Central Okanagan Public Schools
Together We Learn

FINANCE AND AUDIT COMMITTEE
PUBLIC MEETING AGENDA

The Central Okanagan Board of Education acknowledges that this meeting is being held on the Traditional Territory of the Okanagan People.

DATE: Wednesday, January 23, 2019
TIME: 4:00 pm
LOCATION: School Board Office
1040 Hollywood Road S.
Kelowna, BC

1. AGENDA
Additions/Amendments/Deletions

2. REPORTS/MATTERS ARISING

Pg. 4 **2.1 Finance and Audit Committee Public Meeting Report – November 21, 2018**
(Attachment)

3. PUBLIC QUESTION/COMMENT PERIOD

4. COMMITTEE MEMBERS QUERIES/COMMENTS

5. DISCUSSION/ACTION ITEMS

Pg. 7 **5.1 Approval of 2018/2019 Amended Annual Budget**
(Attachment)

STAFF RECOMMENDATION:
THAT: The Finance and Audit Committee recommends to the Board:

THAT: At the February 13, 2019 Public Board Meeting, the Board of Education give first, second and third readings to the School District No. 23 (Central Okanagan) Amended Annual Budget Bylaw for 2018/2019;

THAT: The School District No. 23 (Central Okanagan) Amended Annual Budget Bylaw for 2018/2019 in the amount of $260,904,760 be read a first, second and third time, passed and adopted the 13th day of February, 2019.

Pg. 26 **5.2 Financial Update – December 31, 2018**
(Attachment)

Pg. 30 **5.3 Annual Review of Committee's Mandate, Purpose and Function – Policy 160**
(Attachment)

STAFF RECOMMENDATION:
THAT: The Finance and Audit Committee recommends to the Board:

THAT: The Board of Education affirm Policy 160 – Finance and Audit Committee, as attached to the Agenda, and as presented at the January 23, 2019 Public Finance and Audit Committee Meeting.

Pg. 34 **5.4 Discussion of Changes to Policy 190 – Trustee Expenses**
(Attachment)

6. INFORMATION ITEMS

Pg. 44 **6.1 Budget Survey Development**
(Attachment)

Pg. 45 **6.2 Ministry Recalculation Allocation – School District No. 23 (Central Okanagan) and Provincial**
(Attachment)

7. COMMITTEE CORRESPONDENCE

8. ITEMS REQUIRING SPECIAL MENTION

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

10. 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 (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 - Annual Review of Committee's Mandate, Purpose and Function	- Budget Presentation	- Overview of Budget Allocation - Budget Consultation Input Received - Trustee Indemnity for the 2018/2019 Fiscal Year
April (2nd meeting)	**May**	**June**
- Central Okanagan School District Preliminary Budget Proposal – Superintendent's Budget Recommendations - Financial Report 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	- School District No. 23 (Central Okanagan) Annual Budget for the Fiscal Year

11. FUTURE FINANCE AND AUDIT 2019 COMMITTEE MEETINGS

February 20, 2019 at 4:00 pm	May 15, 2019 at 4:00 pm	October 16, 2019 at 4:00 pm
April 3, 2019 at 4:00 pm	June 19, 2019 at 4:00 pm	November 20, 2019 at 4:00 pm
April 17, 2019 at 4:00 pm	September 18, 2019 at 4:00 pm	

12. MEDIA QUESTIONS

13. ADJOURNMENT

CENTRAL OKANAGAN PUBLIC SCHOOLS – BOARD COMMITTEE REPORT

COMMITTEE: Finance and Audit Committee Meeting DATE: November 21, 2018

CHAIRPERSON: Trustee C. Cacchioni STAFF CONTACT: E. Sadlowski, Secretary-Treasurer/CFO

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 M. Baxter (Acting Voting Member)
Absent:
Trustee L. Tiede (Committee Member)

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

Partner Group Representation:

COTA	No Representative
COPAC	Sarah Shakespeare, President
COPVPA	Mike Dornian, Treasurer
CUPE	David Tether, President
DSC	Matthew Richardson, Grade 12, Kelowna Secondary *(arrived at 4:06 pm)*
DSC	Laura Siddall, Grade 11, Rutland Senior Secondary

Agenda/Additions/Amendments/Deletions
Trustee Baxter was appointed as Acting Voting Committee Member in the absence Trustee Tiede.

November 21, 2018 Agenda – approved as presented.

Reports/Matters Arising
September 19, 2018 Committee Report – received as presented.

Discussion/Action Items

1. **Financial Update – September 30, 2018**
The Assistant Secretary-Treasurer stated that a financial update is provided several times a year and outlined the financial update for the period ending September 30, 2018. Highlighting that enrolment projections anticipated an increase of 270 full time equivalent (FTE) students for the 2018/2019 school year; however, as of September 30, 2018 the District had an increase of over 400 FTE students. The higher than anticipated student enrolment resulted in an expected increase in projected operating grants. This increase as well as a healthy unappropriated surplus from the 2018 fiscal year has enabled the District to add teachers to the system to support the increased enrollment.

Matthew Richardson, District Student Council, arrived at 4:06 pm

2. **2018/2019 Budget Timeline and Budget Development Principles**
The Assistant Secretary-Treasurer outlined the 2018/2019 Budget Timeline and Budget Development Principles. The timeline was developed based on previous years' schedules as well as anticipated board meeting dates. The Budget Development Principles were developed a number of years ago and serve as a guideline when making budget decisions.

Outcome:
The Committee recommended that the Board of Education approve the 2018/2019 Budget Timeline as presented at the November 21, 2018 Finance and Audit Committee meeting.

3. **<u>Trustee Stipend – Proposed Increase Due to Elimination of Non-Taxable Allowance</u>**
The Assistant Secretary-Treasurer stated that rather than a 'proposed increase' due to the elimination of non-taxable allowance, the agenda item/memo should have read 'proposed change'. Prior to 2019, an exemption was available to elected officials for a non-accountable allowance that was paid to cover expenses connected to carrying out work-related duties. This non-accountable allowance was excluded from income unless it exceeded one-half of the individual's salary and other remuneration. Effective January 1, 2019, non-accountable allowances paid to elected members of legislative assemblies, certain municipal officers and certain other individuals will be fully included as income. A couple of options available to trustees were outlined for consideration.

The Committee discussed the options outlined and the various expenses that trustees incur. In addition to determining how to change the Trustee Stipend, it was recommended that a review of the Policy 190 – *Trustee Expenses* also be conducted.

<u>Outcome:</u>
The Committee recommended that the Trustee indemnities be adjusted so that trustee net pay remains unchanged (Option #1), effective January 1, 2019.

<u>Information Items</u>

1. **<u>Statement of Financial Information for June 30, 2018</u>**
The Assistant Secretary-Treasurer provided the Statement of Financial Information (SOFI) for June 30, 2018. The full report is available on the District's website (Board of Education – Committees – Finance and Audit Committee – Agendas – 11/21/2018). Once the SOFI Report is signed it will be posted on the District's website under District Info – Financial Reports.

2. **<u>2019 Economic Stability Dividend (ESD)</u>**
The Assistant Secretary-Treasurer stated that the 2019 Economic Stability Dividend (ESD) is a mandate of the provincial government. The wage increase is calculated based on 50% of the positive difference between the Economic Forecast Council (EFC) forecast and the data released by Statistics Canada. As a result, teachers and support staff will receive a 0.75% ESD increase plus the scheduled 1.0% general wage increase, effective May 1, 2019.

<u>Recommendations/Referrals to the Board/Coordinating Committee/Other Committees</u>

Public Board Meeting:
- *2018/2019 Budget Timeline and Budget Development Principles (Action Item)*
- *Trustee Stipend – Proposed Change Due to Elimination of Non-Taxable Allowance (Action Item)*
- *Statement of Financial Information for June 30, 2018 (Information Item)*

<u>Items for Future Finance and Audit Committee Meetings</u>

Public Finance and Audit Meeting:
- *Regulations 470R – Transportation Services Management – Discussion Item*
- *Review Policy 190 – Trustee Expenses*

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 2018/2019 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

The 2019 Planning and Facilities Committee Meetings will be determined at the November 28, 2018 Public Board Meeting.

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

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Rolli Cacchioni, Chairperson

Central Okanagan Public Schools
Together We Learn

CENTRAL OKANAGAN PUBLIC SCHOOLS
1040 Hollywood Road South, Kelowna, BC V1X 4N2
Tel. (250) 860-8888, Fax (250) 860-9799, www.sd23.bc.ca

Memorandum

Date: January 18, 2019
To: Finance and Audit Committee
From: Delta Carmichael, Assistant Secretary-Treasurer

Action Item: Approval of 2018/2019 Amended Annual Budget

1.0 ISSUE STATEMENT

The Ministry of Education requires that the Amended Annual Budget be prepared, adopted by Bylaw and submitted by February 28, 2019.

2.0 RELEVANT BOARD MOTION/DIRECTION

None.

3.0 BACKGROUND

Each February, the Board submits an Amended Annual Budget reflecting updated revenues and expenses based on actual student enrolment and actual expenditure patterns. The Amended Annual Budget includes the Operating, Special Purpose and Capital Funds.

The Amended Budget Bylaw amount is $260,904,760.

4.0 POINTS FOR CONSIDERATION

a) Amended budget bylaw has increased from the preliminary annual budget by approximately $4.839 million. This increase is primarily due to a number of factors including:

   i. A student enrolment increase from projection causing an overall increase in the District's operating grant of $2.989 million. This increase in the operating grant is comprised of $2.104 million general enrolment, $556,000 projected special education enrolment, $100,000 ELL enrolment and $134,000 for salary differential.

   ii. The District requested and received an additional $326,500 in classroom enhancement funding. This funding allowed the District to add additional teachers into specific schools to better support classroom composition challenges.

   iii. As at June 30, 2018, the 2017/18 Annual Facility Grant (AFG) special purpose fund had a balance remaining of $361,000. This must be spent by March 31, 2019.

iv. The internally restricted surplus amount is approximately $630,000 higher than anticipated when the annual budget bylaw was completed.

v. Within the capital fund, the finalized capital asset amortization amount has been calculated $600,000 higher than the annual budget bylaw. This is in line with the Ministry provided amortization tool.

vi. The District has not yet received confirmation whether or not we will be required to pay the Employer Heath Tax (EHT). We are expecting a confirmation following the provincial budget announcement for 2019. If EHT is payable, the 1st installment payment would be due June 15, 2019. The reduction of the District's MSP and teacher pension premiums effective January 1, 2019 will help offset a portion of any potential EHT costs in the short term.

vii. Budgets have been adjusted to reflect the increase in enrolment through staffing additions, services and supplies and general allocations.

viii. Assuming spending trends as expected, the District anticipates an unrestricted operating surplus of approximately $2.5M which is in line with previous years.

5.0 OPTIONS FOR ACTION

1. Approve the Amended Annual Budget and Bylaw as presented.
2. Request a change to the Amended Annual Budget. The Amended Annual Budget will need to go directly to the Board (bypassing the Finance and Audit Committee) in order to meet the Ministry's February 28, 2019 deadline.

6.0 ASSISTANT SECRETARY-TREASURER'S COMMENTS

The Ministry of Education has indicated that the Amended Annual Budget proceed as per usual. The recommended Amended Annual Budget properly reflects the District's expected spending patterns for the rest of the fiscal year.

7.0. RECOMMENDATIONS

THAT: The Finance and Legal Committee recommends to the Board:

> **THAT: At the February 13, 2019 Public Board Meeting, the Board of Education give first, second and third readings to the School District No. 23 (Central Okanagan) Amended Annual Budget Bylaw for 2018/2019;**
>
> **THAT: The School District No. 23 (Central Okanagan)Amended Annual Budget Bylaw for 2018/2019 in the amount of $260,904,760 be read a first, second and third time, passed and adopted the 13th day of February, 2019.**

8.0 APPENDIX

A. Amended Annual Budget

Amended Annual Budget

School District No. 23 (Central Okanagan)

June 30, 2019

School District No. 23 (Central Okanagan)

June 30, 2019

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*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.

AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 23 (CENTRAL OKANAGAN) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2018/2019 pursuant to section 113 of the *School Act* , R.S.B.C., 1996, c. 412 as amended from time to time (called the "*Act* ").

1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.

2. This bylaw may be cited as School District No. 23 (Central Okanagan) Amended Annual Budget Bylaw for fiscal year 2018/2019.

3. The attached Statement 2 showing the estimated revenue and expense for the 2018/2019 fiscal year and the total budget bylaw amount of $260,904,760 for the 2018/2019 fiscal year was prepared in accordance with the *Act* .

4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2018/2019.

READ A FIRST TIME THE ______ DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE ______ DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE ______ DAY OF FEBRUARY, 2019;

____
Chairperson of the Board

(Corporate Seal)

____
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 23 (Central Okanagan) Amended Annual Budget Bylaw 2018/2019, adopted by the Board the ______ DAY OF ___________________, 2019.

____
Secretary Treasurer

School District No. 23 (Central Okanagan)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	**22,970.000**	22,670.000
Adult	**27.750**	28.625
Total Ministry Operating Grant Funded FTE's	**22,997.750**	22,698.625
Revenues	**$**	$
Provincial Grants		
Ministry of Education	**225,000,971**	221,220,349
Other	**604,928**	604,928
Tuition	**5,600,000**	5,600,000
Other Revenue	**10,499,130**	10,522,995
Rentals and Leases	**575,000**	575,000
Investment Income	**650,000**	800,500
Amortization of Deferred Capital Revenue	**8,340,880**	8,192,707
Total Revenue	**251,270,909**	247,516,479
Expenses		
Instruction	**208,174,419**	204,622,137
District Administration	**6,180,721**	6,173,486
Operations and Maintenance	**36,546,004**	36,637,336
Transportation and Housing	**4,044,253**	4,043,149
Total Expense	**254,945,397**	251,476,108
Net Revenue (Expense)	**(3,674,488)**	(3,959,629)
Budgeted Allocation (Retirement) of Surplus (Deficit)	**4,869,680**	4,239,028
Budgeted Surplus (Deficit), for the year	**1,195,192**	279,399
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	**1,195,192**	279,399
Budgeted Surplus (Deficit), for the year	**1,195,192**	279,399

School District No. 23 (Central Okanagan)

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	**217,859,740**	215,422,067
Operating - Tangible Capital Assets Purchased	**1,604,318**	1,395,928
Special Purpose Funds - Total Expense	**23,890,606**	23,461,041
Special Purpose Funds - Tangible Capital Assets Purchased	**1,176,632**	815,351
Capital Fund - Total Expense	**13,195,051**	12,593,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital	**3,178,413**	2,378,413
Total Budget Bylaw Amount	**260,904,760**	256,065,800

Approved by the Board

DRAFT

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. 23 (Central Okanagan)

Amended Annual Budget - Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	$	$
Surplus (Deficit) for the year	**(3,674,488)**	(3,959,629)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	**(2,780,950)**	(2,211,279)
From Local Capital	**(3,178,413)**	(2,378,413)
From Deferred Capital Revenue	**(25,000,000)**	(25,000,000)
Total Acquisition of Tangible Capital Assets	**(30,959,363)**	(29,589,692)
Amortization of Tangible Capital Assets	**13,195,051**	12,593,000
Total Effect of change in Tangible Capital Assets	**(17,764,312)**	(16,996,692)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	**(21,438,800)**	(20,956,321)

School District No. 23 (Central Okanagan)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	7,389,336			**7,389,336**
Changes for the year				
Net Revenue (Expense) for the year	(86,949)	1,176,632	(4,764,171)	**(3,674,488)**
Interfund Transfers				
Tangible Capital Assets Purchased	(1,604,318)	(1,176,632)	2,780,950	**-**
Local Capital	(3,178,413)		3,178,413	**-**
Net Changes for the year	(4,869,680)	-	1,195,192	**(3,674,488)**
Budgeted Accumulated Surplus (Deficit), end of year	**2,519,656**	**-**	**1,195,192**	**3,714,848**

School District No. 23 (Central Okanagan)

Amended Annual Budget - Operating Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education	**207,233,733**	204,244,457
Other	**604,928**	604,928
Tuition	**5,600,000**	5,600,000
Other Revenue	**3,109,130**	3,132,995
Rentals and Leases	**575,000**	575,000
Investment Income	**650,000**	800,000
Total Revenue	**217,772,791**	214,957,380
Expenses		
Instruction	**184,283,813**	181,161,096
District Administration	**6,180,721**	6,173,486
Operations and Maintenance	**23,350,953**	24,044,336
Transportation and Housing	**4,044,253**	4,043,149
Total Expense	**217,859,740**	215,422,067
Net Revenue (Expense)	**(86,949)**	(464,687)
Budgeted Prior Year Surplus Appropriation	**4,869,680**	4,239,028
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	**(1,604,318)**	(1,395,928)
Local Capital	**(3,178,413)**	(2,378,413)
Total Net Transfers	**(4,782,731)**	(3,774,341)
Budgeted Surplus (Deficit), for the year	**-**	-

School District No. 23 (Central Okanagan)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	$	$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	**206,044,539**	203,079,126
DISC/LEA Recovery	**(1,034,130)**	(1,057,995)
Other Ministry of Education Grants		
Pay Equity	**1,238,323**	1,238,323
Funding for Graduated Adults	**15,000**	15,000
Transportation Supplement	**600,000**	600,000
Carbon Tax Grant	**120,001**	120,003
Shared Energy Manager	**250,000**	250,000
Total Provincial Grants - Ministry of Education	**207,233,733**	204,244,457
Provincial Grants - Other	**604,928**	604,928
Tuition		
International and Out of Province Students	**5,600,000**	5,600,000
Total Tuition	**5,600,000**	5,600,000
Other Revenues		
Other School District/Education Authorities	**525,000**	525,000
LEA/Direct Funding from First Nations	**1,034,130**	1,057,995
Miscellaneous		
Transportation Fees	**900,000**	900,000
Wage Recoveries	**300,000**	300,000
Miscellaneous	**350,000**	350,000
Total Other Revenue	**3,109,130**	3,132,995
Rentals and Leases	**575,000**	575,000
Investment Income	**650,000**	800,000
Total Operating Revenue	**217,772,791**	214,957,380

School District No. 23 (Central Okanagan)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	$	$
Salaries		
Teachers	**97,905,907**	97,405,418
Principals and Vice Principals	**11,502,073**	11,302,073
Educational Assistants	**15,507,443**	14,479,605
Support Staff	**20,936,806**	20,838,024
Other Professionals	**3,036,121**	3,042,586
Substitutes	**6,897,073**	6,665,887
Total Salaries	**155,785,423**	153,733,593
Employee Benefits	**39,405,884**	38,521,514
Total Salaries and Benefits	**195,191,307**	192,255,107
Services and Supplies		
Services	**5,384,102**	5,289,439
Student Transportation	**407,995**	391,335
Professional Development and Travel	**2,001,059**	1,992,673
Rentals and Leases	**517,000**	1,317,000
Dues and Fees	**399,000**	396,500
Insurance	**615,000**	610,000
Supplies	**9,642,938**	9,468,674
Utilities	**3,701,339**	3,701,339
Total Services and Supplies	**22,668,433**	23,166,960
Total Operating Expense	**217,859,740**	215,422,067

School District No. 23 (Central Okanagan)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	81,055,870	936,812	315,656	1,289,355		6,127,448	**89,725,141**
1.03 Career Programs	751,814		35,465	401,147		3,500	**1,191,926**
1.07 Library Services	1,866,099	211,238		1,443,717	88,489	14,286	**3,623,829**
1.08 Counselling	2,470,553					30,000	**2,500,553**
1.10 Special Education	10,582,469	726,293	13,075,157	735,819		500,000	**25,619,738**
1.30 English Language Learning	478,545			45,017		4,000	**527,562**
1.31 Aboriginal Education	579,050	119,827	2,081,165	52,820		10,000	**2,842,862**
1.41 School Administration		8,826,310		3,149,487		35,714	**12,011,511**
1.62 International and Out of Province Students	121,507	119,827		65,791	367,926	5,000	**680,051**
Total Function 1	**97,905,907**	**10,940,307**	**15,507,443**	**7,183,153**	**456,415**	**6,729,948**	**138,723,173**
4 District Administration							
4.11 Educational Administration		306,989		111,616	588,721	110,125	**1,117,451**
4.40 School District Governance					135,350		**135,350**
4.41 Business Administration		254,777		886,498	1,117,395	57,000	**2,315,670**
Total Function 4	**-**	**561,766**	**-**	**998,114**	**1,841,466**	**167,125**	**3,568,471**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				202,296	489,960		**692,256**
5.50 Maintenance Operations				9,512,206	81,461		**9,593,667**
5.52 Maintenance of Grounds				637,509			**637,509**
5.56 Utilities				299,662	88,550		**388,212**
Total Function 5	**-**	**-**	**-**	**10,651,673**	**659,971**	**-**	**11,311,644**
7 Transportation and Housing							
7.41 Transportation and Housing Administration				166,119	78,269		**244,388**
7.70 Student Transportation				1,937,747			**1,937,747**
Total Function 7	**-**	**-**	**-**	**2,103,866**	**78,269**	**-**	**2,182,135**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**97,905,907**	**11,502,073**	**15,507,443**	**20,936,806**	**3,036,121**	**6,897,073**	**155,785,423**

019

School District No. 23 (Central Okanagan)

Amended Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2019 Annual Budget
	$	$	$	$	$	$
1 Instruction						
1.02 Regular Instruction	**89,725,141**	21,892,347	**111,617,488**	8,055,173	**119,672,661**	118,240,666
1.03 Career Programs	**1,191,926**	305,898	**1,497,824**	99,926	**1,597,750**	1,642,294
1.07 Library Services	**3,623,829**	958,232	**4,582,061**	514,683	**5,096,744**	4,985,265
1.08 Counselling	**2,500,553**	607,086	**3,107,639**	10,000	**3,117,639**	3,626,153
1.10 Special Education	**25,619,738**	6,770,535	**32,390,273**	856,355	**33,246,628**	31,393,977
1.30 English Language Learning	**527,562**	129,543	**657,105**	46,329	**703,434**	998,192
1.31 Aboriginal Education	**2,842,862**	790,739	**3,633,601**	365,889	**3,999,490**	3,630,120
1.41 School Administration	**12,011,511**	2,515,054	**14,526,565**	27,109	**14,553,674**	14,363,199
1.62 International and Out of Province Students	**680,051**	186,452	**866,503**	1,429,290	**2,295,793**	2,281,230
Total Function 1	**138,723,173**	**34,155,886**	**172,879,059**	**11,404,754**	**184,283,813**	181,161,096
4 District Administration						
4.11 Educational Administration	**1,117,451**	355,959	**1,473,410**	306,200	**1,779,610**	1,784,485
4.40 School District Governance	**135,350**	2,707	**138,057**	181,034	**319,091**	309,007
4.41 Business Administration	**2,315,670**	696,450	**3,012,120**	1,069,900	**4,082,020**	4,079,994
Total Function 4	**3,568,471**	**1,055,116**	**4,623,587**	**1,557,134**	**6,180,721**	6,173,486
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	**692,256**	207,918	**900,174**	540,000	**1,440,174**	1,440,173
5.50 Maintenance Operations	**9,593,667**	2,944,939	**12,538,606**	2,959,500	**15,498,106**	16,191,490
5.52 Maintenance of Grounds	**637,509**	191,253	**828,762**	581,500	**1,410,262**	1,410,262
5.56 Utilities	**388,212**	42,349	**430,561**	4,571,850	**5,002,411**	5,002,411
Total Function 5	**11,311,644**	**3,386,459**	**14,698,103**	**8,652,850**	**23,350,953**	24,044,336
7 Transportation and Housing						
7.41 Transportation and Housing Administration	**244,388**	74,099	**318,487**	8,195	**326,682**	325,578
7.70 Student Transportation	**1,937,747**	734,324	**2,672,071**	1,045,500	**3,717,571**	3,717,571
Total Function 7	**2,182,135**	**808,423**	**2,990,558**	**1,053,695**	**4,044,253**	4,043,149
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	**155,785,423**	**39,405,884**	**195,191,307**	**22,668,433**	**217,859,740**	215,422,067

020

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January 16, 2019 16:54

School District No. 23 (Central Okanagan)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2019 Annual Budget
	$	$
Revenues		
Provincial Grants		
Ministry of Education	**17,767,238**	16,975,892
Other Revenue	**7,300,000**	7,300,000
Investment Income		500
Total Revenue	**25,067,238**	24,276,392
Expenses		
Instruction	**23,890,606**	23,461,041
Total Expense	**23,890,606**	23,461,041
Net Revenue (Expense)	**1,176,632**	815,351
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	**(1,176,632)**	(815,351)
Total Net Transfers	**(1,176,632)**	(815,351)
Budgeted Surplus (Deficit), for the year	**-**	-

School District No. 23 (Central Okanagan)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Related Entities	Strong Start
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	361,094	-	-	30,187	-	-	3,260,797	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	785,351	786,857							256,000
Other							7,300,000		
	785,351	786,857	-	-	-	-	7,300,000	-	256,000
Less: Allocated to Revenue	1,146,445	786,857	-	30,187	-	-	7,300,000		256,000
Deferred Revenue, end of year	-	-	-	-	-	-	**3,260,797**	-	-
Revenues									
Provincial Grants - Ministry of Education	1,146,445	786,857		30,187					256,000
Other Revenue							7,300,000		
	1,146,445	786,857	-	30,187	-	-	7,300,000	-	256,000
Expenses									
Salaries									
Teachers									
Educational Assistants		605,275							168,560
Support Staff									
Other Professionals									
Substitutes									
	-	605,275	-	-	-	-	-	-	168,560
Employee Benefits		181,582							64,069
Services and Supplies							7,300,000		23,371
	-	786,857	-	-	-	-	7,300,000	-	256,000
Net Revenue (Expense) before Interfund Transfers	1,146,445	-	-	30,187	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(1,146,445)			(30,187)					
	(1,146,445)	-	-	(30,187)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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School District No. 23 (Central Okanagan)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing and Remedies	Provincial Resource Prog	Coding Implementation	Delivery Tranformation
		$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	-	40,221	-	-	37,108	4,706	23,164	91,684
Add: Restricted Grants									
Provincial Grants - Ministry of Education	79,750	308,871	1,241,934		616,135	12,926,753	177,423		
Other									
	79,750	308,871	1,241,934	-	616,135	12,926,753	177,423	-	-
Less: Allocated to Revenue	79,750	308,871	1,282,155	-	616,135	12,963,861	182,129	23,164	91,684
Deferred Revenue, end of year	-	-	-	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	79,750	308,871	1,282,155		616,135	12,963,861	182,129	23,164	91,684
Other Revenue									
	79,750	308,871	1,282,155	-	616,135	12,963,861	182,129	23,164	91,684
Expenses									
Salaries									
Teachers	46,950	78,250	53,993			10,458,563	78,250		
Educational Assistants									
Support Staff					120,000				
Other Professionals									27,919
Substitutes					407,972				
	46,950	78,250	53,993	-	527,972	10,458,563	78,250	-	27,919
Employee Benefits	11,550	19,250	13,283			2,468,190	19,250		
Services and Supplies	21,250	211,371	1,214,879		88,163	37,108	84,629	23,164	63,765
	79,750	308,871	1,282,155	-	616,135	12,963,861	182,129	23,164	91,684
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

023

School District No. 23 (Central Okanagan)

Amended Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2019

	TOTAL
	$
Deferred Revenue, beginning of year	3,848,961
Add: Restricted Grants	
Provincial Grants - Ministry of Education	17,179,074
Other	7,300,000
	24,479,074
Less: Allocated to Revenue	25,067,238
Deferred Revenue, end of year	3,260,797
Revenues	
Provincial Grants - Ministry of Education	17,767,238
Other Revenue	7,300,000
	25,067,238
Expenses	
Salaries	
Teachers	10,716,006
Educational Assistants	773,835
Support Staff	120,000
Other Professionals	27,919
Substitutes	407,972
	12,045,732
Employee Benefits	2,777,174
Services and Supplies	9,067,700
	23,890,606
Net Revenue (Expense) before Interfund Transfers	1,176,632
Interfund Transfers	
Tangible Capital Assets Purchased	(1,176,632)
	(1,176,632)
Net Revenue (Expense)	-

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School District No. 23 (Central Okanagan)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget			
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	2019 Annual Budget
	$	$	$	$
Revenues				
Other Revenue		90,000	**90,000**	90,000
Amortization of Deferred Capital Revenue	8,340,880		**8,340,880**	8,192,707
Total Revenue	**8,340,880**	**90,000**	**8,430,880**	8,282,707
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	13,195,051		**13,195,051**	12,593,000
Total Expense	**13,195,051**	**-**	**13,195,051**	12,593,000
Net Revenue (Expense)	**(4,854,171)**	**90,000**	**(4,764,171)**	(4,310,293)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	2,780,950		**2,780,950**	2,211,279
Local Capital		3,178,413	**3,178,413**	2,378,413
Total Net Transfers	**2,780,950**	**3,178,413**	**5,959,363**	4,589,692
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	3,178,413	(3,178,413)	-	
Total Other Adjustments to Fund Balances	**3,178,413**	**(3,178,413)**	**-**	
Budgeted Surplus (Deficit), for the year	**1,105,192**	**90,000**	**1,195,192**	279,399

Central Okanagan Public Schools
Together We Learn

Financial Update
Date: December 31, 2018

Background
The Office of the Auditor General of BC, in their May 2016 report '*Improving Budgeting and Expenditure Management in the Public Education System*' recommended that every school district 'regularly report forecasted results compared with actual budget results to the school board (or committee of the board), and provide an accompanying discussion and analysis, as necessary, to fully communicate financial performance and key risks'.

Financial Performance
The District's fiscal year runs from July 1 to June 30 each year. The accompanying document analyzes the financial revenue and expenditures for the six months ending December 31, 2018. Comparison is provided to the 2018/2019 preliminary annual budget submitted in February 2018. Other items of note for the 2018/2019 financial year include:

Overall funded student enrolment was higher than anticipated resulting in an expected increase in projected operating grants. This increase as well as a healthy unappropriated surplus from the 2018 fiscal year has allowed additional teachers to be added to the system to support classroom composition as well as our increased English Language Learner (ELL) student population.

Based on the costs to December 31, 2018, the District's spending is progressing as expected. We anticipate an unrestricted operating surplus of approximately $2.5M at June 30, 2019 which is in line with previous years.

Illness replacement at the end of December is slightly lower than anticipated however we still expect it to trend to budget by yearend.

Benefit costs are lower during the latter part of each calendar year (September- December) as a number of employees have reached their annual maximum for CPP and EI.

The elimination of the provincial MSP is expected to save the District approximately $500,000, as well, the teacher pension rate was reduced effective January 1, 2019 and will save the District approximately $550,000. These cost savings will help alleviate the increases to the provincial carbon tax as well as partially offsetting the Employer Health Tax instalment that may be due June 15, 2019. We are expecting to be exempt from the Employer Health Tax however we will not receive confirmation either way until the provincial budget is announced in February or March 2019.

In September we added 3 bus routes (cost estimated at $60,000/route), of these, 2 were included in the 2018/2019 preliminary annual budget.

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Revenue from outside sources is as expected year to date. International enrolment is at 370 FTE at the end of December and is expected to rise somewhat by the end of the year but will likely be short of the projected 400 FTE.

In our April 2018 Classroom Enhancement Fund (CEF) submission for funding, we requested funding to support 145 FTE. Of this, 112.6 FTE are enrolling teachers. In our fall CEF submission, we requested and received additional funding for 2 more FTE to better support classroom composition.

Key Financial Risks

Key financial risks for our District include the cost of sick leave and benefits, as well as unexpected cost increases in some major spending categories (utilities, insurance).

Cost of sick leave is budgeted using historical patterns applied to current staffing levels. The financial risk of overspending is mitigated through incorporating contingencies within these budgets to minimize the impact of unforeseen costs.

For other major spending categories, risk is mitigated through careful monitoring and if necessary, underspending in other discretionary areas to offset increasing costs.

Department and school budgets are actively reviewed by management and where areas of concern have been identified, department management have met to discuss ways of completing the year within the allotted budget.

Central Okanagan Public Schools
Together We Learn

Operating Fund

			Actual to Dec 31, 2018	Forecast to Year End	2018/2019 Amended Annual Budget	Forecast (Over) Under	Forecast Variance %	Commentary
Instruction	Salaries & Benefits		68,482,072	173,250,000	173,757,890	507,890	0.29%	Overall student enrolment was higher than expected (resulting in increased teachers FTE) the final budget has beem adjusted for this increase.
	Services and Supplies		5,626,788	10,250,000	10,525,927	275,927	2.62%	Spending progressing as expected
	Total	1	74,108,859	183,500,000	184,283,817	783,817	0.43%	
District Administration	Salaries & Benefits		2,200,875	4,401,751	4,623,586	221,836	4.80%	Wages & benefits lower than budgeted as not all anticipated wage adjustments have yet been implemented.
	Services and Supplies		1,004,469	1,535,550	1,557,134	21,584	1.39%	Spending progressing as expected
	Total	4	3,205,345	5,937,301	6,180,720	243,420	6.18%	
Operations & Maintenance	Salaries & Benefits		6,637,153	13,274,305	14,698,102	1,423,797	9.69%	Salaries lower than expected due to unfilled postings in trades at the start of the year. All unfilled postings are now filled.
	Services and Supplies		3,333,770	8,652,850	8,652,850	0	0.00%	Spending progressing as expected
	Total	5	9,970,923	21,927,155	23,350,952	1,423,797	6.10%	
Transportation	Salaries & Benefits		1,212,538	2,990,000	2,990,557	557	0.02%	An additional bus route was added in late September (2 already in preliminary) , otherwise bussing salaries progressing as expected
	Services and Supplies		661,200	1,053,695	1,053,695	0	0.00%	Spending progressing as expected
	Total	7	1,873,738	4,043,695	4,044,252	557	0.01%	
TOTALS			89,158,865	215,408,151	217,859,742	2,451,591	1.13%	

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Capital Fund

			Actual to Dec 31, 2018	Forecast to Year End	2018/2019 Amended Annual Budget	Forecast (Over) Under	Forecast Variance %	Commentary
Capital Assets	Local Capital	03	$ 659,142	$ 4,755,000	$ 4,782,731	$ 27,731	0.58%	Additions relate primarily to the District's school refresh program and school based capital purchases
	Bylaw Capital	99	5,278,020	13,195,051	13,195,051	-	0.00%	Amortization adjusted once FS were finalized
TOTALS			$ 5,937,162	$ 17,950,051	$ 17,977,782	$ 27,731	0.15%	

Special Purpose Funds

	Fund	Actual to Dec 31, 2018	Forecast to Year End	2018/2019 Amended Annual Budget	% of Budget Spent	Forecast (Over) Under
Annual Facilities	55/6	$ 852,017	$ 1,146,445	$ 1,146,445	74.32%	Includes 17/18 AFG carry fwd to be spent by March 2019
Learning Improv-Support Staff	97	138,786	786,854	786,854	17.64%	Expected to fully spend by June 30, 2019 (Not all behavorial CEAs positions have been filled yet).
Special Education Equipment	72	560	30,187	30,187	1.86%	Spending will progress as expected througout the year
Service Delivery Transformation	91	22,612	91,684	91,684	0.00%	Must be fully spent by June 30, 2019
School Generated	89	1,957,717	7,300,000	7,300,000	26.82%	Spending progressing as expected
Strong Start	94	109,275	256,000	256,000	42.69%	Spending progressing as expected
Ready Set Learn	95	23,494	75,950	79,750	29.46%	Spending progressing as expected
Official Languages (French)	96	153,625	308,871	308,871	49.74%	Spending progressing as expected
Community Link	85	430,765	1,282,155	1,282,155	33.60%	Prior year carry forward to be spent by June 30, 2019
Coding & Curric Implementation	86	-	23,164	23,164	0.00%	Must be fully spent by June 30, 2019
Classroom Enhancement	71	5,338,510	13,579,996	13,579,996	39.31%	Additional CEF funding requested & received, additional teachers added for composition.
Provincial Resource Project	88	93,078	182,129	182,129	51.11%	Expected to fully spend by June 30, 2019
TOTALS		$ 9,120,439	$ 25,063,435	$ 25,067,236	36.38%	

Total Budget Bylaw $ 260,904,759

Central Okanagan Public Schools
Together We Learn

Bylaw Capital Projects

Bylaw Capital Projects	Fund	Actual to Dec 31, 2018	Ministry COA Budget	Balances Still to Withdraw	% of Budget Spent	Forecast (Over) Under
Annual Facilities Grant	56	$ 2,554,972	$ 3,075,143	$ 520,171	83.08%	Expected to fully spend by March 31, 2019
Canyon Falls Middle	33	14,638,628	31,806,058	$ 17,167,430	46.02%	Must be fully spent by March 31, 2019, will request extension as required.
Lake Country Middle	33	125,873	28,852,848	$ 28,726,975	0.44%	Must be fully spent by June 1, 2021, will request extension as required.
Dust Collectors	34	464,171	1,300,000	$ 835,829	35.71%	To be spent by March 31, 2019.
PLE Playground	34	105,000	105,000	$ -	100.00%	Funds have been fully drawn & spent.
Replacement Buses	34	1,379,534	1,979,624	$ 600,090	69.69%	To be spent by March 31, 2019.
TOTALS		$ 19,268,178	$ 67,118,673	$ 47,850,495	28.71%	

Other Information

Other Information			2018/2019 Figures (30-Sept-18)	2017/2018 Figures		Notes
Appropriated Surplus			0	4,869,680		
Unappropriated Surplus			0	2,519,656		
	Total Surplus		**$ -**	**$ 7,389,336**		Available for carry forward
Staffing FTE	Teachers	MBF	1,382.51	1,347.34		
	Principal/Vice Principals	MBF	94.00	94.00		
	Educational Assistants		510.00	493.00		Additional CEAs required
	Support Staff		498.00	495.00		Ab Ed. clerical + school support
	Other Professionals		39.00	38.00		Assistant Director of Operations
	Total Staffing FTE		**2,523.51**	**2,467.34**		
Funded Students (FTE)						
	School Age		22,279.6000	21,810.1875	469.41	
	Alternate Schools		255.0000	194.0000	61.00	
	Distributed Learning (DL)		144.5000	79.1250	65.38	
	Total Enrolment Based Funding		**22,679.1000**	**22,083.3125**		
	Level 1 Special Needs		18.0000	14.0000	4.00	
	Level 2 Special Needs		904.0000	847.0000	57.00	
	Level 3 Special Needs		223.0000	255.0000	(32.00)	
	English Language Learners		604.0000	527.0000	77.00	
	Aboriginal Education		2,679.0000	2,500.0000	179.00	
	Adult Education		6.7500	7.6250	(0.88)	
	Supplemental for Unique Student Needs		**4,434.7500**	**4,150.6250**		
	CE - Feb/May (Recount)		0.0000	32.0000		To be determined
	DL - Feb/May (Recount)		0.0000	381.8750		To be determined
	Level 2 Special Needs		0.0000	27.0000		To be determined
	ELL Supplement - Newcomer Refugees		0.0000	4.0000		To be determined
	Total Feb & May Enrolment Counts		**0.0000**	**444.8750**		
	International Education		**400.0000**	**400.0000**		To be determined
	Total Student FTE		**27,513.8500**	**27,078.8125**		

160 – FINANCE AND AUDIT COMMITTEE

Introduction

The Finance and Audit Committee is a standing committee of the Board of Education.

The Board recognizes its responsibility for the effective use of public funds in providing the best possible education to the students in the community.

The Board has a duty to govern the district in a fiscally responsible and cost effective manner, while carrying out the strategies required to achieve its goals.

Policy

1. Membership

1.1 Voting Members:

1.1.1 Three trustees, appointed by the full Board, with one trustee appointed Committee Chairperson at the Board's inaugural or annual meeting.

1.1.2 In the absence of a Trustee committee member, or if the full Trustee committee membership has not been appointed, the Committee Chairperson may appoint temporary Trustee committee members.

1.2 Non-Voting Members:

1.2.1 a representative from each partner group for purposes of providing input

1.2.2 Secretary-Treasurer and/or Assistant Secretary-Treasurer

1.2.3 the Board Chairperson

2. Scope of Functions

2.1 Provide recommendations to the Board.

2.2 Function according to Board policy and, in the absence of policy, shall follow *Robert's Rules of Order.*

2.3 Recommend to the Board the annual authorization of trustee indemnity to be increased in accordance with the BC Consumer Price Index during the preliminary budget process.

2.4 Coordinate the budget development process, recommend the operating budget for approval by the Board and monitor its implementation on a regular basis.

2.5 Review significant accounting policies and procedures and deal with all financial matters of the School District including acquisition, disposal or rental of buildings and property and investment strategies.

2.6 Review all general insurance matters including risk assessment and management processes.

2.7 Function as an Audit Committee.

2.8 Review and evaluate all policies directly pertaining to the Finance and Audit Committee function at least once every four years.

3. Budget Functions

The budget is a "living" document that identifies the financial resources appropriated by the Board to provide the human and material resources necessary to meet the district's educational and operational objectives. The Board, through policy/regulations, will provide appropriate flexibility in budget management to enable administration to make the most effective use of fiscal resources within the approved budget.

3.1 Budget Development

The Board's annual operating budget is a financial plan which reflects how the district's educational and operational plan will be implemented and maintained. The budget reflects the goals and objectives established by the Board for the school/fiscal year to which the budget applies and will be consistent with the Board's mission and goal statements.

Annually, the Finance and Audit Committee (in consultation with the Superintendent) will develop a budget timeline, solicit input from the partner groups, and the general public, and recommend an operating budget to the Board.

3.2 Budget Monitoring

The Committee will receive reports on a regular basis, or as requested, outlining the status of the budget and forecasts for the remainder of the year. Information will be presented by function and major spending categories. The Secretary-Treasurer and/or the Assistant Secretary-Treasurer will advise the Finance Committee of significant deviations from the approved budget. After the review is complete, the reports will be forwarded to the Board, along with any recommendations from the Committee.

3.3 Budget Management

The Superintendent is responsible for the overall management of the educational and operational programs that are supported by the annual budget.

The Secretary-Treasurer is responsible for the financial reports and for the management of the budget. This includes responsibility for ensuring that the funds are used for the purpose intended, for monitoring expenditures to ensure they do not exceed the total funds allocated without proper authority, and for monitoring revenue accounts to ensure that revenue objectives are achieved.

It is recognized that the fiscal resources allocated may be greater or less than the cost of providing the service. All those involved in managing the budget are expected to act in a fiscally responsible and cost effective manner, while meeting the district's educational and operational objectives. Any funds remaining after the objectives have been met will become reserved for general budget management purposes unless otherwise appropriated at year-end.

4. Audit Committee Function

The Audit Committee's principle function is to oversee the school district's financial reporting process and its internal control structure, and report its findings to the Board. This task is facilitated by asking questions about the quality of work done by management, participating in the audit planning and reporting process, understanding and reviewing the aspects of the operation that put the school district at risk and the district's preparedness to face that risk. It summarizes its findings and recommendations so that the Board can make informed decisions. The committee shall be comprised of the three (3) Board members who comprise the Finance Committee, assisted by the district's Secretary-Treasurer and/or Assistant Secretary-Treasurer.

The Committee shall:

4.1 review the audited financial statements and recommend approval of the audited statements by the Board;

4.2 oversee the internal control structure with a focus on safeguarding district assets;

4.3 review audit results with the external auditors and follow up on the implementation of the auditor's letter of recommendations;

4.4 review the nature and extent of other services provided by the external auditors in relation to auditor independence;

4.5 monitor the development of and changes to accounting principles and practices and financial reporting standards and their impact on the school district's financial reporting;

4.6 oversee engagement of external auditors including the terms of the audit engagement and the appropriateness of proposed fees, as well, review and evaluate request for audit service proposals from external audit firms every five years;

4.7 meet with the external auditors at an Incamera Meeting without staff members present.

5. Meetings

5.1 All meetings shall be governed by Board policy and, in the absence of Policy, by *Robert's Rules of Order.*

5.2 A seconder is not required for resolutions moved at the committee level.

5.3 Public meetings of the Committee shall be scheduled to occur on specific dates and times during the school year as determined by Board resolution at the inaugural or annual meeting.

5.4 Items required to be Incamera will be dealt with at an Incamera meeting to be attended by trustees and senior staff and others, as needed by invitation. Incamera meetings shall usually be scheduled to occur on the specific dates determined by the Board for public meetings of this Committee.

Central Okanagan Public Schools
Together We Learn

CENTRAL OKANAGAN PUBLIC SCHOOLS
1040 Hollywood Road South, Kelowna, BC V1X 4N2
Tel. (250) 860-8888, Fax (250) 860-9799, www.sd23.bc.ca

Memorandum

Date: January 18, 2019
To: Finance and Audit Committee
From: Delta Carmichael, Assistant Secretary-Treasurer

Action Item: Discussion of Changes to Policy 190 - Trustee Expenses

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1.0 RELEVANT BOARD MOTION/DIRECTION

18P-166 December 12, 2018 Public Board Meeting

THAT: The Trustee indemnities be adjusted to Chairperson $23,522, Vice-Chair $21,764 and Trustee $20,607, effective January 1, 2019.

2.0 BACKGROUND

Effective January 1, 2019, non-accountable allowances paid to elected members of legislative assemblies, certain municipal officers and certain other individuals are to be fully included in income. The above motion adjusted each trustee's gross pay in an effort to keep their net pay unchanged.

3.0 POINTS FOR CONSIDERATION

Before Policy 190 – Trustee Expenses (Appendix A) can be brought before this Committee for review and approval, staff is requesting a review of the following excerpt from section 1.a) of the policy. This excerpt refers to the expenses that were covered by the one third tax-free indemnity expense allowance (see below):

The following expenses shall be covered by the one-third tax-free indemnity expense allowance:

i. additional vehicle insurance;
ii. annual credit card fees and credit card interest;
iii. expenses related to the creation of a 'home office' (e.g. printers and printing supplies, utilities, maintenance, internet connection);
iv. monthly fees relating to any mobile or wireless device.

The 2018 Trustee Compensation Survey results on devices has been provided in Appendix B for your reference. This document outlines how other districts provide devices and expenses to their trustees.

4.0 OPTIONS TO CONSIDER

Two options available to trustees include:

1. With the increase to trustees gross pay to adjust for the change to the non-accountable allowances, trustees should be in a similar net position as before. The expenses identified above (specifically the home office expenses) as previously covered by the one-third tax-free indemnity expense allowance, could be covered by the additional increase.

   The mileage rate is intended to cover any additional vehicle insurance, credit card fees and interest are currently not an expense that is incurred by trustees and the District provides each trustee with a mobile or wireless device (laptop).

2. The District reimburses trustees for the above listed expenses on a reasonable basis. This option will add some pressure to the existing budget.

5.0 APPENDICES

A. Policy 190 – Trustee Expenses
B. 2018 Trustee Compensation Survey Results - Devices

School District No. 23 (Central Okanagan)

Policies And Procedures

Section One: Board of Education

"Together We Learn"

190 – TRUSTEE EXPENSES

Introduction

Trustees will be reimbursed, as outlined in this policy, for costs incurred in performing their duties.

In order to enable trustees to gain greater knowledge and experience relative to their responsibilities, the Board of Education supports their attendance at appropriate conventions, seminars and courses within the budget limitations established by the Board.

Expense claims will be submitted recognizing the fundamental principle that expenses paid from public funds have been incurred prudently and meet the test of appropriateness and reasonableness.

1. Board Business

a) In-District Expenses

Each year a budget shall be set to cover in-district expenses.

The following expenses shall be covered by the one-third tax-free indemnity expense allowance:

i) additional vehicle insurance;
ii) annual credit card fees and credit card interest;
iii) expenses related to the creation of a 'home office' (e.g. printers and printing supplies, utilities, maintenance, internet connection);
iv) monthly fees relating to any mobile or wireless device.

Actual reasonable costs for travel for in-district Board business may be claimed at the current BC School Trustees Association's rate but shall not exceed the acceptable reimbursement rate established by the Revenue Canada Agency.

Trustees may request reimbursement for Board business telephone calls and meals for other people, when on official Board business. Receipts are to be provided.

The School District will only provide office supplies to assist trustees directly in their duties (e.g. School District e-mail account, office stationery).

Once a term, if requested, a trustee will be provided with a mobile or wireless device. Any provided device must be returned to the School District when the trustee's term ends or he/she discontinues using the device for School District business.

The Board Chair will be supplied a basic cell phone to conduct board business.

b) Conferences, Seminars, and Workshops

Each year, a budget shall be set for the costs of trustees attending the BC School Trustees Association (BCSTA) Annual General Meeting, the BC Public School Employers' Association (BCPSEA) Annual General Meeting, the BCSTA Trustee Academies and BCSTA Branch meetings. Trustees who are claiming expenses directly from the organization will not claim expenses under this section.

c) Other Expenses

Authorized miscellaneous expenses must be claimed using a Cheque Requisition Form, with appropriate receipts attached.

2. Trustee Personal Travel/Seminar Budget

2.1 A separate budget shall be set annually and each trustee shall be allocated 1/7 of this budget.

2.2 Within this budget allocation, trustees may each choose to attend the conferences, annual general meetings or seminars which they deem to be beneficial to their duties.

2.3 In the year of trustee elections, trustees will receive a maximum of 5/12 of their annual personal travel budget to November 30. The remaining 7/12 shall be retained for the new Board.

2.4 Trustees may carry forward, from year to year, a surplus in their travel budget, to a maximum of four year's annual allocation, to enable them to attend distant conferences.

2.5 A trustee may carry forward, from year to year, a deficit in his/her travel budget, provided this is eliminated by the trustee on the completion of his/her term.

2.6 After attending conferences, seminars or workshops at Board expense, trustees shall submit a report to the Board, if requested.

3. Travel Outside of the Central Okanagan (whether on Board business or using personal budget)

3.1 The per kilometre reimbursement rate will be the same rate as determined by the BCSTA but shall not exceed the acceptable reimbursement rate established by the Revenue Canada Agency.

3.2 All out-of-valley travel to destinations other than the Fraser Valley, Lower Mainland or Victoria will be reimbursed at the lower of the per kilometer rate or the lowest airfare rate available at the time of travel when air transportation is available and practical.

3.3 The amount to be reimbursed for automobile travel to the Fraser Valley and the Lower Mainland shall be reimbursed at the rate established by the Board of Education.

3.4 For purposes of this policy, the 'Fraser Valley' is defined as being within the boundaries of the following school districts:

School District No. 33 (Chilliwack), School District No. 34 (Abbotsford), School District No. 75 (Mission) and School District No. 78 (Fraser-Cascade).

3.5 For purposes of this policy the 'Lower Mainland' is defined as being within the boundaries of the following school districts:

School District No. 35 (Langley), School District No. 36 (Surrey), School District No. 37 (Delta), School District No. 38 (Richmond), School District No. 39 (Vancouver), School District No. 40 (New Westminster), School District No. 41 (Burnaby), School District No. 42 (Maple Ridge-Pitt Meadows), School District No. 43 (Coquitlam), School District No. 44 (North Vancouver), and School District No. 45 (West Vancouver).

3.6 Automobile travel to Victoria will be reimbursed at the rate established by the Board of Education (including ferry costs).

3.7 Trustees may claim for taxis, parking fees, local mileage and airport improvement fees. Receipts are to be provided (except for local mileage).

Lodging

3.8 Accommodation may be claimed based on the 'single' rate of the convention hotel or on the standard government approved rate. Hotel charges such as valet service, personal telephone calls and in-room movies are the responsibility of the trustee.

3.9 If staying with a friend or relative, $30.00 per night may be claimed without a receipt.

3.10 The cost of extra nights is the responsibility of the trustee.

Meals

3.11 For meals not covered by the convention fees, trustees may claim the BCSTA per diem rate in effect at the time for actual meals.

4. Payment of Expenses

4.1 Expenses must be submitted on a timely basis, preferably once a month. Only expenses submitted on the correct forms shall be considered. Expense claims that are submitted three months after the occurrence of the event or expense will not be paid unless approved by the Board.

4.2 Trustees may request an advance for out-of-town business engagements of two or more days.

4.3 The Superintendent, or designate, shall scrutinize each trustee expense claim. The Board shall resolve any discrepancy in interpreting and applying this policy.

5. Expenses Paid by Outside Organizations

5.1 Trustees who are elected or appointed by the Board to officially represent the Board of Education at provincial meetings of the BCSTA Provincial Council or the BC Public Schools Employers' Association Representative

Council or serving on BCSTA, BCPSEA, or Ministry of Education committees, will be compensated by those organizations in accordance with their expense policies. Trustees are responsible for claiming expenses directly from those organizations and will not be reimbursed by the Board.

6. Review of Trustee Expenses

Bi-annually, a sub-committee comprising of the Board Chair, Vice-Chair and the Finance and Legal Committee Chair, shall review all Trustee Expenses for the previous 6 months. The sub-committee shall make recommendations to the Board regarding changes to Policy or practice.

Dated Agreed: April 23, 1980
Date Amended: December 10, 1980; November 26, 1986; January 10, 1990;
May 27, 1992; June 8, 1994; June 26, 1996; May 23, 2001

Date Reviewed/Amended: November 13, 2002
Date Amended: September 22, 2004; April 27, 2005; February 8, 2006;
March 11, 2009; September 10, 2014; November 26, 2014; June 8, 2016
November 2, 2016
Related Documents:

BRITISH COLUMBIA BOARDS OF EDUCATION

Trustee Compensation - Devices (Board Chair)

2018 Survey (Compiled by BCSTA as of November 22, 2018)

Please note that survey results are confidential and are for internal member use only. Other reproduction or circulation of the survey results is not authorized

Board of education	Which of the following devices does your school district provide to Board Chairs?				
	Desktop computer	Laptop	Tablet/iPad	Mobile phone	Other (please specify)
SD05 (Southeast Kootenay)		Laptop			
SD06 (Rocky Mountain)		Laptop			
SD10 (Arrow Lakes)		Laptop			
SD19 (Revelstoke)					
SD20 (Kootenay-Columbia)			Tablet/iPad		
SD22 (Vernon)			Tablet/iPad		
SD23 (Central Okanagan)		Laptop		Mobile phone	Printer if needed
SD27 (Cariboo-Chilcotin)		Laptop		Mobile phone	
SD28 (Quesnel)					
SD33 (Chilliwack)		Laptop		Mobile phone	
SD34 (Abbotsford)		Laptop	Tablet/iPad	Mobile phone	
SD35 (Langley)			Tablet/iPad		
SD36 (Surrey)	Desktop computer	Laptop	Tablet/iPad	Mobile phone	
SD37 (Delta)					
SD38 (Richmond)			Tablet/iPad		Printer
SD39 (Vancouver)			Tablet/iPad		
SD40 (New Westminster)		Laptop			
SD41 (Burnaby)					
SD42 (Maple Ridge-Pitt Meadows)		Laptop		Mobile phone	
SD43 (Coquitlam)			Tablet/iPad		
SD44 (North Vancouver)			Tablet/iPad		
SD45 (West Vancouver)		Laptop			
SD46 (Sunshine Coast)		Laptop			
SD47 (Powell River)			Tablet/iPad		
SD48 (Sea to Sky)				Mobile phone	
SD49 (Central Coast)			Tablet/iPad		
SD50 (Haida Gwaii)		Laptop			
SD52 (Prince Rupert)		Laptop			
SD53 (Okanagan Similkameen)			Tablet/iPad		
SD54 (Bulkley Valley)		Laptop		Mobile phone	
SD57 (Prince George)		Laptop			
SD58 (Nicola-Similkameen)			Tablet/iPad		
SD59 (Peace River South)		Laptop	Tablet/iPad	Mobile phone	Choice between laptop or ipad, only one device per trustee.
SD60 (Peace River North)		Laptop			
SD61 (Greater Victoria)				Mobile phone	
SD62 (Sooke)			Tablet/iPad	Mobile phone	
SD63 (Saanich)			Tablet/iPad		reimburse phone cost
SD64 (Gulf Islands)					Dependent on individual situation
SD67 (Okanagan Skaha)		Laptop			
SD68 (Nanaimo-Ladysmith)		Laptop	Tablet/iPad	Mobile phone	45/month internet paid to trustee
SD69 (Qualicum)		Laptop		Mobile phone	
SD70 (Alberni)		Laptop			
SD71 (Comox Valley)			Tablet/iPad	Mobile phone	
SD72 (Campbell River)				Mobile phone	
SD73 (Kamloops/Thompson)					Either a Desktop, Tablet/iPad or Laptop - their choice
SD74 (Gold Trail)		Laptop			
SD75 (Mission)		Laptop			
SD78 (Fraser-Cascade)			Tablet/iPad		
SD81 (Fort Nelson)					none provided, can use professional development funds to purcha
SD82 (Coast Mountains)		Laptop			
SD83 (North Okanagan-Shuswap)		Laptop			
SD84 (Vancouver Island West)					
SD85 (Vancouver Island North)					
SD87 (Stikine)					
SD91 (Nechako Lakes)		Laptop			
SD92 (Nisga'a)		Laptop			
SD93 (Conseil Scolaire Francophone)		Laptop			

BRITISH COLUMBIA BOARDS OF EDUCATION
Trustee Compensation - Devices (Vice Chair)
2018 Survey (Compiled by BCSTA as of November 22, 2018)

Please note that survey results are confidential and are for internal member use only. Other reproduction or circulation of the survey results is not authorized.

	Which of the following devices does your school district provide to Vice Chairs?				
Board of education	**Desktop computer**	**Laptop**	**Tablet/iPad**	**Mobile phone**	**Other (please specify)**
SD05 (Southeast Kootenay)		Laptop			
SD06 (Rocky Mountain)		Laptop			
SD10 (Arrow Lakes)					
SD19 (Revelstoke)					
SD20 (Kootenay-Columbia)			Tablet/iPad		
SD22 (Vernon)			Tablet/iPad		
SD23 (Central Okanagan)		Laptop			Printer if needed
SD27 (Cariboo-Chilcotin)		Laptop		Mobile phone	
SD28 (Quesnel)					
SD33 (Chilliwack)		Laptop			
SD34 (Abbotsford)		Laptop	Tablet/iPad	Mobile phone	
SD35 (Langley)			Tablet/iPad		
SD36 (Surrey)	Desktop computer	Laptop	Tablet/iPad	Mobile phone	
SD37 (Delta)					
SD38 (Richmond)			Tablet/iPad		Printer
SD39 (Vancouver)			Tablet/iPad		
SD40 (New Westminster)		Laptop			
SD41 (Burnaby)					
SD42 (Maple Ridge-Pitt Meadows)		Laptop			
SD43 (Coquitlam)			Tablet/iPad		
SD44 (North Vancouver)			Tablet/iPad		
SD45 (West Vancouver)		Laptop			
SD46 (Sunshine Coast)		Laptop			
SD47 (Powell River)			Tablet/iPad		
SD48 (Sea to Sky)					
SD49 (Central Coast)			Tablet/iPad		
SD50 (Haida Gwaii)		Laptop			
SD52 (Prince Rupert)					
SD53 (Okanagan Similkameen)			Tablet/iPad		
SD54 (Bulkley Valley)		Laptop			
SD57 (Prince George)		Laptop			
SD58 (Nicola-Similkameen)			Tablet/iPad		
SD59 (Peace River South)		Laptop	Tablet/iPad	Mobile phone	Choice between laptop or ipad, only one device per trustee.
SD60 (Peace River North)		Laptop			
SD61 (Greater Victoria)					
SD62 (Sooke)		Laptop			
SD63 (Saanich)			Tablet/iPad		reimburse phone cost
SD64 (Gulf Islands)					Dependent on individual situation
SD67 (Okanagan Skaha)		Laptop			
SD68 (Nanaimo-Ladysmith)					
SD69 (Qualicum)		Laptop		Mobile phone	
SD70 (Alberni)		Laptop			
SD71 (Comox Valley)			Tablet/iPad	Mobile phone	
SD72 (Campbell River)					
SD73 (Kamloops/Thompson)					Either a Desktop, Tablet/iPad or Laptop - their choice
SD74 (Gold Trail)		Laptop			
SD75 (Mission)		Laptop			
SD78 (Fraser-Cascade)			Tablet/iPad		
SD81 (Fort Nelson)					None, Can use PD funds to purchase if they choose
SD82 (Coast Mountains)		Laptop			
SD83 (North Okanagan-Shuswap)		Laptop			
SD84 (Vancouver Island West)					
SD85 (Vancouver Island North)					
SD87 (Stikine)					
SD91 (Nechako Lakes)		Laptop			
SD92 (Nisga'a)		Laptop			
SD93 (Conseil Scolaire Francophone)		Laptop			

BRITISH COLUMBIA BOARDS OF EDUCATION
Trustee Compensation - Devices (Board Members)
2018 Survey (Compiled by BCSTA as of November 22, 2018)

Please note that survey results are confidential and are for internal member use only. Other reproduction or circulation of the survey results is not authorized.

	Which of the following devices does your school district provide to Board Members?				
Board of education	Desktop computer	Laptop	Tablet/iPad	Mobile phone	Other (please specify)
SD05 (Southeast Kootenay)		Laptop			
SD06 (Rocky Mountain)		Laptop			
SD10 (Arrow Lakes)					
SD19 (Revelstoke)					
SD20 (Kootenay-Columbia)			Tablet/iPad		
SD22 (Vernon)					
SD23 (Central Okanagan)		Laptop		Mobile phone	
SD27 (Cariboo-Chilcotin)		Laptop		Mobile phone	
SD28 (Quesnel)					
SD33 (Chilliwack)		Laptop			
SD34 (Abbotsford)		Laptop	Tablet/iPad	Mobile phone	
SD35 (Langley)			Tablet/iPad		
SD36 (Surrey)	Desktop computer	Laptop	Tablet/iPad	Mobile phone	
SD37 (Delta)					
SD38 (Richmond)			Tablet/iPad		Printer
SD39 (Vancouver)			Tablet/iPad		
SD40 (New Westminster)		Laptop			
SD41 (Burnaby)					
SD42 (Maple Ridge-Pitt Meadows)		Laptop			
SD43 (Coquitlam)			Tablet/iPad		
SD44 (North Vancouver)			Tablet/iPad		
SD45 (West Vancouver)		Laptop			
SD46 (Sunshine Coast)		Laptop			
SD47 (Powell River)			Tablet/iPad		
SD48 (Sea to Sky)					
SD49 (Central Coast)			Tablet/iPad		
SD50 (Haida Gwaii)		Laptop			
SD52 (Prince Rupert)					
SD53 (Okanagan Similkameen)			Tablet/iPad		
SD54 (Bulkley Valley)		Laptop	Tablet/iPad		
SD57 (Prince George)		Laptop			
SD58 (Nicola-Similkameen)			Tablet/iPad		
SD59 (Peace River South)		Laptop	Tablet/iPad	Mobile phone	Choice between laptop or ipad, only one device per trustee.
SD60 (Peace River North)		Laptop			
SD61 (Greater Victoria)					
SD62 (Sooke)		Laptop			
SD63 (Saanich)			Tablet/iPad		
SD64 (Gulf Islands)					Dependent on individual situation
SD67 (Okanagan Skaha)		Laptop			
SD68 (Nanaimo-Ladysmith)		Laptop	Tablet/iPad	Mobile phone	45/month internet paid to trustee
SD69 (Qualicum)		Laptop		Mobile phone	
SD70 (Alberni)		Laptop			
SD71 (Comox Valley)			Tablet/iPad	Mobile phone	
SD72 (Campbell River)					
SD73 (Kamloops/Thompson)					
SD74 (Gold Trail)		Laptop			
SD75 (Mission)		Laptop			
SD78 (Fraser-Cascade)		Laptop	Tablet/iPad		
SD81 (Fort Nelson)					None, can use PD Funds to purchase if they choose
SD82 (Coast Mountains)		Laptop			
SD83 (North Okanagan-Shuswap)		Laptop			
SD84 (Vancouver Island West)					
SD85 (Vancouver Island North)					
SD87 (Stikine)					
SD91 (Nechako Lakes)		Laptop			
SD92 (Nisga'a)		Laptop			
SD93 (Conseil Scolaire Francophone)		Laptop			

Central Okanagan Public Schools
Together We Learn

To: **Board of Trustees**

From: Delta Carmichael, Assistant Secretary Treasurer

Date: January 18, 2019

Re: 2019 Budget Survey Questions DRAFT

Please find below a list of draft budget survey questions for consideration. Per Policy 160 Finance and Audit Committee, section 3.1 Budget Development, on an annual basis, the District is required to solicit input from the partner groups and the general public on the development of the next year's budget.

1. With regard to your child's education, what is most important to you and why?

2. Are there any programs, services, activities or District initiatives we should maintain as a high priority as we develop the 2019/2020 budget?

3. Are there any new programs, services, activities, or District initiatives you would like us to consider adding as we develop the 2019/2020 budget?

4. Are there programs, services, activities or District initiatives we should consider eliminating or reducing as we develop the 2019/2020 budget?

5. Are there other efficiency measures or cost-saving ideas we should consider as we develop the 2019/2020 budget?

6. If additional resources were available to the District, how do you think they should be allocated?

7. What other information would you like us to know that will help us establish next year's (2019/2020) budget?

1040 Hollywood Rd. South, Kelowna, BC, V1X 4N2 | www.sd23.bc.ca | Phone (250) 860-8888 | Fax (250) 860-9799

Interim Operating Grants Following the September 2018 Enrolment Count - 2018/19 School Year

School District 23 Central Okanagan

September 2018 Enrolment Count	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	22,279.6000	$7,423	$165,381,471	
Continuing Education	0.0000	$7,423	$0	
Alternate Schools	255.0000	$7,423	$1,892,865	
Distributed Learning	144.5000	$6,100	$881,450	
Home Schooling	19	$250	$4,750	
Course Challenges	12	$232	$2,784	
Total Enrolment-Based Funding (September)	**22,679.1000**			**$168,163,320**

	Total Enrol. Change	Funding Level	Funding	Total Supplement
1% to 4% Enrolment Decline	607.6000	$3,712	$0	
4%+ Enrolment Decline		$5,567	$0	
Significant Cumulative Decline (7%+)	440.3125	$3,712	$0	
Supplement for Enrolment Decline				**$0**

	Enrolment	Funding Level	Funding	Total Supplement
Level 1 Special Needs	18	$38,800	$698,400	
Level 2 Special Needs	904	$19,400	$17,537,600	
Level 3 Special Needs	223	$9,800	$2,185,400	
English Language Learning	604	$1,420	$857,680	
Aboriginal Education	2,679	$1,230	$3,295,170	
Adult Education	6.7500	$4,696	$31,698	
Vulnerable Students			$467,793	
Supplement for Unique Student Needs				**$25,073,741**

Variance from Provincial Average	$123			
Estimated Number of Educators	1,260.325		$155,020	

	Enrolment	Funding Level	Funding	Total Supplement
FTE Distribution	22,685.8500	$180.33	$4,090,939	
Supplement for Salary Differential				**$4,245,959**
Supplement for Unique Geographic Factors				**$5,901,240**
Funding Protection				**$0**
Supplement for the Education Plan				**$441,666**
September 2018 Enrolment Count, Total				**$203,825,926**

July 2018 Enrolment Count	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	0	$212	$0	
Summer Learning Grade 8-9	0	$212	$0	
Summer Learning Grade 10-12	0	$423	$0	
Supplemental Summer Learning Funding			$0	
Cross-Enrolment, Grade 8 and 9	0	$423	$0	
Summer Learning, Total				**$0**

February 2019 Enrolment Count (Estimated)	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	10.0000	$7,423	$74,230	
Adult FTE - Continuing Education	2.0000	$4,696	$9,392	
K-Gr 9 School-Age FTE - Distributed Learning	7.0000	$3,050	$21,350	
Gr 10-12 School-Age FTE - Distributed Learning	190.0000	$6,100	$1,159,000	
Adult FTE - Distributed Learning	13.0000	$4,696	$61,048	
Level 1 Special Needs Enrolment Growth	0	$19,400	$0	
Level 2 Special Needs Enrolment Growth	20	$9,700	$194,000	
Level 3 Special Needs Enrolment Growth	0	$4,900	$0	
Newcomer Refugees	0.0000	$3,712	$0	
ELL Supplement - Newcomer Refugees	0	$710	$0	
February 2019 Enrolment Count, Total				**$1,519,020**

May 2019 Enrolment Count (Estimated)	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	8.0000	$7,423	$59,384	
Adult FTE - Continuing Education	1.0000	$4,696	$4,696	
K-Gr 9 School-Age FTE - Distributed Learning	1.0000	$2,033	$2,033	
Gr 10-12 School-Age FTE - Distributed Learning	100.0000	$6,100	$610,000	
Adult FTE - Distributed Learning	5.0000	$4,696	$23,480	
May 2019 Enrolment Count, Total				**$699,593**

2018/19 Full-Year Estimated Total (Estimated)	$206,044,539
Estimated 2018/19 Operating Grant from Indigenous Services Canada	$1,034,131
Estimated 2018/19 Operating Grant from Ministry of Education	$205,010,408

***Note**: Highlighted sections are estimated and will be updated following the February and May enrolment counts

December 2018