



CENTRAL OKANAGAN PUBLIC SCHOOLS - BOARD COMMITTEE REPORT

**Finance and Audit Committee Meeting
Public Meeting**

**Wednesday, April 21, 2021, 4:00 pm
Via Zoom**

Board of Education: Trustee J. Fraser, Acting Chairperson
Trustee C. Desrosiers, Committee Member
Trustee M. Baxter, Acting Committee Member

Absent: Trustee L. Tiede, Chairperson

Staff: Delta Carmichael, Assistant Secretary-Treasurer
Ryan Stierman, Secretary-Treasurer/CFO
Val Dougans, Finance Manager
Kevin Kaardal, Superintendent of Schools/CEO
Terry Beaudry, Deputy Superintendent of Schools
Michelle DesRochers, Executive Assistant (recorder)

Partner Groups: Susan Bauhart, COTA President
David Tether, CUPE President (left at 5:09 pm)
Mike Dornian, COPVPA Treasurer

There were no representatives from the COPAC or District Student Council.

**The Central Okanagan Board of Education acknowledged that this meeting was being held
the unceded, Traditional Territory of the Okanagan People.**

AGENDA

April 21, 2021 Committee Agenda - approved as presented.

REPORTS/MATTERS ARISING

Finance and Audit Committee Public Meeting Report - April 7, 2021

April 7, 2021 Committee Report - received as distributed.

PUBLIC QUESTION/COMMENT PERIOD

There were no public questions/comments.

COMMITTEE MEMBERS QUERIES/COMMENTS

A Committee member shared an article in the Globe and Mail titled 'B.C.'s largest school boards face budget shortfall, program cuts' and queried how Central Okanagan Public Schools is avoiding budget shortfalls.

The Superintendent of Schools/CEO stated that he would provide his response during agenda item 5.1 Central Okanagan Public Schools Superintendent of Schools/CEO 2021-2022 Budget Recommendations.

DISCUSSION/ACTION ITEMS

Central Okanagan Public Schools Superintendent of Schools/CEO 2021-2022 Budget Recommendations

The Superintendent of Schools/CEO presented an overview of the Ministry of Education's 2021 Provincial Budget that was released this week. The following are the key messages of the Provincial Budget 2021:

- Budget 2021 provides the Ministry of Education with an increase of \$1.220B in operating funding over the next three years. This includes:
 - \$662M for the Sustainable Services Negotiating Mandate (SSNM) for teachers and school district CUPE support staff;
 - \$424M for actual and projected enrolment growth in public schools;
 - \$49M in funding under the Classroom Enhancement Fund (CEF);
 - \$76M for independent schools;
 - \$6M for for Mental Health in Schools (MHIS) initiatives;
 - \$1.3M for Childcare Funding to support anti-racism and reconciliation in childcare and school-based early learning programs; and
 - \$2M for the *Teachers Act* Special Account
- Budget 2021 also includes \$3.073B in provincial capital funding for priority projects over the next three years. This funding includes:
 - \$1.394B to invest in expansion and replacement projects in school districts across the Province;
 - \$1.098B to accelerate the Seismic Mitigation Program;
 - \$561M to invest in assess rehabilitation and maintenance; and
 - \$20M for Playground Equipment Program.

The Superintendent of Schools/CEO outlined the changes to his 2021-2022 Budget Recommendations report as per requests from the Finance and Audit Committee on April 7, 2021. These changes included the following:

- Adjust the current budget (2020/2021) to be custodial wages and benefits only, net of COVID costs on page 18 of 28 under heading of CUPE Budget Request.

- Include the cost to add 15 full time day custodians to elementary schools only on page 18 of 28 under heading of CUPE Budget Request.
- Addition of a comparison report to Appendix C.
- Change the reference to Custodians to Touch Cleaners on page 17 of 28 under the heading of District Wide - COVID-19 Pandemic.
- Addition of Appendix E - Multi Year District Staffing FTE Graph

The Superintendent of Schools/CEO responded to questions and stated that amendments will be made to the overview section to include a paragraph on the Ministry of Education Provincial Budget funding announcement as well as a statement regarding the budget being based on pre-COVID funding, prior to forwarding the recommendations to the Board of Education.

Outcomes:

The Finance and Audit Committee recommended the following to the Board of Education:

THAT: The Board of Education approve the Central Okanagan Public Schools Superintendent of Schools/CEO 2021-2022 Budget Recommendations, as attached to the Agenda, and as amended at the April 21, 2021 Finance and Audit Committee Meeting.

THAT: The Board of Education issue a public statement regarding the challenges the Board is faced with in regards to the School District's 2021-2022 Budget.

Indigenous Education Preliminary Budget (2021/2022 Fiscal Year)

The Assistant Secretary-Treasurer shared that the Indigenous Education Council approved the initial Indigenous Education Preliminary Budget for the 2021/2022 Fiscal Year in early March 2021. Since then, the Ministry of Education announced a \$65 per pupil increase to the Indigenous Education targeted funding. The Assistant Secretary-Treasurer, Deputy Superintendent of Schools, and the District Principal of Indigenous Education met to discuss how to allocate these additional funds and are proposing additional advocates and land based support be added to the 2021/2022 Indigenous Education Preliminary Budget. This proposal will go forward to the Indigenous Education Council Meeting scheduled for April 28, 2021 and be brought back to the May 19, 2021 Finance and Audit Committee Meeting.

Outcome:

The Finance and Audit Committee recommended that the proposed 2021/2022 Indigenous Education Program Preliminary Budget, as attached to the Agenda, and as presented at the April 21, 2021 Finance and Audit Committee Meeting, be forwarded to the Board of Education as an information item.

Financial Update - March 31, 2021

The Assistant Secretary-Treasurer stated that a Financial Update for the period ending March 31, 2021 is brought forward as per the Office of the Auditor General of BC's recommendation. Two items to note are: (i) the 1701 recount did generate approximately \$987,575 in additional funding due to an increase of eSchool23 student FTE, and (ii) the District received \$236,859 of Ministry of Education's 2020/2021 Operating Grant holdback . The District plans to allocate their portion of the 2020/2021 Operating Grant holdback to learning impacts to students caused by the pandemic as instructed by the Ministry of Education. Any unused funds will be appropriated and carried forward.

5:09 pm: The CUPE President left the meeting.

The COTA President requested that unused funds be allocated to counselling services and school supports for special needs students.

Outcome:

The Finance and Audit Committee received the Financial Update as of March 31, 2021 as presented and requested that it be forwarded to the Board of Education as an information item.

RECOMMENDATIONS/REFERRALS TO THE BOARD/COORDINATING COMMITTEE/OTHER COMMITTEES

Public Board Meeting - April 28, 2021

- Central Okanagan Public Schools Superintendent of Schools/CEO 2021-2022 Budget Recommendations (*Action*)

Future Board Meeting

- Indigenous Education Preliminary Budget (2021/2022 Fiscal Year) (*Information*)
- Financial Update - March 31, 2021 (*Information*)

ITEMS FOR FUTURE FINANCE AND AUDIT COMMITTEE MEETINGS

May 19, 2021

- Indigenous Education Preliminary Budget (2021/2022 Fiscal Year) (*Action*)

September

- Presentation: Audited Financial Statements for the Fiscal Year
- Audited Financial Statements for the Fiscal year (*Action Item*)

October

- Financial Update at September 30th

November

- School District No. 23 (Central Okanagan) Budget Development Principles
- School District No. 23 (Central Okanagan) Budget Development Timeline

January

- Amended Annual Budget for the Fiscal Year
- Ministry Recalculation Allocation – School District No. 23 and Provincial
- Financial Update at December 31st
- Budget Survey development
- Annual Review of Committee's Mandate, Purpose and Function

February

- Budget Presentation
- School Fees Summary

April (1st Meeting)

- Overview of Budget Allocation
- Budget Consultation Input Received
- Trustee Indemnity for the 2021-2022 Fiscal Year

April (2nd Meeting)

- Central Okanagan School District Preliminary Budget Proposal – Superintendent's Budget Recommendations
- Financial Report at March 31st

May

- Auditor's Report to the Finance and Audit Committee – Initial Communication on Audit Planning for the Year
- Annual CommunityLINK Allocations
- Financial Update - International Education Program

June

- School District No. 23 (Central Okanagan) Annual Budget for the Fiscal Year

FUTURE FINANCE AND AUDIT COMMITTEE MEETINGS

All meetings start at 4:00 pm.

May 19, 2021, June 16, 2021

September 22, 2021, October 20, 2021, November 17, 2021

MEDIA QUESTIONS

There were no medial questions submitted.

ADJOURNMENT

The meeting adjourned at 5:14 pm.

Questions - Please Contact:

Trustee Lee-Ann Tiede, Chairperson at 250-763-4650 or Lee-Ann.Tiede@sd23.bc.ca

Delta Carmichael, Assistant Secretary-Treasurer at 250-470-3233 or Delta.Carmichael@sd23.bc.ca

Julia Fraser, Acting Chairperson