

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT 68  
BUSINESS COMMITTEE MEETING  
AGENDA**

**Wednesday, December 9, 2020, 6:00 PM  
ONLINE MICROSOFT TEAMS MEETING**

Please note that the proceedings of this meeting are being recorded to assist in the preparation of the minutes of the meeting. The recording of this meeting are records of the School District, as defined in the Freedom of Information and Protection of Privacy Act, and as such may be the subject of access requests under the Act.

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**Pages**

**1. CALL TO ORDER**

The Chair will call the meeting to order. With great respect and humility, we acknowledge and honour the lands of the Snuneymuxw people. The Snuneymuxw people maintain their profound, unique and spiritual connection to the land through ageless traditions, teachings, stewardship and expressions of reciprocity.

**2. ADDITIONS TO THE AGENDA**

**3. DELETIONS TO THE AGENDA**

**4. CHANGE IN ORDER**

**5. APPROVAL OF THE AGENDA**

*That the Agenda be approved.*

**6. APPROVAL OF THE MINUTES**

4

*That the minutes of the Business Committee meeting held on November 18, 2020, be approved.*

**7. PRESENTATIONS**

## 8. SENIOR STAFF REPORTS

### 8.1. Secretary Treasurer Mark Walsh

8

Re: 2019/2020 SOFI Report

*That the Business Committee recommend that the Board of Education of School District No. 68 (Nanaimo-Ladysmith) approve the School District Statement of Financial Information (SOFI Report), as presented, for the year ending June 30, 2020.*

### 8.2. Secretary-Treasurer Mark Walsh

84

New Administrative Procedures

- AP XXX - Anti-Vandalism (Change from Policy to Administrative Procedure)
- AP XXX - Automated External Defibrillators
- AP XXX - Emergency Kiosks

*The Business Committee recommends that the Board of Education of School District No. 68 (Nanaimo-Ladysmith) delete Policy 2.14 – Anti-Vandalism and circulate this Policy removal as a notice of motion for 30 days, utilizing the consultation process as per Board Governance, Section 1, 2.7.*

## 9. CORRESPONDENCE REFERRED FROM THE REGULAR BOARD MEETING

## 10. UNFINISHED BUSINESS

### 10.1. Secretary-Treasurer Mark Walsh

91

Re: École North Oyster - Traffic Issues

## 11. NEW BUSINESS

## 12. FOR INFORMATION

### 13. QUESTION PERIOD

Question Period is intended to enable the public to obtain clarifying information regarding a current agenda item.

Individuals wishing to ask questions of the Board upon completion of Committee and Board sessions shall do so in writing on the form provided which includes their name, street address and email address. The individual will be asked to verify his/her self and be afforded the opportunity to read out their own question. Each individual shall be limited to one follow-up question upon receiving a response. Forms are available in the information rack near the entrance of the Board Room.

If the meeting is being held online, individuals wishing to ask questions of the Board shall type their question in the Q&A compose box on the right side of the screen and then select send. Your question will be read by the Board or Committee Chair.

Questions and responses will be included in the video of the meeting and the meeting minutes and will be part of the public record.

### 14. ADJOURNMENT

*That the meeting be adjourned.*

## THE BOARD OF EDUCATION OF SCHOOL DISTRICT 68

### MINUTES OF THE BUSINESS COMMITTEE MEETING

**NOVEMBER 18, 2020**

Trustees	C. O'Neill, Chair G. Keller, Vice-Chair L.M. Barron T. Brzovic S. Higginson	C. McKay B. Robinson J. Stanley E. Wilkinson
Staff	S. Saywell, Superintendent/CEO M. Walsh, Secretary-Treasurer T. Davie, Deputy Superintendent	D. Burgos, Ex. Dir. of Communications K. Matthews, Manager Admin. Services
Representatives	CUPE Representative: Rob Zver DPAC Representative: Leanne Lee NDTA Representative: Denise Wood NSAA Representative: Diane McGonigle DASG Representative: Michele Dance	

#### 1. **CALL TO ORDER**

The Chair will call the meeting to order. With great respect and humility, we acknowledge and honour the lands of the Snuneymuxw people. The Snuneymuxw people maintain their profound, unique and spiritual connection to the land through ageless traditions, teachings, stewardship and expressions of reciprocity.

The Chair called the meeting to order at 6:01 pm.

#### 2. **ADDITIONS TO THE AGENDA**

There were none.

#### 3. **DELETIONS TO THE AGENDA**

There were none.

#### 4. **CHANGE IN ORDER**

There was no change in order.

#### 5. **APPROVAL OF THE AGENDA**

B20/11/18-01

That the Agenda be approved.

**CARRIED UNANIMOUSLY**

**6. APPROVAL OF THE MINUTES**

B20/11/18-02

IT WAS MOVED BY Trustee McKay

IT WAS SECONDED BY Trustee Keller

That the minutes of the Business Committee meeting held on October 14, 2020, be approved.

**CARRIED UNANIMOUSLY**

**7. PRESENTATIONS**

There were none.

**8. SENIOR STAFF REPORTS**

8.1 Executive Director of HR, Patricia Trick and Manager of Occupational Safety and Wellness, Will Dirksen

Re: Impacts of COVID-19

Executive Director of HR Patricia Trick and Manager of Occupational Safety and Wellness Will Dirksen updated the Committee on the impacts of COVID-19.

8.2 Secretary-Treasurer Mark Walsh

Re: Franklyn Street Gym

Secretary-Treasurer Mark Walsh and Executive Director of Planning & Operations Pete Sabo provided information on the background for the recommendation to demolish the Franklyn Street Gym. The Action Sheet is attached to the Agenda. Trustee Higginson declared a conflict and did not participate in the vote.

B20/11/18-03

IT WAS MOVED BY Trustee Wilkinson

IT WAS SECONDED BY Trustee Keller

The Business Committee recommends that the Board of Education of School District No. 68 (Nanaimo-Ladysmith) approve the demolition of the Franklyn Street Gym, located at 421 Franklyn Street, Nanaimo, BC.

Abstained: Trustee Higginson

**CARRIED UNANIMOUSLY**

8.3 Secretary-Treasurer Mark Walsh

Re: Ecole North Oyster - Traffic Issues

Secretary-Treasurer Mark Walsh and Executive Director of Planning & Operations Pete Sabo discussed the traffic issues at École North Oyster. An Action Sheet is attached to the Agenda.

B20/11/18-04

IT WAS MOVED BY Trustee Higginson

IT WAS SECONDED BY Trustee Brzovic

The Business Committee recommends that the Board of Education of School District No. 68 (Nanaimo-Ladysmith) direct staff to prepare a report for the December Business Committee on the cost of a temporary crossing guard for École North Oyster to support student safety during pick up and drop off.

**CARRIED UNANIMOUSLY**

B20/11/18-05

IT WAS MOVED BY Trustee McKay

IT WAS SECONDED BY Trustee Wilkinson

The Business Committee recommends that the Board of Education of School District No. 68 (Nanaimo-Ladysmith) write to the Cowichan Valley Regional District and Ministry of Transportation and Infrastructure requesting that they fund a crossing guard at École North Oyster at pickup and drop-off times to support student safety.

OPPOSED: Trustees Keller, Barron, Higginson, Stanley

**CARRIED**

8.4 Secretary-Treasurer Mark Walsh

Re: 2021-2022 Draft Budget Calendar

Secretary-Treasurer Mark Walsh presented the 2021-2022 Draft Budget Calendar. The draft Budget Calendar is attached to the Agenda.

**9. CORRESPONDENCE REFERRED FROM THE REGULAR BOARD MEETING**

There was none.

**10. UNFINISHED BUSINESS**

There was none.

**11. NEW BUSINESS**

There was none.

12. **FOR INFORMATION**

13. **QUESTION PERIOD**

There were no questions this evening.

14. **ADJOURNMENT**

The meeting adjourned at 7:49 pm.

B20/11/18-06

IT WAS MOVED BY Trustee McKay

IT WAS SECONDED BY Trustee Keller

That the meeting be adjourned.

**CARRIED UNANIMOUSLY**

**NANAIMO LADYSMITH PUBLIC SCHOOLS**  
**Board of Education**  
**Business Committee Meeting**  
**Action Sheet**

DATE: December 9, 2020  
TO: Business Committee  
FROM: Mark Walsh, Secretary-Treasurer  
SUBJECT: 2019/20 SOFI Report

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**Recommendation:**

***That the Business Committee recommend that the Board of Education of School District No. 68 (Nanaimo-Ladysmith) approve the School District Statement of Financial Information (SOFI Report), as presented, for the year ending June 30, 2020.***

**Background:**

In accordance with the *Financial Information Act* (the “Act”), each school district is required to prepare a Statement of Financial Information (SOFI) for each fiscal year within six months of the end of the fiscal year. The *Act*, together with the related regulation and directive, prescribes the information that is required to be included in the statement.

The required schedules have been completed for the year ended June 30, 2020:

- i. Management Report
- ii. Audited Financial Statements
- iii. Schedule of Debt
- iv. Schedule of Guarantee and Indemnity Agreements
- v. Schedule of Remuneration and Expenses
- vi. Statement of Severance
- vii. Schedule of Payments for the Provision of Goods and Services
- viii. Reconciliation and Explanation of Differences to the Audited Financial Statements

The Schedule of Remuneration and Expenses individually lists employees with remuneration exceeding \$75,000. Section 6 of the Financial Information Act defines remuneration to include any form of salary, wages, bonuses, gratuities, taxable benefits, payment into trust or any form of income deferral paid by the District to an employee, or on behalf of the employee, whether or not such remuneration is reported under the Income Tax Act (Canada). Remuneration for individual employees can include payouts for vacation, gratuity and compensatory time not taken, in addition to regular salary. Remuneration does not include anything payable under a severance agreement.

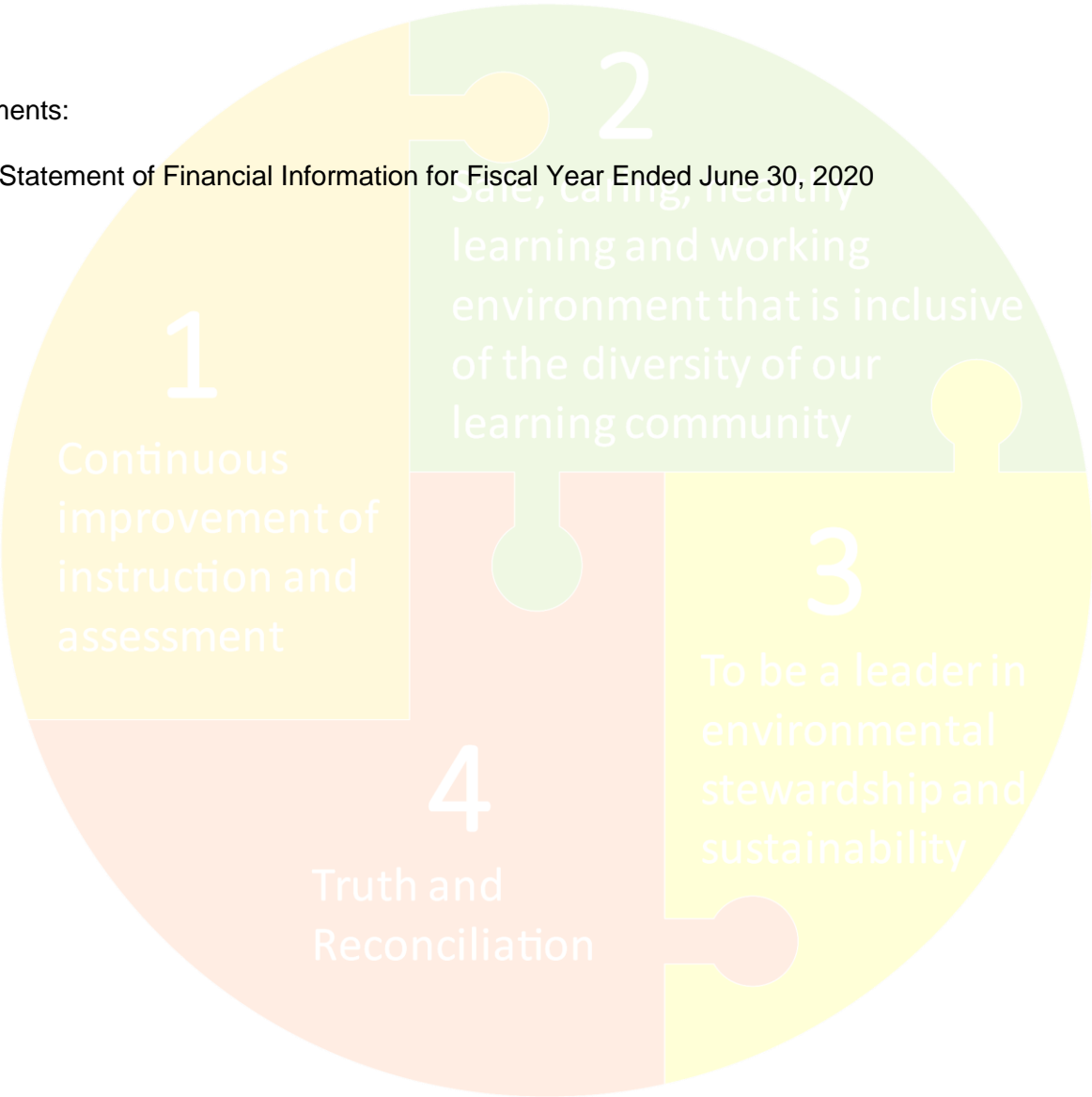
Taxable benefits include the employer-paid portion of certain employee benefits such as group life insurance.

Expenses are defined to include travel expenses, memberships, tuition, relocation, vehicle leases, extraordinary hiring expenses, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of the employee, and which has not been included in “remuneration”.

Payments made for the provision of goods and services include all payments made from operating, special purpose and capital funds for the supply of goods and services. The Schedule lists payments to suppliers in excess of \$25,000.

Attachments:

- Statement of Financial Information for Fiscal Year Ended June 30, 2020



**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**

**STATEMENT OF  
FINANCIAL INFORMATION  
FOR FISCAL YEAR  
ENDED JUNE 30, 2020**

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
**Statement of Financial Information (SOFI)**  
**Fiscal Year Ended June 30, 2020**

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1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses
8. Statement of Severance Agreements
9. Schedule of Payments made for the Provision of Goods and Services
10. Reconciliation and Explanation of Differences to Audited Financial Statements



Ministry  
of Education

## SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
68	School District #68 (Nanaimo-Ladysmith)	2020
OFFICE LOCATION(S)	TELEPHONE NUMBER	
395 Wakesiah Avenue	250-754-5521	
MAILING ADDRESS		
395 Wakesiah Avenue		
CITY	PROVINCE	POSTAL CODE
Nanaimo	BC	V9R 3K6
NAME OF SUPERINTENDENT	TELEPHONE NUMBER	
Scott Saywell	250-754-5521	
NAME OF SECRETARY TREASURER	TELEPHONE NUMBER	
Mark Walsh	250-754-5521	

### DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended  
June 30, 2020

for School District No. 68 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

EDUC. 6049 (REV. 2008/09)

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
**Statement of Financial Information for Year Ended June 30, 2020**

**Financial Information Act-Submission Checklist**

		<i><b>Due Date</b></i>
a)	<input type="checkbox"/> A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b)	<input type="checkbox"/> An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements)	<i>September 30</i>
c)	<input type="checkbox"/> A schedule of debts (audited financial statements).	<i>September 30</i>
d)	<input type="checkbox"/> A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31).	<i>September 30</i>
e)	A schedule of remuneration and expenses, including:	<i>December 31</i>
	<input type="checkbox"/> i) an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differs from the audited financial statements, an explanation is required.	
	<input type="checkbox"/> ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member	
	<input type="checkbox"/> iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required	
f)	<input type="checkbox"/> An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.	<i>December 31</i>
g)	<input type="checkbox"/> Approval of Statement of Financial Information.	<i>December 31</i>
h)	<input type="checkbox"/> A management report approved by the Chief Financial Officer	<i>December 31</i>

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**

**Statement of Financial Information (SOFI)**

**Fiscal Year Ended June 30, 2020**

**Management Report**

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Education is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, KPMG LLP Chartered Professional Accountants, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of The Board of Education School District No. 68 (Nanaimo-Ladysmith)

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Scott Saywell, Superintendent

Date: December \_\_\_\_, 2020

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Mark Walsh, Secretary Treasurer

Date: December \_\_\_\_, 2020

Audited Financial Statements of

# **School District No. 68 (Nanaimo-Ladysmith)**

And Independent Auditors' Report thereon

June 30, 2020

# School District No. 68 (Nanaimo-Ladysmith)

June 30, 2020

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# School District No. 68 (Nanaimo-Ladysmith)

## MANAGEMENT REPORT

Version: 4777-4031-2049

### Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 68 (Nanaimo-Ladysmith) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.


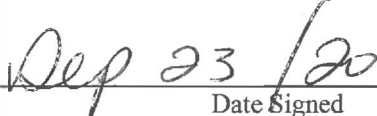
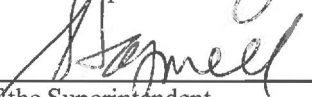
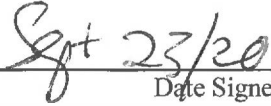
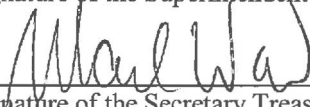

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 68 (Nanaimo-Ladysmith) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a bi-annual basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 68 (Nanaimo-Ladysmith) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 68 (Nanaimo-Ladysmith)

	
Signature of the Chairperson of the Board of Education	Date Signed
	
Signature of the Superintendent	Date Signed
	
Signature of the Secretary Treasurer	Date Signed



KPMG LLP  
St. Andrew's Square II  
800-730 View Street  
Victoria BC V8W 3Y7  
Canada  
Telephone 250-480-3500  
Fax 250-480-3539

## INDEPENDENT AUDITORS' REPORT

To the Board of Education of School District No. 68 (Nanaimo-Ladysmith), and  
To the Minister of Education, Province of British Columbia

### *Opinion*

We have audited the financial statements of School District No. 68 (Nanaimo-Ladysmith) (the "Entity"), which comprise:

- the statement of financial position as at June 30, 2020
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements of the Entity as at and for the period ended June 30, 2020 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditors' Responsibilities for the Audit of the Financial Statements" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Emphasis of Matter – Financial Reporting Framework*

We draw attention to note 2 to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network, an independent member firm affiliated with KPMG Network ("KPMG Network"), a Swiss entity. KPMG Canada provides services to KPMG LLP.



### ***Other Information***

Management is responsible for the other information. Other information comprises information, other than the financial statements and the auditors' report thereon, included in the:

- Financial Statement Discussion & Analysis
- Unaudited Schedules 1-4 attached to the audited financial statements

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the information, other than the financial statements and the auditors' report thereon, included in the Financial Statement Discussion and Analysis and Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

### ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.



Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Victoria, Canada  
September 23, 2020

# School District No. 68 (Nanaimo-Ladysmith)

Statement 1

## Statement of Financial Position

As at June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	36,133,183	30,018,921
Accounts Receivable		
Due from Province - Ministry of Education	970,119	450,191
Due from First Nations	95,237	221,252
Other	802,328	611,844
Mortgage Receivable	78,163	87,462
<b>Total Financial Assets</b>	<b>38,079,030</b>	<b>31,389,670</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other	14,825,364	13,648,789
Unearned Revenue	1,260,920	2,158,576
Deferred Revenue	2,555,816	2,489,803
Deferred Capital Revenue	124,470,402	120,438,878
Employee Future Benefits	1,763,384	1,818,596
Other Liabilities	570,181	1,172,778
<b>Total Liabilities</b>	<b>145,446,067</b>	<b>141,727,420</b>
<b>Net Debt</b>	<b>(107,367,037)</b>	<b>(110,337,750)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets	170,277,216	169,927,503
Prepaid Expenses		10,000
<b>Total Non-Financial Assets</b>	<b>170,277,216</b>	<b>169,937,503</b>
<b>Accumulated Surplus (Deficit)</b>	<b>62,910,179</b>	<b>59,599,753</b>

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

# School District No. 68 (Nanaimo-Ladysmith)

Statement 2

Statement of Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	149,168,772	151,107,877	142,129,935
Other	382,416	383,966	275,116
Tuition	3,743,000	3,353,180	3,762,373
Other Revenue	5,135,496	4,563,775	5,856,667
Rentals and Leases	607,755	565,820	672,758
Investment Income	616,000	473,738	604,675
Amortization of Deferred Capital Revenue	5,852,094	5,903,792	5,708,423
<b>Total Revenue</b>	<u>165,505,533</u>	<u>166,352,148</u>	<u>159,009,947</u>
<b>Expenses</b>			
Instruction	133,723,764	129,526,459	126,185,871
District Administration	6,485,065	6,069,232	6,029,736
Operations and Maintenance	26,649,794	25,715,399	24,869,716
Transportation and Housing	1,843,053	1,730,632	1,820,976
Debt Services			3,227
<b>Total Expense</b>	<u>168,701,676</u>	<u>163,041,722</u>	<u>158,909,526</u>
<b>Surplus (Deficit) for the year</b>	<u>(3,196,143)</u>	<u>3,310,426</u>	<u>100,421</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<u>59,599,753</u>	<u>59,499,332</u>
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u>62,910,179</u></u>	<u><u>59,599,753</u></u>

# School District No. 68 (Nanaimo-Ladysmith)

Statement 4

## Statement of Changes in Net Debt

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	(3,196,143)	3,310,426	100,421
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(7,802,000)	(9,502,651)	(11,076,032)
Amortization of Tangible Capital Assets	9,008,126	9,152,938	8,759,161
<b>Total Effect of change in Tangible Capital Assets</b>	1,206,126	(349,713)	(2,316,871)
Acquisition of Prepaid Expenses			(10,000)
Use of Prepaid Expenses		10,000	
<b>Total Effect of change in Other Non-Financial Assets</b>	-	10,000	(10,000)
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	(1,990,017)	2,970,713	(2,226,450)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		2,970,713	(2,226,450)
<b>Net Debt, beginning of year</b>		(110,337,750)	(108,111,300)
<b>Net Debt, end of year</b>		(107,367,037)	(110,337,750)

# School District No. 68 (Nanaimo-Ladysmith)

Statement 5

## Statement of Cash Flows

Year Ended June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	3,310,426	100,421
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(584,396)	(117,135)
Prepaid Expenses	10,000	(10,000)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	1,176,575	1,344,324
Unearned Revenue	(897,656)	(160,418)
Deferred Revenue	66,013	160,672
Employee Future Benefits	(55,213)	13,556
Other Liabilities	(602,597)	(131,582)
Amortization of Tangible Capital Assets	9,152,938	8,759,161
Amortization of Deferred Capital Revenue	(5,903,792)	(5,708,423)
<b>Total Operating Transactions</b>	<b>5,672,298</b>	<b>4,250,576</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(6,803,259)	(9,408,311)
Tangible Capital Assets -WIP Purchased	(2,699,392)	(1,640,696)
District Entered		(27,025)
<b>Total Capital Transactions</b>	<b>(9,502,651)</b>	<b>(11,076,032)</b>
<b>Financing Transactions</b>		
Loan Payments		(158,839)
Capital Revenue Received	9,935,316	5,467,014
<b>Total Financing Transactions</b>	<b>9,935,316</b>	<b>5,308,175</b>
<b>Investing Transactions</b>		
Proceeds on Disposal of Portfolio Investments	9,299	381,898
<b>Total Investing Transactions</b>	<b>9,299</b>	<b>381,898</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>6,114,262</b>	<b>(1,135,383)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>30,018,921</b>	<b>31,154,304</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>36,133,183</b>	<b>30,018,921</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	36,133,183	30,018,921
	<b>36,133,183</b>	<b>30,018,921</b>

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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**NOTE 1      AUTHORITY AND PURPOSE**

The School District, established on April 12, 1946 operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 68 (Nanaimo-Ladysmith) and operates as "School District No. 68 (Nanaimo-Ladysmith)" and "Nanaimo Ladysmith Public Schools." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 68 (Nanaimo-Ladysmith) is exempt from federal and provincial corporate income taxes.

The COVID 19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(f) and 2(l).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in notes 2(f) and 2(l), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)***

**b) Basis of Consolidation**

These financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is comprised of all controlled entities. Inter-departmental balances and organizational transactions have been eliminated.

The School District does not control any significant external entities and accordingly no entities have been consolidated with the financial statements.

The School District does not administer any trust activities on behalf of external parties.

**c) Cash and Cash Equivalents**

Cash and cash equivalents include deposits held in commercial banks as well as deposits held by the Provincial Treasury.

**d) Accounts and Mortgage Receivables**

Accounts and mortgage receivables are measured at amortized cost and shown net of allowance for doubtful accounts.

**e) Unearned Revenue**

Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.

**f) Deferred Revenue and Deferred Capital Revenue**

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2 (l).

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished.

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)***

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School District and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

h) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School District:
  - is directly responsible; or
  - accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(Continued)*

h) Liability for Contaminated Sites *(Continued)*

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

i) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

Buildings	40 years
Furniture & Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

- In the year of acquisition amortization is recorded as half of the annual rate for the year.

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)***

j) Prepaid Expenses

Amounts for services paid relating to future periods are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

k) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 11 – Interfund Transfers and Accumulated Surplus).

l) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and can be reasonably estimated.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful life of the assets. Donated sites are recorded as revenue at fair market value when received or receivable.

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished.

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)**

**l) Revenue Recognition (*continued*)**

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

**m) Expenditures**

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed. Interest expense includes payments made on capital leases.

**Categories of Salaries**

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

**Allocation of Costs**

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

**n) Financial Instruments**

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)***

n) Financial Instruments *(continued)*

Financial instruments consist of cash and cash equivalents, accounts receivable, mortgage receivable, accounts payable and accrued liabilities, debt and other liabilities.

All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

o) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2 a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of tangible capital assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 3      ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

**Due from Province – Ministry of Education**

	2020	2019
Bylaw – Capital Funding	\$ 909,344	\$ 327,225
Carbon Tax Rebate	-	60,000
French Programs	60,775	60,775
Other	-	2,191
	<u>\$ 970,119</u>	<u>\$ 450,191</u>

**Other Receivables**

	2020	2019
Due from Federal Government - GST	\$ 117,041	\$ 135,613
Other	685,287	476,231
	<u>\$ 802,328</u>	<u>\$ 611,844</u>

**NOTE 4      MORTGAGE RECEIVABLE**

Mortgage on 4985 Christie Road, Ladysmith (former Diamond Elementary School property); blended payments are \$700 per month including interest at 2% p.a., for a term of 5 years ending April 1, 2023.

	2020	2019
	\$ 78,163	\$ 87,462
	<u>\$ 78,163</u>	<u>\$ 87,462</u>

Interest received during the year was \$1,397 (2019- \$8,483).

**NOTE 5      ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

**Other Accounts Payable and Accrued Liabilities**

	2020	2019
Trade payables	\$ 3,658,816	\$ 2,622,498
Salaries and benefits payable	9,706,854	9,442,280
Accrued vacation pay	1,388,289	1,556,287
Construction holdbacks	71,416	27,724
	<u>\$ 14,825,374</u>	<u>\$ 13,648,789</u>

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 6      UNEARNED REVENUE**

Unearned revenue consists of contributions received for services to be delivered in a future period. Changes in unearned revenue are as follows:

	2020	2019
Balance, beginning of year	\$ 2,158,576	\$ 2,318,994
Changes for the year:		
Increase:		
Tuition fees	2,153,789	3,212,418
Decrease:		
Tuition fees	3,051,455	3,372,836
Net changes for the year	(897,656)	(160,418)
Balance, end of year	\$ 1,260,920	\$ 2,158,576

Unearned revenue includes tuition collected from International students for school terms beginning after June 30, 2020. Due to COVID-19 and associated restrictions by the Government of Canada, only students with a study permit application approved on or before March 18, 2020 are able to enter Canada to study. Tuition refunds of \$270,405 were requested to be repaid subsequent to June 30. Unearned revenue includes \$183,505 of tuition collected by the District for which it is uncertain if students will be able to complete their studies either in person or online, and may result in future refunds of tuition after June 30, 2020.

**NOTE 7      DEFERRED REVENUE**

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled. Changes in deferred revenue are as follows:

	2020	2019
Balance, beginning of year	\$ 2,489,803	\$ 2,329,131
Changes for the year:		
Increase:		
Provincial Grants – Ministry of Education	16,373,899	16,047,377
Ministry of Education 18/19 CEF Adjustment	(481,218)	(418,318)
Provincial Grants – Other	243,750	62,000
Other	2,668,222	3,275,592
Investment income	30,944	33,585
	18,835,597	19,000,236
Decrease:		
Expenses	18,410,071	17,906,235
Transfers – tangible capital assets purchased	359,513	933,329
	18,769,584	18,839,564
Net changes for the year	66,013	160,672
Balance, end of year	\$ 2,555,816	\$ 2,489,803

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 8 DEFERRED CAPITAL REVENUE**

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired. Changes to deferred capital revenue are as follows:

	Deferred Capital 2020	Unspent Deferred Capital 2020	Total Deferred Capital Revenue 2020	Total Deferred Capital Revenue 2019
Balance, beginning of year	\$119,765,828	\$673,050	\$120,438,878	\$120,680,287
Changes for the year:				
Increase:				
Transfer from Unspent – Capital Additions	3,785,815	-	3,785,815	4,801,106
Transfer from Unspent – Work in Progress	1,698,478	-	1,698,478	472,109
Provincial Grants – Ministry of Education	-	5,211,387	5,211,387	5,216,361
Provincial Grants – Other	-	4,723,311	4,723,311	223,179
Investment income	-	618	618	449
Other	-	-	-	27,025
	5,484,293	9,935,316	15,419,609	10,740,229
Decrease:				
Amortization of Deferred Capital	5,903,792	-	5,903,792	5,708,423
Capital additions – transfer to Deferred Capital	-	3,785,815	3,785,815	4,801,106
Work in Progress – transfer to Deferred Capital	-	1,698,478	1,698,478	472,109
Other	-	-	-	-
	5,903,792	5,484,293	11,388,085	10,981,638
Net changes for the year	(419,499)	4,451,023	4,031,524	(241,409)
Balance, end of year	\$119,346,329	\$5,124,073	\$124,470,402	\$120,438,878

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 9      EMPLOYEE FUTURE BENEFITS**

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

	2020	2019
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 1,708,048	\$ 1,884,976
Service Cost	118,912	145,011
Interest Cost	42,653	53,093
Benefit Payments	(209,536)	(175,642)
Increase (Decrease) in obligation due to Plan Amendment	-	-
Actuarial (Gain) Loss	(5,686)	(199,390)
Accrued Benefit Obligation – March 31	<u>\$ 1,654,391</u>	<u>\$ 1,708,048</u>

**Reconciliation of Funded Status at End of Fiscal Year**

Accrued Benefit Obligation – March 31	\$ 1,654,391	\$ 1,708,048
Market Value of Plan Assets – March 31	-	-
Funded Status – Surplus (Deficit)	(1,654,391)	(1,708,048)
Employer Contributions After Measurement Date	76,251	51,145
Benefits Expense After Measurement Date	(40,713)	(40,391)
Unamortized Net Actuarial (Gain) Loss	(144,532)	(121,302)
Accrued Benefit Asset (Liability) – June 30	<u>\$ (1,763,384)</u>	<u>\$ (1,818,596)</u>

**Reconciliation of Change in Accrued Benefit Liability**

Accrued Benefit Liability – July 1	\$ 1,818,596	\$ 1,805,041
Net expense for Fiscal Year	179,430	227,724
Employer Contributions	(234,642)	(214,169)
Accrued Benefit Liability – June 30	<u>\$ 1,763,384</u>	<u>\$ 1,818,596</u>

**Components of Net Benefit Expense**

Service Cost	\$ 120,395	\$ 138,486
Interest Cost	41,491	50,483
Immediate Recognition of Plan Amendment	-	-
Amortization of Net Actuarial (Gain)/Loss	17,544	38,755
Net Benefit Expense (Income)	<u>\$ 179,430</u>	<u>\$ 227,724</u>

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

	2020	2019
Discount Rate – April 1	2.50%	2.75%
Discount Rate – March 31	2.25%	2.50%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARS – March 31	9.4 years	9.4 years

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 10 TANGIBLE CAPITAL ASSETS**

**Net Book Value:**

	Net Book Value 2020	Net Book Value 2019
Sites	\$ 15,673,196	\$ 15,673,196
Buildings	139,643,078	140,755,414
Buildings – work in progress	2,704,879	1,474,353
Furniture & Equipment	6,922,232	6,919,583
Vehicles	1,353,988	1,311,758
Computer Software	445,285	10,197
Computer Software – work in progress	-	169,805
Computer Hardware	3,543,458	3,613,197
<b>Total</b>	<b>\$ 170,277,216</b>	<b>\$ 169,927,503</b>

**June 30, 2020**

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2020
Sites	\$ 15,673,196	\$ -	\$ -	\$ -	\$ 15,673,196
Buildings	276,167,061	3,681,804	-	1,468,866	281,317,731
Buildings – work in progress	1,474,353	2,699,392	-	(1,468,866)	2,704,879
Furniture & Equipment	8,993,126	949,538	111,731	-	9,830,933
Vehicles	3,492,515	412,086	177,787	-	3,726,814
Computer Software	74,203	311,249	-	169,805	555,257
Computer Software – work in progress	169,805	-	-	(169,805)	-
Computer Hardware	6,867,303	1,448,582	754,943	-	7,560,942
<b>Total</b>	<b>\$312,911,562</b>	<b>\$9,502,651</b>	<b>\$1,044,461</b>	<b>\$ -</b>	<b>\$321,369,752</b>

	Opening Accumulated Amortization	Additions	Disposals	Total 2020
Buildings	\$135,411,647	\$6,272,006	\$ -	\$141,683,653
Furniture & Equipment	2,073,543	946,790	111,731	2,908,602
Vehicles	2,180,757	369,856	177,787	2,372,826
Computer Software	64,006	45,966	-	109,972
Computer Hardware	3,254,106	1,518,320	754,943	4,017,483
<b>Total</b>	<b>\$142,984,059</b>	<b>\$9,152,938</b>	<b>\$1,044,461</b>	<b>\$151,092,536</b>

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)**

**June 30, 2019**

	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2019
Sites	\$ 15,673,196	\$ -	\$ -	\$ -	\$ 15,673,196
Buildings	263,600,304	7,135,333	-	5,431,424	276,167,061
Buildings – work in progress	5,434,886	1,470,891	-	(5,431,424)	1,474,353
Furniture & Equipment	7,838,278	1,462,291	307,443	-	8,993,126
Vehicles	3,739,060	56,940	303,485	-	3,492,515
Computer Software	199,084	16,637	141,518	-	74,203
Computer Software – work in progress	-	169,805	-	-	169,805
Computer Hardware	6,793,856	764,135	690,688	-	6,867,303
<b>Total</b>	<b>\$303,278,664</b>	<b>\$11,076,032</b>	<b>\$1,443,134</b>	<b>\$ -</b>	<b>\$312,911,562</b>

	Opening Accumulated Amortization	Additions	Disposals	Total 2019
Buildings	\$129,362,847	\$6,048,800	\$ -	\$135,411,647
Furniture & Equipment	1,524,044	856,942	307,443	2,073,543
Vehicles	2,107,489	376,753	303,485	2,180,757
Computer Software	164,043	41,481	141,518	64,006
Computer Hardware	2,509,609	1,435,185	690,688	3,254,106
<b>Total</b>	<b>\$135,668,032</b>	<b>\$8,759,161</b>	<b>\$1,443,134</b>	<b>\$142,984,059</b>

Buildings and Computer Software – work in progress have not been amortized. Amortization of these assets will commence when the asset is put into use.

Additions to furniture and equipment do not include any contributed tangible capital assets (2019 – \$32,620).

**NOTE 11 ACCUMULATED SURPLUS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2020, were as follows:

- A transfer in the amount of \$2,759,225 was made from the operating fund to the capital fund for capital purchases made during the year.
- A transfer in the amount of \$359,513 was made from the special purpose fund to the capital fund for capital purchase made during the year.

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 11 ACCUMULATED SURPLUS** *(continued)*

Accumulated Surplus is comprised of the following:

<b>OPERATING</b>	2020	2019
Internally Restricted (appropriated) by Board for:		
Staffing/Unusual Expense Reserve:		
Staffing Contingencies	\$ 750,000	\$ 954,537
Replacement Cost Contingencies	750,000	750,000
	1,500,000	1,704,537
Planning Reserve (Multiple Years):		
International Education Supplement	\$1,050,053	\$ -
Qwam Qwum Startup Costs	-	375,000
	1,050,053	375,000
Targeted/Constraints Reserve:		
Aboriginal Education Programs	337,364	330,281
COVID Costs – Staffing & Supplies	300,000	-
School Supplies	276,500	330,830
COVID Revenue Loss – Transfers to DL	200,000	-
Dual Credit	160,000	-
Confined Space Study	120,000	-
COVID Costs - Secondary Q1 Staffing	107,670	-
Fire Plans	55,000	180,000
Curriculum & Learning Support Funding	54,685	-
Asbestos Reassessments	19,000	-
Powerschool (HR)	10,000	-
Health & Safety Support	10,000	-
Vehicle Modernization	5,000	-
Facilities Projects	-	236,000
Mental Health Grant	-	25,000
	1,655,219	2,806,648
Subtotal Internally Restricted	4,205,272	3,181,648
Unrestricted Operating Surplus	3,641,473	1,280,009
Total Available for Future Operations	7,846,745	4,461,657
Proposed transfer to Local Capital	(1,030,000)	(1,250,000)
Total Available for Future Operations	6,816,745	3,211,657
<b>CAPITAL</b>		
Investment in Tangible Capital Assets	50,295,292	49,526,080
Local Capital	4,768,142	5,612,016
Capital Surplus	55,063,434	55,138,096
Proposed transfer from Operating Fund	1,030,000	1,250,000
Capital Surplus	56,093,434	56,388,096
<b>TOTAL ACCUMULATED SURPLUS</b>	<b>\$ 62,910,179</b>	<b>\$ 59,599,753</b>

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 12 BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 26, 2020. The amended budget is used for comparison purposes, as these are based on actual student enrollments. The difference between the preliminary (annual) and amended budgets is as follows:

	2020 Amended	2020 Preliminary	Difference
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	\$149,168,772	\$143,606,334	\$5,562,438
Other	382,416	291,916	90,500
Tuition	3,743,000	3,868,000	(125,000)
Other Revenue	5,135,496	6,875,327	(1,739,831)
Rentals and Leases	607,755	560,000	47,755
Investment Income	616,000	616,000	-
Amortization of Deferred Capital Revenue	5,852,094	5,706,871	145,223
<b>Total Revenue</b>	<b>\$165,505,533</b>	<b>\$161,524,448</b>	<b>\$3,981,085</b>
<b>Expenses</b>			
Instruction	\$133,723,764	\$129,392,504	\$4,331,260
District Administration	6,485,065	6,360,481	124,584
Operations and Maintenance	26,649,794	25,472,327	1,177,467
Transportation and Housing	1,843,053	1,765,265	77,788
Debt Services	-	-	-
<b>Total Expenses</b>	<b>\$168,701,676</b>	<b>\$162,990,577</b>	<b>\$5,711,099</b>
<b>Surplus (deficit) for the year</b>	<b>\$ (3,196,143)</b>	<b>\$ (1,466,129)</b>	<b>\$(1,730,014)</b>
<b>Effects of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(7,802,000)	(1,322,000)	(6,480,000)
Amortization of Tangible Capital Assets	9,008,126	8,610,000	398,126
<b>Total Effect of change in Tangible Capital Assets</b>	<b>1,206,126</b>	<b>7,288,000</b>	<b>(6,081,874)</b>
<b>Decrease in Net Financial Debt</b>	<b>\$ (1,990,017)</b>	<b>\$ 5,821,871</b>	<b>\$(7,811,888)</b>

**NOTE 13 EXPENSE BY OBJECT**

	2020	2019
Salaries	\$110,439,868	\$106,334,133
Benefits	27,464,011	26,629,641
Services and supplies	15,984,904	17,183,364
Interest	-	3,227
Amortization	9,152,938	8,759,161
	<b>\$163,041,722</b>	<b>\$158,909,526</b>

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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**NOTE 14      EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2018, the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan has about 205,000 active members, including approximately 26,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$11,593,239 for employer contributions to the plans for the year ended June 30, 2020 (2019: \$11,762,829)

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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**NOTE 15     NANAIMO-LADYSMITH SCHOOLS FOUNDATION**

The School District and the Nanaimo-Ladysmith Schools Foundation (the “Foundation”) have a mutually supportive relationship whereby the Foundation acts as a fundraising agency for the students in School District No. 68, and the School District provided the Foundation with financial and administrative support. The Foundation is a separate legal entity, has its own Board of Directors and is a registered charity under the provisions of the Income Tax Act of Canada.

The School District provided contributions of \$173,251 (2019: \$170,484) for administrative assistance and support to the Foundation and also provided office space free of charge. The Foundation provided miscellaneous grants directly to Schools.

**NOTE 16     CONTRACTUAL RIGHTS**

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District’s contractual rights arise because of contracts entered into for School District facilities leases. The following table summarizes the contractual rights of the School District for future assets:

Contractual rights	2021	2022	2023	2024	2025	Thereafter
Future lease/rental revenue	\$228,702	\$82,336	\$45,141	\$29,401	\$29,401	\$30,000

**NOTE 17     CONTRACTUAL OBLIGATIONS AND CONTINGENCIES**

The School District has entered into a number of multiple-year contracts for the delivery of services. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

Operating Expenses: anticipated contractual payments due over the terms of the contracts are as follows:

2021	202,125
2022	92,969
2023	15,000
2024	15,000
2025	15,000
Thereafter	30,000
	<u>\$ 370,093</u>

Anticipated contractual payments related to purchase orders for operating expenses and capital construction during 2021 total \$4,386,287.

Each year the School District is involved with a number of legal actions and arbitrations. Although the outcomes of these matters are not determinable at this time, management believes they will not have a material adverse effect on the School District’s financial position or results of operations.

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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**NOTE 17     CONTRACTUAL OBLIGATIONS AND CONTINGENCIES** *(continued)*

The District is subject to environmental laws and regulations enacted by the Province and local authorities. Certain schools in the School District contain asbestos. No amount has been recorded in the financial statements with regard to this potential liability. Upon the retirement of these District buildings, either through demolition or sale, the District may incur removal costs or realize reduced sale proceeds because of the presence of asbestos. The District has made no provision for the financial impact of removal costs or reduced sale proceeds as they cannot be reasonably estimated due to the indeterminate nature and date of potential future retirements.

**NOTE 18     RELATED PARTY TRANSACTIONS**

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, as well as key management personnel, if any, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

**NOTE 19     ECONOMIC DEPENDENCE**

The operations of the School District are dependent on continued funding from the Ministry of Education and various governmental agencies to carry out its programs. These financial statements have been prepared on a going concern basis.

**NOTE 20     RISK MANAGEMENT**

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk:

Credit risk is the risk of financial loss to an institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash, amounts receivable and investments.

The School District is exposed to credit risk in the event of non-performance by a debtor. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits as they are placed in recognized British Columbia institutions.

**SCHOOL DISTRICT No. 68 (NANAIMO – LADYSMITH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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**NOTE 20     RISK MANAGEMENT** *(continued)*

b) Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk.

b) Liquidity risk:

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2019 related to credit, market or liquidity risks.

**School District No. 68 (Nanaimo-Ladysmith)**Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	4,461,657		55,138,096	59,599,753	59,499,332
<b>Changes for the year</b>					
Surplus (Deficit) for the year	6,144,313	359,513	(3,193,400)	3,310,426	100,421
Interfund Transfers	(422,225)	(359,513)	781,738	-	-
Tangible Capital Assets Purchased	(2,337,000)		2,337,000	-	-
Local Capital			(74,662)	3,310,426	100,421
<b>Net Changes for the year</b>	<b>3,385,088</b>	<b>-</b>	<b>(74,662)</b>	<b>3,310,426</b>	<b>100,421</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>7,846,745</b>	<b>-</b>	<b>55,063,434</b>	<b>62,910,179</b>	<b>59,599,753</b>

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 2 (Unaudited)

## Schedule of Operating Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	132,564,001	134,956,052	126,670,538
Other	230,416	231,966	275,116
Tuition	3,743,000	3,353,180	3,762,373
Other Revenue	2,431,977	2,128,959	2,510,085
Rentals and Leases	607,755	565,820	672,758
Investment Income	500,000	365,376	430,431
<b>Total Revenue</b>	<b>140,077,149</b>	<b>141,601,353</b>	<b>134,321,301</b>
<b>Expenses</b>			
Instruction	114,867,679	111,367,509	108,379,903
District Administration	6,485,065	6,069,232	6,029,736
Operations and Maintenance	17,021,463	16,289,667	15,941,452
Transportation and Housing	1,843,053	1,730,632	1,820,976
<b>Total Expense</b>	<b>140,217,260</b>	<b>135,457,040</b>	<b>132,172,067</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(140,111)</b>	<b>6,144,313</b>	<b>2,149,234</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>1,477,111</b>		
<b>Budgeted Reduction of Unfunded Accrued Employee Future Benefits</b>	<b>-</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(422,225)	(554,136)
Local Capital	(1,337,000)	(2,337,000)	(4,315,126)
<b>Total Net Transfers</b>	<b>(1,337,000)</b>	<b>(2,759,225)</b>	<b>(4,869,262)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>3,385,088</b>	<b>(2,720,028)</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>4,461,657</b>	<b>7,181,685</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>7,846,745</b>	<b>4,461,657</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>4,205,272</b>	<b>3,181,648</b>
Unrestricted		<b>3,641,473</b>	<b>1,280,009</b>
<b>Total Operating Surplus (Deficit), end of year</b>		<b>7,846,745</b>	<b>4,461,657</b>

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source  
Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	132,450,988	132,461,131	127,077,630
ISC/LEA Recovery	(1,567,941)	(1,202,281)	(1,567,941)
Other Ministry of Education Grants			
Pay Equity	160,000	160,000	160,000
Funding for Graduated Adults		19,989	14,676
Transportation Supplement	244,630	244,630	244,630
Economic Stability Dividend			160,727
Carbon Tax Grant	135,000	41,232	111,232
Employer Health Tax Grant	1,057,711	1,057,711	321,417
Strategic Priorities - Mental Health Grant			31,000
Support Staff Benefits Grant	67,920	67,920	67,920
BCTEA - LEA Capacity Building Grant			20,550
Support Staff Wage Increase Funding		577,175	
Teachers' Labour Settlement Funding		1,505,020	
Premiers Excellence Award		2,000	4,000
Seismic Assessment			9,004
FSA and Monitored Marking	15,693	15,693	15,693
Other		5,832	
<b>Total Provincial Grants - Ministry of Education</b>	132,564,001	134,956,052	126,670,538
<b>Provincial Grants - Other</b>	230,416	231,966	275,116
<b>Federal Grants</b>	-	-	-
<b>Tuition</b>			
International and Out of Province Students	3,743,000	3,353,180	3,762,373
<b>Total Tuition</b>	3,743,000	3,353,180	3,762,373
<b>Other Revenues</b>			
Other School District/Education Authorities	484,036	492,036	494,536
Funding from First Nations	1,567,941	1,202,281	1,567,941
Miscellaneous			
Cafeteria Revenue	205,000	145,948	214,369
Energy Manager Grant	50,000	50,000	50,000
Other	125,000	238,694	183,239
<b>Total Other Revenue</b>	2,431,977	2,128,959	2,510,085
<b>Rentals and Leases</b>	607,755	565,820	672,758
<b>Investment Income</b>	500,000	365,376	430,431
<b>Total Operating Revenue</b>	140,077,149	141,601,353	134,321,301

**School District No. 68 (Nanaimo-Ladysmith)**

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object  
Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	60,795,049	61,247,952	58,250,024
Principals and Vice Principals	7,876,242	7,749,350	7,529,074
Educational Assistants	10,469,187	10,061,923	9,576,309
Support Staff	11,833,562	11,549,456	11,237,651
Other Professionals	4,372,967	4,501,492	3,832,438
Substitutes	4,271,142	3,275,568	4,415,313
<b>Total Salaries</b>	99,618,149	98,385,741	94,840,809
<b>Employee Benefits</b>	25,506,904	24,524,828	23,735,634
<b>Total Salaries and Benefits</b>	125,125,053	122,910,569	118,576,443
<b>Services and Supplies</b>			
Services	4,390,219	4,017,123	4,038,068
Student Transportation	142,366	91,715	125,558
Professional Development and Travel	878,840	718,931	805,530
Rentals and Leases	8,395	8,060	16,438
Dues and Fees	511,460	584,832	543,808
Insurance	324,800	377,453	362,675
Supplies	6,431,427	4,830,354	5,553,764
Utilities	2,404,700	1,918,003	2,149,783
<b>Total Services and Supplies</b>	15,092,207	12,546,471	13,595,624
<b>Total Operating Expense</b>	140,217,260	135,457,040	132,172,067

# School District No. 68 (Nanaimo-Ladysmith)

Operating Expense by Function, Program and Object  
Year Ended June 30, 2020

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	47,462,518	1,219,545	269,529	50,443	247,628	2,348,126	51,597,789
1.03 Career Programs			193,682			6,001	199,683
1.07 Library Services	1,665,278	67,680		259,828		51,652	2,044,438
1.08 Counselling	2,314,399					14,754	2,329,153
1.10 Special Education	7,568,102	8,686	8,388,699			375,991	16,341,478
1.30 English Language Learning	645,961		39,341			2,070	687,372
1.31 Indigenous Education	1,426,931	49,133	920,891	56,647	142,388	24,696	2,620,686
1.41 School Administration	30,751	6,278,630		2,625,952	157,286	297,162	9,389,781
1.62 International and Out of Province Students	134,012	125,676		79,718	123,348	8,663	471,417
1.64 Other			201,224				201,224
<b>Total Function 1</b>	<b>61,247,952</b>	<b>7,749,350</b>	<b>10,013,366</b>	<b>3,072,588</b>	<b>670,650</b>	<b>3,129,115</b>	<b>85,883,021</b>
<b>4 District Administration</b>							
4.11 Educational Administration				275,442	980,060	864	1,256,366
4.40 School District Governance				51,074	363,238		414,312
4.41 Business Administration				695,994	1,625,535	52,965	2,374,494
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,022,510</b>	<b>2,968,833</b>	<b>53,829</b>	<b>4,045,172</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration			48,557	456,022	501,647	28,453	1,034,679
5.50 Maintenance Operations				5,511,677	261,226	63,043	5,835,946
5.52 Maintenance of Grounds				505,951			505,951
5.56 Utilities				71,437			71,437
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>48,557</b>	<b>6,545,087</b>	<b>762,873</b>	<b>91,496</b>	<b>7,448,013</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				48,618	99,136		147,754
7.70 Student Transportation				860,653		1,128	861,781
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>909,271</b>	<b>99,136</b>	<b>1,128</b>	<b>1,009,535</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>61,247,952</b>	<b>7,749,350</b>	<b>10,061,923</b>	<b>11,549,456</b>	<b>4,501,492</b>	<b>3,275,568</b>	<b>98,385,741</b>

# School District No. 68 (Nanaimo-Ladysmith)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	51,597,789	12,890,829	64,488,618	2,409,818	66,898,436	69,491,687	66,020,814
1.03 Career Programs	199,683	65,830	265,513	180,291	445,804	473,882	461,612
1.07 Library Services	2,044,438	536,262	2,580,700	64,968	2,645,668	2,548,411	2,484,968
1.08 Counselling	2,329,153	563,769	2,892,922	1,962	2,894,884	2,918,439	2,888,299
1.10 Special Education	16,341,478	4,425,575	20,767,053	317,258	21,084,311	21,977,925	20,567,276
1.30 English Language Learning	687,372	173,218	860,590	3,389	863,979	508,889	390,335
1.31 Indigenous Education	2,620,686	656,958	3,277,644	156,123	3,433,767	3,771,131	3,052,414
1.41 School Administration	9,389,781	2,128,606	11,518,387	149,422	11,667,809	11,463,041	10,993,162
1.62 International and Out of Province Students	471,417	94,307	565,724	598,062	1,163,786	1,466,906	1,190,929
1.64 Other	201,224	50,960	252,184	16,881	269,065	247,368	330,094
<b>Total Function 1</b>	<b>85,883,021</b>	<b>21,586,314</b>	<b>107,469,335</b>	<b>3,898,174</b>	<b>111,367,509</b>	<b>114,867,679</b>	<b>108,379,903</b>
<b>4 District Administration</b>							
4.11 Educational Administration	1,256,366	280,996	1,537,362	103,676	1,641,038	1,776,279	1,681,922
4.40 School District Governance	414,312	66,786	481,098	165,883	646,981	711,621	845,807
4.41 Business Administration	2,374,494	529,416	2,903,910	877,303	3,781,213	3,997,165	3,502,007
<b>Total Function 4</b>	<b>4,045,172</b>	<b>877,198</b>	<b>4,922,370</b>	<b>1,146,862</b>	<b>6,069,232</b>	<b>6,485,065</b>	<b>6,029,736</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	1,034,679	196,725	1,231,404	755,638	1,987,042	2,358,839	1,909,537
5.50 Maintenance Operations	5,835,946	1,482,715	7,318,661	3,898,447	11,217,108	11,076,702	10,793,569
5.52 Maintenance of Grounds	505,951	114,642	620,593	355,241	975,834	944,191	891,910
5.56 Utilities	71,437	16,321	87,758	2,021,925	2,109,683	2,641,731	2,346,436
<b>Total Function 5</b>	<b>7,448,013</b>	<b>1,810,403</b>	<b>9,258,416</b>	<b>7,031,251</b>	<b>16,289,667</b>	<b>17,021,463</b>	<b>15,941,452</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	147,754	33,973	181,727	64,842	246,569	224,549	241,853
7.70 Student Transportation	861,781	216,940	1,078,721	405,342	1,484,063	1,618,504	1,579,123
<b>Total Function 7</b>	<b>1,009,535</b>	<b>250,913</b>	<b>1,260,448</b>	<b>470,184</b>	<b>1,730,632</b>	<b>1,843,053</b>	<b>1,820,976</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>98,385,741</b>	<b>24,524,828</b>	<b>122,910,569</b>	<b>12,546,471</b>	<b>135,457,040</b>	<b>140,217,260</b>	<b>132,172,067</b>

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	16,604,771	<b>16,151,825</b>	15,459,397
Other	152,000	<b>152,000</b>	
Other Revenue	2,703,519	<b>2,434,816</b>	3,346,582
Investment Income	16,000	<b>30,944</b>	33,585
<b>Total Revenue</b>	<u>19,476,290</u>	<u><b>18,769,585</b></u>	<u>18,839,564</u>
<b>Expenses</b>			
Instruction	18,856,085	<b>18,158,950</b>	17,805,968
Operations and Maintenance	620,205	<b>251,122</b>	100,267
<b>Total Expense</b>	<u>19,476,290</u>	<u><b>18,410,072</b></u>	<u>17,906,235</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u><b>359,513</b></u>	<u>933,329</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		<b>(359,513)</b>	<b>(933,329)</b>
<b>Total Net Transfers</b>	<u>-</u>	<u><b>(359,513)</b></u>	<u><b>(933,329)</b></u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

# School District No. 68 (Nanaimo-Ladysmith)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2020

Schedule 3A (Unaudited)

## Deferred Revenue, beginning of year

**Add:** Restricted Grants  
Provincial Grants - Ministry of Education  
Provincial Grants - Other  
Other  
Investment Income  
18/19 CEF Adjustment

**Less:** Allocated to Revenue  
**Deferred Revenue, end of year**

## Revenues

Provincial Grants - Ministry of Education  
Provincial Grants - Other  
Other Revenue  
Investment Income

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## Expenses

Salaries  
Teachers  
Principals and Vice Principals  
Educational Assistants  
Support Staff  
Other Professionals  
Substitutes  
Employee Benefits  
Services and Supplies

## Net Revenue (Expense) before Interfund Transfers

## Interfund Transfers

Tangible Capital Assets Purchased

## Net Revenue (Expense)

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	64,563		16,830	38,870	1,372,692	964	16,221	31,779	115,404
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	555,642	485,237				257,264	64,478	202,584	2,264,422
Provincial Grants - Other					2,567,084				
Other					30,944				
Investment Income									
18/19 CEF Adjustment									
<b>Less:</b> Allocated to Revenue	555,642	473,925	4,818	10,961	2,598,028	257,264	64,478	202,584	2,264,422
<b>Deferred Revenue, end of year</b>	<b>64,563</b>	<b>11,312</b>	<b>12,012</b>	<b>27,909</b>	<b>1,581,685</b>	<b>12,338</b>	<b>22,119</b>	<b>90,273</b>	<b>109,812</b>
<b>Revenues</b>	<b>555,642</b>	<b>473,925</b>	<b>4,818</b>	<b>10,961</b>		<b>245,890</b>	<b>58,580</b>	<b>144,090</b>	<b>2,270,014</b>
Provincial Grants - Ministry of Education					2,358,091				
Provincial Grants - Other					30,944				
Other Revenue									
Investment Income									
<b>Expenses</b>	<b>555,642</b>	<b>473,925</b>	<b>4,818</b>	<b>10,961</b>	<b>2,389,035</b>	<b>245,890</b>	<b>58,580</b>	<b>144,090</b>	<b>2,270,014</b>
Salaries									
Teachers					6,105		5,568	19,256	333,036
Principals and Vice Principals									
Educational Assistants		358,639			5,448	179,222			1,299,514
Support Staff		16,747				1,102			30,000
Other Professionals									100,429
Substitutes									2,500
Employee Benefits		375,386			11,553	180,324	5,568	19,256	1,765,479
Services and Supplies	251,122	98,539	4,818	4,639	2,310	59,667	1,190	4,578	448,019
	251,122	473,925	4,818	4,639	2,348,455	5,899	51,822	98,302	56,516
					2,362,318	245,890	58,580	122,136	2,270,014
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>304,520</b>	<b>-</b>	<b>-</b>	<b>6,322</b>	<b>26,717</b>	<b>-</b>	<b>-</b>	<b>21,954</b>	<b>-</b>
<b>Interfund Transfers</b>	<b>(304,520)</b>	<b>-</b>	<b>-</b>	<b>(6,322)</b>	<b>(26,717)</b>	<b>-</b>	<b>-</b>	<b>(21,954)</b>	<b>-</b>
Tangible Capital Assets Purchased	(304,520)			(6,322)	(26,717)			(21,954)	
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 68 (Nanaimo-Ladysmith)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2020

Schedule 3A (Unaudited)

Deferred Revenue, beginning of year									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education									
Provincial Grants - Other									
Other									
Investment Income									
18/19 CEF Adjustment									
<b>Less:</b> Allocated to Revenue									
<b>Deferred Revenue, end of year</b>									
<b>Revenues</b>									
Provincial Grants - Ministry of Education									
Provincial Grants - Other									
Other Revenue									
Investment Income									
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants									
Support Staff									
Other Professionals									
Substitutes									
Employee Benefits									
Services and Supplies									
<b>Net Revenue (Expense) before Interfund Transfers</b>									
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased									
<b>Net Revenue (Expense)</b>									

# School District No. 68 (Nanaimo-Ladysmith)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual			2019 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Investment Income	100,000		77,418	77,418	140,659
Amortization of Deferred Capital Revenue	5,852,094	5,903,792		5,903,792	5,708,423
<b>Total Revenue</b>	<u>5,952,094</u>	<u>5,903,792</u>	<u>77,418</u>	<u>5,981,210</u>	<u>5,849,082</u>
<b>Expenses</b>					
Operations and Maintenance			21,672	21,672	68,836
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,008,126	9,152,938		9,152,938	8,759,161
Debt Services					
Capital Lease Interest				-	3,227
<b>Total Expense</b>	<u>9,008,126</u>	<u>9,152,938</u>	<u>21,672</u>	<u>9,174,610</u>	<u>8,831,224</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(3,056,032)</u>	<u>(3,249,146)</u>	<u>55,746</u>	<u>(3,193,400)</u>	<u>(2,982,142)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased		781,738		781,738	1,487,465
Local Capital	1,337,000		2,337,000	2,337,000	4,315,126
<b>Total Net Transfers</b>	<u>1,337,000</u>	<u>781,738</u>	<u>2,337,000</u>	<u>3,118,738</u>	<u>5,802,591</u>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		2,235,706	(2,235,706)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,000,914	(1,000,914)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>3,236,620</u>	<u>(3,236,620)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>(1,719,032)</u>	<u>769,212</u>	<u>(843,874)</u>	<u>(74,662)</u>	<u>2,820,449</u>
<b>Capital Surplus (Deficit), beginning of year</b>		<u>49,526,080</u>	<u>5,612,016</u>	<u>55,138,096</u>	<u>52,317,647</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>50,295,292</u>	<u>4,768,142</u>	<u>55,063,434</u>	<u>55,138,096</u>

# School District No. 68 (Nanaimo-Ladysmith)

Tangible Capital Assets

Year Ended June 30, 2020

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	15,673,196	276,167,061	8,993,126	3,492,515	74,203	6,867,303	311,267,404
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,876,015	440,988	277,218			3,594,221
Deferred Capital Revenue - Other			191,594				191,594
Operating Fund			195,668	131,240		95,317	422,225
Special Purpose Funds		304,520	32,656			22,337	359,513
Local Capital		501,269	88,633	3,628	311,249	1,330,927	2,235,706
Transferred from Work in Progress		1,468,866			169,805		1,638,671
Decrease:							
Deemed Disposals		5,150,670	949,539	412,086	481,054	1,448,581	8,441,930
			111,731	177,787		754,943	1,044,461
		-	111,731	177,787	-	754,943	1,044,461
Cost, end of year	15,673,196	281,317,731	9,830,934	3,726,814	555,257	7,560,941	318,664,873
Work in Progress, end of year		2,704,879					2,704,879
Cost and Work in Progress, end of year	15,673,196	284,022,610	9,830,934	3,726,814	555,257	7,560,941	321,369,752
Accumulated Amortization, beginning of year							
Changes for the Year							
Increase: Amortization for the Year		135,411,647	2,073,543	2,180,757	64,006	3,254,106	142,984,059
Decrease:							
Deemed Disposals		6,272,006	946,790	369,856	45,966	1,518,320	9,152,938
			111,731	177,787		754,943	1,044,461
		-	111,731	177,787	-	754,943	1,044,461
Accumulated Amortization, end of year		141,683,653	2,908,602	2,372,826	109,972	4,017,483	151,092,536
Tangible Capital Assets - Net	15,673,196	142,338,957	6,922,332	1,353,988	445,285	3,543,458	170,277,216

**School District No. 68 (Nanaimo-Ladysmith)**

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2020

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Work in Progress, beginning of year</b>	1,474,353		169,805		1,644,158
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	1,698,478				1,698,478
Local Capital	1,000,914				1,000,914
	2,699,392	-	-	-	2,699,392
Decrease:					
Transferred to Tangible Capital Assets	1,468,866		169,805		1,638,671
	1,468,866	-	169,805	-	1,638,671
<b>Net Changes for the Year</b>	1,230,526	-	(169,805)	-	1,060,721
<b>Work in Progress, end of year</b>	2,704,879	-	-	-	2,704,879

**School District No. 68 (Nanaimo-Ladysmith)**

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	111,075,684	6,669,040	1,545,947	<b>119,290,671</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	3,594,221	191,594		<b>3,785,815</b>
Transferred from Work in Progress	469,671			<b>469,671</b>
	4,063,892	191,594	-	<b>4,255,486</b>
Decrease:				
Amortization of Deferred Capital Revenue	5,502,566	219,604	181,622	<b>5,903,792</b>
	5,502,566	219,604	181,622	<b>5,903,792</b>
<b>Net Changes for the Year</b>	<b>(1,438,674)</b>	<b>(28,010)</b>	<b>(181,622)</b>	<b>(1,648,306)</b>
<b>Deferred Capital Revenue, end of year</b>	<b>109,637,010</b>	<b>6,641,030</b>	<b>1,364,325</b>	<b>117,642,365</b>
 <b>Work in Progress, beginning of year</b>	 475,157			 475,157
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	1,698,478			<b>1,698,478</b>
	1,698,478	-	-	<b>1,698,478</b>
Decrease				
Transferred to Deferred Capital Revenue	469,671			<b>469,671</b>
	469,671	-	-	<b>469,671</b>
<b>Net Changes for the Year</b>	<b>1,228,807</b>	<b>-</b>	<b>-</b>	<b>1,228,807</b>
<b>Work in Progress, end of year</b>	<b>1,703,964</b>	<b>-</b>	<b>-</b>	<b>1,703,964</b>
<b>Total Deferred Capital Revenue, end of year</b>	<b>111,340,974</b>	<b>6,641,030</b>	<b>1,364,325</b>	<b>119,346,329</b>

# School District No. 68 (Nanaimo-Ladysmith)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2020

Schedule 4D (Unaudited)

	Bylaw Capital	MED Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
<b>Balance, beginning of year</b>	\$ 330,401	\$ 17,595	\$ 200,675	\$ 124,379	\$ -	\$ 673,050
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	5,211,387					5,211,387
Provincial Grants - Other					4,723,311	4,723,311
Investment Income	(222,295)	618				618
Transfer project surplus to MED Restricted (from) Bylaw	4,989,092	222,295				-
		222,913	-	-	4,723,311	9,935,316
Decrease:						
Transferred to DCR - Capital Additions	3,594,221		191,594			3,785,815
Transferred to DCR - Work in Progress	1,698,478					1,698,478
	5,292,699	-	191,594	-	-	5,484,293
<b>Net Changes for the Year</b>	(303,607)	222,913	(191,594)	-	4,723,311	4,451,023
<b>Balance, end of year</b>	26,794	240,508	9,081	124,379	4,723,311	5,124,073

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
**Statement of Financial Information (SOFI)**  
**Fiscal Year Ended June 30, 2020**

**Schedule of Debt**

Information about long term debt is included in the School District's Audited Financial Statements.

Prepared as required by the *Financial Information Regulation*, Schedule 1, Section 4.

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
**Statement of Financial Information (SOFI)**  
**Fiscal Year Ended June 30, 2020**

**Schedule of Guarantee and Indemnity Agreements**

School District No.68 (Nanaimo-Ladysmith) has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

Prepared as required by the *Financial Information Regulation*, Schedule 1, Section 5

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
**Statement of Financial Information (SOFI)**  
**Fiscal Year Ended June 30, 2020**

**Schedule of Remuneration and Expenses**

<b>POSITION AT JUNE 30, 2020</b>		<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
<b>TRUSTEES:</b>			
ROBINSON, JAMES (BILL) W	TRUSTEE	\$ 19,364	\$ 2,228
HIGGINSON, STEPHANIE K.	TRUSTEE	19,364	76
MCKAY, CHARLENE L	TRUSTEE AND BOARD CHAIR	21,364	3,491
BRZOVIC, TANIA ANE	TRUSTEE	19,364	2,507
WILKINSON, ELAINE M	TRUSTEE	19,364	1,508
STANLEY, JESSICA L	TRUSTEE	19,364	873
O'NEILL, CHANTEL M	TRUSTEE	19,364	1,487
KELLER, GREGORY B	TRUSTEE	19,364	2,079
BARRON, LISA M	TRUSTEE	19,364	2,376
<b>TOTAL ELECTED OFFICIALS</b>		<b>\$ 176,276</b>	<b>\$ 16,625</b>

**EMPLOYEES WHOSE REMUNERATION EXCEEDS \$ 75,000**

<b>POSITION AT JUNE 30, 2020</b>		<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
ADDISON, JENNIFER	TEACHER	\$ 85,906	\$ -
AEBIG, LAUREN MARIKO	TEACHER	77,477	158
AITKEN, AMANDA	TEACHER	85,874	-
AITKEN, CLAY D	TEACHER	93,732	39
AITKEN, STACY D	ADMINISTRATIVE OFFICERR	105,949	923
AL-HAJJ, TERESA	TEACHER	93,484	25
ALLAIR, JOANNE E	TEACHER	85,767	-
ALSOP, DONALD RODNEY	TEACHER	85,977	42
ANDERSON, KERRY	TEACHER	93,979	34
ANDERSON, LISE C	TEACHER	93,651	-
ANDREWS, RAYMOND K	TEACHER	94,242	35
ANTIFAVE, LORI D	TEACHER	79,197	-
ANTON, SARAH	TEACHER	80,932	184
APLAND, SHANNON	ADMINISTRATIVE OFFICERR	128,282	-
ARMOUR, TRISHA D	ADMINISTRATIVE OFFICERR	108,907	1,172
ARMSTRONG, CINDY L	DEPT HEAD MAJOR 1-1	96,198	-
ARMSTRONG, JULIA K	TEACHER	81,355	-
ASHBEE, ERIN E.	TEACHER	85,717	55
ASHWORTH CLARKE, DANIELLE L	TEACHER	75,131	-
BACKHOUSE, MAUREEN	TEACHER	85,886	-
BAIRD, IAIN A	TEACHER	93,793	-
BAIRD, ISLAY	TEACHER	84,709	-
BAIRD, MICHAEL	TEACHER	94,231	-

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
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**Schedule of Remuneration and Expenses**

	<b>POSITION AT JUNE 30, 2020</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
BAKER, ANTHONY J	TEACHER	85,144	-
BAKER, EMILY	TEACHER	93,509	1,825
BAKER, LESLIE	TEACHER	84,972	-
BALCOMBE, DON	ADMINISTRATIVE OFFICERR	149,006	6,141
BALCOMBE, ELISABETH	TEACHER	85,067	17
BALDWIN, LINDA E	NOT APPLICABLE - DSLP/TERMINTD	102,326	-
BALL, MICHAEL J	TEACHER	93,496	-
BAMFORD, DONALD S	TEACHER	84,595	-
BARNUM, KELLY	DEPT HEAD MAJOR 1-2	98,254	381
BARTLETT, RICKI	ADMINISTRATIVE OFFICERR	118,643	385
BARTON, KIMBERLEY P	TEACHER	81,044	-
BASI, KULDEEP	TEACHER	89,829	-
BATTIE, TANNIS M	TEACHER	84,865	-
BECK, KENDRA	TEACHER	85,117	-
BECKER, CLAUDIA	TEACHER	84,754	-
BECKER, RICHARD A	TEACHER	75,618	369
BEEDIE, MOYA	TEACHER	91,770	-
BEESTON, DEREK A	ADMINISTRATIVE OFFICERR	131,284	4,071
BEGIN, STEFANE	TEACHER	85,349	-
BEGOUM-KAKE, ARLETTE	ADMINISTRATIVE OFFICERR	116,879	10,038
BENEDICT, DIANNE M	TEACHER	83,500	-
BENNETT, JOEL E	TEACHER	85,182	-
BERG, RUSSELL	TEACHER	81,543	-
BERGMAN, KATHY	ADMINISTRATIVE OFFICERR	128,283	47
BERKEY, ANDREA	TEACHER	93,500	-
BERLANDA, MARY	TEACHER	91,499	-
BERNIER, CHANTAL	TEACHER	94,156	-
BETTS, KRISTA	TEACHER	85,743	-
BEUERLEIN, KALVIN L	TEACHER	85,153	52
BHATTI, SATBINDER	TEACHER	94,239	17
BIBBS, LORI	TEACHER	92,745	-
BIGGS, MICHAEL SHAWN	TEACHER	85,286	-
BIRCH, CHRIS	TEACHER	91,483	-
BIRCHETT, CHRISSY	TEACHER	83,047	-
BLACK, JAMES W L	TEACHER	85,219	-
BLOW, AIMEE E	COORD LEVEL 2-1	83,840	-
BOHM, CHRISTINE	ADMINISTRATIVE OFFICER	128,159	23
BOOTH, CARENE L	TEACHER	83,489	-
BOTTER, BARBARA JUDITH	TEACHER	85,239	-
BOUDREAU, MARCY	COORD LEVEL 2-1	98,361	1,198

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
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	<b>POSITION AT JUNE 30, 2020</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
BOULTON, ROSE M	TEACHER	85,306	-
BOURKE, PAUL L	TEACHER	95,910	-
BOYD, ELIZA JANE G	TEACHER	91,399	-
BOYD, HEATHER LOUISE	TEACHER	93,563	-
BOYKO, ROXANNE	TEACHER	84,747	-
BRADBROOKE, THOMAS	TEACHER	83,562	139
BRADBURY, ROBERT F	TEACHER	92,058	-
BRADLEY, MARISSA R	TEACHER	75,350	22
BRADSHAW, LISA	TEACHER	91,262	5
BRAND, KEVIN A	ADMINISTRATIVE OFFICER	128,283	168
BRAWNER, BRAD	TEACHER	83,780	-
BRAYDEN, ANN-MARIE L.	TEACHER	93,484	-
BRETT, LISA ANN	TEACHER	85,320	-
BRICK, DARREN	ADMINISTRATIVE OFFICER	128,021	21
BROADHURST, CAROLYN	TEACHER	77,331	-
BROOKER, KATHLEEN	TEACHER	94,225	-
BROWN, LYNN ALISON	MGR OF MENTAL HEALTH & ADDICT	97,980	7,616
BROWN, MEAGAN A.	TEACHER	75,645	-
BROWN, MELISSA M	TEACHER	93,591	-
BUCK, JEFFREY L.	TEACHER	85,260	-
BUECKERT, RUSSELL M	TEACHER	94,326	-
BUNNAH, DIANE	MANAGER OF OPERATIONS	143,273	569
BURGOS, DALE	DIRECTOR OF COMMUNICATIONS	110,805	5,085
BURNHAM, NANCY J	TEACHER	84,754	-
BURTON, CARMELINA M	TEACHER	82,691	-
BUSBY, GENEVIEVE	COORD LEVEL 2-1	98,361	1,557
BUSBY, SHANNON R	TEACHER	91,334	-
BUSCHE, MICHAEL L	TEACHER	85,744	-
BUSH, SAM	TEACHER	79,294	-
CADWALLADER, TED	ADMINISTRATIVE OFFICER	132,927	3,703
CAIRNS, TANYA	TEACHER	86,762	-
CAMPBELL, CHERYL L	TEACHER	84,747	-
CAMPBELL, KAREN KRISTEN	TEACHER	75,051	-
CAMPBELL, ROBYN	TEACHER	75,567	-
CAMPOSANO, AUDREY MEGHAN	TEACHER	84,935	-
CARLSON, LORRAINE	TEACHER	85,321	-
CARROLL, M. JANE	ADMINISTRATIVE OFFICER	123,784	1,785
CAVERS, PATTI-GAYLE	TEACHER	85,275	2,166
CHAHIL, SHARON	TEACHER	84,986	-
CHANTRELL, GARY	TEACHER	93,355	-

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
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**Schedule of Remuneration and Expenses**

	<b>POSITION AT JUNE 30, 2020</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
CHAPMAN, HEATHER	TEACHER	93,513	-
CHATTON, MARISOL	ADMINISTRATIVE OFFICER	124,553	15
CHELSOM, NATALIE C	TEACHER	97,424	2,495
CHEW, LISA	TEACHER	93,154	-
CHRISTENSEN, JANE E	TEACHER	93,417	-
CHRISTIANSON, SCOTT D	ADMINISTRATIVE OFFICER	118,577	59
CIZERON, ERIC	TEACHER	93,282	-
CLARK, KELLY A	TEACHER	85,222	-
CLOUTHIER, COLLEEN	TEACHER	85,084	-
CLOUTHIER, WAYNE D	TEACHER	93,496	276
COEY, SHAUNA MARIE	ADMINISTRATIVE OFFICER	97,295	38
COLLIER, MICHAEL	TEACHER	90,982	468
COLLINS, KIMBERLEE	TEACHER	93,550	-
COLLINS, TONIA A	ADMINISTRATIVE OFFICER	127,496	255
COMPANION, JEANNINE	TEACHER	91,398	-
COOPER, DAVID	ADMINISTRATIVE OFFICER	128,283	-
COOPER, PATRICIA A	HR CONSULTANT-HEALTH&WELLNESS	81,075	2,235
CORNTHWAITE, JOANNA	TEACHER	94,560	-
COSENS, JENNIFER L	TEACHER	94,378	-
COTE, KIERSTEN E	TEACHER	93,296	3,657
COX, DANN	IS INFRASTRUCTURE ADMINISTRATOR	76,367	42
COX, JAMES	TEACHER	92,122	16
CRANE, DARLENE	ADMINISTRATIVE OFFICER	128,283	167
CRAVEN, SARA K	TEACHER	94,020	-
CRAWFORD, JODI	TEACHER	93,484	-
CREIGHTON, CHRISTINE	TEACHER	85,275	-
CRNKOVIC, FRANJO M	DEPT HEAD MAJOR 1-2	85,466	1,501
CRNKOVIC, MICHELLE N	TEACHER	92,665	-
CRONAN, DEBBIE	TEACHER	84,806	-
CRONAN, LANNY	TEACHER	93,232	-
CRONIN, CAROL	TEACHER	93,650	331
CUNNIAN, JOHN D	ADMINISTRATIVE OFFICER	128,216	14
CUNNIAN, LISA	TEACHER	87,801	767
CURRELL, BRUCE L	TEACHER	93,893	-
CYR, JENNIFER	TEACHER	93,562	-
DALY, LACEY D	TEACHER	85,138	987
DALY, STEVEN	TEACHER	85,301	-
DANCE, MICHELE RENE	HR MANAGER	92,296	454
DANEALT, MARC	ADMINISTRATIVE OFFICER	111,931	884
DANG, MICHAEL K	DEPT HEAD MAJOR 1-2	83,885	-
DARBYSHIRE, KIMBERLEY M	COORD LEVEL 2-1	91,525	2,134

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
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	<b>POSITION AT JUNE 30, 2020</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
DAVIDSON, ANDREA ALLANA EVA	ADMINISTRATIVE OFFICER	123,404	1,020
DAVIDSON, JACQUELINE	COORD LEVEL 2-1	86,673	-
DAVIDSON, SARAH D	TEACHER	91,754	-
DAVIE, KIMBERLY DIANA	TEACHER	84,098	-
DAVIE, TIM	DEPUTY SUPERINTENDENT	190,850	2,981
DAVIS, GERALYN D	TEACHER	85,049	-
DAVIS, THOMAS A	TEACHER	94,222	-
DAWES, DANIEL	TEACHER	91,333	-
DAWSON, KIMBERLEY	TEACHER	93,594	-
DE GROOT, WENDY	TEACHER	91,352	79
DEAN, LAWRENCE(LARRY)	ADMINISTRATIVE OFFICER	128,283	149
DEJONG, DEBORAH L	TEACHER	82,345	-
DENDES, EVANGELOS	TEACHER	94,156	-
DENSLOW, GREG C	PLUMBER/FITTER	86,071	126
DENSMORE, OLIVIA S	COORD LEVEL 2-1	97,932	566
DER, RUSSELL	TEACHER	94,243	-
DEROSA, SUSAN	TEACHER	91,662	17
DEWARLE, JESSICA L	TEACHER	90,285	-
DHILLON, ROBBIE	ADMINISTRATIVE OFFICER	128,021	75
DICK, CRAIG A	TEACHER	85,164	-
DICKIE, CATHERINE	TEACHER	85,653	-
DICKIE, DARREN L	ADMINISTRATIVE OFFICER	110,489	1,113
DIMTER, JODINE	TEACHER	85,245	-
DIRKSEN, WILLIAM C.	HR OCC. SAFETY/WELLNESS MNGER	109,844	1,076
DIXON, KATIA ANN	TEACHER	78,872	-
DLAY, HARPREET	TEACHER	86,365	-
DODD, SUZANNE	TEACHER	94,635	-
DOLAN, ELENE	TEACHER	81,794	1,417
DOLAN, KELLI	DIRECTOR OF LABOUR RELATIONS	135,645	3,438
DOLEN, MOIRA P	TEACHER	83,133	195
DOMINO, LESLEY	TEACHER	84,657	-
DONALD, JOHN M	TEACHER	75,519	-
DOUCETTE, KIRSTEN	TEACHER	85,301	419
DRESSEL, ROBYN	TEACHER	93,705	-
DROWN, IAN	TEACHER	85,554	-
DUCKLOW, JOSEPH	TEACHER	85,301	-
DUNLOP, NANETTE	TEACHER	85,698	190
DUTTON, DAVID W	DEPT HEAD MAJOR 1-2	94,729	-
DYCK, LAURIE D	TEACHER	85,321	-
EAST, KATHLEENA	TEACHER	81,730	-

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
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	<b>POSITION AT JUNE 30, 2020</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
EDWARDS, HELEN	TEACHER	81,311	-
EGGLESTONE, GARY	DEPT HEAD MAJOR 1-2	95,370	-
ELWOOD, STEPHEN	TEACHER	80,825	-
ELZINGA, NADIA	TEACHER	85,301	-
ENDRIZZI, KRISTA	TEACHER	83,557	-
ENGLISH, DOUG A	ADMINISTRATIVE OFFICER	127,302	-
ENTNER, COLIN A	TEACHER	85,245	-
EPP, STEPHEN M	TEACHER	95,949	2,390
ESLIGER, J ROBERT HEWITT	ADMINISTRATIVE OFFICER	88,699	1,907
EYRES, MICHAEL	TEACHER	93,650	-
FALL, HELEN MARGARET	TEACHER	85,656	175
FARGO, HEIDI	TEACHER	79,831	-
FEDJE, NATASHA UNNI	DIR OF FIN-ACCOUNTING/FIN REP	86,909	4,880
FERDINANDI, DESIREE	TEACHER	88,863	-
FINETTI, JENA E	TEACHER	78,617	124
FISCHER, HEIDI	MANAGER OF PAYROLL & BENEFITS	87,690	3,075
FLOOD, CHELSEY	TEACHER	75,354	18
FOGLIA, KRISTEN	TEACHER	76,428	-
FRASER, ELAINE JOY	TEACHER	93,183	-
FREY, LISA D	ADMINISTRATIVE OFFICER	128,042	-
FRIER, DARLENE	TEACHER	92,902	200
FUJIKAWA, LISA	TEACHER	84,990	-
FULTON, JODI	TEACHER	93,405	17
FUNK, CAROL M	DEPT HEAD MAJOR 1-2	87,818	-
FUNKE ROBINSON, KIRSTIN A	ADMINISTRATIVE OFFICER	97,243	914
FURLAN, VANESSA L	TEACHER	92,259	-
GALE, COLLEEN L	SENIOR MANAGER-HUMAN RESOURCES	101,716	76
GANNON, DONNA	TEACHER	85,241	-
GANNON, LAUNA D	DEPT HEAD MAJOR 1-2	81,923	-
GARRETT, CHERYL	TEACHER	92,512	-
GAUTHIER, CARLY J	TEACHER	85,374	-
GILL, NIRMAL	TEACHER	93,546	-
GIRARD, CAROL	ADMINISTRATIVE OFFICER	121,506	87
GISKE, GRAHAM	TEACHER	87,139	301
GLAROS, DEIRDRE M	TEACHER	85,196	-
GOATER, S. MARY ANNE	TEACHER	120,137	-
GONZALEZ, BLANCA	TEACHER	93,625	-
GOWAN-SMITH, ROBERT S	CO-ORD 12 MONTH	90,021	3,260
GOYER, ISABELLE M	TEACHER	75,092	-
GRAATEN, LARA	TEACHER	85,076	-

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
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**Schedule of Remuneration and Expenses**

		TOTAL	TOTAL
	POSITION AT JUNE 30, 2020	REMUNERATION	EXPENSES
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GRAF, EDWARD W	TEACHER	83,082	20
GRANT, JULIE	TEACHER	92,075	-
GRAY, MICHAEL D	DEPT HEAD MINOR 1-1	93,399	-
GREEN, JOELLE L	TEACHER	85,163	-
GREEN, JUSTIN R	TEACHER	93,397	-
GREENWAY, RUSSELL	TEACHER IN CHARGE 1-1	86,147	-
GRIGOLETTO, NEIL	TEACHER	84,423	613
GUEULETTE, SUSAN K	TEACHER	93,104	-
GURR, KATHY LYNN	TEACHER	85,181	-
GVOJICH, SHELLEY L	COORD LEVEL 2-1	98,242	1,339
HAACK, CINDY LEAH	ADMINISTRATIVE OFFICER	112,301	-
HACKWOOD, BRIAN	ASS'T DIRECTOR, PLANNING & OPS	105,052	1,315
HALFYARD, GREGG	ADMINISTRATIVE OFFICER	91,323	4
HALL, KATHLEEN	TEACHER	92,823	-
HAMBLEY, MAUREEN	ASSISTANT SECRETARY TREASURER	136,023	3,624
HANCOCK, BRETT M	ADMINISTRATIVE OFFICER	127,987	760
HARMS, JENNIFER	TEACHER	84,719	-
HARRISON, LAURA	ADMINISTRATIVE OFFICER	115,178	985
HART, KIM	ADMINISTRATIVE OFFICER	128,021	181
HART, RICHARD NEIL	TEACHER	93,649	754
HARTIG, DIANNA M	TEACHER	91,480	-
HARVEY, BRUCE	TEACHER	85,841	-
HARVEY, TANYA	COORD LEVEL 2-1	97,743	-
HASENAUER, JEFF	ADMINISTRATIVE OFFICER	118,577	64
HEALEY, HALEY	TEACHER	85,663	214
HEBERT, DEBBIE L	TEACHER	80,281	-
HENDERSON, VICKI	TEACHER	80,277	167
HENIGMAN, TONJA	TEACHER	85,322	-
HEPPLES, JANE L	TEACHER	85,124	17
HIBBERSON, TAMMY L	TEACHER	89,571	-
HILLAND, APRIL	TEACHER	82,321	-
HILLBRECHT, DEBORAH	TEACHER	93,701	336
HOCKER, CHARLES R	TEACHER	75,633	-
HOLLAND, KENNETH G	TEACHER	93,557	-
HOLMBERG, STEVEN J	TEACHER	93,659	-
HOLME, JENNIFER	TEACHER	85,382	-
HOLMES, MARYLEE	TEACHER	85,909	-
HOLMES, NEIL	TEACHER	94,213	-
HOOPER, KEVIN L	TEACHER	93,563	-
HOOPER, TERESA	TEACHER	93,405	-

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
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	<b>POSITION AT JUNE 30, 2020</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
HOOYBERG, TERRA	TEACHER	93,781	-
HORNBY, LANCE	TEACHER	84,290	-
HOVEY, SANDRA LEE	TEACHER	82,987	-
HUGGINS, BREIGH A	TEACHER	76,200	586
HUNEAULT, RODNEY	TEACHER	91,482	-
HUTCHINS, ROBERT (ROB) R *	ADMINISTRATIVE OFFICER	124,856	45,799
HUYNH, CHANTELE	TEACHER	91,569	-
INGALLS, MICHAEL	ADMINISTRATIVE OFFICER	98,440	913
INGLIS, KELLY	COORD LEVEL 2-1	88,781	-
INSCHO, JEREMY	TEACHER	93,715	8
IRVING, MICHAEL	TEACHER	92,254	-
IRVING, RUTH	TEACHER	87,992	47
ISAACHSEN, GENEVIEVE	TEACHER	85,047	-
JACK, TAMMY HELEN	TEACHER	79,118	-
JACKSON, CRAIG	TEACHER	91,459	-
JAKOBSEN, KATHLEEN MARIE	DEPT HEAD MAJOR 1-1	88,677	-
JAMES, KAREN	TEACHER	87,271	-
JAMES, MICHELLE R	DEPT HEAD MAJOR 1-1	97,218	230
JAMIESON, NICOLE	TEACHER	85,944	-
JAMONT, STERLING	TEACHER	77,129	-
JELKS, DIONTE	ADMINISTRATIVE OFFICER	116,879	38
JENSEN, DIANE	TEACHER	85,276	-
JOBE, CHAD W	COORD LEVEL 2-1	90,106	26
JOHNSON, DARCY E C	TEACHER	93,175	50
JOHNSON, GLENN ALLEN	TEACHER	88,738	826
JOHNSON, LEAH M	TEACHER	93,653	533
JOHNSON, WILLIAM ROBERT	TEACHER	85,380	-
JONES, JENNIFER L	TEACHER	85,664	-
JONES, KEITH	TEACHER	87,195	-
JONES, SHANNON M	TEACHER	89,529	-
JORDAN, JUDY	TEACHER	85,093	-
KAMSTEEG, MARK	TEACHER	77,933	-
KANACHOWSKI, TAMARA	TEACHER	84,754	-
KEEN, NOREEN	TEACHER	93,678	-
KEENLEYSIDE, DEBORAH	TEACHER	85,084	34
KEITH, SHAUNA JOY	TEACHER	92,824	-
KELLY, JANE M.	BUDGET MANAGER	93,270	746
KELLY, QUINCY	COORD LEVEL 2-1	96,707	1,183
KENNEDY, MICHELLE JEANETTE	TEACHER	93,564	103
KENNING, LOUISE ELAINE	TEACHER	75,873	-

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
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	<b>POSITION AT JUNE 30, 2020</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
KIATIPIS, AMANDA	TEACHER	92,097	1,365
KIRKPATRICK, MOIRA	TEACHER	87,297	-
KLOPPENBURG, JEAN M	TEACHER	93,747	-
KNIGHT, DALLAS R	TEACHER	75,555	-
KNOX, HOLLY H	DEPT HEAD MINOR 1-1	84,966	200
KOHLRUSS, BRENDA	TEACHER	79,354	32
KONST, DAVID	TEACHER	85,181	-
KONYNENBELT, TWILA	TEACHER	85,181	-
KOTAI, DAVID	TEACHER	87,196	69
KRAEKER, THERESA	ADMINISTRATIVE OFFICER	118,446	56
KRAFT, MICHELE	TEACHER	85,243	-
KRAL, JAMES K	TEACHER	93,339	113
KRAUSE, LINDA	TEACHER	83,860	-
KRISTIANSEN, MELISSA K	TEACHER	92,177	-
KROEGER-ANDERSON, AMANDA	TEACHER	91,537	-
LA BOUNTY, CURTIS E	TEACHER	85,383	-
LA BOUNTY, M. SOFIA	TEACHER	93,445	-
LAFOREST, ADAM STUART	TEACHER	85,714	341
LAJ, ANDREA N	TEACHER	93,640	-
LAMBERT, DEBORAH	TEACHER	76,248	-
LARSEN, DONNA M	TEACHER	85,261	-
LARSEN, KARL R	TEACHER	87,379	-
LARSSON, JODI	TEACHER	84,554	-
LATOUR, SUSAN	TEACHER	85,182	175
LAVERY, ALANA LYNN	TEACHER	94,096	-
LAVERY, SCOTT	TEACHER	93,601	-
LAVOIE, ISABELLE	COORD LEVEL 2-1	95,618	1,575
LAZAROFF, WESLEY	TEACHER	99,048	-
LE BRASSEUR, LOUISE	TEACHER	85,182	-
LEBANS, TANYA	TEACHER	94,470	11
LECHTHALER, TAUNYA	TEACHER	95,191	-
LEDINGHAM, GRACE	TEACHER	85,159	87
LENNOX, BRIAN	TEACHER	94,094	519
LENZ, DEBORAH LYNNE	TEACHER	84,223	-
LEONG, KIMBERLEY	TEACHER	93,635	-
LEPAGE, CAROL	TEACHER	85,171	-
LES STRANGE, KIMBERLEY A	TEACHER	85,684	-
LETHAM, MARINA L	TEACHER	81,202	-
LETOURNEAU, CRAIG	TEACHER	93,097	338
LETOURNEAU, KRISTINE	TEACHER	93,471	-

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
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**Schedule of Remuneration and Expenses**

	<b>POSITION AT JUNE 30, 2020</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
LETWIN, KIM E	TEACHER	91,398	-
LEVESQUE, KEVIN C	TEACHER	137,757	-
LEVINE, CHERYL A	TEACHER	85,241	-
LIMBERIS, ANGELA	TEACHER	76,795	-
LINN, CRYSTAL R	TEACHER	87,335	738
LONG, BEVERLY D	TEACHER	96,074	-
LOOS, KATHERINE	TEACHER	92,888	-
LORENZ, ELIZABETH CATHARINE	TEACHER	91,393	-
LOSELL, JENNIFER	TEACHER	84,020	-
LOUGHLIN, SHANNON	DEPT HEAD MAJOR 1-1	97,124	-
LOUWERS, ROBERT	TEACHER	93,496	-
LOVSTAD, LAUREL R	TEACHER	85,092	-
LUDTKE, JONATHAN W	TEACHER	92,043	-
LUM, KIRKLAN	TEACHER	93,629	-
LUMSDEN, ROBERT N	ENERGY MANAGER	92,191	470
LUNDINE, MICHAEL P	ADMINISTRATIVE OFFICER	128,283	1,941
LUPICHUK, JENNIFER	TEACHER	85,302	-
LUVISOTTO, CARMELLA	TEACHER	85,493	-
LYONS, HEATHER	TEACHER	92,639	-
MACK, CHRISTOPHER	TEACHER	94,170	-
MACK, DAVID JOHN	TEACHER	87,055	-
MACK, TANYA	TEACHER	93,821	-
MAGYAR, EMILY PAIGE	DEPT HEAD MAJOR 1-2	75,790	613
MALENICA, ZVONKO	TEACHER	84,660	-
MARK, CAREY	TEACHER	92,952	-
MARK, JUSTIN	ADMINISTRATIVE OFFICER	112,301	763
MARSHALL, GRANT T	TEACHER	75,022	-
MARSHALL, HEATHER	TEACHER	91,861	-
MARSHALL, LISA	COORD LEVEL 2-1	90,171	-
MARTIN, TERESA M	TEACHER	78,425	27
MARTINEAU, VALERIE	TEACHER	84,159	-
MARUSIC, STACY	ADMINISTRATIVE OFFICER	118,577	71
MASSEY, LOUISE C	CO-ORD 12 MONTH	98,363	576
MATHIESON, LAURIE C	TEACHER	85,357	-
MATTE, DAVID	TEACHER	85,000	-
MATTHEWS, KAREN L	MANAGER ADMINISTRATIVE SERVICE	84,833	2,242
MAYCHAK, MARILYN	COORD LEVEL 2-1	98,378	787
MCADAMS, JENNIFER	TEACHER	78,595	238
MCAFEE-KUFFLER, PAULA	TEACHER	93,666	66
MCBRIDE, KERRY	TEACHER	94,058	-

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
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**Schedule of Remuneration and Expenses**

	<b>POSITION AT JUNE 30, 2020</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
MCCARNEY, MIKE	TEACHER	83,482	-
MCCAW, MARY ELIZABETH	TEACHER	94,188	-
MCCLINTON, ADAM	TEACHER	77,236	-
MCCULLOCH, SANDRA	TEACHER	93,484	-
MCDONALD, KRISTEN M	TEACHER	75,091	-
MCGEACHY, GORDON	TEACHER	85,336	-
MCGONIGLE, DIANE	ADMINISTRATIVE OFFICER	127,933	430
MCGUFF, ARLENE E	TEACHER	85,595	-
MCINTYRE, TREVOR C	COORD LEVEL 2-1	78,994	437
MCKIBBON, MARYAH	DEPT HEAD MAJOR 1-2	87,255	26
MCRAE, NICOLE	DEPT HEAD MAJOR 1-1	97,103	1,299
MCVEIGH, CARRIE	SECRETARY-TREASURER	192,015	3,711
MCWHINNIE, HEIDI	DEPT HEAD MAJOR 1-2	97,234	804
MCWHINNIE, WILLIAM F	DEPT HEAD MAJOR 1-2	94,600	40
MEGYESI, TARA-LYN	TEACHER	75,092	-
MEIER, KATHERINE E	TEACHER	85,486	-
MEMBERY, RONALD	TEACHER	85,181	378
MERCHANT, ZEYAD	DIRECTOR OF INFO TECHNOLOGY	101,656	2,538
MERRITT, SUSAN A	DEPT HEAD MINOR 1-1	86,975	-
METHERAL, PATRICIA D	TEACHER	93,236	51
MIDDLETON, RUSS A	TEACHER IN CHARGE 1-1	86,216	-
MIKULIN, JEFF	COORD LEVEL 2-1	79,839	1,603
MILLER, LINDSAY	TEACHER	85,093	175
MIRAU, TERI M	TEACHER	76,851	-
MIRON, SUSAN A	TEACHER	91,333	-
MISCAVISH, THEA A	TEACHER	84,720	-
MITCHELL, GITANJALI	TEACHER	93,317	-
MITCHELL, PAUL K	TEACHER	82,874	-
MITCHELL, TERA JANE MARIE	TEACHER	83,292	-
MOSLIN, NORA	TEACHER	94,078	214
MOULD, JANELLE	TEACHER IN CHARGE 1-1	95,191	-
MOUNTAIN, PATRICIA S	NOT APPLICABLE - DSLP/TERMINTD	102,350	17
MOYNIHAN, MICHAEL T	TEACHER	93,650	-
MUIR, VALERIE	TEACHER	75,633	-
MULROONEY, EDWARD	TEACHER	93,571	-
MURDOCH, KERRY	TEACHER	85,380	-
MURRAY, TRACEY	TEACHER	81,454	-
MYHRER, GUNNAR V	TEACHER	94,094	-
NEDEN, JANICE	TEACHER	76,231	-
NEEDHAM, KIM	ADMINISTRATIVE OFFICER	109,162	896

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	<b>POSITION AT JUNE 30, 2020</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
NELSON, DAVID	TEACHER	92,994	1,211
NELSON, JANET	DEPT HEAD MINOR 1-1	85,135	200
NELSON, MELITTA C	MGR OF FINANCE-STUDENT DATA	83,222	91
NEUMANN, GARRICK	TEACHER	85,222	-
NICKS, DALE	TEACHER	93,563	-
NIELSEN, JANELLE	TEACHER	91,382	-
NIELSEN, WENDY	TEACHER	91,337	-
NIXON, PAUL	TEACHER	89,949	-
NOBLE, ANNETTE	ADMINISTRATIVE OFFICER	128,021	-
NOBLE, JOHN	TEACHER	83,921	16
NOLD, RYAN V	TEACHER	87,000	-
NOLD, VICTORIA	TEACHER	85,084	-
NOON, MONICA K E	TEACHER	92,532	-
NORCUTT, MELANIE	TEACHER	88,608	-
O'HARA, CLINTON D	TEACHER IN CHARGE 1-1	94,139	-
O'TOOLE, SYDNEY	TEACHER	84,867	-
OLDHAM, CATHERINE G	TEACHER	95,827	-
OLSEN, BLAKE W	TEACHER	76,799	-
OLSEN, MARGARET A	ADMINISTRATIVE OFFICER	133,575	6,448
OLSEN-LEAF, HOLLY	TEACHER	85,084	17
ORTON, ELISA	TEACHER	94,054	-
ORTON, RYAN	TEACHER	93,897	710
OSSA, MARCELO	TEACHER	85,257	-
PAISLEY, MARISA	TEACHER	92,774	-
PAKOSZ, MARTIN	TEACHER	93,579	-
PAKULAK, SHANNON M	TEACHER	85,241	-
PARADIS, CAMILLE S	TEACHER	76,948	-
PARKER, DAN	TEACHER	77,212	-
PARKER, MARTHA E	TEACHER	93,496	211
PASCOE, JAMES W	ADMINISTRATIVE OFFICER	115,309	93
PATERSON, GREG	MANAGER OF MAINTENANCE DEPT	105,638	1,169
PATERSON, OWEN	TEACHER	85,301	-
PAUGH, CHRISTOPHER	TEACHER	98,419	100
PAVAN, CARLO D	DEPT HEAD MINOR 1-1	83,536	-
PAYNE, DOMINIQUE	TEACHER IN CHARGE 1-1	76,391	-
PAYNE, KELLY	ADMINISTRATIVE OFFICER	97,308	38
PAZIUK, LEAH	TEACHER	82,164	-
PEACE, TANYA M	TEACHER	93,473	-
PEDERSEN, TINA	TEACHER	85,743	-
PEFFERS, RORY B	TEACHER	79,577	-

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
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	<b>POSITION AT JUNE 30, 2020</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
PEPLER, KIMBERLY M	TEACHER	93,514	445
PERKINS, DONALD GEORGE	TEACHER	94,077	-
PETTIT, G. KATHLEEN	TEACHER	93,159	-
PHELAN, NICOLE T	TEACHER	86,258	-
PHILLIPS, WENDY	TEACHER	85,608	-
PICKERELL, STEPHANIE	TEACHER	90,874	-
PINDER, PAMELA MARLENE	TEACHER	85,285	-
PISTOR, KEVIN T	TEACHER	96,205	8
PLACE, SUSAN	TEACHER	94,033	-
POND, LEAH	TEACHER	93,559	37
POULIN, FABIAN	TEACHER	94,244	-
POULIN, JACQUELINE	ADMINISTRATIVE OFFICER	128,021	729
PREFONTAINE, LOUISE	TEACHER	87,884	-
PRESTON, TRAVIS	TEACHER	85,242	-
PREVOST, DAVID	TRANSPORTATION SUPERVISOR	96,254	3,391
PROCTOR, NATASCHA	TEACHER	93,418	-
PUSKA, PAMELA	TEACHER	91,827	-
PYE, DURWIN	DEPT HEAD MAJOR 1-2	87,739	-
PYNE, JOANNE	TEACHER	91,977	-
QUIGG, NICOLE RENEE	TEACHER	85,301	-
RADCLIFFE, MARISA	TEACHER	93,312	-
RADIGAN, M. MARGIE	TEACHER	85,710	-
RADU, TIA A	TEACHER	85,643	-
RADUCU, CARMEN	TEACHER	88,427	-
RADUTA, MIRELA	TEACHER	93,507	-
RAINBOTH, ANN C	TEACHER	85,015	-
RATHY, RICHARD L	TEACHER	78,697	-
RATZLAFF, LORNE	TEACHER	91,153	-
RENNEBERG, CHRISTINA M	TEACHER	84,295	-
REYNOLDS, JANE E	ADMINISTRATIVE OFFICER	128,154	472
REYNOLDS, TAMMY	TEACHER	93,320	-
RICHARDSON, ASHLEY L	TEACHER	93,325	-
RICHARDSON, LOA E	COORD LEVEL 2-1	98,452	364
RILEY, DARCEY	TEACHER	85,078	-
ROBERTS, LAURA MARGARET	ADMINISTRATIVE OFFICER	117,036	162
ROBERTSON, D. MARK	TEACHER IN CHARGE 1-1	94,438	-
ROBERTSON, SCOTT	TEACHER	86,042	-
ROBERTSON, WENDY	TEACHER	85,586	-
ROBINSON, JENNIFER M	ADMINISTRATIVE OFFICER	109,293	-
ROBINSON, LISA	ADMINISTRATIVE OFFICER	131,415	489

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
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	<b>POSITION AT JUNE 30, 2020</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
RODGERS, DARYL	TEACHER	92,260	758
RODGERS, LISA JOY	TEACHER	85,657	-
ROKEBY, THOMAS	TEACHER	75,317	832
ROLLS, MATTHEW	TEACHER	85,223	-
ROSENAU, J MARK	TEACHER	91,398	-
ROSENAU, TAMARA LEA	TEACHER	85,084	-
ROUNIS, LENE DAWN	TEACHER	93,349	21
ROY, CHANTELE A	TEACHER	93,571	-
RUSSELL, KATHLEEN MAE	ADMINISTRATIVE OFFICER	110,670	5,303
RUSSELL, TRACEY J	TEACHER	85,241	-
RYAN, CAITLIN B	TEACHER	88,332	105
RYNNANEN, BETH P	TEACHER	87,612	8
SABO, PETER	EXEC DIRECTOR, PLANNING & OPS	145,322	3,022
SANFORD, LEANNE IRENE	TEACHER	92,516	-
SAVAGE, TRACY	TEACHER	85,222	-
SAYWELL, SCOTT BRADLEY	SUPT./CHIEF EXEC.OFFICER	213,590	11,588
SCHLITZ, RAYMOND T	TEACHER	85,241	-
SCHLITZ, SUSAN	TEACHER	85,084	-
SCHULTZ, JEFFREY	TEACHER	93,650	-
SCOTT, JANICE LYNN	TEACHER	85,222	-
SEN, COLLEEN	TEACHER	76,555	-
SERENIUS, LENA K	TEACHER	78,189	-
SERTIC, ANDJELKO	TEACHER	93,629	-
SERTIC, TANIA V	TEACHER	84,813	-
SHAH, JASKARN	TEACHER	78,941	-
SHAH, SANDRA	TEACHER	93,715	-
SHAH, SHAWN	ADMINISTRATIVE OFFICER	118,313	80
SHARUN, RUTH	TEACHER	85,261	-
SHAW, LINDEN	TEACHER	93,495	-
SHEEHAN, NANCY E	TEACHER	93,319	-
SHELTON, HOLLY ANNE	TEACHER	75,685	-
SIGMUND, VERA E	TEACHER	93,587	-
SILICKAS, NIKA	TEACHER	93,650	99
SILVERTON, KIALA R	TEACHER	81,353	17
SIMMER, MEGAN	DEPT HEAD MINOR 1-1	93,306	-
SINGBEIL, KRISTIN L	TEACHER	82,970	-
SINGH, DHANOOK D	TEACHER	93,426	-
SKARBO, JAIME	TEACHER	85,782	-
SKILL, LEIANNE	TEACHER	91,999	-
SLATER, ANNA E	TEACHER IN CHARGE 1-1	87,906	-

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	<b>POSITION AT JUNE 30, 2020</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
SLATER, JEREMY	DEPT HEAD MAJOR 1-1	87,166	40
SMITH, JOEL PAUL	TEACHER	86,039	2,431
SMITH, JOSEPH	TEACHER	91,035	-
SMITH, KENDRA	TEACHER	93,579	-
SMITH, MICHELLE	TEACHER	93,405	670
SMITH, SIGAL C	TEACHER	84,279	-
SMITH, SUZANNE	TEACHER	85,507	-
SNEDDON, SHONA	ADMINISTRATIVE OFFICER	128,283	-
SNOWDEN, DEREK W.C.	ADMINISTRATIVE OFFICER	117,763	-
SOKOLOSKI, MICHELLE	TEACHER	85,075	-
SORENSEN, NATALIE	TEACHER	95,805	222
SOUCY, LOUISE-ANDREE	TEACHER	93,221	-
SPENCE, ULRICA	TEACHER	85,241	47
SPENCER, PETER	TEACHER	94,309	35
SPRINGFORD, ERIN L	TEACHER	79,346	-
STANNARD, REBECCA	TEACHER	82,901	-
STEEL, GEOFFREY	ADMINISTRATIVE OFFICER	135,144	207
STEEL, KERRI	ADMINISTRATIVE OFFICER	133,011	4,626
STEELE, TERRY	COORD LEVEL 2-1	89,658	250
STEPHENS, STEPHANIE J	ADMINISTRATIVE OFFICER	116,346	97
STEVENSON, NATHAN	TEACHER	85,979	-
STEVENSON, ROBERT E JR	DEPT HEAD MINOR 1-1	87,609	191
SUHR, NICOL R	ADMINISTRATIVE OFFICER	118,577	23
SULLIVAN, DOMINIQUE M	TEACHER	78,644	-
SULLIVAN, LONNY	TEACHER	84,833	-
SUNDE, LISA *	COORD LEVEL 2-1	103,524	29,666
SUTTON, TAUNIA	DIR OF FINANCE-BUDGET/SYS DEV	114,048	2,141
SVENSSON, SUSAN	TEACHER	85,513	-
TAIT, LAURA	ADMINISTRATIVE OFFICER	164,973	6,265
TANG, HUNG KHANH	TEACHER	85,902	-
TAYLOR, BOBBIE-JEAN	DEPT HEAD MAJOR 1-2	96,295	320
TAYLOR, DEBBIE E	TEACHER	93,171	-
TAYLOR, NATALIE	TEACHER	84,311	-
TAYLOR, WILLIAM	TEACHER	95,599	419
TENEYCKE, TRACEY RAE	TEACHER	94,116	13
THERRIEN, CLAUDE	TEACHER	93,510	-
THOM, LISA M	ADMINISTRATIVE OFFICER	112,575	875
THOMPSON, DANIEL JAMES	ADMINISTRATIVE OFFICER	112,301	58
THOMPSON, KAREN LESLEY	TEACHER	93,496	-
THOMPSON, REBECCA	TEACHER	84,924	-

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
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	<b>POSITION AT JUNE 30, 2020</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
TISSINGTON, LYNN	TEACHER	92,757	-
TOFT, KATRINA	TEACHER	85,245	-
TOHANA, GUY	TEACHER	85,102	-
TOLSMA, MELISSA	TEACHER	80,323	-
TOMIYAMA, JOANNE	TEACHER	95,146	480
TOOLE, KIRSTEN MARIE	DEPT HEAD MINOR 1-1	95,427	87
TRAVERS, DAVID	ADMINISTRATIVE OFFICER	134,845	124
TREBETT, SUSAN H	TEACHER	85,711	-
TRETICK, JOY	TEACHER	85,197	-
TRICK, PATRICIA	EXECUTIVE DIRECTOR OF HR	148,830	2,709
TUCK, CAROL	TEACHER	83,843	-
TYCE, CLARICE	DEPT HEAD MAJOR 1-2	96,281	-
TYE, JUDITH	TEACHER	93,413	-
TYSON, SARA ADELE	TEACHER	93,668	-
VALLENTGOED, MELA	TEACHER	85,355	161
VAN GROOTEL, LUDOVICUS BERTON	TEACHER	89,358	-
VAN HORNE, DAVID	DEPT HEAD MINOR 1-1	95,773	97
VAN WIJK, DANIEL	TEACHER	87,869	-
VARNER, NEIL P	TEACHER	93,551	-
VINCENT, DANIEL R	TEACHER	85,427	28
VIRTANEN, CYNTHIA	TEACHER	92,754	-
VOLK, SUZANNE A	TEACHER IN CHARGE 1-1	91,617	-
VOSSHANS, COLLEEN	TEACHER	91,068	-
WALKER, KRISTINE	TEACHER	93,441	-
WALSH, SEAN	ADMINISTRATIVE OFFICER	109,612	1,039
WALTERHOUSE, CHRISTINE A	TEACHER	93,503	2,857
WARRY, VINCENT	TEACHER	87,413	8
WATFORD, LINDSEY	COORD LEVEL 2-1	95,963	-
WEBB, JOSEFINA	TEACHER	85,276	-
WEI, PO-JU	TEACHER	93,560	-
WEIGHILL, SHAUN RICHARD	TEACHER	85,320	-
WELSH, LISA M	TEACHER	85,102	-
WERNER, CANDICE	TEACHER	85,465	-
WHITE, RANDALL	DEPT HEAD MAJOR 1-1	96,979	155
WHITE, TRACY	TEACHER IN CHARGE 1-1	85,084	-
WHITING, TANYA NICOL	TEACHER	79,020	-
WICKS, CATHERINE ANN	TEACHER	85,928	-
WICKS, DONNA L	TEACHER	84,588	-
WIDSTEN, JANINE L	TEACHER	93,319	33
WIGHT, LORENA	TEACHER	84,881	-

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
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	<b>POSITION AT JUNE 30, 2020</b>	<b>TOTAL REMUNERATION</b>	<b>TOTAL EXPENSES</b>
WILCOX, TRINA L	TEACHER	92,825	-
WILLIAMS, INGRID C	TEACHER	85,770	-
WILSON, ANTHONY	TEACHER	94,289	-
WILSON, KAREN E	TEACHER	91,335	-
WINCHELL, LESLEY	TEACHER	93,501	184
WINTER, WILLIAM JESSE	TEACHER	79,397	-
WONG, JASON C	GENERAL FOREMAN	78,627	371
WOOD, CARIE	ADMINISTRATIVE OFFICER	128,283	50
WOOD, DENISE	TEACHER	97,593	16
WOOD, KIP	TEACHER	94,223	-
WOODCOCK, MELISSA	TEACHER	77,624	-
WORK, JENNIFER S	TEACHER	78,632	-
WRIGHT, LESLEY D	TEACHER	75,630	-
YOST, SUZANNE K	TEACHER	85,151	-
YOUNG, CHARLES FRANKLIN	TEACHER	85,182	-
YOUNG, COLETTE	ADMINISTRATIVE OFFICER	128,152	-
YOUNG, EDWARD L	ADMINISTRATIVE OFFICER	110,350	6
YOUNG, PATRICK D	ADMINISTRATIVE OFFICER	135,152	270
YOUNK, KARINA	ADMINISTRATIVE OFFICER	112,321	21
ZEEMAN, AUBREY	TEACHER	90,903	-
ZIEMANSKI, REBECCA L	TEACHER	93,232	1,068
ZIMMER, MICHAEL L	TEACHER	84,833	-
ZOLOB, THERESA	TEACHER	93,767	-
ZUYDERVELT, NICOLETTE	TEACHER	85,163	-
ZVER, ROBERT	C.U.P.E. PRESIDENT	83,209	104
<b>TOTAL OF EMPLOYEES, WHOSE REMUNERATION EXCEEDS \$75,000</b>		\$ 60,371,592	\$ 281,396
<b>TOTAL REMUNERATION TO EMPLOYEES PAID \$75,000 OR LESS</b>		\$ 53,256,537	\$ 189,904
<b>TOTAL REMUNERATION TO EMPLOYEES</b>		\$ 113,628,129	\$ 471,299
<b>TOTAL REMUNERATION TO ELECTED OFFICIALS</b>		\$ 176,276	\$ 16,625
<b>TOTAL REMUNERATION AND EXPENSES</b>		<b>\$ 113,804,405</b>	<b>\$ 487,925</b>
<b>EMPLOYER PORTION OF EI AND CPP</b>		<b>\$ 5,996,208</b>	<b>\$ -</b>

\*Includes travel expenses for International Student Recruitment

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
**Statement of Financial Information (SOFI)**  
**Fiscal Year Ended June 30, 2020**

**Statement of Severance**

There was one severance agreement under which payment commenced between School District No.68 (Nanaimo-Ladysmith) and its non-unionized employees during fiscal year 2019/2020.

This agreement represents approximately 5.5 months of compensation.\*

\* Compensation was determined based on salary and benefits

Prepared as required by *Financial Information Regulation*, Schedule 1, subsection 6(7)

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
**Statement of Financial Information (SOFI)**  
**Fiscal Year Ended June 30, 2020**

**Schedule of Payments made for the Provision of Goods and Services**

**SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000**

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AMOUNT
ACCESSSMT HOLDINGS LTD.	\$ 66,286
AMAZON	155,182
ANDREW SHERET LTD.	60,338
ARCHIE JOHNSTONE PLUMBING	917,313
ARI FINANCIAL SERVICES T 46163	66,938
ARTSTARTS IN SCHOOLS	33,123
ATEX PEST SERVICES	40,304
B & C FOOD DISTRIBUTORS LTD.	31,669
BARAGAR ENTERPRISES LTD.	91,980
BC FERRIES	61,165
BC HYDRO AND POWER AUTHORITY	824,724
BELFOR (CANADA) INC.	90,002
BLACKBOARD INC.	29,424
BOWEN PARK	44,382
BRADLEY SHUYA ARCHITECT INC.	76,858
BRAND XPRESS	99,524
BRITISH COLUMBIA SCHOOL TRUSTEES	58,580
CANADA-CUBA SPORTS & CULTURAL	184,270
CDW CANADA INC.	782,860
CITY OF NANAIMO	305,664
CLOVERDALE PAINT INC.	54,117
COAST WHOLESALE APPLIANCES LP	42,199
COASTAL INSTALLATIONS (PREFAB)	27,355
CONCISE SYSTEMS CORP.	92,201
COSTCO WHOLESALE W155	91,497
D.B.L. DISPOSAL SERVICES LTD.	31,688
DAFCO FILTRATION GROUP CORPORATION	28,973
DAVID STALKER EXCAVATING LTD.	70,439
DELL CANADA INC.	32,079
DENMAR ELECTRIC LTD.	124,132
DYNAMIC SPECIALTY VEHICLES LTD.	368,520
EMCO CORPORATION	27,681
EMEC MACHINE TOOLS INC.	46,141
ENCORE SPORT TOURS	59,004
ESC AUTOMATION INC.	607,476
ESCRIBE SOFTWARE LTD.	33,124
FAB-CUT SYSTEM INC.	27,004
FELDER MACHINERY IMPORTS	33,101
FIRST CLASS PLANNERS LTD.	27,024
FOLLETT SCHOOL SOLUTIONS, INC.	28,504

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
**Statement of Financial Information (SOFI)**  
**Fiscal Year Ended June 30, 2020**

**Schedule of Payments made for the Provision of Goods and Services**

**SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000**

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AMOUNT
FOOTPRINTS SECURITY PATROL INC.	145,501
FORTISBC-NATURAL GAS	523,702
FOURNIER EXCAVATING LTD.	88,457
FRESHGRADE EDUCATION INC.	42,000
FRIESENS CORPORATION	35,491
G & G ROOFING LTD.	583,958
GFL ENVIRONMENTAL INC.	146,599
GORDON FOOD SERVICE	28,262
GOROSH CRANES LTD.	34,702
GRAND & TOY	210,311
GRAPHIC OFFICE INTERIORS	61,407
GREEN ROOTS PLAY EQUIPMENT INC.	25,431
GREGG DISTRIBUTORS NANAIMO	66,075
GUARD.ME INTERNATIONAL INSURANCE	114,937
GUILLEVIN INTERNATIONAL	72,925
HABITAT SYSTEMS INC.	189,153
HARRIS & COMPANY	64,454
HEROLD ENGINEERING LTD.	192,832
INDIGO	31,309
ISLAND AGGREGATES LTD.	69,745
JEMCO FOOD EQUIPMENT SERVICE	29,884
JOSTENS	40,576
KIRBY'S SOURCE FOR SPORTS	27,032
KMBR ARCHITECTS	156,595
KNAPPETT INDUSTRIES (2006) LTD.	120,911
KNIGHT-WAY MOBILE HAULERS INC.	146,300
KOFFMAN KALEF LLP	48,870
KONICA MINOLTA BUSINESS SOLUTION	202,945
KPMG LLP	25,200
LEADERS INTERNATIONAL	43,802
LEWKOWICH ENGINEERING ASSOC. LTD.	44,534
LONG & MCQUADE	41,477
MADILL THE OFFICE COMPANY	183,969
MARLIN TRAVEL	28,738
MASTER GROUP INC., THE	37,676
MERTIN CHEVROLET CADILLAC BUICK	38,796
MICHELIN NORTH AMERICA	38,984
MID-ISLAND FENCE PRODUCTS LTD.	27,608
MIDLAND TOOLS	58,552
MINISTER OF FINANCE - (PROCUREMENT)	85,803

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
**Statement of Financial Information (SOFI)**  
**Fiscal Year Ended June 30, 2020**

**Schedule of Payments made for the Provision of Goods and Services**

**SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000**

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AMOUNT</b>
MINISTER OF FINANCE - (CLIMATE ACTION)	85,394
MINISTER OF FINANCE - (BUILDING PROGRAM)	58,572
MINISTRY OF FINANCE-EMPLOYER HEALTH TAX	2,205,487
MORNEAU SHEPELL LTD.	88,615
MORRISON HERSHFIELD LIMITED	92,616
MOUNT BENSON MECHANICAL LTD.	56,936
MYBUDGET FILE INC.	29,784
NANAIMO BASKETBALL OFFICIALS	27,157
NANAIMO CHILD DEVELOPMENT	157,330
NANAIMO DISTRICT TEACHERS ASSOCIATION	373,941
NANAIMO DRY GRAD SOCIETY	25,115
NANAIMO SCIENCE & SUSTAINABILITY	31,376
NANAIMO'S FLOORING DEPOT	68,201
NCI NORTHERN COMPUTER INC.	684,150
NELSON EDUCATION LTD.	50,060
NEW CITY CONTRACTING	452,651
NEW PATH ADVISORY GROUP INC.	140,635
NORTH CEDAR IMPROVEMENT DIST.	58,178
NSAA (PRO-D)	66,000
ONO WORK & SAFETY	28,682
PACIFIC BLUE CROSS	3,853,915
PACIFICSPORT REGIONAL SPORT	155,120
PARKLAND CORPORATION	320,411
PASSION SPORTS	36,985
PEARSON CANADA INC.	41,077
PENSION CORPORATION	9,182,024
PENSION CORPORATION	2,423,762
PINCHIN LTD.	29,488
PLANETCLEAN-DELTA	363,754
POWERSCHOOL CANADA ULC	279,470
PRICE'S ALARM SYSTEMS LTD.	57,610
PRIME SPORT PERFORMANCE	33,179
PROPACIFIC HAZMAT LTD.	76,733
PROPHET CORPORATION, THE	41,213
PUBLIC EDUCATION BENEFITS TRUST	2,031,198
RB ENGINEERING LTD.	27,909
REAL CANADIAN SUPERSTORE	31,927
REVENUE SERVICES OF BRITISH COLUMBIA - EMPLOYEE	544,024
REVENUE SERVICES OF BRITISH COLUMBIA - NON EMPLOYEE	40,125
RICHMOND ELEVATOR MAINTENANCE	30,781

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
**Statement of Financial Information (SOFI)**  
**Fiscal Year Ended June 30, 2020**

**Schedule of Payments made for the Provision of Goods and Services**

**SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000**

NAME OF INDIVIDUAL, FIRM OR CORPORATION	AMOUNT
ROCKY POINT ENGINEERING LTD.	155,740
ROYAL PAVING LTD.	56,712
SCHAFFERS EQUIPMENT	58,865
SCHOLASTIC BOOK FAIRS	43,298
SCHOOLHOUSE PRODUCTS INC.	55,179
SINO-CA EDUCATION AND TRAINING	25,340
SLEGG LIMITED PARTNERSHIP	54,242
SOFTCHOICE CORPORATION	245,578
SOURCE OFFICE FURNISHINGS	44,935
SPICE OF LIFE CATERING LTD	27,039
STAPLES	249,014
STRONG NATIONS PUBLISHING INC.	34,567
STZ'UMINUS FIRST NATION	82,963
SUNBELT RENTALS OF CANADA INC.	88,040
SUTTLE RECREATION	40,776
SWING TIME DISTRIBUTORS LTD.	117,378
SYSCO VICTORIA	154,500
TEACHER'S FILE LTD.	61,516
TEAM SALES VANCOUVER ISLAND LTD.	33,622
TECHNICAL SAFETY BC	29,486
TELUS MOBILITY	96,810
TELUS COMMUNICATIONS	109,753
TETRA TECH CANADA INC.	55,350
TEXTHELP INC.	26,449
TILLICUM LELUM ABORIGINAL	41,188
TLD COMPUTERS INC.	40,858
TOWN OF LADYSMITH	62,343
TRANE CANADA	46,704
TRIPLE M MODULAR LTD.	430,306
TROY LIFE & FIRE SAFETY LTD.	40,262
VANCOUVER ISLAND UNIVERSITY	466,840
VANCOUVER SCHOOL BOARD	45,120
VI ISLAND CLEANING SUPPLIES LTD.	89,046
VI PAINTING AND WALLCOVERING LTD.	50,329
VIVOS SOLUTIONS	25,760
WAL-MART SUPERCENTE	26,930
WAYWEST HVAC & REFRIGERATION INC.	263,942
WAYWEST MECHANICAL LTD	26,843
WESCO DISTRIBUTION-CANADA, INC.	346,630
WEST UNIFIED COMMUNICATIONS	35,710

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**  
**Statement of Financial Information (SOFI)**  
**Fiscal Year Ended June 30, 2020**

**Schedule of Payments made for the Provision of Goods and Services**

**SUPPLIERS WITH PAYMENTS EXCEEDING \$25,000**

<b>NAME OF INDIVIDUAL, FIRM OR CORPORATION</b>	<b>AMOUNT</b>
WESTCOAST ROOF INSPECTION	26,953
WESTERN CAMPUS RESOURCES	40,041
WESTWOOD METALS LTD.	25,842
WINDSOR PLYWOOD	93,687
WOLSELEY CANADA INC.	102,051
WORKSAFE BC	1,020,063
X10 NETWORKS	41,428
ZONAR SYSTEMS	36,458
 <b>TOTAL SUPPLIERS WHERE PAYMENTS EXCEED \$25,000</b>	 <b>\$ 39,782,415</b>
 <b>TOTAL SUPPLIERS PAID \$25,000 OR LESS</b>	 <b>\$ 6,365,846</b>
 <b>TOTAL PAYMENTS FOR GOODS AND SERVICES</b>	 <b>\$ 46,148,262</b>

Prepared as required by *Financial Information Regulation*, Schedule 1, Section 7

**SCHOOL DISTRICT NO. 68 (NANAIMO-LADYSMITH)**

**Statement of Financial Information (SOFI)**

**Fiscal Year Ended June 30, 2020**

**Reconciliation and Explanation of Differences to the Audited Financial Statements**

For the Schedule of Remuneration and Expenses, reconciling items for remuneration include the following:

- The financial statements are prepared on an accrual basis, whereas the remuneration and expenses included in the SOFI are reported on a cash basis.
- Salary and benefit amounts recovered from third parties are included in remuneration for SOFI purposes but are reported net of the recovered amount in the financial statements.
- All expenses for conferences, training, business meetings, parking and travel paid by the district on behalf of the employee are reported, even those that were subsequently reimbursed to the employer. The financial statement expenses are not included if subsequently reimbursed by the employee.
- Expenses paid in respect of employees include 100% of the Goods and Services Tax (GST) paid, whereas the expenditures in the financial statements are shown net of the GST rebate.
- The Schedule includes payments to employees for salaries and benefits which have been capitalized in the financial statements and would not be reflected in the expenses of the district.

For the Schedule of Payments for the Provision of Goods and Services, reconciling items include the following:

- The financial statements are prepared on an accrual basis, whereas the Schedule is prepared on a cash basis.
- Payments to suppliers include 100% of Goods and Services Tax (GST). Financial Statement expenditures are net of eligible GST rebates.
- Amounts paid by recovery from Ministry of Education operating grants for School Protection Plan Insurance, Employment Practices Liability Program, Next Generation Network, MyEd BC, and Capital Asset Management System are included in Service and Supplies expenditures in the Financial Statements, whereas they are not included in this Schedule.
- Depreciation of fixed assets is recorded as an expenditure on the Financial Statements whereas the Schedule includes fixed asset expenditures which are capitalized on the Financial Statements.
- The Schedule may include expenditure which are wholly or partially recovered or reimbursed from other organizations or employees thereby reducing the district's operating expenditures in the financial statements.

NANAIMO LADYSMITH PUBLIC SCHOOLS

BUSINESS COMMITTEE  
PUBLIC MEETING

ACTION SHEET

DATE: December 9, 2020  
TO: Business Committee  
FROM: Secretary-Treasurer, Mark Walsh  
SUBJECT: Policy 2.14 – Anti-Vandalism

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**Recommendation**

***The Business Committee recommends that the Board of Education of School District No. 68 (Nanaimo-Ladysmith) delete Policy 2.14 – Anti-Vandalism and circulate this Policy removal as a notice of motion for 30 days, utilizing the consultation process as per Board Governance, Section 1, 2.7.***

**Background**

As part of the Policy Committee's ongoing work, the Committee reviews both policies that are a priority for the Board but also reviews policies that may require a brief review or alternatively deletion. The Policy Committee recently reviewed Policy 2.14 – Anti-Vandalism (the "Policy") and determined that the Policy should be deleted and that an Administrative Procedure should take its place.

**Discussion**

While vandalism continues to be a problem, the Policy is not currently being followed. For instance, it requires a committee that includes a variety of stakeholders with responsibilities including creating policy, administrative procedures as well as reporting to the Board. While the work of addressing vandalism is important, the Policy Committee felt that an Administrative Procedure addressing the issue would suffice. In addition, the Policy Committee is of the view that it is important that our policies should be followed (including the creation of committees required by policies.) Given this requirement, rather than reinvigorating the committee or editing the policy to remove the committee, deletion is preferable.

Ultimately, there will not be an impact on how the District tackles vandalism. Further, staff will cease reporting monthly to the Board on vandalism but limit reports to annually or where there is significant damage caused by an incident or incidents as required. This change will allow more focus on the issue and the Board to have a better understanding of year to year patterns in our community.

**Appendix A:** Draft Administrative Procedure – Anti-Vandalism

**Appendix B:** Policy 2.14 – Anti-Vandalism



## Administrative Procedure - XXX Anti-Vandalism

### AP XXX – Anti-Vandalism

#### Purpose

Nanaimo Ladysmith Public Schools is committed to maintaining multi-faceted programs to prevent and reduce acts of vandalism and illegal entry. For the purposes of this Administrative Procedure the following definitions apply:

“Illegal entry” is the act of breaking and entering without lawful justification or excuse.

“Intruder” is a person who enters without permission.

“Vandalism” is damage/loss due to willful behaviour.

This Administrative Procedure is based on the following principles:

1. The primary focus of District anti-vandalism initiatives should be on prevention.
2. Restitution should be sought from those responsible for acts of vandalism and/or illegal entry.
3. Every effort should be made to identify the persons suspected of vandalism or illegal entry.
4. If possible, individuals found illegally on school property shall be charged.
5. Within cost and time constraints, every effort shall be made in the design and equipping of school facilities to deter and resist vandalism and illegal entry.

#### Procedure

As it is the responsibility of all departments and district employees to ensure the safekeeping of all district property and equipment, applicable departments and respective district staff have developed procedures that will:

- develop, recommend and maintain anti-vandalism reduction and communication strategies that are both preventative and reactive.
- monitor the effectiveness of the anti-vandalism administrative procedure, and initiatives.
- To report to the Board of Education, annually or more often as circumstances require, relevant data connected to the impact of vandalism, and the effectiveness of specific anti-vandalism initiatives.



## SECTION 1 – BOARD GOVERNANCE

### 2.14 Anti-Vandalism

The Board shall maintain multi-faceted programs to prevent and reduce acts of vandalism and illegal entry.

Definitions:

“Illegal entry” is the act of breaking and entering without lawful justification or excuse.

“Intruder” is a person who enters without permission.

“Vandalism” is damage/loss due to willful behaviour

This policy is based on the following principles:

1. The primary focus of District anti-vandalism initiatives should be on prevention.
2. Restitution should be sought from those responsible for acts of vandalism and/or illegal entry.
3. Every effort should be made to identify the persons suspected of vandalism or illegal entry.
4. If possible, individuals found illegally on school property shall be charged.
5. Within cost and time constraints, every effort shall be made in the design and equipping of school facilities to deter and resist vandalism and illegal entry.

In support of the Anti-Vandalism policy and principles, a District Anti-Vandalism Committee will be struck, comprised of representation from Trustees, District Administration, the Principals and Vice-Principals Association, the District Parent Advisory Council, CUPE, the City of Nanaimo, regional governments, and the RCMP.

The committee’s terms of reference will include the following:

6. To develop/recommend anti-vandalism strategies that are both preventative and reactive.
7. To monitor the effectiveness of anti-vandalism policy, administrative procedures, and initiatives.
8. To report to the Board of Education, on a quarterly basis, relevant data connected to the impact of vandalism, and the effectiveness of specific anti-vandalism initiatives.

#### Legal References:

**Monitoring Method:** *Internal Reports/Board, Superintendent*

**Monitoring Frequency:**

**Adopted:** *2014.06.25*

**NANAIMO LADYSMITH PUBLIC SCHOOLS**

**BUSINESS COMMITTEE  
PUBLIC MEETING**

**INFORMATION SHEET**

DATE: December 9, 2020  
TO: Business Committee  
FROM: Secretary-Treasurer, Mark Walsh  
SUBJECT: Administrative Procedure - Automated External Defibrillators

---

**Background**

On October 28, 2020, the Board of Education passed the following motion:

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) direct staff to ensure there is an Automated External Defibrillator at all secondary school sites.

**Discussion**

To action the motion, pursuant to policies 2.7 and 3.7.5, staff have drafted an Administrative Procedure (the "AP"), for automated external defibrillators ("AEDs"). Specifically, the AP addresses three main areas:

1. Where and when AEDs shall be present in schools;
2. The department and/or individual responsible for training of staff with respect to AEDs and the routine review of maintenance and replacement of the devices; and
3. A mechanism for review of the AP.

The goal of the AP is to be concise to ensure that our community is able to understand where an AED may be located and to ensure accountability internally for the proper function of the devices.

**Appendix A:** Draft Administrative Procedure – Automated External Defibrillators

### Administrative Procedure XXX – Automated External Defibrillator (AED) Installations

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#### AP XXX – AED Installations

##### Purpose

This procedure is to provide guidelines for the management of school-based automated external defibrillator equipment.

##### Definitions

**Automated external defibrillator (AED)** is a portable device used to administer an electric shock to the heart and restore the heart's normal rhythm during sudden cardiac arrest.

**Sudden cardiac arrest (SCA)** is a condition that occurs when the electrical impulses of the human heart malfunction causing a disturbance called ventricular fibrillation (VF) in the heart's electrical rhythm. This erratic and ineffective electrical heart rhythm causes complete cessation of the heart's normal function of pumping blood, resulting in SCA.

##### Procedures

1. All NLPS Secondary Schools will have an AED installed for school and community use.
2. An AED may also be installed on a temporary basis in additional sites where required for specific medical emergency purposes (e.g. a student with a chronic heart condition).
3. Appropriate training for the use of the AEDs shall be the responsibility of the Occupational Health & Safety Department.
4. AEDs will be maintained and/or replaced as per the manufacturer's specifications and shall be the responsibility of the Occupational Health & Safety Department.
5. Program to be reviewed every 4 years or as practicable.

NANAIMO LADYSMITH PUBLIC SCHOOLS

BUSINESS COMMITTEE  
PUBLIC MEETING

INFORMATION SHEET

DATE: December 9, 2020  
TO: Business Committee  
FROM: Secretary-Treasurer, Mark Walsh  
SUBJECT: Administrative Procedure – Emergency Kiosks

---

**Background**

Over the years there has been some confusion both by NLPS staff as well our parent community on who is responsible for the installation and maintenance of emergency kiosks. The purpose of this Administrative Procedure (“AP”) is to provide background on the installation, ongoing maintenance and replacement of these assets.

**Discussion**

The AP is drafted to make it clear that the District is not responsible for the initial purchase price of the units. Further, while the District will perform minor maintenance such as addressing vandalism or minor repairs, it is not responsible for the contents of the units, major repairs or their replacement. The AP, also highlights that it is the school and/or PAC that is responsible for the costs of the purchase and installation of units, maintaining their contents and their replacement. The Facilities Department is responsible for minor maintenance and minor repairs. We note that the Facilities Department does not have a budget for these units.

**Appendix A:** Draft Administrative Procedure – Emergency Kiosks

### Administrative Procedure XXX – Emergency Kiosks



#### AP XXX – Emergency Kiosks

##### Purpose

The District recognizes its role in providing programs and safety procedures that address the personal and physical safety and well-being of students and staff during a major emergency. A major emergency is defined as one that puts an excessive strain on emergency responses. It may result from a major event such as earthquake, tsunami, fire or explosion, forest fire or severe storm.

The District provides essential supplies which are located at various locations in District facilities. Schools and/or the parent advisory council at the school (the “PAC”) may wish to install an emergency kiosk on school property to supplement the essential supplies (the “Kiosk”).

##### Procedures

1. A school wishing to install a Kiosk will include the project in the School’s 5 year Project Plan. The Facilities Department together with Learning Services will then determine suitability of the design of the structure as well as an appropriate location on the site.
2. The school and/or school PAC is responsible for the cost to purchase and install the structure as well as stocking it with emergency supplies. It is the responsibility of the school Principal in partnership with the PAC to ensure such supplies are reviewed annually and maintained in good condition.
3. The District, through the Facilities Department, is responsible for:
  - Minor repairs or maintenance to the approved structure; and
  - Minor vandalism repairs.
4. The school is responsible for submitting minor maintenance requests through the appropriate work order process.
5. The District is not responsible for:
  - The contents of the kiosks;
  - Capital improvements;
  - Major repairs/maintenance; and
  - End of life replacement.

**NANAIMO LADYSMITH PUBLIC SCHOOLS**

**BUSINESS COMMITTEE  
PUBLIC MEETING**

**INFORMATION SHEET**

DATE: December 9, 2020  
TO: Business Committee  
FROM: Secretary-Treasurer, Mark Walsh  
SUBJECT: École North Oyster – Crossing Guard

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**Background**

On November 25, 2020, the Board of Education passed the following motion:

That the Board of Education of School District No. 68 (Nanaimo-Ladysmith) direct staff to prepare a report for the December Business Committee on the cost of a temporary crossing guard for École North Oyster to support student safety during pick up and drop off.

In addition, staff was requested to provide information on the potential for a volunteer crossing guard at École North Oyster ("ENO").

**Discussion**

The yearly cost of a crossing guard is approximately \$12,422 based on one hour per day (30 minutes in the a.m. and 30 minutes in the p.m.). If the Board wished to provide funding to ENO to staff a crossing guard position, the cost would be approximately \$7,500-\$8,000, based on a pro-rated year. If the Board proceeds to authorize the expenditure, staff recommends that it be limited to this school year.

With respect to a voluntary program, some schools in our District have students and/or parents providing the service with appropriate training and oversight. With respect to the potential for such a volunteer service at ENO, there have only been limited discussions at the school level. Given the geographic reality of North Oyster, the high level of bussing and immediate before and after school pickup there is some doubt whether a student driven program would be viable. There are also potential safety issues associated with the traffic issues at the site. With respect to a parent driven program, discussions have not occurred at the school. If there was interest it is unlikely that such a program would be in place in a timely fashion.

Given this reality, if the Board is interested in a crossing guard at the site during the COVID period, a motion should be passed to expend operating dollars based on the calculation above. Further, if there is a time limit placed on the expenditure, there will be sufficient opportunity for the school to discuss whether a parent or student driven option is available for future years.