

## CENTRAL OKANAGAN PUBLIC SCHOOLS – BOARD COMMITTEE REPORT

COMMITTEE: Finance and Audit Committee Meeting DATE: June 19, 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  
E. Sadlowski, Secretary-Treasurer/CFO  
D. Carmichael, Assistant Secretary-Treasurer  
V. Dougans, Finance Manager  
M. DesRochers, Executive Assistant (*Recorder*)

### **Regrets:**

T. Beaudry, Deputy Superintendent of Schools

### **Partner Group Representation:**

COTA Susan Bauhart, President  
COPAC Sarah Shakespeare, President  
COPVPA Mike Dornian, Treasurer  
CUPE No Representative  
DSC Matthew Richardson, Grade 12 at Kelowna Secondary School

### **Agenda/Additions/Amendments/Deletions**

*Add Discussion/Information Item 7.3 Minister of Education Rob Fleming's Year-End Letter and Progress Report.*

June 19, 2019 Agenda – approved as amended.

### **Reports/Matters Arising**

May 15, 2019 Committee Report – received as presented.

### **Committee Members Queries/Comments**

**Susan Bauhart, COTA President**, queried whether or not the provincial government provides the District with monies to provide loans to PACs for playground upgrades.

*The Secretary-Treasurer/CFO stated that the provincial government does not fund the loans to PACs as they already provide a \$105,000 grant towards the purchase and installation of new playground equipment. As the grant is not sufficient, the District uses cash reserve to provide loans to PACs while they fundraise for the additional funds required. PACs agree to repay loans over a 3-5 year period.*

### **Discussion/Action Items**

#### **1. 2019/2020 Annual Budget Bylaw**

The Assistant Secretary-Treasurer outlined the differentials from the 2018/2019 Annual Budget and the 2019/2020 Annual Budget and responded to questions.

### **Outcomes**

**The Committee recommended that the Board of Education give first, second and third readings to the School District No. 23 (Central Okanagan) Annual Budget Bylaw for the Fiscal Year 2019/2020 in the amount of \$264,765,096.**

**The Committee also recommended that the School District No. 23 (Central Okanagan) Annual Budget Bylaw for the Fiscal Year 2019/2020 in the amount of \$264,765,096 be read a first, second and third time, passed and adopted on the 26th day of June 2019.**

## **Discussion/Information Items**

### **1. Financial Update – International Education Program**

Dr. Rick Oliver, Assistant Superintendent, provided a financial update for the International Education Program. Despite the program falling short of the District target of 400 Full-Time Equivalent (FTE) students, reaching 379 FTE, the financial targets were met for the 2018-2019 school year. The District is on target for 400 FTE for the 2019-2020 school year and will continue to provide additional language support and interpreters to assist all schools with students and families.

### **2. Travel Expense Rates Form – Per Diem Rates**

The Assistant Secretary-Treasurer stated that the Travel Expense Rates Form – Per Diem Rates was shared at the May 15<sup>th</sup> Finance and Audit Committee Meeting and additional information was requested. In order to provide relevant, comparable information, staff conducted an informal survey of districts and reviewed rates across all districts as well as from the Ministry of Education, Canada Revenue Agency and the BCSTA. The following 'proposed' per diem meal rates are aligned with the Ministry of Education rates and more accurately reflect the actual costs being incurred:

| Item      | Current<br>SD23 | Proposed<br>SD23 | MOE   | CRA   | BCSTA | Prov Ave |
|-----------|-----------------|------------------|-------|-------|-------|----------|
| Breakfast | 10.00           | 15.00            | 19.00 | 20.50 | 11.00 | 12.04    |
| Lunch     | 17.00           | 20.00            | 19.67 | 20.10 | 17.00 | 16.90    |
| Dinner    | 23.00           | 30.00            | 27.83 | 50.65 | 25.00 | 25.24    |
| Total     | 50.00           | 65.00            | 66.50 | 91.25 | 53.00 | 54.18    |

The Assistant Secretary-Treasurer shared that it has been over thirteen years since the per diem meal rates have been updated and all related Board Policies will be updated accordingly.

### **3. Minister of Education Rob Fleming's Year-End Letter and Progress Report**

The Superintendent of Schools/CEO stated that the Minister of Education's letter and funding model review progress report will be posted to the District's website. After receiving this information, the District submitted questions to the Ministry of Education. The Superintendent of Schools/CEO shared these questions with the Committee.

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

### ***Future Public Board Meeting:***

- 2019/2020 Annual Budget Bylaw (Action Item)
- Financial Update – International Education Program (Information Item)
- Travel Expense Rates Form – Per Diem Rates (Information Item)
- Minister Rob Fleming's Year-End Letter and Progress Report (Information Item)

## **Items for Future Finance and Audit Committee Meetings**

### ***Future Public Finance and Audit Committee Meetings***

- Young Parent Program Report
- School Meals Program Report
- Rental Program Report (Profitability)
- Review of all Joint Use Agreements

| <b>September</b>                                                                                                                                                                                                                                                                | <b>October</b>                                                                                                                                                                                                                                                                                                                               | <b>November</b>                                                                                                                                                                                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>- Presentation: Audited Financial Statements for the Fiscal Year</li> <li>- Audited Financial Statements for the Fiscal Year (<i>Action Item</i>)</li> </ul>                                                                             | <ul style="list-style-type: none"> <li>- Financial Update at September 30<sup>th</sup></li> </ul>                                                                                                                                                                                                                                            | <ul style="list-style-type: none"> <li>- School District No. 23 (Central Okanagan) Budget Development Principles</li> <li>- School District No. 23 (Central Okanagan) Budget Development Timeline</li> </ul> |
| <b>January</b>                                                                                                                                                                                                                                                                  | <b>February</b>                                                                                                                                                                                                                                                                                                                              | <b>April (1<sup>st</sup> meeting)</b>                                                                                                                                                                        |
| <ul style="list-style-type: none"> <li>- Amended Annual Budget for the Fiscal Year</li> <li>- Ministry Recalculation Allocation – School District No. 23 and Provincial</li> <li>- Financial Update at December 31<sup>st</sup></li> <li>- Budget Survey development</li> </ul> | <ul style="list-style-type: none"> <li>- Budget Presentation</li> </ul>                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"> <li>- Overview of Budget Allocation</li> <li>- Budget Consultation Input Received</li> <li>- Trustee Indemnity for the 2019/2020 Fiscal Year</li> </ul>                   |
| <b>April (2<sup>nd</sup> meeting)</b>                                                                                                                                                                                                                                           | <b>May</b>                                                                                                                                                                                                                                                                                                                                   | <b>June</b>                                                                                                                                                                                                  |
| <ul style="list-style-type: none"> <li>- Central Okanagan School District Preliminary Budget Proposal – Superintendent’s Budget Recommendations</li> <li>- Financial Update at March 31<sup>st</sup></li> </ul>                                                                 | <ul style="list-style-type: none"> <li>- Auditor’s Report to the Finance and Audit Committee – Initial Communication on Audit Planning for the Year</li> <li>- Annual CommunityLINK Allocations</li> <li>- Financial Update – International Education Program</li> <li>- Review of Policy 425 and Regulations 425R - Student Fees</li> </ul> | <ul style="list-style-type: none"> <li>- School District No. 23 (Central Okanagan) Annual Budget for the Fiscal Year</li> <li>- Policy 161 –Accumulated Operating Surplus</li> </ul>                         |

### **Meeting Schedule**

September 18, 2019 at 4:00 pm      November 20, 2019 at 4:00 pm  
October 16, 2019 at 4:00 pm

### **Questions – Please Contact:**

Trustee Rolli Cacchioni, Chairperson

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email: [Rolli.Cacchioni@sd23.bc.ca](mailto:Rolli.Cacchioni@sd23.bc.ca)

Delta Carmichael, Assistant Secretary-Treasurer

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Rolli Cacchioni, Chairperson