

CENTRAL OKANAGAN PUBLIC SCHOOLS – BOARD COMMITTEE REPORT

COMMITTEE: Finance and Audit Committee Meeting DATE: April 17, 2019

CHAIRPERSON: Trustee C. Cacchioni STAFF CONTACT: D. Carmichael, Assistant Secretary-Treasurer

*The Committee Chairperson acknowledged that the meeting was being held
on the Traditional Territory of the Okanagan People.*

In attendance:

Board of Education:

Trustee R. Cacchioni (Chairperson)
Trustee J. Fraser (Committee Member)
Trustee L. Tiede (Committee Member)
Trustee M. Baxter
Trustee C. Desrosiers

In attendance:

Staff:

K. Kaardal, Superintendent of Schools/CEO
T. Beaudry, Deputy Superintendent of Schools
E. Sadlowski, Secretary-Treasurer/CFO
D. Carmichael, Assistant Secretary-Treasurer
V. Dougans, Finance Manager
M. DesRochers, Executive Assistant (*Recorder*)

Partner Group Representation:

COTA Susan Bauhart, President
COPAC Sarah Shakespeare
COPVPA Mike Dornian, Treasurer
CUPE David Tether, President
DSC Matthew Richardson, Grade 12, Kelowna Secondary
DSC Laura Siddall, Grade 11, Rutland Senior Secondary (*arrived at 4:12 pm*)

Agenda/Additions/Amendments/Deletions

Add: New Discussion/Action Item 6.3 Central Okanagan Public Schools 2019-2020 Aboriginal Program Preliminary Budget – Draft

Delete: Discussion/Information Item 7.1 Central Okanagan Public Schools 2019-2020 Aboriginal Program Preliminary Budget – Draft

Move: Discussion/Action Item 6.3 Central Okanagan Public Schools 2019-2020 Aboriginal Program Preliminary Budget – Draft to 6.2 and 6.2 Financial Update – March 31, 2019 to 6.3

April 17, 2019 Agenda – approved as amended.

Reports/Matters Arising

April 3, 2019 Committee Report – received as presented.

Recognition/Presentation/Delegation

1. Feedback on Proposal 2019-2020 Aboriginal Education Program Budget

As there were no members of the Aboriginal Education Council, there was no delegation.

Discussion/Action Items

1. Central Okanagan Public Schools Superintendent of Schools/CEO 2019-2020 Budget Recommendations

The Superintendent of Schools/CEO presented his 2019-2020 Budget recommendations, outlining budget requests/allotments to each employee group and responded to questions.

The Superintendent of Schools/CEO reviewed the following 2019-2020 Summary Recommendations to balance the budget:

REVENUE	Final Bylaw 2018/2019	Remove 30- Jun-18 Surplus CFwd	Net Final Bylaw 2018/2019	Growth & Required Changes	2019/20 Projected Preliminary	New "ASK" Requests	2019/20 Preliminary
OPERATING GRANTS							
- Operating Grants	205,010,409		205,010,409	5,283,558	210,293,967		210,293,967
- Other Ministry Grants	2,828,251		2,828,251	14,000	2,842,251		2,842,251
- International Education	5,600,000		5,600,000		5,600,000		5,600,000
- Other Revenue	4,334,131		4,334,131	(150,000)	4,184,131		4,184,131
OPERATING SURPLUS CARRY FORWARD	4,869,680	(1,749,675)	3,120,005	(67,634)	3,052,371		3,052,371
SPECIAL PURPOSE GRANTS							
- Special Purpose Grants	17,179,074		17,179,074	(228,642)	16,950,432		16,950,432
- Other Revenue	7,300,000		7,300,000		7,300,000		7,300,000
SPECIAL PURPOSE CARRY FORWARD	588,164		588,164	(538,164)	50,000		50,000
CAPITAL GRANTS	13,195,051		13,195,051		13,195,051		13,195,051
Other Revenue	0		0		0		0
Total Revenue	\$ 260,904,760	\$ (1,749,675)	\$ 259,155,085	\$ 4,313,118	\$ 263,468,203	\$ -	\$ 263,468,203
EXPENSES	Final Bylaw 2018/2019	Remove 30- Jun-18 Surplus CFwd	Net Final Bylaw 2018/2019	Growth & Required Changes	2019/20 Projected Preliminary	New "ASK" Requests	2019/20 Preliminary
STAFFING & BENEFITS							
- Teachers	108,621,913	(313,000)	108,308,913	3,000,547	111,309,460	80,250	111,389,710
- Principals and Vice Principals	11,502,073		11,502,073	349,393	11,851,466		11,851,466
- Educational Assistants	16,281,278		16,281,278	342,776	16,624,054		16,624,054
- Support Staff	21,056,806		21,056,806	726,637	21,783,443	47,424	21,830,867
- Other Professionals	3,064,040		3,064,040	(50,767)	3,013,273	123,200	3,136,473
- Substitutes	7,305,045		7,305,045	(58,864)	7,246,181		7,246,181
- Employee Benefits	42,183,058	(77,000)	42,106,058	49,526	42,155,584	72,087	42,227,671
SERVICES & SUPPLIES	31,736,133	(1,359,675)	30,376,458	(17,628)	30,358,830	(7,305)	30,351,525
CAPITAL	13,195,051		13,195,051		13,195,051		13,195,051
OTHER CAPITAL	5,959,363		5,959,363	(344,158)	5,615,205		5,615,205
Total Expenses	\$ 260,904,760	\$ (1,749,675)	\$ 259,155,085	\$ 3,997,462	\$ 263,152,547	\$ 315,656	\$ 263,468,203
Net Budget Including New "ASK" Requests	\$ -	\$ -	\$ -	\$ 315,656	\$ 315,656	\$ (315,656)	\$ (0)
Staffing	Final Bylaw 2018/2019	Remove 30- Jun-18 Surplus CFwd	Net Final Bylaw 2018/2019	Growth & Required Changes	2019/20 Projected Preliminary	New "ASK" Requests	2019/20 Preliminary
Teachers	1,382.578	(4.000)	1,378.578	11.000	1,389.578	1.000	1,390.578
Principals and Vice Principals	94.000		94.000	2.600	96.600	2.000	98.600
Other Professionals	38.700		38.700	(1.200)	37.500	2.000	39.500
Support Staff (CUPE)	913.238		913.238	10.856	924.094	1.000	925.094
Total	2,428.516	(4.000)	2,424.516	23.256	2,447.772	6.000	2,453.772

Outcome:

The Committee recommended that the Board of Education approve the Central Okanagan Public Schools Superintendent of Schools/CEO 2019-2020 Budget Recommendations, as attached to the Agenda, and as presented at the April 17, 2019 Finance and Audit Committee Meeting.

2. Central Okanagan Public Schools 2019-2020 Aboriginal Program Preliminary Budget – Draft

The Deputy Superintendent of Schools shared that Aboriginal Targeted Funding has increased by approximately \$600,000 for the 2019/2020 school year. At the April 3, 2019 Aboriginal Education Council (AEC) Meeting, the AEC moved a motion to request that the Board fund the new Vice-Principal of Aboriginal Education position within Core Funding for the 2019-2020 Budget. District Staff recommends that the new Vice-Principal of Aboriginal Education position be paid from the increase in Targeted Funding. There is a requirement for more administrative support to the targeted students and programs that support them directly. The Aboriginal Program now serves 2,691 students and has 78 staff to be supervised.

The Superintendent of Schools/CEO stated that the Aboriginal Education Program recovers \$440,296 from Core Funding, not including the supports of both the Deputy Superintendent of Schools and her Executive Assistant.

Outcome:

The Committee recommended that the Board of Education approve staff's proposed 2019/2020 Aboriginal Education Program Preliminary Budget.

3. Financial Update – March 31, 2019

The Assistant Secretary-Treasurer reviewed the revenue and expenses to the end of March 31, 2019. Actual spending to March 31, 2019 as well as forecast spending for the remainder of the year were outlined.

Items Requiring Special Mention

In response to a query from Trustee Cacchioni regarding an update on the Central Okanagan Family Hub at Pearson Road Elementary, the Superintendent of Schools/CEO stated that the District provides the space and custodial time. The Central Okanagan Family Hub is working on fundraising and a recent media event brought awareness to their financial challenges.

Recommendations/Referrals to the Board/Coordinating Committee/Other Committees

Public Board Meeting – April 24, 2019:

- Central Okanagan Public Schools Superintendent of Schools/CEO 2019-2020 Budget Recommendations (Action Item)

Future Public Board Meeting:

- Financial Update – March 31, 2019 (Information Item)
- Central Okanagan Public Schools 2019-2020 Aboriginal Program Preliminary Budget - Draft (Action Item)

Items for Future Finance and Audit Committee Meetings

September	October	November
- Presentation: Audited Financial Statements for the Fiscal Year - Audited Financial Statements for the Fiscal Year (Action Item)	- Financial Update at September 30th	- School District No. 23 (Central Okanagan) Budget Development Principles - School District No. 23 (Central Okanagan) Budget Development Timeline
January	February	April (1 st meeting)
- Amended Annual Budget for the Fiscal Year - Ministry Recalculation Allocation – School District No. 23 and Provincial - Financial Update at December 31st - Budget Survey development	- Budget Presentation	- Overview of Budget Allocation - Budget Consultation Input Received - Trustee Indemnity for the 2019/2020 Fiscal Year
April (2 nd meeting)	May	June
- Central Okanagan School District Preliminary Budget Proposal – Superintendent's Budget Recommendations - Financial Update at March 31st	- 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 - Review of Policy 425 and Regulations 425R - Student Fees	- School District No. 23 (Central Okanagan) Annual Budget for the Fiscal Year - Policy 161 –Accumulated Operating Surplus

Meeting Schedule

May 15, 2019 at 4:00 pm September 18, 2019 at 4:00 pm November 20, 2019 at 4:00 pm
June 19, 2019 at 4:00 pm October 16, 2019 at 4:00 pm

Questions – Please Contact:

Trustee Rolli Cacchioni, Chairperson	Phone: 250-765-3419	email: Rolli.Cacchioni@sd23.bc.ca
Eileen Sadlowski, Secretary-Treasurer/CFO	Phone: 250-470-3224	email: Eileen.Sadlowski@sd23.bc.ca
Delta Carmichael, Assistant Secretary-Treasurer	Phone: 250-470-3233	email: Delta.Carmichael@sd23.bc.ca

Rolli Cacchioni, Chairperson