

CENTRAL OKANAGAN PUBLIC SCHOOLS – BOARD COMMITTEE REPORT

COMMITTEE: Finance and Audit Committee Meeting DATE: May 15, 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

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 No representative
COPAC Nicole Garcia, Vice-President
COPVPA Mike Dornian, Treasurer
CUPE David Tether, President
DSC No representative

Agenda/Additions/Amendments/Deletions

Amend Discussion/Action Item 6.1 2019/2020 CommunityLINK Allocations into two separate motions.

May 15, 2019 Agenda – approved as amended.

Reports/Matters Arising

April 17, 2019 Committee Report – received as presented.

Recognition/Presentation/Delegation

1. Report to the Finance and Audit Committee – Initial Communication on Audit Planning for the Year Ended June 30, 2019

Tyler Neels and Kate Cumming of Grant Thornton, presented their audit strategy for the year ending June 30, 2019 and responded to questions. Throughout the audit, policies and procedures are reviewed and recommendations are provided in areas that require follow-up. The audit results will be presented at the September 18, 2019 Finance and Audit Committee Meeting.

Discussion/Action Items

1. 2019/2020 CommunityLINK Allocations

The Assistant Secretary-Treasurer stated that the CommunityLINK funding has remained constant over the years and provides funding to all 60 Boards of Education to support vulnerable students in academic achievement and social functioning. Central Okanagan Public Schools will receive \$1,244,780 for the 2019/2020 school year. The allocations of these funds were outlined. There was a decrease to the Young Parent Program due to a reduced number of students accessing the program.

The Committee requested reports on both the Young Parent Program and the School Meals Program.

Outcomes:

The Committee recommended that the Board of Education approve the recommended CommunityLINK Allocations for 2019/2020, as attached to the Agenda, and as presented at the May 15, 2019 Finance and Audit Committee Meeting.

The Committee also recommended that various provincial Ministries be contacted (Ministry of Education, Ministry of Health, Ministry of Children and Family Development, Ministry of Mental Health and Addictions) to jointly provide additional resources and support for student mental health.

2. Review of Transportation Fees for the 2019/2020 Fiscal Year

The Assistant Secretary-Treasurer provided background on the transportation fees over the past couple of years and recommended an increase to \$225/year (currently \$200/year) to the transportation fees for the 2019/2020 Fiscal Year.

The Committee discussed whether or not charging \$225/year for transportation was sufficient and determined that a slight increase for the 2019/2020 school was appropriate. Further changes may be made once the Transportation Task Force has completed Phase 2 of their review. The Committee requested updates to the chart outlining the funding and costs of transportation prior to this item coming forward to the Board of Education for approval. The Assistant Secretary-Treasurer will update the chart accordingly.

Outcome:

The Committee recommended that the Board of Education set the transportation fee to \$225/year for each bus rider for the period effective July 1, 2019 to June 30, 2020.

3. School Fees for 2019/2020

The Assistant Secretary-Treasurer outlined the school fee schedule for the 2019/2020 school year and stated that the fees for school supplies have not been increased since 2006. It is recommended that the school supplies be increased from \$30/student to \$35/student.

Outcome:

The Committee recommended that the Board of Education approve the school supply fee increase from \$30/student to \$35/student, effective July 1, 2019.

4. Community Rental Program Review for the 2019/2020 Fiscal Year

The Assistant Secretary-Treasurer stated that the profit and non-profit fees have not been increased since 2016 and the preschool and after school fees have not been increased since 2017, and is therefore recommending rental fee increases as follows:

Non Profit (Hourly Rates)					
	24-Jun-09	7-Feb-11	1-Jul-14	1-Jul-16	Proposed 1-Jul-19
Administration Fee	10.00	10.00	10.00	10.00	10.00
Cancellation Fee	5.00	5.00	5.00	5.00	5.00
Weekend & After Hour Surcharge Fee	21.00	21.00	22.00	25.00	30.00
Gym (Middle/Secondary), includes QGE & GPE	42.00	42.00	44.00	47.00	50.00
Gym (Elementary), includes Central	37.00	37.00	39.00	41.00	43.00
HRES	53.00	53.00	56.00	60.00	65.00
Classroom, Cafeteria, Multi-Purpose, Library	32.00	32.00	37.00	37.00	40.00
Playing Field - Youth	2.70	2.70	2.87	3.00	3.25
Playing Field - Adult	5.40	5.40	5.74	6.00	6.25
Parking Lot	5.00	5.00	5.00	5.00	5.00

		Profit (Hourly Rates)				
						Proposed
		24-Jun-09	7-Feb-11	1-Jul-14	1-Jul-16	1-Jul-19
	Administration Fee	10.00	10.00	10.00	10.00	10.00
	Cancellation Fee	5.00	5.00	5.00	5.00	5.00
	Weekend & After Hour Surcharge Fee	21.00	21.00	22.00	25.00	30.00
Gym (Middle/Secondary), includes QGE & GPE		168.00	168.00	176.00	185.00	190.00
	Gym (Elementary), includes Central	148.00	148.00	155.00	165.00	170.00
	HRES	212.00	212.00	223.00	235.00	240.00
	Classroom, Cafeteria, Multi-Purpose, Library	128.00	128.00	134.00	140.00	145.00
	Playing Field - Youth	22.00	22.00	22.00	25.00	27.00
	Playing Field - Adult	22.00	22.00	22.00	25.00	27.00
	Parking Lot	22.00	22.00	22.00	25.00	27.00
	Custodial Hourly Rate	27.00	30.00	31.50	35.00	35.00
	Weekend 4 Hr Minimum	108.00	120.00	126.00	140.00	140.00

PRESCHOOL RATES		
	Monthly	% Change
2010 & previous	300	
2011	315	5%
2015	330	5%
2017	338	2%
Proposed 2020	355	5%

AFTER SCHOOL RATES		
	Monthly	% Change
2010 & previous	500	
2011	525	5%
2015	550	5%
2017	565	3%
Proposed 2020	593	5%

The Superintendent of Schools/CEO requested that the Assistant Secretary-Treasurer provide a report on how profitable the District's rental program is at a future Finance and Audit Committee Meeting.

The Committee Chair requested that staff schedule a review of all Joint Use Agreements over the next year or two.

Outcome:

The Committee recommended that the Board of Education set the community rental rates, as attached to the Agenda, and as presented at the May 15, 2019 Finance and Audit Committee Meeting, effective July 1, 2019.

Discussion/Information Items

1. Travel Expense Rates Form (updated to be effective July 1, 2019)

The Assistant Secretary-Treasurer stated that after a provincial analysis, the travel expense rates have been increased effective July 1, 2019. A cap has been added when employees submit receipts for meals in order to align with the per diem amounts.

The Committee discussed whether or not employees should be able to claim meals via receipts and per diems or just per diems. The Superintendent of Schools/CEO requested that the Finance Department bring back the per diem piece for further discussion.

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

Future Public Board Meeting:

- 2019/2020 CommunityLINK Allocations (Action Item)
- Review of Transportation Fees for the 2019/2020 Fiscal Year (Action Item)
- School Fees for 2019/2020 (Action Item)
- Community Rental Program Review for the 2019/2020 Fiscal Year (Action Item)

Items for Future Finance and Audit Committee Meetings

June 19, 2019 Public Finance and Audit Committee Meeting:

- Travel Expense Rates Form (updated to be effective July 1, 2019) (Information Item)

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

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 (1st 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 (2nd 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

June 19, 2019 at 4:00 pm

September 18, 2019 at 4:00 pm

November 20, 2019 at 4:00 pm

October 16, 2019 at 4:00 pm

Questions – Please Contact:

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Rolli Cacchioni, Chairperson