000	150,000	SD8's Board Contribution
	Additional Staffing	29,000	29,000	29,000	Protocols
<b>TOTAL Expenditures</b>		<b>1,326,859</b>	<b>2,216,051</b>	<b>2,412,756</b>	
<b>Remaining Unallocated (Overallocation)</b>		<b>889,192</b>	<b>(0)</b>	<b>(196,705)</b>	
<b>Overage Funded by Capital Operations Plan</b>		<b>-</b>	<b>-</b>	<b>196,705</b>	Overage HVAC expenses paid for by Cap Ops Funding.



	<b>School District No. 8 - Kootenay Lake</b>				
<b>2020-2021 Budget Amendment Options Summary</b>					
Prepared for consideration on September 22, 2020					
<b>Summary of Proposed Expenditures by Category</b>					
	Health & Safety - Operations	100,000	100,000	100,000	
	Health & Safety - Transportation	80,563	80,563	80,563	
	Health & Safety - HVAC & Ventilation Improvements	305,000	1,215,900	1,215,900	
	Learning Resources - Inclusion	23,000	23,000	23,000	
	Learning Resources & Supports - Personnel Costs	269,000	269,000	269,000	
	Learning Resources & Supports - IT	272,256	250,548	447,253	
	Before & After-School Childcare	179,000	179,000	179,000	
	<b>TOTAL Expenditures</b>	<b>1,228,819</b>	<b>2,118,011</b>	<b>2,314,716</b>	





## How will the funding be allocated?

The Ministry is allocating the first phase of the Federal Safe Return to Class Fund (\$121.2M) as follows:

- \$101.1 million to public school districts
- \$7.96 million to independent schools
- \$12.1 million holdback for emerging COVID-related issues between September and December 2020.

This one-time funding will be allocated to public school districts based primarily on student headcount for the 2019/20 school year with a minimum allocation of \$300,000 per school district. The allocation for the Conseil scolaire francophone will be increased by 15% in alignment with the provincial Funding Allocation System.

Allocations for the second phase of funding will be announced later in the year when confirmation has been received from the Federal government that the funding is forthcoming.

## When can school districts expect to receive the funding?

Funding will be disbursed through CDS once received by the Federal Government. We expect this to be in September.

## What can the funding be used for?

Spending should be in alignment with school districts K-12 Restart plans. School districts should consider the needs of Indigenous students when allocating their funding and should engage with Indigenous communities on their needs. School districts should also consider the needs of students with disabilities and diverse abilities, vulnerable students (e.g. children and youth in care), and other students with low educational outcomes when planning for this funding.

In general, this funding may be used for:

### *Learning resources and supports*

- Implementation of online and remote learning options including internet access / Wifi hubs for Indigenous communities
- Hiring additional teachers and staff, including staff to support Indigenous students remaining in their communities and for those students transitioning back into the classroom over the school year
- Health and safety training for staff
- Mental health support for staff and students



## ***Health and safety***

- Increasing staff and covering salary costs for additional hours needed to meet health and safety guidelines in schools
- Installing plexiglass and other barriers, providing outdoor learning spaces, and adapting classrooms and school buses to minimize physical contact
- Increasing hand hygiene, including additional hand sanitizing stations, installing touchless faucets or additional supplies
- Improving air systems in schools, such as HVAC and ventilation improvements, portable air scrubbers and increased utility costs
- Purchasing additional cleaning supplies such as sprayers or fogger machines for frequent cleaning and disinfecting high-touch surfaces
- Purchasing additional masks, face shields or other personal protective equipment, as needed

## ***Transportation***

- Cover additional transportation costs to accommodate new schedules
- Student and route tracking and planning technology
- Alternate bus transportation strategies

## ***Before- and after-school child care***

- Opening up more space and covering the cleaning costs for before- and after-school care so that groups can be smaller, and to ensure students can remain within their learning groups
- Additional staff to support before- and after-school care during the pandemic

## **What are the reporting requirements?**

As the Federal Safe Return to Class Fund is being disbursed as a Special Purpose Fund school districts will be required to report to the Ministry on how the funds have been spent. It is anticipated that the first report will need to reflect actual and planned spending as of October 31, 2020 and will be submitted to the Ministry by November 13, 2020. The template will capture capital as well as operational expenditures and school districts will be expected to identify how spending has supported Indigenous and vulnerable students.

The reporting template will be communicated via the DM Bulletin.

Funding can only be used for the uses specified above. If you are unsure if a specific use is permitted, please contact [Tim.Jah@gov.bc.ca](mailto:Tim.Jah@gov.bc.ca)



**2020-2021 BOARD & COMMITTEE MEETINGS SCHEDULES**

DATE	TIME	LOCATION	MEETINGS	COMMENT
September 22, 2020	10:00 am – 12:00 pm	Board Office, Nelson	Closed Board Meeting	
	12:30 pm – 4:30 pm	Board Office, Nelson	Committees of the Whole	
	5:00 pm – 7:00 pm	Board Office, Nelson	Open Board Meeting	Audited Financial Statements
October 13, 2020	3:00 pm – 4:30 pm	PCSS, Creston	Closed Board Meeting	Working Session
	5:00 pm – 7:00 pm	PCSS, Creston	Open Board Meeting	
November 10, 2020	12:30 pm – 4:30 pm	Board Office, Nelson	Committees of the Whole	
	5:00 pm – 7:00 pm	Board Office, Nelson	Open Board Meeting	
December 8, 2020	3:00 pm – 4:30 pm	Board Office, Nelson	Closed Board Meeting	Working Session
	5:00 pm – 7:00 pm	Board Office, Nelson	Open Board Meeting	
<i>Winter Break (December 19 – January 3)</i>				
January 12, 2021	3:00 pm – 4:30 pm	Board Office, Nelson	Closed Board Meeting	Working Session
	5:00 pm – 7:00 pm	Board Office, Nelson	Open Board Meeting	
February 9, 2021	2:00 pm – 3:00 pm	Board Office, Nelson	Closed Board Meeting	Working Session: 2020-2021 Amended Budget
	2:00 pm – 3:00 pm	Board Office, Nelson	O&F Committee Meeting	
	5:00 pm – 7:00 pm	Board Office, Nelson	Open Board Meeting	
March 9, 2021	12:30 pm – 4:30 pm	Board Office, Nelson	Committees of the Whole	
	5:00 pm – 7:00 pm	Board Office, Nelson	Open Board Meeting	
<i>Spring Break (March 13 – 28)</i>				
April 6, 2021	3:00 pm – 4:30 pm	PCSS, Creston	Closed Board Meeting	Working Session: 2021-2022 Budget
	5:00 pm – 7:00 pm	PCSS, Creston	Open Board Meeting	
May 11, 2021	12:30 pm – 4:30 pm	Board Office, Nelson	Committees of the Whole	
	5:00 pm – 7:00 pm	Board Office, Nelson	Open Board Meeting	2021-2022 Budget
June 15, 2021	3:00 pm – 4:30 pm	Board Office, Nelson	Closed Board Meeting	Working Session
	5:00 pm – 7:00 pm	Board Office, Nelson	Open Board Meeting	
<i>Summer Break</i>				

