



BUSINESS COMMITTEE OF THE WHOLE AGENDA

September 15, 2020, 4:00 pm
IMC Facility
Behind the School Board Office

Pages

1. **Call to Order**

2. **Appointment of Secretary-Treasurer**

As per Section 69(4) of the School Act, in the absence of the Secretary-Treasurer, the Board may designate another employee of the Board to attend the meeting in place of the Secretary-Treasurer to perform the duties of the Secretary-Treasurer at the meeting.

RECOMMENDED MOTION:

That the Board of Education appoint Helena Drury as Secretary-Treasurer for the September 15, 2020 Business Committee of the Whole meeting.

3. **Adoption of Agenda**

RECOMMENDED MOTION:

That the agenda be approved.

4. **Presentations**

5. **Approval of Minutes of Previous Meetings**

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RECOMMENDED MOTION:

That the minutes of the business committee meeting held on June 9, 2020 be approved.

6. **Information Items**

6.1 **Monthly Financial Report**

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Assistant Secretary-Treasurer Drury will present the Board with current information on the financial position of the District.

6.2 **Federal and Provincial Grants**

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Superintendent Manuel will provide the Board with information on the Federal and Provincial grants provided to School District No. 67 (Okanagan Skaha) to support the Restart.

6.3 **Facilities Restart Update**

Director of Facilities Gorcak will provide an update on health and safety measures put in place to ensure a safe school restart.

7. Action Items

7.1 Student Fees 2020-21 Updated

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Superintendent Manuel will provide information on the recommended changes to student fees for the 2020-21 school year.

RECOMMENDED MOTION:

That the Business Committee recommend to the Board of Education approval of the Updated Schedule of Student Fees 2020-21 as presented.

8. Question Period

9. Adjournment

RECOMMENDED MOTION:

That the meeting be adjourned.



School District No. 67 (Okanagan Skaha)
BUSINESS COMMITTEE OF THE WHOLE
MINUTES

Tuesday, June 9, 2020, 4:00 P.M.
IMC Facility
VIA VIDEO CONFERENCE

MEMBERS PRESENT Tracy Van Raes, Chair
James Palanio, Trustee
Shelley Clarke, Trustee
Kathy Pierre, Trustee
David Stathers, Trustee
Barb Sheppard, Trustee
Linda Van Alphen, Trustee

ALSO PRESENT Todd Manuel, Acting Superintendent
Helena Drury, Assistant Secretary-Treasurer
Doug Gorcak, Director of Facilities
Matt Williams, Director of Information Technology
Jason Corday, Director of Instruction HR
Shaune Gowe, District Principal Student Services
Allen Beckingham, District Principal Curriculum
Karen Botsford, Executive Assistant
Eileen Sadlowski, Financial Consultant

1. Call to Order

Trustee Van Raes called the meeting to order at 4:04 p.m.

2. Adoption of Agenda

MOTION:

That the agenda be approved.

CARRIED

3. Presentations

3.1 KPMG Partner David Bond

KPMG Partner David Bond provided the Board with an overview of the audit being conducted in July for the 2019-20 year end. He reviewed the impact of COVID-19 on audits indicating that the KPMG work force is working remotely. Mr. Bond provided the Board with information on the areas of focus for the audit:

- Employee future benefits and salaries;
- Tangible capital assets;
- Expenses and accounts payable and accrued liabilities; and
- Revenue and receivables.

Mr. Bond defined Materiality and indicated that it has been determined as \$1,630,000.

He highlighted current developments in auditing practices being implemented April 1, 2021 (asset retirement obligations).

Trustee Clarke left the meeting at 4:11 p.m.

Trustee Clarke returned to the meeting at 4:12 p.m.

Mr. Bond noted that Fraud Risk and Internal Controls will be reviewed; and an audit team member will reach out to the Board during the process.

Trustee Clarke left the meeting at 4:15 p.m.

Trustee Clarke returned to the meeting at 4:16 p.m.

Mr. Bond responded to trustee questions.

4. Approval of Minutes of Previous Meetings

MOTION:

That the minutes of the business committee meeting held on May 12, 2020 be approved.

CARRIED

5. Information Items

5.1 Financial Forecast to June 30, 2020

Assistant Secretary-Treasurer Drury provided the financial forecast to June 30, 2020. The District is currently projecting a \$837,000 surplus at the end of year. Ms. Drury cautioned that due to the current operating environment during COVID-19, the numbers could vary significantly in the coming month.

5.2 Enrollment Report

Ms. Sadlowski, Financial Consultant presented the enrollment reports requested by the Board. She clarified that the first report includes Ministry of Education funded students only. International and Distance Learning students are not included. Over the past 19 years there has been a total decline of 1938 students. She noted that there isn't a consistent pattern in enrollment fluctuations.

Ms. Sadlowski presented student enrollment by grade for the past five years noting there is consistency in the K-6 enrollment, but numbers vary with no distinct pattern, in grades 10-12.

5.3 2019 Carbon Neutral Action Report (CNAR)

Director of Facilities Gorcak reviewed the annual Carbon Neutral Action Report (CNAR) submitted to the Ministry.

5.4 Local Capital Update

Assistant Secretary-Treasurer Drury provided trustees with an update on local and restricted capital funds.

Director of Facilities Gorcak reviewed preliminary estimated costs for the Summerland Secondary Gym project. He indicated that staff will need direction from the Board regarding the amount the district is prepared to allocate to the project as the Ministry is not contributing funds. A draft business case is due to the Ministry by September 30, 2020.

5.5 Transportation 2020/21

Director of Facilities Gorcak provided an update on busing for 2020/21. Based on recommendations from Financial Consultants, Ms. Axford and Ms. Sadlowski, the District has delayed the implementation of the recommendations from the transportation review for one year. He noted that the registration process will be done through the bus drivers and not online and the routes will be similar to this year.

Director Gorcak responded to Trustee questions.

MOTION:

That the business committee direct staff to put a dollar figure on the cost of maintaining the online registration for busing and that staff report to the board at the June 22 meeting.

CARRIED

5.6 Video Surveillance Report

Director of Facilities Gorcak presented the annual video surveillance report including a list of the cameras in the system. Some of the cameras are due for upgrades and the cameras at Columbia Elementary will be updated in conjunction with the building envelope upgrade scheduled for the coming year. When the District engages in a long range facilities plan, the use of cameras will be reviewed.

6. Action Items

6.1 2021/22 Five Year Capital Plan

Director of Facilities Gorcak presented the 2021/22 Five Year Capital Plan. He noted that the Summerland HVAC upgrade is listed under the school enhancement program and will tie in with the Summerland Gym project.

The Capital Plan will be brought to the June 22, 2020 board meeting for final approval.

MOTION:

That the Business Committee recommend to the Board of Education that the 2021-22 Five Year Capital Plan be accepted as presented.

CARRIED

7. Policy Review

7.1 Policy No. 11 - Board Delegation of Authority

The Financial Oversight Report submitted by Joan Axford, Financial Consultant recommended updating Policy No. 11 - Board Delegation of Authority to include the requirement of Board approval for local capital fund expenditures and an annual report on expenditures. Acting Superintendent Manuel presented the draft policy with revisions for the Business Committee's review.

MOTION:

That the Business Committee recommend to the Board of Education that Draft Policy No. 11 - Board Delegation of Authority with changes noted be approved in principle and forwarded to partner groups for input.

CARRIED

7.2 Policy No. 17 - Accumulated Operating Surplus and Internally Restricted Funds

Acting Superintendent Manuel presented the draft revisions to Policy No. 17 - Accumulated Operating Surplus and Internally Restricted Funds for the Business Committee's review. The Financial Oversight Report recommended that the policy be revised to include the Board's approval of variance from the budgeted reserve and that the Board receive an annual report on operating surplus reserves.

MOTION:

That the Business Committee recommend to the Board of Education that Draft Policy No. 17 - Accumulated Operating Surplus and Internally Restricted Funds with changes noted be approved in principle and forwarded to partner groups for input.

CARRIED

8. Question Period

The Board received questions from the audience.

9. Adjournment

MOTION:

That the meeting be adjourned.

CARRIED

The meeting was adjourned at 6:11 p.m.

Tracy Van Raes, Chair

Helena Drury, Acting Secretary-Treasurer



School District No. 67 (Okanagan Skaha)
Office of the Secretary-Treasurer

MEMORANDUM

TO: Business Committee of the Whole
RE: Financial Report

FROM: Assistant Secretary Treasurer
DATE: September 15, 2020

This report presents a high-level summary of the financial results in the operating fund at June 30, 2020, and activity for the first two months of the current fiscal year in the operating fund. A detailed management discussion and analysis will accompany the audited financial statements for the year ended June 30, 2020 to be presented at the Board meeting on September 28, 2020.

Financial highlights for the year ended June 30, 2020

Table with 6 columns: Category, Amended Budget, Actual 2020, Actual 2019, Variance from Budget, Variance from Actual. Rows include Operating Revenues, Operating Expenditure, Use of prior year Surplus/Reserves, Repayment of operating deficit, Surplus (Deficit), Internally restricted, and Unrestricted.

Actual revenues for the year were \$61.4 million, expenditures were \$59.7 million resulting in a surplus of \$1.4 million after payment of the deficit of \$240,980 incurred in the prior year. After reducing for the funds reserved for Aboriginal and other school programs of a combined total of \$283,990, the ending surplus available to carry forward is \$1.2 million. In the operating fund the annual surplus is carried forward and can be used to reduce the financial risk associated with unforeseen circumstances in future years.

There were two major factors that contributed to a favourable ending financial position at June 30, 2020.

- An increase in revenues received from the Ministry for teacher and support staff salary increases, and for the employer health tax.
A decrease in expenditures as a direct result of reduced spending in the last four months of the year due to the Covid pandemic.

Financial results for the two months ended August 30, 2020

July and August are atypical months in the District’s operating cycle. Schools are not in session therefore the Ministry reduces revenue grant payments to adjust for non-payment of teacher salaries and other related costs that are only incurred in the ten-month period from September to June. Performance results in these two months are best analyzed in comparison to the same period in the prior year.

Operating revenues received to date compared to prior year

	Year-to-date Aug 2020	Year-to-date Aug 2019	Variance from Prior Year	Preliminary Budget for June 30, 2021
Total Grants from the Ministry	3,391,003	3,346,228	44,775	58,949,756
Total Other Revenue	393,326	306,568	86,758	2,632,369
	\$ 3,784,329	\$ 3,652,796	\$ 131,533	\$ 61,582,125

To date the district has received \$3.8 million, approximately 6% of its total budgeted revenues of \$61.5 million. When compared to the same period last year, revenues at August 31, 2020 are slightly higher by \$131,533 from the August 31, 2019 as a result of timing of payments.

Expenditures in the operating fund at August 31, 2020 and August 31, 2019

	Year-to-date Aug 2020	Year-to-date Aug 2019	Variance from Prior Year
Total Salaries	1,665,562	1,744,851	(79,289)
Total Benefits	378,475	459,508	(81,033)
Total Services and Supplies	1,350,758	2,544,717	(1,193,959)
Total Expenditures	\$ 3,394,795	\$ 4,749,076	\$ (1,354,281)

Total salaries and benefits in the first two months of the year are down by \$79,289 and \$81,033 respectively, largely because the district did not run a summer-school program in the summer of 2020.

An investment of \$1.2 million in student devices is included in the services and supplies total of \$2.5 million of August 2019. This one-time investment in classroom technology last year accounts for all of the decrease in services and supplies at August 31, 2020.

Financial performance for July and August is typically not a good indicator that results will vary significantly from budgets for the year. At this time, management is not aware of any significant factors to indicate that the Budget submitted for June 30, 2021 is insufficient to maintain service levels. However, as a result of Covid 19 there remains a degree of financial risk associated with how the operations of the District will be impacted as the year progresses.



MEMORANDUM

September 15, 2020

TO: Board of Education **FROM:** Todd Manuel, Superintendent of Schools

RE: Additional Grants received from Federal and Provincial Governments
September 15, 2020

This report is presented for information.

The District has received the following additional funding from the Federal and Provincial governments for the purpose of implementing measures that ensure a safe return to classroom for students and staff.

- A grant in the amount of \$1,009,391 from the Federal government, to be spent by December 31, 2020 with the possibility of additional funding of approximately the same amount to be made available in January 2021.
- A grant in the amount of \$484,147 from the Provincial government to be spent by June 30, 2021.

The following costs have been identified as immediate priorities and include an allocation for staff costs for the entire school year. It is anticipated that the second payment from the Federal government in January 2021 will be sufficient to cover these costs.

	Federal		Provincial
	1st Pmt	2nd Pmt	
	\$ 1,009,391	TBD	\$ 484,147
Learning Resources and Supports			
Implementation of online and remote learning options			\$ 33,153
Hiring additional teachers and staff, including support for Indigenous students	\$ 200,000	\$ 300,000	
Additional Noon Hour supervision	22,000	40,000	
Health and safety training for staff	25,000		
Wellness support	80,000		
Health and safety			
Increasing staff and covering salary costs for additional hours needed to meet health and safety guidelines	140,000	350,000	264,165
Increasing hand hygiene			105,357
Cleaning supplies such as sprayers or fogger machines for frequent cleaning and disinfecting high-touch surfaces	160,000		58,596
Face masks and Shields	35,000		22,876
Transportation			
Additional transportation costs to accommodate new schedules	280,000		
Total Allocated	\$ 942,000	\$ 690,000	\$ 484,147
Unallocated at Sep 15	\$ 67,391	\$ (690,000)	\$ -

Both the Provincial and Federal Safe Return to School grants are welcome supports to help the district implement our enhanced health and safety protocols.



School District No. 67 (Okanagan Skaha)
Office of the Superintendent

MEMORANDUM

September 15, 2020

TO: Board of Education **FROM:** Todd Manuel, Superintendent
RE: Updated Schedule of Student Fees 2020-21

At the May 25, 2020 Regular Board meeting the Board of Education approved the student fees for the 2020-21 school year. Subsequently, administration has reviewed the fees in the context of COVID-19 and BC's Restart Plan. Administration recognizes that activities may be adjusted based on the current environment and are recommending a reduction in fees.

The following is a summary of those reductions.

1. Secondary fees will be reduced from \$55 to \$30 and will include:
 - a. Leadership activities
 - b. Photos for yearbook and ID
 - c. Misc. items e.g. lanyards
 - d. Guest speakers
 - e. Awards

Agenda and locker (when applicable) fees are not included.
2. Middle School fees will be reduced from \$35 to \$20 and will include:
 - a. Planners
 - b. Lockers (as applicable)
 - c. Virtual assemblies/video screenings for fine arts
 - d. Offset costs of cohort-based field trips (e.g. learning on the land)
3. Elementary School fees will be adjusted to \$10 and will include:
 - a. Planners
 - b. Special presenter/activities

Administration is recommending that the Board of Education approve the updated Schedule of Student Fees 2020-21 as presented.

Schedule of Student Fees Middle and Secondary Schools 2020-21 Updated

	KVR Middle School	Skaha Lake Middle School	Summerland Middle School	Penticton Secondary	Princess Margaret Secondary	Summerland Secondary
Student Fees	\$20	\$20	\$20	\$30	\$30	\$30
Academy Fees	-	-	-	-	\$500 Soccer	-
Textbooks/Resources Refunds/Deposits	\$25 **	\$25 **	\$25 **	\$100	\$50 ***	\$50 ***
Graduation Charges	-	-	-	\$80	\$75	\$140 ****
Extra-curricular	Gr. 7-\$20; \$75 Volleyball Officials - \$100 Basketball-\$85 \$15 – Uniform	Volleyball Gr. 7 & Gr. 8 - \$75 Basketball - \$100	Volleyball Officials \$75 Basketball Officials plus uniform - \$100	Sports teams based on tournaments	Sports teams based on tournaments	Sports teams based on tournaments
Yearbook	\$45 (optional)	Dependent on student yearbook choice	\$40 (optional)	\$50 (optional)	\$40	\$60 (optional)
Course Fees	-	-	-	Range \$15-\$65	Range \$15-\$65	Range \$25-\$60 (PE multisport)
Club Fees	\$30 (approx. 10 yoga sessions)	Vary depending on user, Ex. Golf Club	-	-	-	-
Other Fees				\$20 - Gr. 9, 10 PE \$40 - Gr. 11, 12 PE Some teachers sell workbooks/study guides at cost; outdoor re charges for field trips	Adventure tourism cost is based on certificate	\$10 to \$30 for optional workbooks, specific to course; field trips - \$26 to \$365 depending on event and location

Notes:
 ** \$25 is returned at end of Grade 8 if student is in good standing
 *** \$50 is refundable when student leaves school if no outstanding costs due to lost or damaged textbooks, library books and other resources
 **** \$140 - grad gown rental, prom, school sanctioned grad events
 ConnectEd – no fees are charged

Schedule of Student Fees Elementary Schools 2020-21 Updated

	Activity Fees/Costs
Carmi	\$10
Columbia	\$10
Giant's Head	\$10
Kaleden	\$10
Naramata	\$10
Parkway	\$10
Queen's Park	\$10
Trout Creek	\$10
Uplands	\$10
West Bench	\$10
Wiltse	\$10