



**Central Okanagan
Public Schools**
Together We Learn

**BOARD OF EDUCATION
PUBLIC MEETING
REVISED AGENDA**

Wednesday, September 29, 2021, 6:00 pm
School Board Office (must pre-register) or Zoom (for public observation)
1040 Hollywood Road S.
Kelowna, BC
Zoom Public Link - <https://sd23.zoom.us/j/65169509960>

Due to limited space availability, members of the public who wish to attend the Public Board Meeting must pre-register by contacting the Secretary-Treasurer's office at 250-470-3216 or Secretary.Treasurer@sd23.bc.ca by noon on the day of the meeting.

As per Health Orders, masks are required.

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

Public Board Meeting agendas can be accessed through the following electronic Board Meeting site:

<https://pub-sd23.escribemeetings.com/>

Alternatively, copies are available on request at the District Administration Office.

Pages

- 1. CALL TO ORDER**
- 2. APPOINTMENT OF ACTING SECRETARY-TREASURER**

Motion:

THAT: In the absence of the Secretary-Treasurer, the Board appoint Delta Carmichael, Assistant Secretary-Treasurer, as the Acting Secretary-Treasurer for the Public Board Meeting of September 29, 2021.

3. AGENDA

Additions/Amendments/Deletions

THAT: The Agenda for the Public Board Meeting of September 29, 2021 be adopted (as amended, if appropriate).

4. MINUTES

4.1. Public Board Meeting - September 15, 2021

11

(Attachment)

THAT: The Minutes of the Public Board Meeting of September 15, 2021 be adopted as presented.

5. CENTRAL OKANAGAN PUBLIC SCHOOLS – "INSIDE 23"

5.1. Student Perspectives

6. INTRODUCTION/RECOGNITION

6.1. Recognition of Dave Cavezza, District Health & Safety Manager

6.2. Introduction of Rick Taylor, District Health and Safety Manager

7. DECLARATION

7.1. World Teachers' Day - Tuesday, October 5, 2021

The Central Okanagan Board of Education declares Tuesday, October 5, 2021 as 'World Teachers' Day' in Central Okanagan Public Schools.

7.2. International Walk to School Day - Wednesday, October 6, 2021

The Central Okanagan Board of Education declares Wednesday, October 6, 2021 as 'International Walk to School Day' in Central Okanagan Public Schools.

7.3. Principal and Vice-Principal Month - October

The Central Okanagan Board of Education declares October as 'Principal and Vice-Principal Month' in Central Okanagan Public Schools.

8. STAFF PRESENTATIONS

8.1. Superintendent of Schools/CEO: 2021 School Opening Report - Part 2

23

(Materials to be provided)

Presenter: Kevin Kaardal, Superintendent of Schools/CEO

9. PUBLIC QUESTION/COMMENT PERIOD

The purpose of this public question/comment period is to provide an opportunity to members of the gallery to ask a question or comment on any items on the agenda. The total time for this period shall normally be 15 minutes, with each speaker being allocated up to 3 minutes. A person wishing to speak is requested by the Chairperson of the Board to state their name and provide, if possible, a written copy of the comments.

In-person attendance is required for members of the public to ask questions and/or make comments.

10. ACTION ITEMS

10.1. Formation of the École H.S. Grenda Middle School Parent Advisory Council (PAC)

25

Recommendation of the Coordinating Committee - September 21, 2021
(Attachment)

RECOMMENDATION:

THAT: The Board of Education approve the application from the École H.S. Grenda Middle School parents for the establishment of the École H.S. Grenda Middle School Parent Advisory Council in accordance with Section 8 of the *BC School Act*.

10.2. Audited Financial Statements Fiscal Year 2020/2021

26

Recommendation of the Finance and Audit Committee - September 22, 2021
(Attachment)

RECOMMENDATION:

THAT: The Board of Education receive and approve the Audited Financial Statements Fiscal Year 2020/2021.

Recommendation of the Policy Committee - September 8, 2021
(Attachment)

RECOMMENDATION:

THAT: The Board of Education approve the amendments to the following Board Policies, as attached to the Agenda and as presented at the September 29, 2021 Public Board Meeting:

- Policy 110 - Policy Development
- Policy 146 - General Affairs Committee
- Policy 150 - Education and Student Services Committee
- Policy 155 - Planning and Facilities Committee
- Policy 160 - Finance and Audit Committee
- Policy 168 - Policy Committee
- Policy 170 - District Suspension Review Committee
- Policy 175 - Executive Staff Management Committee
- Policy 186 - Board/Public Relations

10.4. Amendments to Policies: Section 1 - Board of Education

95

Recommendation of the Policy Committee - September 8, 2021
(Attachment)

RECOMMENDATION:

THAT: The Board of Education approve the amendments to the following Board Policies, as attached to the Agenda and as presented at the September 29, 2021 Public Board Meeting:

- Policy 105 - Policy Manual
- Policy 125 - Trustee Code of Ethics
- Policy 130 - Trustee Absence/Disqualification
- Policy 140 - School Board Standing and Ad Hoc Committees
- Policy 141 - School District Committees
- Policy 145 - Coordinating Committee
- Policy 185 - Board Representation on Community, Municipal and Provincial Organizations

10.5. Amendments to Policy 115 - Inaugural and Annual Board Meetings

109

Recommendation of the Policy Committee - September 8, 2021
(Attachment)

RECOMMENDATION:

THAT: The Board of Education approve the amendments to Policy 115 - Inaugural and Annual Board Meetings, as attached the Agenda and as presented at the September 29, 2021 Public Board Meeting.

10.6. Amendments to Policy 120 - Trustee Roles and Responsibilities

111

Recommendation of the Policy Committee - September 8, 2021
(Attachment)

RECOMMENDATION:

THAT: The Board of Education approve the amendments to Policy 120 - Trustees Roles and Responsibilities, as attached the Agenda and as presented at the September 29, 2021 Public Board Meeting.

10.7. Amendments to Policy 135 - School Board Operation 113

Recommendation of the Policy Committee - September 8, 2021 (*Attachment*)

Recommendation of the Coordinating Committee - September 21, 2021
(*Attachment*)

Policy 135 - School Board Operation Final Draft (*Attachment*)

RECOMMENDATION:

THAT: The Board of Education approve the amendments to Policy 135 - School Board Operation, as attached the Agenda and as presented at the September 29, 2021 Public Board Meeting.

10.8. Amendments to Policy 167 - Board Participation in Collective Bargaining Process 129

Recommendation of the Policy Committee - September 8, 2021
(*Attachment*)

RECOMMENDATION:

THAT: The Board of Education approve the amendments to Policy 167 - Board Participation in Collective Bargaining Process, as attached the Agenda and as presented at the September 29, 2021 Public Board Meeting.

10.9. Amendments to Policy 190 - Trustee Expenses 130

Recommendation of the Policy Committee - September 8, 2021
(*Attachment*)

RECOMMENDATION:

THAT: The Board of Education approve the amendments to Policy 190 - Trustee Expenses, as attached the Agenda and as presented at the September 29, 2021 Public Board Meeting.

11. PUBLIC QUESTION/COMMENT PERIOD

This public question/comment period is to provide an opportunity to members of the gallery to ask a question or comment on any matter pertaining to public education. The total time for this period shall normally be 15 minutes, with each speaker being allocated up to 3 minutes. A person wishing to speak is requested by the Chairperson of the Board to state their name and provide, if possible, a written copy of the comments.

In-person attendance is required for members of the public to ask questions and/or make comments.

12. INFORMATION ITEMS

- 12.1. **Superintendent's Emergent Issues**
- 12.2. **Level 4 and 5 Field Study Summary – 2021/2022** 135
(Attachment)
- 12.3. **General Statement – September 15, 2021** 137
(Attachment)
- 12.4. **Financial Statement Discussion and Analysis the Year Ending June 30, 2021** 138
Referred by the Finance and Audit Committee - September 22, 2021
(Attachment)
- 12.5. **Surplus Appropriation Analysis** 153
Referred by the Finance and Audit Committee - September 22, 2021
(Attachment)
- 12.6. **Final Federal & Provincial COVID Expense Analysis** 154
Referred by the Finance and Audit Committee - September 22, 2021
(Attachment)
- 12.7. **Central Okanagan Public Schools 2020/2021 Public Sector Executive Compensation Disclosure Report** 155
(Attachment)
- 12.8. **Reminder: Survey I for Okanagan Mission Catchment and School Reopening Review**
Survey closes: September 30, 2021
<https://my.thoughtexchange.com/scroll/454513343/welcome>
- 12.9. **Reminder: Survey I for Westside Catchment and French Immersion Programming Review**
Survey closes: September 30, 2021
<https://my.thoughtexchange.com/scroll/858794323/welcome>

13. BOARD/DISTRICT COMMITTEE QUERIES/COMMENTS AND REPORTS

14. BOARD CORRESPONDENCE

Sent:

Response to L. Neukomm, September 13, 2021, Skateboards on School Bus

Response to S. Brisebois, September 15, 2021, Plan for Dorothea Walker Elementary

Message to All Staff, September 16, 2021, Letters to Families Re Okanagan Mission and Westside Catchment Reviews

Okanagan Mission Families, September 16, 2021, Catchment Review

Westside Families, September 16, 2021, Catchment Review

Response to J. Frank, September 16, 2021, Vaccine Passports

Minister of Education, September 20, 2021, Meeting Request Re Capital Needs

Response to D. and A. Elliot, September 23, 2021, Vaccination of Children Against COVID-19

Response to D. Leonard, September 23, 2021, Student Vaccination and Masking

Response to D. Zinc, September 23, 2021, Masking in Schools

Response to J. Chase, September 23, 2021, Letter from concerned parent of Indigenous students

Response to L. Lalonde, September 23, 2021, Return to School

Response to N. Yanik, September 23, 2021, Children and COVID Vaccine

Response to R. Robertson, September 23, 2021, COVID Passports

Response to S. Tourigny, September 23, 2021, Urgent - COVID Vaccinations are Vital

Received:

J. Frank, August 30, 2021, Board of Education Welcome Back Letter

J. Frank, September 4, 2021, Copy of email sent to RMS Admin Re Clinics in Schools

L. Neukomm, September 13, 2021, Skateboards on School Bus

J. Ford, September 13, 2021, Concerned Parent

Auditor General of BC, September 14, 2021, Report Release - Oversight of Dam Safety in British Columbia

L. Dueck, September 14, 2021, My Concerns

A. Cagnoni, September 15, 2021, Expressed Concerns

J. Frank, September 15-16, 2021, Vaccine Passports

Juanita, September 15, 2021, COVID

M. Geddert, September 15, 2021, School Mandates

S. Brisebois, September 15, 2021, Plan for Dorothea Walker Elementary

U. Malhotra, September 16, 2021, School/COVID Some Support

J. Chase, September 20, 2021, Masking in Schools

RECOMMENDATION:

THAT: At the September 29, 2021 Public Board Meeting, the Board receive the correspondence listed above.

15. ITEMS REQUIRING SPECIAL MENTION

16. BC PUBLIC SCHOOL EMPLOYERS' ASSOCIATION

16.1. BCPSEA Symposium 2021

November 4-5, 2021

Virtual

17. BC SCHOOL TRUSTEES ASSOCIATION

17.1. BCSTA Board Chairs Meeting

Thursday, October 14, 2021

17.2. BCSTA/Ministry of Education Joint Partner Liaison Meeting

Friday, October 15, 2021

17.3. BCSTA Thompson Okanagan Branch Fall Meeting

October 15-16, 2021

17.4. BCSTA Provincial Council Meeting

October 23, 2021

17.5. BCSTA Trustee Academy

December 2-4, 2021

18. BOARD MEETINGS WITH PARTNER AND COMMUNITY GROUPS

19. FUTURE MEETINGS

19.1. Regularly Scheduled Board Meetings

Regular Public Board Meeting

Wednesday, October 13, 2021 at 6:00 pm, Board Room Main at 1040
Hollywood Road South

Regular Public Board Meeting

Wednesday, October 27, 2021 at 6:00 pm, Board Room Main at 1040
Hollywood Road South

19.2. Board Standing Committee Meetings

CANCELLED: General Affairs Committee Meeting

~~Wednesday, October 6, 2021 at 4:00 pm, Board Room Main at 1040
Hollywood Road South~~

Planning and Facilities Committee Meeting

Wednesday, October 6, 2021 at 6:00 pm, Board Room Main at 1040
Hollywood Road South

20. NOTICES OF MOTION

21. ITEMS FOR A FUTURE AGENDA

22. MEDIA QUESTIONS

23. ADJOURNMENT



**BOARD OF EDUCATION
PUBLIC MEETING
MINUTES**

**Wednesday, September 15, 2021, 6:00 pm
School Board Office
1040 Hollywood Road S
Kelowna, BC**

Board of Education: Trustee M. Baxter, Chairperson
Trustee W. Broughton
Trustee C. Desrosiers
Trustee J. Fraser
Trustee A. Geistlinger
Trustee L. Tiede

Absent: Trustee N. Bowman

Staff: Kevin Kaardal, Superintendent of Schools/CEO
Terry Beaudry, Deputy Superintendent of Schools
Michelle DesRochers, Executive Assistant (recorder)
Mona Essler, Executive Assistant
Delta Carmichael, Assistant Secretary-Treasurer

Absent: Ryan Stierman, Secretary-Treasurer/CFO

Partner Groups: Susan Bauhart, COTA President
David Tether, CUPE President
Wynter Oakes, COPVPA Pro-D Finance Representative
Nicola Baker, COPAC Vice-President
Zach Johnson, DSC - Grade 11 at KSS

**The Central Okanagan Board of Education acknowledged that this meeting was being held
on the unceded, Traditional Territory of the Okanagan People.**

CALL TO ORDER

The meeting was called to order at 6:02 pm.

APPOINTMENT OF ACTING SECRETARY-TREASURER

Main 21P-110

MOVED by Trustee Tiede

SECONDED by Trustee Fraser

THAT: In the absence of the Secretary-Treasurer, the Board appoint Delta Carmichael, Assistant Secretary-Treasurer, as the Acting Secretary-Treasurer for the Public Board Meeting of September 15, 2021.

CARRIED

ABSENT: Trustee Bowman

AGENDA

Add: Revised Motion for scheduled Action Item 10.1 Reaffirming Commitment to Equity in Action for Truth and Reconciliation

Add: Material for scheduled Staff Presentation 7.2 Superintendent of Schools/CEO: 2021 School Opening Report - Part 1

Main 21P-111

MOVED by Trustee Broughton

SECONDED by Trustee Fraser

THAT: The Agenda for the Public Board Meeting of September 15, 2021 be adopted as amended.

CARRIED

ABSENT: Trustee Bowman

MINUTES

Public Board Meeting - June 23, 2021

Main 21P-112

MOVED by Trustee Fraser

SECONDED by Trustee Tiede

THAT: The Minutes of the Public Board Meeting of June 23, 2021 be adopted as presented.

CARRIED

ABSTAINED: Trustee Broughton

ABSENT: Trustee Bowman

CENTRAL OKANAGAN PUBLIC SCHOOLS – "INSIDE 23"

Virtual Choir Sister School Collaboration

In attendance from École Glenrosa Middle School:

Jesse Bruce, Principal

Stephanie Read, Vice-Principal

Kimberley Gorman, Band Teacher and Music Director

École Glenrosa Middle School Band teacher and Music Director, Kimberley Gorman, went above and beyond in her efforts to keep the connection with the École Glenrosa Middle School sister school – Haruhigaoka High School in Kasugai, Japan. The video showed a collaborative virtual choir produced by Ms. Gorman.

What Does a Beginning Teacher Hope For?

The Central Okanagan Public Schools' theme for the 2021/2022 school year is "Hope". A video was shown of beginning teachers expressing their hopes for the upcoming school year.

INTRODUCTION/RECOGNITION

Introductions of Newly Appointed Principals and Vice-Principals

The Board of Education congratulated the following newly appointed Principals and Vice-Principals:

- Steve Cann, District Principal of International Education
- John Morrone, Principal at eSchool23
- LeeAnn Yapps, Principal at École Belgo Elementary School
- Lindsey Hamilton, Principal at Hudson Road Elementary School
- Allison Goreas, Vice-Principal at École Dr. Knox Middle School
- Lisa Wilson, Vice-Principal at Mar Jok Elementary School
- Tonia MacGregor, Acting Vice-Principal at École George Pringle Elementary School

The Board of Education welcomed the following new staff to Central Okanagan Public Schools:

- Elise Saraceni, Principal at Constable Neil Bruce Middle School
- April Strickland, Vice-Principal of Indigenous Education (unable to attend)

DECLARATIONS

Truth and Reconciliation Week: September 27 - October 1, 2021

The Central Okanagan Board of Education declared the week of September 27, 2021 through to October 1, 2021 as 'Truth and Reconciliation Week' in Central Okanagan Public Schools.

National Day for Truth and Reconciliation - September 30, 2021

The Central Okanagan Board of Education recognized that Thursday, September 30, 2021 has been designated as the 'National Day for Truth and Reconciliation' and will be observed as a Federal Statutory Holiday.

STAFF PRESENTATIONS

Equity in Action Agreement for Truth and Reconciliation 2020-2025 - 1st Annual Report 2020/2021

Terry-Lee Beaudry, Deputy Superintendent of Schools, presented the 1st Annual Report for the District's Equity in Action Agreement for Truth and Reconciliation 2020-2025. The Equity in Action Agreement for Truth and Reconciliation signing ceremony took place on February 20, 2020. The 1st Annual Report reflects the shared responsibility and progress during the 2020-2021 school year towards equitable opportunities for the District's Indigenous, First Nation, Métis and Inuit K-12 learners.

Main 21P-113

MOVED by Trustee Broughton

SECONDED by Trustee Fraser

THAT: The Board of Education receive the Equity in Action Agreement for Truth and Reconciliation 2020-2025 - 1st Annual Report.

CARRIED

ABSENT: Trustee Bowman

Superintendent of Schools/CEO: 2021 School Opening Report - Part 1

Kevin Kaardal, Superintendent of Schools/CEO for the Central Okanagan Public Schools, presented the 2021 School Opening Report - Part 1. This Report covers the time period of September 7, 2021 through to September 14, 2021 (unless otherwise noted) and provides an update regarding the first days of the school year. A more accurate count of student enrolment will be provided in Part 2 of the School Opening Report at the September 29, 2021 Public Board Meeting, as well as following the September 30, 2021 1701 submission to the Ministry of Education.

The School Opening Report – Part 1 and the Superintendent of Schools/CEO PowerPoint presentation are available on the Central Okanagan Public Schools website: www.sd23.bc.ca

Main 21P-114

MOVED by Trustee Tiede

SECONDED by Trustee Fraser

THAT: The Board of Education receive the Superintendent of Schools/CEO: 2021 School Opening Report - Part 1.

CARRIED

ABSENT: Trustee Bowman

PUBLIC QUESTION/COMMENT PERIOD

The following members of the public expressed their concerns and views regarding COVID-19 vaccinations in children, vaccinations clinics held at schools, reported discrimination in schools regarding mask wearing and vaccination beliefs, and whether the School District has authority to encourage vaccinations:

- Geoff Snicer
- Kim Pritchard
- Tovey Demman
- Stacey Blackwell

ACTION ITEMS

Reaffirming Commitment to Equity in Action for Truth and Reconciliation

Main 21P-115

MOVED by Trustee Broughton

SECONDED by Trustee Fraser

THAT: The Board of Education acknowledges the harm that was caused with the recent confirmation of unmarked graves of children on residential school grounds across Canada.

Amendment 21P-116

MOVED by Trustee Geistlinger

SECONDED by Trustee Tiede

THAT: The word 'harm' be replaced with 'emotional trauma'.

DEFEATED

OPPOSED: Trustees Baxter, Broughton, Desrosiers, and Fraser.

ABSENT: Trustee Bowman

The question was called on Main Motion 21P-115.

CARRIED

ABSENT: Trustee Bowman

Main 21P-117

MOVED by Trustee Desrosiers

SECONDED by Trustee Geistlinger

THAT: The Board of Education reaffirms its commitment to the goals of the District's Equity in Action for Truth and Reconciliation Agreement.

CARRIED

ABSENT: Trustee Bowman

Kevin Kaardal, Superintendent of Schools/CEO and Terry Beaudry, Deputy Superintendent of Schools, shared with the Board of Education a paddle, carved by a local Elder, that represents the

District's theme of HOPE and the District's commitment to moving forward with our partners towards equity and reconciliation. Principals/Vice-Principals and school business managers have all attached ribbons to the paddle, reaffirming their commitment to truth and reconciliation. Board Chair Moyra Baxter attached a ribbon on behalf of the Board of Education. Susan Bauhart - President of the Central Okanagan Teachers' Association, David Tether - President of CUPE Local 3523, Nicola Baker - Vice-President of Central Okanagan Parent Advisory Council, Zachary Johnson - District Student Council representative, and Wynter Oakes - Executive Member of Central Okanagan Principals' and Vice-Principals' Association, also attached ribbons to the paddle, demonstrating support for a continued focus on equity in action.

Enhancement Agreement - Davidson Road Elementary School Outdoor Learning Space

Main 21P-118

MOVED by Trustee Desrosiers

SECONDED by Trustee Tiede

THAT: The Board of Education enter into an Enhancement Agreement with the Davidson Road Elementary School PAC for the Outdoor Learning Space outlined in Appendix B, as attached to the Agenda, and as presented at the September 15, 2021 Public Board Meeting.

CARRIED

ABSENT: Trustee Bowman

Enhancement Agreement - Springvalley Middle School GaGa Ball Court

Main 21P-119

MOVED by Trustee Desrosiers

SECONDED by Trustee Tiede

THAT: The Board of Education enter into an Enhancement Agreement with Springvalley Middle School PAC for the creation of a GaGa Ball Court, as attached to the Agenda, and as presented at the September 15, 2021 Public Board Meeting.

CARRIED

ABSENT: Trustee Bowman

Timeline for Okanagan Mission Catchment and School Reopening Review

Main 21P-120

MOVED by Trustee Desrosiers

SECONDED by Trustee Broughton

THAT: The Board of Education approve the timeline for Okanagan Mission catchment and school reopening review, as attached to the Agenda, and as presented at the September 15, 2021 Public Board Meeting.

CARRIED

ABSENT: Trustee Bowman

Timeline for Westside Catchment and French Immersion Programming Review

Main 21P-121

MOVED by Trustee Desrosiers

SECONDED by Trustee Tiede

THAT: The Board of Education approve the timeline for Westside catchment and French Immersion programming review, as attached to the Agenda, and as presented at the September 15, 2021 Public Board Meeting.

CARRIED

ABSENT: Trustee Bowman

Amended Regulation 405R - Student Placement (Regulations)

Main 21P-122

MOVED by Trustee Geistlinger

SECONDED by Trustee Fraser

THAT: Regulations 405R - Student Placement (Regulations) be amended as follows:

2. Enrolment Priorities

Priority shall be given to students on the following basis:

- **catchment or French Immersion catchment area students who, in the previous year, attended the school;**
- **catchment or French Immersion catchment area students who, in the previous year, were ‘placed’ by the district in a different school;**
- **siblings of catchment or French Immersion catchment area students;**
- **~~returning catchment area students that have transferred into the school or program they previously attended from eSchoolBC;~~**
- **new catchment or French Immersion catchment area students;**
- **siblings of non-catchment or non-French Immersion catchment area students currently enrolled in the school;**
- **non-catchment area or non-French Immersion catchment area students who request to attend the school which is other than their catchment area school;**
- **non-district area students;**
- **international students.**

CARRIED

OPPOSED: Trustee Geistlinger

ABSENT: Trustee Bowman

PUBLIC QUESTION/COMMENT PERIOD

Linda Dueck: Ms. Dueck queried what direction has been given to teachers when speaking to students about sensitive topics, including vaccinations and residential schools. Ms. Dueck commented that direction should be given to teachers to not promote conversations that could cause discrimination.

INFORMATION ITEMS

Superintendent's Emergent Issues

The Superintendent of Schools/CEO stated that he had no emergent issues to report.

Central Okanagan Public Schools Communicable Disease Plan - September 2, 2021

The Board reviewed the information. The Superintendent of Schools/CEO's PowerPoint with an update on the Health and Safety Measures implemented in Central Okanagan Public Schools is posted on the School District website.

Special Incamera Board Meeting Motions - Board Support for COVID-19 Measures/Mandates

The Board of Education confirmed the following Motions declared at the September 3, 2021 Incamera Board Meeting in support of COVID-19 measures and mandates:

THAT: The Board of Education supports all current Ministry of Education K-12 Health & Safety Guidelines (Provincial COVID-19 Communicable Disease Guidelines for K-12 Settings).

THAT: The Board of Education encourages vaccinations in all eligible people.

2021-2022 School Calendar - National Day for Truth and Reconciliation

The Board reviewed the information. As a result of the federal government's proclamation of National Day for Truth and Reconciliation on September 30th, and the recent provincial government announcement that it has advised public sector employers to honour this day with most schools being closed, the required hours of instruction were reduced by 5 hours for the 2021/2022 school year.

Operations Summer Projects Update

The Board reviewed the information.

Level 4 and 5 Field Study Summary – 2021/2022

The Board reviewed the information.

General Statement – June 23, 2021

The Board reviewed the information.

General Statement - September 1, 2021

The Board reviewed the information.

General Statement - September 3, 2021

The Board reviewed the information.

The Office of the Ombudsperson Quarterly Reports: April 1 - June 30, 2021

The Board reviewed the information.

Trustee Attendance at District Student Council Meetings - 2021-2022

The Board reviewed the information.

Trustee Attendance at COPAC Meetings - 2021-2022

The Board reviewed the information.

Trustee Attendance at Kelowna Pride Festival & March - Saturday, October 30, 2021

Members of the Board of Education, COTA, and CUPE will have a booth at the Kelowna Pride Festival & March on Saturday, October 30, 2021.

Budget 2022 Consultation

The Board Chair will be providing a brief presentation at the upcoming Budget 2022 Consultation on Wednesday, September 29, 2021.

Board Standing Committees September 2021 - November 2021: Updated Trustee Representatives

The Board reviewed the information.

BOARD CORRESPONDENCE

Sent:

Response to C. Broughton, June 25, 2021, Re Deadnaming of students in yearbook

Response to U. Malhotra, June 29, 2021, Re Disturbing Developments

Message to All Staff, June 30, 2021, Board Year End Message

Gold Trail Board of Education, July 6, 2021, Thinking of You

Response to T. Lum, August 13, 2021, Re National Day for Truth and Reconciliation - September 30

Response to J. Chase, August 23, 2021, Re Letter from concerned parent of Indigenous students

Response to J. Friesen, August 24, 2021, School Sports - a mental health key for our kids

Message to All Families, August 30, 2021, Restart 2021

Response to C. Adderley, August 31, 2021, SD23 Transportation issues for the 2021-22 School Year

Responses to K. Mitchell, September 5, 2021, School Bus Routes

Message to All Staff, September 7, 2021, Welcome Back Message

Received:

C. Broughton, June 24, 2021, Deadnaming of students in yearbook

Minister of Education, June 25, 2021, Gratitude for Extraordinary and Challenging Year

D. and A. Elliot, June 26, 2021, Vaccination of Children against COVID-19

U. Malhotra, June 28, 2021, Disturbing Developments

U. Malhotra, June 28, 2021, Process

U. Malhotra, June 29, 2021, Re Disturbing Developments

Assistant Deputy Minister - Learning Division, June 30, 2021, Response to Board Re Six RCY Recommendations

N. Khoo, June 30, 2021, Copy of email sent to City of West Kelowna Re Board of Education, City and WFN working together

N. Rempel, July 7, 2021, Gold Trail Board of Education Co-Chair, Re Thinking of you

V. Adrian, July 7, 2021, Gold Trail Board of Education Co-Chair, Re Thinking of you

Minister of Education, July 13, 2021, Funding Approval for Wilden Elementary School Site Acquisition

T. Lum, August 13, 2021, National Day of Truth and Reconciliation - September 30

Copy of Superintendent's Response to T. Lum, August 13, 2021, Re National Day of Truth and Reconciliation - September 30

S. Doncom, August 13, 2021, SD23 COVID Protocol Concerns

Ancient Holistics, August 21, 2021, The Supreme Court in the U.S. has ruled that COVID Pathogen is not a vaccine

N. Yanik, August 22, 2021, Children and Covid Vaccine

T. Beeharry, August 22, 2021, Back to school 2021-2022

J. Chase, August 23, 2021, Letter from concerned parent of Indigenous students

J. Friesen, August 24 - 25, 2021, School Sports - a mental health key for our kids

Jaime, August 24, 2021, School Sports

R. Robertson, August 24, 2021, COVID Passports

L. Lalonde, August 29, 2021, Return to School

C. Adderley, August 30, 2021, SD23 Transportation issues for the 2021-22 school year

D. Leonard, August 30, 2021, Student Vaccination and Masking

B. DiMaggio, August 31, 2021, False information regarding COVID-19 vaccination

B.P., September 1, 2021, Clarification on Mask Mandate

J. Garrett, September 1, 2021, Request for Information regarding school cohorts 2021-22

D. Zinc, September 2, 2021, Masking in schools

M. Atherton, September 2, 2021, Re Welcome Letter

K. Mitchell, September 5-6, 2021, School Bus Routes

K. Schuppener, September 7, 2021, Bus Service for Courtesy Riders

S. Tourigny, September 7, 2021, COVID Vaccinations are vital

Main 21P-123

MOVED by Trustee Desrosiers

SECONDED by Trustee Fraser

THAT: At the September 15, 2021 Public Board Meeting, the Board receive the correspondence listed above.

CARRIED

ABSENT: Trustee Bowman

BC SCHOOL TRUSTEES ASSOCIATION

BCSTA Board Chairs Meeting

Thursday, October 14, 2021

BCSTA/Ministry of Education Joint Partner Liaison Meeting

Friday, October 15, 2021

BCSTA Thompson Okanagan Branch Fall Meeting

October 15-16, 2021

BCSTA Provincial Council Meeting

October 23, 2021

Deadline to submit Provincial Council motions is September 20, 2021.

BCSTA Trustee Academy

December 2 - 4, 2021

FUTURE MEETINGS

Regularly Scheduled Board Meetings

Regular Public Board Meeting

Wednesday, September 29, 2021 at 6:00 pm, Board Room Main at 1040 Hollywood Road South

Regular Public Board Meeting

Wednesday, October 13, 2021 at 6:00 pm, Board Room Main at 1040 Hollywood Road South

Board Standing Committee Meetings

Finance and Audit Committee Meeting

Wednesday, September 22, 2021 at 4:00 pm, Board Room Main at 1040 Hollywood Road South

Education and Student Services Committee Meeting - **CANCELLED**

Wednesday, September 22, 2021 at 6:00 pm, Board Room Main at 1040 Hollywood Road South

NOTICES OF MOTION

Trustee Geistlinger:

THAT: The Board of Education return the 'Trustee Queries/Comments' section to the public Board Meeting agendas.

ITEMS FOR A FUTURE AGENDA

There were no items for a future agenda.

MEDIA QUESTIONS

There were no media questions.

ADJOURNMENT

The Chairperson adjourned the meeting at 8:44 pm.

Chairperson

Acting Secretary-Treasurer

DRAFT



Memorandum

Date: September 28, 2021
To: Board of Education
From: Kevin Kaardal, Superintendent of Schools/CEO
Re: **2021 School Opening Report – Part 2**

1. RELEVANT BOARD MOTION/DIRECTION

Annual report requested by the Board.

2. BACKGROUND

At the first Public Board Meeting of the year held on September 15, 2021, general information was provided for the time period of September 7 through September 14, 2021. As there have been additional adjustments and refinements since September 15, 2021, it was agreed that Part 2 of the School Opening Report would be provided to the Board on September 29, 2021.

3. INFORMATION STATEMENT

District Enrolment Trends

Overall, District enrolment has increased by **623** students over last year (excluding Central Programs & Services, eSchoolBC). As of September 24, 2021, there were **23,647** students registered in Central Okanagan Public Schools (including fee payers and excluding adult, Central School Programs and Services and eSchool23). The differences between this year and last year are as follows:

- Secondary schools have **249** more students than they had in September 2020.
- Middle schools have **365** more students than they had in September 2020 (due to the opening of École H.S. Grenda Middle School).
- Elementary schools have **9** more students than they had in September 2020.

Appendix A provides a detailed analysis of the change in enrolment by individual school, level and zone between last year and this year.

4. NEXT STEP

None required.

5. APPENDIX

- A. September 24, 2021 Enrolment Comparison

APPENDIX A

| *A number with a () indicates that enrolment at that school has dropped since last year. | | | |
|---|---|---------------------------------|----------------|
| | | | |
| | ACTUAL ENROLMENT SEPT. 30, 2020 (1701) | EST ENROLMENT SEPT. 24, 2021 | +/- COMPARISON |
| George Elliot Secondary | 1,008 | 909 | (99) |
| H.S. Grenda Middle | 0 | 369 | 369 |
| Davidson Road Elementary | 481 | 388 | (93) |
| Oyama Traditional | 185 | 168 | (17) |
| Peter Greer Elementary | 479 | 390 | (89) |
| TOTAL LAKE COUNTRY ZONE | 2,153 | 2,224 | 71 |
| Kelowna Senior Secondary | 1,852 | 1,839 | (13) |
| Dr. Knox Middle | 934 | 944 | 10 |
| K.L.O. Middle | 821 | 791 | (30) |
| A.S. Matheson Elementary | 283 | 284 | 1 |
| Bankhead Elementary | 342 | 361 | 19 |
| Casorso Elementary | 529 | 508 | (21) |
| Glenmore Elementary | 660 | 656 | (4) |
| North Glenmore Elementary | 588 | 633 | 45 |
| Raymer Elementary | 267 | 265 | (2) |
| South Kelowna Elementary | 230 | 229 | (1) |
| Watson Road Elementary | 587 | 595 | 8 |
| TOTAL CENTRAL ZONE | 7,093 | 7,105 | 12 |
| Mt. Boucherie Senior Secondary | 1,530 | 1,700 | 170 |
| Constable Neil Bruce Middle | 898 | 924 | 26 |
| Glenrosa Middle | 637 | 624 | (13) |
| Chief Tomat Elementary | 267 | 296 | 29 |
| George Pringle Elementary | 398 | 404 | 6 |
| Glenrosa Elementary | 182 | 177 | (5) |
| Helen Gorman Elementary | 236 | 240 | 4 |
| Hudson Road Elementary | 252 | 267 | 15 |
| Mar Jok Elementary | 440 | 468 | 28 |
| Peachland Elementary | 146 | 157 | 11 |
| Rose Valley Elementary | 315 | 322 | 7 |
| Shannon Lake Elementary | 384 | 397 | 13 |
| TOTAL WESTSIDE ZONE | 5,685 | 5,976 | 291 |
| Okanagan Mission Secondary | 1,065 | 1,173 | 108 |
| Canyon Falls Middle | 711 | 723 | 12 |
| Anne McClymont Elementary | 470 | 472 | 2 |
| Chute Lake Elementary | 463 | 470 | 7 |
| Dorothea Walker Elementary | 493 | 495 | 2 |
| TOTAL MISSION ZONE | 3,202 | 3,333 | 131 |
| Rutland Senior Secondary | 1,467 | 1,550 | 83 |
| Rutland Middle | 569 | 555 | (14) |
| Springvalley Middle | 564 | 569 | 5 |
| Belgo Elementary | 335 | 316 | (19) |
| Black Mountain Elementary | 442 | 456 | 14 |
| Ellison Elementary | 208 | 222 | 14 |
| Pearson Road Elementary | 234 | 246 | 12 |
| Quigley Elementary | 243 | 242 | (1) |
| Rutland Elementary | 393 | 402 | 9 |
| South Rutland Elementary | 175 | 195 | 20 |
| Springvalley Elementary | 261 | 256 | (5) |
| TOTAL RUTLAND ZONE | 4,891 | 5,009 | 118 |
| | | | |
| TOTAL | 23,024 | 23,647 | 623 |



École H.S. Grenda Middle School

Central Okanagan Public Schools
10168 Konschuh Road
Lake Country, B.C. Canada
Phone 250-870-5124
Fax 250-870-5032

September 10, 2021

Central Okanagan Public Schools
1040 Hollywood Rd.
Kelowna, BC
Canada, V1X4N2

ATTENTION: Trustee Moyra Baxter, Board of Education Chairperson, Central Okanagan

Dear Board of Education

Re. Establishment of Parent Advisory Council at École H. S. Grenda Middle School

On behalf of the parents in the community, we are formally requesting the approval for parents to proceed with the formation of an elected Parent Advisory Council (PAC) for École H. S. Grenda Middle School (HMS). We have met with the Principal, Michelle Relova, in regards to the formation of a PAC and she is in full support.

In accordance with Section 8 of the British Columbia School Act, it is our understanding that once we have received your approval and authorization, the parents can proceed to hold an election for executive members and vote in our new constitution and bylaws.

Thank you for your consideration,

Roslyn Hazen, HMS Parent

Jannik Eikenaar, HMS Parent



Memorandum

Date: September 24, 2021
To: Board of Education
From: Finance and Audit Committee
Prepared By: Delta Carmichael, Assistant Secretary-Treasurer

Action: Audited Financial Statements Fiscal Year 2020/2021

1.0 ISSUE STATEMENT

The Ministry of Education requires that the audited financial statements be prepared, adopted by Bylaw and submitted by September 30, 2021.

2.0 BOARD MOTION/DIRECTION

20P-133 (September 30, 2020 Public Board Meeting)

THAT: The Board of Education receive and approve the Audited Financial Statements for fiscal 2019/2020.

3.0 BACKGROUND

Each September, the Board submits the audited financial statements reflecting the Statement of Financial Position, Statement of Operations, Statement of Remeasurement Gains and Losses, Statement of Changes in Net Debt and Statement of Cash Flows as well as note to the financial statements and supporting schedules. The audited financial statements (see *Appendix A*) includes the Operating, Special Purpose and Capital Funds.

4.0 POINTS FOR CONSIDERATION

Statement of Financial Position:

- Change in *total financial assets* is a result of:
 - \$8.4M funding (cash) received from Ministry of Children & Family Development during 2021 to fund new childcare spaces at 7 District locations.
 - Operating Holdback funds of \$721K received and carried forward into fiscal 2022. These funds are to be used to assess learning impacts to students due to the COVID-19 pandemic.
 - Increase in teachers participating in the summer savings program resulted in more cash set aside to fund this program.
 - Increase in accounts receivable consists of an increase in school site acquisition accrual, GST rebate from larger capital project invoices and an increase in the current year's bylaw capital draw accrual related to École H.S. Grenda Middle school.

- Change in *total financial liabilities* is a result of:
 - Accounts payable decreased from the prior year (\$312K).
 - With an increase in International Education student FTE next year, the corresponding homestay deposits have increased (\$1.25M). There were also less International Education refunds processed (\$321K).
 - \$3.4M more invoices for work on École H.S. Grenda Middle School were paid after the yearend cutoff, including a \$2.5M holdback accrual.
 - Increase in teachers participating in the summer savings program resulted in an increase to the liability that reflects salaries earned but not paid to staff until after June 30, 2021.
 - Land capital increased by \$2.1M in site acquisition charges.
 - Canyon Falls Middle School completion transferred costs from work in progress to deferred capital revenue.
 - \$8.4M funding received from Ministry of Children & Family Development during 2021 to fund new childcare spaces at 7 District locations.
 - \$936K in unspent capital bylaw funds, to be fully spent in the coming school year.
 - Various payroll related accruals higher in the current year due to increased work force, union and senior management grid increases.
- Change in *total non-financial assets* is a result of:
 - École H.S. Grenda Middle School construction includes related furniture and equipment.
 - Additional computer equipment to support the District's Refresh program.
 - Asset amortization calculation is \$990K higher than the prior year. Amortization is calculated using a Ministry of Education amortization tool.

Statement of Operations:

- Change in *total revenue* is a result of:
 - Annual budget and prior year figures does not include the \$9.2M of federal return to school grants or the \$1.7M provincial return to school grants.
 - When completing the annual budget, only 90% of the CEF (Classroom Enhancement Fund) can be budgeted for although 100% was ultimately received (\$2.7M difference).

- Actual operating grant funding was approximately \$3.4M less than the Annual budget, see below:

| | Fiscal 2021 Actual | | | Fiscal 2021 Annual Budget | | | FTE Diff | \$ Diff |
|-------------------------------|--------------------|---------|--------------------|---------------------------|---------|--------------------|------------|--------------------|
| | FTE | Per FTE | Total | FTE | Per FTE | Total | | |
| Student Enrolment | 22,855.0000 | 7,560 | 172,783,800 | 22,942.5000 | 7,560 | 173,445,300 | (87.5000) | (661,500) |
| Alternate Ed. | 229.2500 | 7,560 | 1,733,130 | 261.5000 | 7,560 | 1,976,940 | (32.2500) | (243,810) |
| DL | 55.3750 | 6,100 | 337,788 | 122.1875 | 6,100 | 745,344 | (66.8125) | (407,556) |
| | 23,139.6250 | | 174,854,718 | 23,326.1875 | | 176,167,584 | (172.5625) | (1,309,296) |
| Home School | 33.0000 | 250 | 8,250 | 14.0000 | 250 | 3,500 | 19.0000 | 4,750 |
| Coures Challenges | 5.0000 | 236 | 1,180 | 10.0000 | 236 | 2,360 | (5.0000) | (1,180) |
| Level 1 | 16.0000 | 43,000 | 688,000 | 15.0000 | 43,000 | 645,000 | 1.0000 | 43,000 |
| Level 2 | 1,067.0000 | 20,400 | 21,766,800 | 1,097.0000 | 20,400 | 22,378,800 | (30.0000) | (612,000) |
| Level 3 | 276.0000 | 10,300 | 2,842,800 | 317.0000 | 10,300 | 3,265,100 | (41.0000) | (422,300) |
| ELL | 843.0000 | 1,520 | 1,281,360 | 831.0000 | 1,520 | 1,263,120 | 12.0000 | 18,240 |
| Indigenous Ed. | 2,904.0000 | 1,500 | 4,356,000 | 2,900.0000 | 1,500 | 4,350,000 | 4.0000 | 6,000 |
| Adult | 11.3750 | 4,823 | 54,862 | 6.2500 | 4,823 | 30,144 | 5.1250 | 24,718 |
| | 5,117.3750 | | 30,989,822 | 5,166.2500 | | 31,932,164 | | (942,342) |
| Salary Differential | | | 3,795,401 | | | 4,531,600 | | (736,199) |
| Unique Geographic Factors | | | 6,674,959 | | | 6,674,959 | | 0 |
| Equity of Opportunity | | | 858,381 | | | 858,406 | | (25) |
| Supplement for Education Plan | | | 207,506 | | | 207,506 | | 0 |
| | | | 11,536,247 | | | 12,272,471 | | (736,224) |
| Subtotal | | | 217,390,216 | | | 220,378,079 | | 217,390,216 |
| FEB Mid Yr DL/SPED Funding | | | 1,619,157 | | | 2,272,026 | | (652,869) |
| MAY Mid Yr DL/SPED Funding | | | 417,647 | | | 701,451 | | (283,804) |
| LEA Reduction | | | (1,311,167) | | | (1,114,493) | | (196,674) |
| Holdback Allocation | | | 721,327 | | | 0 | | 721,327 |
| | | | 1,446,964 | | | 1,858,984 | | (412,020) |
| | | | 218,837,180 | | | 222,237,063 | | (3,399,882) |

- Annual budget for International Education program tuition was based on 300 student FTE, actual was 352 student FTE. Prior year's actual student FTE was 400.
- School generated funds (special purpose fund) is included in Other Revenue and had an annual budget of \$7.8M. Due to the COVID-19 pandemic, \$3.9M less school fees were collected during 2021 for field trips, travel, cultural performances, sports etc. Some school fees were also eliminated due to the COVID-19 pandemic (cultural, student activity fees).
- Annual budget and prior year does not include the new program for families to purchase chrome books or laptops at cost.
- Due to the COVID-19 pandemic, less rental revenue was collected (spaces were not rented out) than forecasted in the Annual budget.

- Change in *total expenditures* is a result of:
 - **Instruction**
 - i. COTA, CUPE and principals/vice-principals received a 2% grid increase effective July 1, 2020.
 - ii. During the 2021 fiscal year, a benefit holiday was taken for both COTA and CUPE members. Total savings was approximately \$1.8M.
 - iii. Due to the COVID-19 pandemic, less was spent on TOC release, field studies, travel, professional development, resources, photocopying etc.
 - iv. Annual budget and prior year figures does not include the \$9.2M of federal return to school expenses or the \$1.7M provincial return to school expenses.
 - v. Due to the COVID-19 pandemic, International Education program expenses decreased in the current year.
 - vi. The Indigenous department hired 3.4 FTE additional advocates during the year, a second Early Learning Support teacher and added .4 FTE to the secondary tutor teachers. Due to the COVID-19 pandemic, many of the costs usually incurred were not (i.e. field studies, gatherings, Elders in Residence program etc.). There were a few unfilled positions during the year as well.
 - **District Administration**
 - i. Senior management received a 2% grid increase effective July 1, 2020.
 - ii. Due to the COVID-19 pandemic, less was spent on TOC release, training costs, leadership, meeting expenses, professional development etc.
 - **Operations & Maintenance**
 - i. CUPE and senior management received a 2% grid increase effective July 1, 2020.
 - ii. Annual budget & prior year was not adjusted for COVID-19 pandemic related costs (\$3.1M – touch cleaners, custodial supplies, additional utility costs).
 - **Transportation**
 - i. CUPE and senior management received a 2% grid increase effective July 1, 2020.
 - ii. Annual budget & prior year was not adjusted for COVID pandemic related costs (\$617K – additional secondary routes and related operating costs).

5.0 OPTIONS FOR ACTION

1. Approve the audited financial statements as presented.
2. Request a change to the audited financial statements. The audited financial statements will need to go directly to the Board (bypassing the Finance and Audit Committee) in order to meet the Ministry of Education's September 30, 2021 deadline.

6.0 ASSISTANT SECRETARY-TREASURER'S COMMENTS

The audited financial statements to June 30, 2021 properly reflects the District's revenues and spending for the 2020-2021 fiscal year.

7.0 RECOMMENDATION

THAT: The Board of Education receive and approve the Audited Financial Statements Fiscal Year 2020/2021.

8.0 APPENDIX

A. Audited Financial Statements Fiscal Year 2020/2021

Audited Financial Statements of

School District No. 23 (Central Okanagan)

And Independent Auditors' Report thereon

June 30, 2021

School District No. 23 (Central Okanagan)

June 30, 2021

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School District No. 23 (Central Okanagan)

MANAGEMENT REPORT

Version: 7376-6631-4648

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 23 (Central Okanagan) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 23 (Central Okanagan) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, Grant Thornton LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 23 (Central Okanagan) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 23 (Central Okanagan)

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

Independent Auditor's Report

Grant Thornton LLP
200-1633 Ellis Street
Kelowna, BC
V1Y 2A8
T +1 250 712 6800
F +1 250 712 6850

To the Board of Education of **School District No. 23 (Central Okanagan)**
and the **Ministry of Education**

Opinion

We have audited the financial statements of School District No. 23 (Central Okanagan) ("the District"), which comprise the statement of financial position as at June 30, 2021, and the statement of operations, statement of remeasurement gains and losses, statement of changes in net financial assets (debt) and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of School District No. 23 (Central Okanagan) as at June 30, 2021 and for the year then ended, are prepared in all material respects in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia ("Section 23.1").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards.

Other matter – Supplementary Information

We draw attention to the fact that the supplementary information included in Schedules 1 through 4 do not form part of the financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

Other information

Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the Financial Statement Discussion and Analysis.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Financial Statement Discussion and Analysis prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting requirements of Section 23.1, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the District's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Kelowna, Canada
September 22, 2021


Chartered Professional Accountants

School District No. 23 (Central Okanagan)

Statement 1

Statement of Financial Position

As at June 30, 2021

| | 2021 Actual \$ | 2020 Actual \$ |
|---|----------------------|----------------------|
| Financial Assets | | |
| Cash and Cash Equivalents | 60,407,491 | 42,052,083 |
| Accounts Receivable | | |
| Due from Province - Ministry of Education | 2,542,993 | 2,313,797 |
| Due from First Nations | 329,203 | |
| Other (Note 4) | 1,192,314 | 862,965 |
| Portfolio Investments | 14,521,205 | 14,240,643 |
| Total Financial Assets | 78,993,206 | 59,469,488 |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities | | |
| Other (Note 5) | 19,487,373 | 14,803,712 |
| Unearned Revenue (Note 7) | 3,556,866 | 1,613,164 |
| Deferred Revenue (Note 8) | 3,780,028 | 3,813,099 |
| Deferred Capital Revenue (Note 9) | 257,492,136 | 229,721,916 |
| Employee Future Benefits (Note 10) | 10,542,551 | 10,154,051 |
| Other Liabilities (Note 11) | 11,597,648 | 9,296,770 |
| Total Liabilities | 306,456,602 | 269,402,712 |
| Net Debt | (227,463,396) | (209,933,224) |
| Non-Financial Assets | | |
| Tangible Capital Assets (Note 12) | 345,637,278 | 326,925,729 |
| Prepaid Expenses | 387,424 | 440,641 |
| Supplies Inventory | 221,950 | 202,292 |
| Total Non-Financial Assets | 346,246,652 | 327,568,662 |
| Accumulated Surplus (Deficit) | 118,783,256 | 117,635,438 |
| Accumulated Surplus (Deficit) is comprised of: | | |
| Accumulated Surplus (Deficit) from Operations | 117,287,163 | 115,952,097 |
| Accumulated Remeasurement Gains (Losses) | 1,496,093 | 1,683,341 |
| | 118,783,256 | 117,635,438 |

Contractual Obligations (Note 19)

Contingent Liabilities (Note 20)

Approved by the Board

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)

Statement 2

Statement of Operations
Year Ended June 30, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|---|--------------------|----------------------------------|---------------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | 249,527,110 | 260,519,968 | 242,691,635 |
| Other | 703,926 | 574,664 | 522,666 |
| Federal Grants | 130,000 | 148,623 | 130,684 |
| Tuition | 4,350,000 | 3,726,557 | 5,895,217 |
| Other Revenue | 11,374,493 | 8,146,233 | 9,902,680 |
| Rentals and Leases | 575,000 | 493,272 | 688,320 |
| Investment Income | 576,500 | 564,690 | 461,832 |
| Amortization of Deferred Capital Revenue | 8,524,252 | 9,634,719 | 8,524,252 |
| Total Revenue | <u>275,761,281</u> | <u>283,808,726</u> | <u>268,817,286</u> |
| Expenses | | | |
| Instruction | 229,908,901 | 229,723,248 | 217,179,538 |
| District Administration | 7,203,908 | 6,850,083 | 6,467,959 |
| Operations and Maintenance | 36,915,794 | 40,821,514 | 37,483,838 |
| Transportation and Housing | 4,661,082 | 5,078,815 | 4,767,197 |
| Total Expense | <u>278,689,685</u> | <u>282,473,660</u> | <u>265,898,532</u> |
| Surplus (Deficit) for the year | <u>(2,928,404)</u> | <u>1,335,066</u> | <u>2,918,754</u> |
| Accumulated Surplus (Deficit) from Operations, beginning of year | | 115,952,097 | 113,033,343 |
| Accumulated Surplus (Deficit) from Operations, end of year | | <u><u>117,287,163</u></u> | <u><u>115,952,097</u></u> |

School District No. 23 (Central Okanagan)

Statement 3

Statement of Remeasurement Gains and Losses

Year Ended June 30, 2021

| | 2021 Actual | 2020 Actual |
|--|------------------|----------------|
| | \$ | \$ |
| Accumulated Remeasurement Gains (Losses) at beginning of year | 1,683,341 | 1,313,169 |
| Unrealized Gains (Losses) attributable to: | | |
| Portfolio Investments | 159,361 | 550,973 |
| Amounts Reclassified to the Statement of Operations: | | |
| Portfolio Investments | (346,609) | (180,801) |
| Net Remeasurement Gains (Losses) for the year | (187,248) | 370,172 |
| Accumulated Remeasurement Gains (Losses) at end of year | 1,496,093 | 1,683,341 |

School District No. 23 (Central Okanagan)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|---|---------------------|----------------------|----------------|
| | \$ | \$ | \$ |
| Surplus (Deficit) for the year | (2,928,404) | 1,335,066 | 2,918,754 |
| Effect of change in Tangible Capital Assets | | | |
| Acquisition of Tangible Capital Assets | (31,476,747) | (33,163,852) | (22,640,262) |
| Amortization of Tangible Capital Assets | 13,462,706 | 14,452,303 | 13,462,706 |
| Total Effect of change in Tangible Capital Assets | (18,014,041) | (18,711,549) | (9,177,556) |
| Acquisition of Prepaid Expenses | | (222,219) | (245,597) |
| Use of Prepaid Expenses | | 275,436 | 69,921 |
| Acquisition of Supplies Inventory | | (1,329,631) | (1,049,953) |
| Use of Supplies Inventory | | 1,309,973 | 1,058,251 |
| Total Effect of change in Other Non-Financial Assets | - | 33,559 | (167,378) |
| (Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses) | <u>(20,942,445)</u> | (17,342,924) | (6,426,180) |
| Net Remeasurement Gains (Losses) | | (187,248) | 370,172 |
| (Increase) Decrease in Net Debt | | (17,530,172) | (6,056,008) |
| Net Debt, beginning of year | | (209,933,224) | (203,877,216) |
| Net Debt, end of year | | (227,463,396) | (209,933,224) |

School District No. 23 (Central Okanagan)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2021

| | 2021 Actual \$ | 2020 Actual \$ |
|---|----------------------|----------------------|
| Operating Transactions | | |
| Surplus (Deficit) for the year | 1,335,066 | 2,918,754 |
| Changes in Non-Cash Working Capital | | |
| Decrease (Increase) | | |
| Accounts Receivable | (887,748) | 2,287,842 |
| Supplies Inventories | (19,658) | 8,297 |
| Prepaid Expenses | 53,217 | (175,676) |
| Increase (Decrease) | | |
| Accounts Payable and Accrued Liabilities | 4,683,661 | (3,584,387) |
| Unearned Revenue | 1,943,702 | (1,110,098) |
| Deferred Revenue | (33,071) | (209,749) |
| Employee Future Benefits | 388,500 | 252,298 |
| Other Liabilities | 2,300,878 | (700,467) |
| Amortization of Tangible Capital Assets | 14,452,303 | 13,462,706 |
| Amortization of Deferred Capital Revenue | (9,634,719) | (8,524,252) |
| Recognition of Deferred Capital Revenue Spent on Sites | (13,166) | (133,174) |
| Total Operating Transactions | 14,568,965 | 4,492,094 |
| Capital Transactions | | |
| Tangible Capital Assets Purchased | (12,545,988) | (14,589,702) |
| Tangible Capital Assets -WIP Purchased | (20,617,864) | (8,050,560) |
| Total Capital Transactions | (33,163,852) | (22,640,262) |
| Financing Transactions | | |
| Capital Revenue Received | 37,418,105 | 20,029,785 |
| Total Financing Transactions | 37,418,105 | 20,029,785 |
| Investing Transactions | | |
| Investments in Portfolio Investments | (280,562) | (622,191) |
| Decrease in Remeasurement Gains (Losses) | (187,248) | 370,172 |
| Total Investing Transactions | (467,810) | (252,019) |
| Net Increase (Decrease) in Cash and Cash Equivalents | 18,355,408 | 1,629,598 |
| Cash and Cash Equivalents, beginning of year | 42,052,083 | 40,422,485 |
| Cash and Cash Equivalents, end of year | 60,407,491 | 42,052,083 |
| Cash and Cash Equivalents, end of year, is made up of: | | |
| Cash | 37,026,300 | 30,798,886 |
| Cash Equivalents | 23,381,191 | 11,253,197 |
| | 60,407,491 | 42,052,083 |

1. Authority and purpose

The School District, established on April 12, 1946, operates under the authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 23 (Central Okanagan)", and operates as "School District No. 23 (Central Okanagan)". A Board of Education (the "Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the District, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 23 (Central Okanagan) is exempt from federal and provincial corporate income taxes.

The COVID19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1 with new health and safety guidelines. As of September 2020, the Province of BC directed schools to welcome students back to classrooms under Stage 2 of the provincial K-12 Restart Plan. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

2. Summary of significant accounting policies

(a) Basis of accounting

These financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in the *"Deferred Revenue and Deferred Capital Revenue"* and *"Revenue Recognition"* notes below.

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in the *"Deferred Revenue and Deferred Capital Revenue"* and *"Revenue Recognition"* notes below, Section 23.1 of the Budget Transparency and Accountability Act and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require that:

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

2. Summary of significant accounting policies (*continued*)

The impact of this difference on the financial statements of the School District is as follows:

| | |
|---|-----------------------|
| Year ended June 30, 2020 - increase in annual surplus by | <u>\$ 8,834,287</u> |
| June 30, 2020 - increase in accumulated surplus & decrease in deferred contributions by | <u>\$ 221,851,152</u> |
| Year ended June 30, 2021 - increase in annual surplus by | <u>\$ 17,454,242</u> |
| June 30, 2021 - increase in accumulated surplus & decrease in deferred contributions by | <u>\$ 239,305,393</u> |

(b) Cash and cash equivalents

Cash and cash equivalents include cash balances, term deposits and bonds that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less when purchased and are held for the purpose of meeting short term cash commitments rather than for investing.

(c) Portfolio investments

The School District has investments in provincial, municipal and corporate bonds which have original terms to maturity of greater than three months at the time of acquisition. Bonds not quoted in an active market are reported at cost or amortized cost.

Portfolio investments in bond instruments that are quoted in an active market are recorded at fair value and the associated transaction costs are expensed upon initial recognition. The change in the fair value is recognized in the Statement of Remeasurement Gains and Losses as a remeasurement gain or loss until the portfolio investments are realized on disposal. Upon disposal, any accumulated remeasurement gains or losses associated with the portfolio investments are reclassified to the Statement of Operations.

Impairment is defined as a loss in value of a short term investment that is other than a temporary decline and is included in the Statement of Operations. In the case of an item in the fair value category, a reversal of any net remeasurement gains recognized in previous reporting periods up to the amount of the write-down is reported in the Statement of Remeasurement Gains and Losses. The loss is not reversed if there is a subsequent increase in value.

(d) Accounts receivable

Accounts receivable are measured at amortized cost and shown net of an allowance for doubtful accounts.

2. Summary of significant accounting policies (*continued*)

(e) Prepaid expenses

Prepaid expenses include licenses, deposits and software maintenance contracts that are valued at acquisition cost. Prepaid expenses are charged to expense over the periods expected to benefit from it.

(f) Supplies inventory

Supplies inventory held for consumption or use include school supplies and are recorded at the lower of historical cost and replacement cost.

(g) Tangible capital assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Costs also include overhead directly attributable to construction.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value.
- Work in progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Transfers of capital assets from related parties are recorded at carrying value.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written off. Disposals sites or buildings are recorded and gains/losses calculated.
- Amortization is recorded on a straight-line basis over the estimated useful life of the tangible capital asset. It is management's responsibility to determine the appropriate useful lives for capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful lives are as follows:

| | |
|-------------------------|----------|
| Buildings | 40 years |
| Computer hardware | 5 years |
| Computer software | 5 years |
| Furniture and equipment | 10 years |
| Vehicles | 10 years |

2. Summary of significant accounting policies (*continued*)

(h) Unearned revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services to be delivered in a future period. Revenue will be recognized in that future period when the courses or services are provided.

(i) Deferred revenue and deferred capital revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in the "*Revenue Recognition*" note below.

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the Statement of Operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See the "*Basis of Accounting*" note above for the impact of this policy on these financial statements.

(j) Employee future benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements. The School District accrues its obligations and related costs, including both vested and non-vested benefits, under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rata on service and management's best estimate of expected salary escalation, termination and retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARS_L) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School District and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

2. Summary of significant accounting policies (*continued*)

(k) Asset retirement obligations

PS3280 (for fiscal years beginning on or after April 1, 2021 – see Note 2 w)

(Prior to implementation of PS3280, refer to GAAP Hierarchy in PS 1150 for other sources of GAAP, which may include international financial reporting standards or Canadian accounting standards for private enterprise.)

A liability is recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the [Consolidated] Statement of Operations.

(l) Liability for contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School District:
 - is directly responsible; or
 - accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

2. Summary of significant accounting policies (*continued*)

(m) Revenue recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful life of the assets. Donated sites are recorded as revenue at fair market value when received or receivable.

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See the "*Basis of Accounting*" note above for the impact of this policy on these financial statements.

Revenue related to fees or services received in advance of the fee being earned or the service performed is deferred and recognized when the fee is earned or service performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

2. Summary of significant accounting policies (*continued*)

(n) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

- Categories of salaries
 - Principals, Vice Principals and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
 - Superintendents, Assistant Superintendents, Secretary Treasurers, Trustees and any other employees excluded from union contract are categorized as Other Professionals.
- Allocation of costs
 - Operating expenses are reported by function, program and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs such as special and aboriginal education are allocated to these programs. All other costs are allocated to regular programs.
 - Actual salaries of personnel assigned by two or more functions or programs are allocated based on the time spent in each function and program. School based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
 - Employee benefits are allocated to the same programs, and in the same proportions, as the individual's salary.
 - Supplies and services are allocated based on actual program identification.

(o) Financial instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

The School District's financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities and other liabilities. Unless otherwise noted, it is management's opinion that the School District is not exposed to significant credit, liquidity or market risks arising from these financial instruments. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the Statement of Remeasurement Gains and Losses. Upon settlement, the cumulative gain or loss is reclassified from the Statement of Remeasurement Gains and Losses and recognized in the Statement of Operations.

2. Summary of significant accounting policies (*continued*)

(o) Financial instruments (*continued*)

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations. A write-down of a short term investment to reflect a loss in value is not reversed for a subsequent increase in value.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

(p) Measurement uncertainty

Preparation of financial statements in accordance with the "*Basis of Accounting*" note above requires management to make estimates and assumptions that impact reported amounts for assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

(q) Funds and reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see the "*Internally Restricted Surplus - Operating Fund*" and "*Interfund Transfers*" notes below).

(r) Future Change in Accounting Policies

PS 2120

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2021. A liability will be recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the [Consolidated] Statement of Operations.

2. Summary of significant accounting policies (*continued*)

(r) Future Change in Accounting Policies (*continued*)

A modified retroactive application has been recommended by Government pending approval in the Fall of 2020. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

Revenue from transactions with performance obligations should be recognized when (or as) the school district satisfies a performance obligation by providing the promised goods or services to a payor. Revenue from transactions with no performance obligations should be recognized when a school district:

- (a) has the authority to claim or retain an inflow of economic resources; and
- (b) identifies a past transaction or event that gives rise to an asset.

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

3. Cash and cash equivalents

Included in cash and cash equivalents are funds in the amount of \$371,457 (2020 - \$368,532), restricted and paid out to staff who contribute and take part in the District's self-funded deferred salary leave plan.

Also included in cash and cash equivalents are funds in the amount of \$9,999,124 (2020 - \$9,283,806), restricted and paid out to teachers who contribute and take part in the District's self-funded summer saving plan.

4. Accounts receivable - other

| | 2021 | 2020 |
|--|---------------------|-------------------|
| GST rebate | \$ 347,068 | \$ 177,419 |
| Invoices receivable | 547,395 | 352,940 |
| Long term receivable | 225,567 | 54,796 |
| Other receivable | 401,487 | 277,810 |
| Total accounts receivable - other | \$ 1,521,517 | \$ 862,965 |

School District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2021

5. Accounts payable and accrued liabilities - other

| | 2021 | 2020 |
|---|----------------------|----------------------|
| Trade | \$ 1,905,320 | \$ 1,983,564 |
| International Education | 2,009,705 | 1,080,096 |
| Summer Savings program | 9,999,124 | 9,283,806 |
| Deferred Salary Leave program | 371,457 | 368,531 |
| Miscellaneous | 5,201,767 | 2,087,715 |
| Total accounts payable and accrued liabilities - other | \$ 19,487,373 | \$ 14,803,712 |

6. Bank loans

The School District has a revolving demand operating credit facility with the Royal Bank of Canada in the amount of \$5,000,000. The facility is secured by a certified copy of a resolution permitting short term borrowings up to \$5,000,000 under Section 139 of the School Act approved by the Board of Education of the School District. The amounts are repayable on demand and bear interest at the bank's prime lending rate. At June 30, 2020 the balance outstanding under this credit facility was \$nil (2020 – \$nil).

7. Unearned revenue

| | 2021 | 2020 |
|---------------------------------------|---------------------|---------------------|
| Balance, beginning of year | \$ 1,613,164 | \$ 2,723,262 |
| Changes for the year; | | |
| Increase: | | |
| Transportation fees | - | - |
| Tuition fees | 4,990,215 | 3,394,833 |
| Other | 3,541 | 9,306 |
| | <u>4,993,756</u> | <u>3,404,139</u> |
| Decrease: | | |
| Transportation fees | - | (59,735) |
| Tuition fees | (3,040,748) | (4,440,778) |
| Other | (9,306) | (13,724) |
| | <u>(3,050,054)</u> | <u>(4,514,237)</u> |
| Balance, end of year | \$ 3,556,866 | \$ 1,613,164 |
| | 2021 | 2020 |
| Unearned revenue comprised of: | | |
| Transportation fees | \$ - | \$ - |
| Tuition fees | 3,553,325 | 1,603,858 |
| Other | 3,541 | 9,306 |
| | <u>\$ 3,556,866</u> | <u>\$ 1,613,164</u> |

8. Deferred revenue

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled. Detailed information about the changes in deferred revenue is included in Schedule 3A.

| | 2021 | 2020 |
|--|----------------------------|----------------------------|
| Balance, beginning of year | \$ 3,813,099 | \$ 4,022,848 |
| Contributions received during the year | 36,826,207 | 27,042,384 |
| Revenue recognized from deferred contributions | <u>(36,859,278)</u> | <u>(27,252,133)</u> |
| | <u>(33,071)</u> | <u>(209,749)</u> |
| Balance, end of year | <u>\$ 3,780,028</u> | <u>\$ 3,813,099</u> |

9. Deferred capital revenue

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired. Detailed information about the changes in deferred capital revenue is included in Schedule 4C and 4D.

| | 2021 | 2020 |
|--|------------------------------|------------------------------|
| Balance, beginning of year | \$ 229,721,916 | \$ 218,349,557 |
| Contributions received during the year | 37,301,773 | 19,876,591 |
| Investment income | 116,332 | 153,194 |
| Revenue recognized from deferred contributions | (9,634,719) | (8,524,252) |
| Site purchases | <u>(13,166)</u> | <u>(133,174)</u> |
| Balance, end of year | <u>\$ 257,492,136</u> | <u>\$ 229,721,916</u> |

10. Employee future benefits

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

School District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2021

10. Employee future benefits (continued)

| | 2021 | 2020 |
|--|------------------------|------------------------|
| Reconciliation of accrued benefit obligation | | |
| Accrued benefit obligation - April 1 | \$ 9,555,777 | \$ 9,423,560 |
| Service cost | 871,167 | 826,433 |
| Interest cost | 224,114 | 242,412 |
| Benefit payments | (584,851) | (832,912) |
| Actuarial loss (gain) | (522,244) | (103,716) |
| Accrued benefit obligation - March 31 | \$ 9,543,963 | \$ 9,555,777 |
| Reconciliation of funded status at end of fiscal year | | |
| Accrued benefit obligation - March 31 | \$ (9,543,963) | \$ (9,555,777) |
| Employer contributions after measurement date | 316,701 | 239,091 |
| Benefit expense after measurement date | (279,217) | (273,820) |
| Unamortized net actuarial (gain) loss | (1,036,072) | (563,544) |
| Accrued benefit obligation - June 30 | \$ (10,542,551) | \$ (10,154,050) |
| Reconciliation of change in accrued benefit liability | | |
| Accrued benefit liability - July 1 | \$ 10,154,050 | \$ 9,901,753 |
| Net expense for fiscal year | 1,050,962 | 1,033,177 |
| Employer contributions | (662,461) | (780,879) |
| Accrued benefit liability - June 30 | \$ 10,542,551 | \$ 10,154,051 |
| Components of net benefit expense | | |
| Service cost | \$ 870,443 | \$ 837,617 |
| Interest cost | 230,235 | 237,838 |
| Amortization of net actuarial (gain) loss | (49,716) | (42,278) |
| Net benefit expense | \$ 1,050,962 | \$ 1,033,177 |

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

| | 2021 | 2020 |
|---|-------------------|-------------------|
| Discount rate - April 1 | 2.25% | 2.50% |
| Discount rate - March 31 | 2.50% | 2.25% |
| Long term salary growth - April 1 | 2.50% + seniority | 2.50% + seniority |
| Long term salary growth - March 31 | 2.50% + seniority | 2.50% + seniority |
| Expected avg. remaining service lifetime (EARSL) - March 31 | 10.1 | 10.1 |

School District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2021

11. Other liabilities

| | 2021 | 2020 |
|--------------------------------|-----------------------------|----------------------------|
| Accrued vacation payable | \$ 1,652,857 | \$ 1,589,267 |
| Benefits payable | 8,206,523 | 6,834,467 |
| Wages payable | 1,377,154 | 544,462 |
| Other payables | <u>361,114</u> | <u>328,574</u> |
| Total other liabilities | <u>\$ 11,597,648</u> | <u>\$ 9,296,770</u> |

12. Tangible capital assets

| | 2021 | 2020 |
|-----------------------|------------------------------|------------------------------|
| Net Book Value | | |
| Sites | \$ 53,800,701 | \$ 53,787,535 |
| Buildings | 237,812,780 | 241,050,091 |
| Buildings - WIP | 31,244,224 | 10,626,360 |
| Computer hardware | 8,649,995 | 8,315,679 |
| Computer software | 10,388 | 15,671 |
| Furniture & equipment | 8,152,152 | 7,252,640 |
| Vehicles | <u>5,967,038</u> | <u>5,877,753</u> |
| Total | <u>\$ 345,637,278</u> | <u>\$ 326,925,729</u> |

| | Balance at July 1, 2020 | Additions | Disposals | Net WIP Transfer | Balance at June 30, 2021 |
|--------------------------|------------------------------|-----------------------------|------------------------------|---------------------|------------------------------|
| Cost | | | | | |
| Sites | \$ 53,787,535 | \$ 13,166 | \$ - | \$ - | \$ 53,800,701 |
| Buildings | 425,515,980 | 6,408,979 | - | - | 431,924,959 |
| Buildings - WIP | 10,626,360 | 20,617,864 | - | - | 31,244,224 |
| Computer hardware | 13,528,791 | 3,040,075 | (2,201,350) | - | 14,367,516 |
| Computer software | 26,411 | - | - | - | 26,411 |
| Furniture & equipment | 11,227,070 | 2,022,219 | (695,572) | - | 12,553,717 |
| Vehicles | <u>9,722,641</u> | <u>1,061,549</u> | <u>(1,702,276)</u> | - | <u>9,081,914</u> |
| Total | <u>\$ 524,434,788</u> | <u>\$ 33,163,852</u> | <u>\$ (4,599,198)</u> | <u>\$ -</u> | <u>\$ 552,999,442</u> |
| Acc. Amortization | | | | | |
| Buildings | \$ 184,465,889 | \$ 9,646,290 | \$ - | \$ - | \$ 194,112,179 |
| Computer hardware | 5,213,112 | 2,705,759 | (2,201,350) | - | 5,717,521 |
| Computer software | 10,740 | 5,283 | - | - | 16,023 |
| Furniture & equipment | 3,974,430 | 1,122,707 | (695,572) | - | 4,401,565 |
| Vehicles | <u>3,844,888</u> | <u>972,264</u> | <u>(1,702,276)</u> | - | <u>3,114,876</u> |
| Total | <u>\$ 197,509,059</u> | <u>\$ 14,452,303</u> | <u>\$ (4,599,198)</u> | <u>\$ -</u> | <u>\$ 207,362,164</u> |

School District No. 23 (Central Okanagan)
Notes to the Financial Statements
June 30, 2021

12. Tangible capital assets (continued)

| | Balance at July 1, 2019 | Additions | Disposals | Net WIP Transfer | Balance at June 30, 2020 |
|--------------------------|----------------------------|----------------------|-----------------------|---------------------|-----------------------------|
| Cost | | | | | |
| Sites | \$ 53,654,361 | \$ 133,174 | \$ - | \$ - | \$ 53,787,535 |
| Buildings | 384,295,627 | 8,795,602 | - | 32,424,751 | 425,515,980 |
| Buildings - WIP | 35,000,550 | 8,050,561 | - | (32,424,751) | 10,626,360 |
| Computer hardware | 14,477,285 | 2,291,271 | (3,239,765) | - | 13,528,791 |
| Computer software | 32,841 | 6,778 | (13,208) | - | 26,411 |
| Furniture & equipment | 10,259,055 | 2,378,868 | (1,410,853) | - | 11,227,070 |
| Vehicles | 8,886,375 | 984,008 | (147,742) | - | 9,722,641 |
| Total | \$ 506,606,094 | \$ 22,640,262 | \$ (4,811,568) | \$ - | \$ 524,434,788 |
| Acc. Amortization | | | | | |
| Buildings | \$ 175,819,753 | \$ 8,646,136 | \$ 0 | \$ - | \$ 184,465,889 |
| Computer hardware | 5,557,422 | 2,895,455 | (3,239,765) | - | 5,213,112 |
| Computer software | 17,379 | 6,569 | (13,208) | - | 10,740 |
| Furniture & equipment | 4,359,375 | 1,025,908 | (1,410,853) | - | 3,974,430 |
| Vehicles | 3,103,992 | 888,638 | (147,742) | - | 3,844,888 |
| Total | \$ 188,857,921 | \$ 13,462,706 | \$ (4,811,568) | \$ - | \$ 197,509,059 |

Buildings - WIP having a value of \$18,189,900 (2020 - \$10,626,360) has not been amortized. Amortization of these assets will commence when the assets are put in service.

13. Prepaid expenses

| | 2021 | 2020 |
|-----------------------------------|-------------------|-------------------|
| Prepaid software licensing | \$ 387,424 | \$ 440,641 |

14. Employee pension plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2020, the Teachers' Pension Plan has about 49,000 active members from school districts and approximately 40,000 retired members. As at December 31, 2020, the Municipal Pension Plan has about 220,000 active members, including approximately 28,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry age normal cost method, which produces the long term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation of the Teachers' Pension Plan as at December 31, 2017 indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in the last quarter of 2021.

The most recent valuation for the Municipal Pension Plan as at December 31, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The next valuation for the Municipal Pension Plan will be as at December 31, 2021 with results available in 2022.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan. The School District paid \$19,894,350 (2020 - \$18,499,871) for employer contributions to these plans in the year ended June 30, 2021.

15. Internally restricted surplus - operating fund

| | 2021 | 2020 |
|--|---------------------|---------------------|
| Internally restricted (appropriated) by Board for: | | |
| Appropriated for next year's budget | \$ 2,427,575 | \$ 1,866,565 |
| Net school surpluses | 1,602,288 | 1,595,126 |
| Operating Holdback funds | 721,327 | - |
| Targeted indigenous program | 456,806 | 360,736 |
| CUPE training funds | 97,871 | 120,162 |
| Electric Bus District contribution | 313,266 | 503,898 |
| International Student Exchange | 32,450 | - |
| Program funds | 85,835 | 24,816 |
| WCB core audit funds | 30,000 | 47,000 |
| Site Renovations | 79,424 | - |
| Trustee travel | 32,500 | 26,500 |
| Professional Development | 22,920 | - |
| Net COVID savings to contingency fund | - | 1,317,763 |
| Subtotal (internally restricted) | 5,902,262 | 5,862,566 |
| Unrestricted operating surplus | 2,443,410 | 2,427,575 |
| Total available for future operations | \$ 8,345,672 | \$ 8,290,141 |

16. Expense by object

| | 2021 | 2020 |
|---|-----------------------|-----------------------|
| Salaries and benefits | \$ 238,815,376 | \$ 221,582,423 |
| Services and supplies | 29,205,981 | 30,853,403 |
| Amortization on tangible capital assets | 14,452,303 | 13,462,706 |
| Total expenses by object | \$ 282,473,660 | \$ 265,898,532 |

17. Interfund transfers

Inter-fund transfers between operating, special purpose and capital funds for the year ended June 30, 2021 were as follows:

- Transfers in the amount of \$1,632,593 (2020 - \$1,154,545) were made from the Special Purpose Funds to the Capital Fund for capital asset purchases funded by the Special Purpose Funds.
- Transfers in the amount of \$816,158 (2020 - \$718,365) were made from the Operating Fund to the Capital Fund for capital asset purchases funded by the Operating Fund.
- Transfers in the amount of \$3,573,907 (2020 - \$3,313,413) were made from Local Capital within the Operating fund to the Capital Fund for capital asset purchases funded by Local Capital.

18. Related party transactions

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations.

Transactions with all of these entities, unless disclosed separately, are generally considered to be in the normal course of operations and are recorded at the exchange amount.

19. Contractual obligations

During the year, the School District has entered into several contractual obligations including:

- Construction contract, relating to new middle school in Lake Country, as well, bus, playground, capital upgrades and Annual Facilities purchases, resulting in commitments of \$11,843,860 at June 30, 2021 (2020 - \$28,533,512). These commitments will be funded by bylaw capital through the Province of British Columbia and will become liabilities in the future when the terms of the contracts are met.
- The District has entered into an agreement with the Minister of Children and Family Development to construct new child care spaces at seven district locations. The total commitment for this project is \$21,000,000. At June 30, 2021, \$8,400,000 has been received and \$118,200 spent.

20. Contingencies

The School District is involved in certain legal actions. Some of these legal actions are managed and covered by the School District, School's Protection Program. The outcome of these matters cannot be determined at this time. In the event that any claims are successful, it is management's opinion that the settlements of such claims would not have a material effect on the financial position of the School District. The resulting loss to the School District, if any, will be recorded in the period in which it is determinable.

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolition. As at June 30, 2021, the liability is not reasonably determinable and accordingly, the fair value of the liability for asbestos removal or disposal will be recognized in the period in which it is incurred.

The School District has two letters of credit with the Royal Bank of Canada in the amounts of \$42,817, payable to the City of Kelowna, and \$15,000, payable to the Rutland Waterworks District. The City of Kelowna letter of credit was required in connection with the completion of works and services relating to the new administration office located at 1040 Hollywood Road. This letter of credit was issued on December 6, 2017. The Rutland Waterworks District letter of credit was necessary to cover hydrant installation and geoeexchange improvements for the new administration office and was issued on April 5, 2017.

21. Risk management

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

Credit risk

Credit risk is the risk of financial loss to an institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash and cash equivalents, accounts receivable and portfolio investments.

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most accounts receivable are due from the Province and are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed with the Royal Bank of Canada and the School District invests solely in fixed income and money market securities. All bonds must have a 'BBB' or better credit rating.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its cash and cash equivalents and portfolio investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in fixed income and money market securities.

Liquidity risk

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation. It is management's opinion that the School District is not exposed to significant liquidity risk, as cash flows are guaranteed by the Ministry of Education.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

22. Economic dependence

The operations of the School District are dependent on continued funding from the Ministry of Education and various governmental agencies to carry out its programs. These financial statements have been prepared on a going concern basis.

23. Comparative figures

Certain of the prior year's figures have been reclassified to conform with the current year's presentation.

24. Budget figures

Budget figures included in the financial statements are the original planned budget approved by the Board through the adoption of an annual budget on June 24, 2020. While PSAS require the presentation of the originally planned budget, an amended budget based on more accurate enrollment numbers was approved by the Board and filed with the Ministry of Education on February 10, 2021. Significant changes between the original and amended budget are as follows:

| | Amended Annual Budget | Annual Budget | Change |
|---|-----------------------------|-----------------------|----------------------|
| Revenue | | | |
| Provincial Grants | \$ 260,522,289 | \$ 250,231,036 | \$ 10,291,253 |
| Federal Grants | 148,624 | 130,000 | 18,624 |
| Tuition | 3,770,000 | 4,350,000 | 580,000 |
| Other Revenue | 12,441,167 | 11,949,493 | 491,674 |
| Investment Income | 587,223 | 576,500 | 10,723 |
| Amortization of Deferred Cap Revenue | 8,524,252 | 8,524,252 | - |
| Total Revenue | \$ 285,993,555 | \$ 275,761,281 | \$ 11,392,274 |
| Expense | | | |
| Instruction | \$ 240,107,459 | \$ 229,908,901 | \$ 10,198,558 |
| District Administration | 7,295,334 | 7,203,908 | 91,426 |
| Operations and Maintenance | 37,693,318 | 36,915,794 | 777,524 |
| Transportation and Housing | 5,057,414 | 4,661,082 | 396,332 |
| Total Expense | \$ 290,153,525 | \$ 278,689,685 | \$ 11,463,840 |
| Net Revenue (Expense) | \$ (4,159,970) | \$ (2,928,404) | \$ (71,566) |
| Budget Allocation of Surplus (Deficit) | 5,862,566 | 4,541,697 | 1,320,869 |
| Budget Surplus (Deficit), for the year | \$ 1,702,596 | \$ 1,613,293 | \$ 1,249,303 |

School District No. 23 (Central Okanagan)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2021

| | Operating Fund | Special Purpose Fund | Capital Fund | 2021 Actual | 2020 Actual |
|--|-------------------|-------------------------|-----------------|----------------|----------------|
| | \$ | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 8,290,141 | | 107,661,956 | 115,952,097 | 113,033,343 |
| Changes for the year | | | | | |
| Surplus (Deficit) for the year | 4,445,596 | 1,632,593 | (4,743,123) | 1,335,066 | 2,918,754 |
| Interfund Transfers | | | | | |
| Tangible Capital Assets Purchased | (816,158) | (1,632,593) | 2,448,751 | - | |
| Local Capital | (3,573,907) | | 3,573,907 | - | |
| Net Changes for the year | 55,531 | - | 1,279,535 | 1,335,066 | 2,918,754 |
| Accumulated Surplus (Deficit), end of year - Statement 2 | 8,345,672 | - | 108,941,491 | 117,287,163 | 115,952,097 |
| Accumulated Remeasurement Gains (Losses) - Statement 3 | 1,496,093 | | | 1,496,093 | 1,683,341 |
| | 9,841,765 | - | 108,941,491 | 118,783,256 | 117,635,438 |

School District No. 23 (Central Okanagan)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|---|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | 230,236,204 | 227,605,152 | 221,247,357 |
| Other | 703,926 | 574,664 | 522,666 |
| Federal Grants | 130,000 | 148,623 | 130,684 |
| Tuition | 4,350,000 | 3,726,557 | 5,895,217 |
| Other Revenue | 3,574,493 | 4,224,583 | 3,914,356 |
| Rentals and Leases | 575,000 | 446,356 | 611,530 |
| Investment Income | 500,000 | 563,180 | 448,288 |
| Total Revenue | 240,069,623 | 237,289,115 | 232,770,098 |
| Expenses | | | |
| Instruction | 203,563,351 | 198,386,098 | 191,081,950 |
| District Administration | 7,203,908 | 6,741,582 | 6,467,959 |
| Operations and Maintenance | 23,453,088 | 23,254,657 | 24,021,132 |
| Transportation and Housing | 4,661,082 | 4,461,182 | 4,767,197 |
| Total Expense | 238,881,429 | 232,843,519 | 226,338,238 |
| Operating Surplus (Deficit) for the year | 1,188,194 | 4,445,596 | 6,431,860 |
| Budgeted Appropriation (Retirement) of Surplus (Deficit) | 4,541,697 | | |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | (2,455,984) | (816,158) | (718,365) |
| Local Capital | (3,273,907) | (3,573,907) | (3,313,413) |
| Total Net Transfers | (5,729,891) | (4,390,065) | (4,031,778) |
| Total Operating Surplus (Deficit), for the year | - | 55,531 | 2,400,082 |
| Operating Surplus (Deficit), beginning of year | | 8,290,141 | 5,890,059 |
| Operating Surplus (Deficit), end of year | | 8,345,672 | 8,290,141 |
| Operating Surplus (Deficit), end of year | | | |
| Internally Restricted | | 5,902,262 | 5,862,566 |
| Unrestricted | | 2,443,410 | 2,427,575 |
| Total Operating Surplus (Deficit), end of year | | 8,345,672 | 8,290,141 |

School District No. 23 (Central Okanagan)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|--|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ |
| Provincial Grants - Ministry of Education | | | |
| Operating Grant, Ministry of Education | 229,497,374 | 226,996,449 | 215,228,475 |
| ISC/LEA Recovery | (1,114,493) | (1,356,397) | (1,350,531) |
| Other Ministry of Education Grants | | | |
| Pay Equity | 1,238,323 | 1,238,323 | 1,238,323 |
| Funding for Graduated Adults | 15,000 | 99,485 | 151,840 |
| Student Transportation Fund | 600,000 | 600,000 | 600,000 |
| Carbon Tax Grant | | | 165,522 |
| Employer Health Tax Grant | | | 1,703,496 |
| Support Staff Wage Increase Funding | | | 873,894 |
| Teachers' Labour Settlement Funding | | | 2,537,550 |
| FSA Scorer Grant | | 27,292 | 31,792 |
| District Entered | | | 66,996 |
| Total Provincial Grants - Ministry of Education | 230,236,204 | 227,605,152 | 221,247,357 |
| Provincial Grants - Other | 703,926 | 574,664 | 522,666 |
| Federal Grants | 130,000 | 148,623 | 130,684 |
| Tuition | | | |
| International and Out of Province Students | 4,350,000 | 3,726,557 | 5,895,217 |
| Total Tuition | 4,350,000 | 3,726,557 | 5,895,217 |
| Other Revenues | | | |
| Other School District/Education Authorities | 480,000 | 525,580 | 552,383 |
| Funding from First Nations | 1,114,493 | 1,356,397 | 1,350,531 |
| Miscellaneous | | | |
| Transportation Fees | 1,200,000 | 986,718 | 599,765 |
| Wage Recoveries | 300,000 | 508,998 | 411,140 |
| City of Kelowna | | 40,000 | 40,000 |
| District of Lake Country | | 70,000 | 70,000 |
| Other | 480,000 | 736,890 | 890,537 |
| Total Other Revenue | 3,574,493 | 4,224,583 | 3,914,356 |
| Rentals and Leases | 575,000 | 446,356 | 611,530 |
| Investment Income | 500,000 | 563,180 | 448,288 |
| Total Operating Revenue | 240,069,623 | 237,289,115 | 232,770,098 |

School District No. 23 (Central Okanagan)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|-------------------------------------|--------------------|--------------------|----------------|
| | \$ | \$ | \$ |
| Salaries | | | |
| Teachers | 109,970,571 | 107,270,392 | 102,184,148 |
| Principals and Vice Principals | 13,027,198 | 12,785,722 | 12,289,389 |
| Educational Assistants | 18,159,022 | 17,970,816 | 17,103,256 |
| Support Staff | 21,884,212 | 22,352,568 | 21,560,605 |
| Other Professionals | 3,826,580 | 3,732,163 | 3,423,216 |
| Substitutes | 7,361,987 | 6,512,316 | 5,373,039 |
| Total Salaries | 174,229,570 | 170,623,977 | 161,933,653 |
| Employee Benefits | 40,557,041 | 41,199,922 | 40,878,649 |
| Total Salaries and Benefits | 214,786,611 | 211,823,899 | 202,812,302 |
| Services and Supplies | | | |
| Services | 6,229,314 | 5,470,404 | 5,667,685 |
| Student Transportation | 413,044 | 141,863 | 333,559 |
| Professional Development and Travel | 2,210,803 | 1,310,612 | 1,588,907 |
| Rentals and Leases | 507,000 | 504,754 | 896,586 |
| Dues and Fees | 417,845 | 360,144 | 447,263 |
| Insurance | 681,500 | 695,257 | 648,141 |
| Supplies | 9,735,912 | 8,922,195 | 10,319,001 |
| Utilities | 3,899,400 | 3,614,391 | 3,624,794 |
| Total Services and Supplies | 24,094,818 | 21,019,620 | 23,525,936 |
| Total Operating Expense | 238,881,429 | 232,843,519 | 226,338,238 |

School District No. 23 (Central Okanagan)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

| | 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 | 89,273,449 | 1,907,278 | 168,808 | 957,866 | | 5,780,268 | 98,087,669 |
| 1.03 Career Programs | 593,207 | | 51,476 | 325,662 | | 20,814 | 991,159 |
| 1.07 Library Services | 2,005,072 | 245,843 | | 1,236,193 | 169,812 | 13,274 | 3,670,194 |
| 1.08 Counselling | 2,887,610 | | | | | 22,680 | 2,910,290 |
| 1.10 Special Education | 10,474,622 | 264,677 | 15,318,234 | 1,004,519 | | 518,063 | 27,580,115 |
| 1.30 English Language Learning | 1,170,416 | | | 96,002 | | 2,228 | 1,268,646 |
| 1.31 Indigenous Education | 705,887 | 229,392 | 2,432,298 | 62,829 | | 1,620 | 3,432,026 |
| 1.41 School Administration | | 9,262,494 | | 3,776,165 | | 58,491 | 13,097,150 |
| 1.62 International and Out of Province Students | 160,129 | 157,606 | | 43,776 | 247,463 | 6,344 | 615,318 |
| Total Function 1 | 107,270,392 | 12,067,290 | 17,970,816 | 7,503,012 | 417,275 | 6,423,782 | 151,652,567 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | 408,321 | | 115,167 | 587,939 | 56,883 | 1,168,310 |
| 4.40 School District Governance | | | | | 150,156 | | 150,156 |
| 4.41 Business Administration | | 310,111 | | 922,934 | 1,488,543 | 31,651 | 2,753,239 |
| Total Function 4 | - | 718,432 | - | 1,038,101 | 2,226,638 | 88,534 | 4,071,705 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | 170,704 | 624,500 | | 795,204 |
| 5.50 Maintenance Operations | | | | 10,114,934 | 176,444 | | 10,291,378 |
| 5.52 Maintenance of Grounds | | | | 850,609 | | | 850,609 |
| 5.56 Utilities | | | | 83,306 | 97,924 | | 181,230 |
| Total Function 5 | - | - | - | 11,219,553 | 898,868 | - | 12,118,421 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | 143,012 | | | 143,012 |
| 7.70 Student Transportation | | | | 2,448,890 | 189,382 | | 2,638,272 |
| Total Function 7 | - | - | - | 2,591,902 | 189,382 | - | 2,781,284 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 107,270,392 | 12,785,722 | 17,970,816 | 22,352,568 | 3,732,163 | 6,512,316 | 170,623,977 |

School District No. 23 (Central Okanagan)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2021 Actual | 2021 Budget | 2020 Actual |
|---|--------------------|----------------------|--------------------------------|--------------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 98,087,669 | 22,672,776 | 120,760,445 | 7,295,924 | 128,056,369 | 132,184,493 | 120,362,263 |
| 1.03 Career Programs | 991,159 | 269,491 | 1,260,650 | 390,041 | 1,650,691 | 1,941,978 | 2,079,709 |
| 1.07 Library Services | 3,670,194 | 967,576 | 4,637,770 | 512,675 | 5,150,445 | 5,297,232 | 4,897,307 |
| 1.08 Counselling | 2,910,290 | 721,903 | 3,632,193 | 5,667 | 3,637,860 | 3,656,047 | 3,498,218 |
| 1.10 Special Education | 27,580,115 | 7,423,685 | 35,003,800 | 957,712 | 35,961,512 | 35,088,882 | 36,615,648 |
| 1.30 English Language Learning | 1,268,646 | 314,341 | 1,582,987 | 32,247 | 1,615,234 | 1,487,042 | 1,204,851 |
| 1.31 Indigenous Education | 3,432,026 | 908,494 | 4,340,520 | 299,896 | 4,640,416 | 5,157,368 | 4,298,794 |
| 1.41 School Administration | 13,097,150 | 2,895,245 | 15,992,395 | 37,197 | 16,029,592 | 16,192,669 | 15,643,973 |
| 1.62 International and Out of Province Students | 615,318 | 165,728 | 781,046 | 862,933 | 1,643,979 | 2,557,640 | 2,481,187 |
| Total Function 1 | 151,652,567 | 36,339,239 | 187,991,806 | 10,394,292 | 198,386,098 | 203,563,351 | 191,081,950 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | 1,168,310 | 300,832 | 1,469,142 | 162,623 | 1,631,765 | 1,903,151 | 1,733,964 |
| 4.40 School District Governance | 150,156 | 7,821 | 157,977 | 91,275 | 249,252 | 310,418 | 274,950 |
| 4.41 Business Administration | 2,753,239 | 671,292 | 3,424,531 | 1,436,034 | 4,860,565 | 4,990,339 | 4,459,045 |
| Total Function 4 | 4,071,705 | 979,945 | 5,051,650 | 1,689,932 | 6,741,582 | 7,203,908 | 6,467,959 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 795,204 | 198,497 | 993,701 | 431,759 | 1,425,460 | 1,470,185 | 1,258,133 |
| 5.50 Maintenance Operations | 10,291,378 | 2,763,003 | 13,054,381 | 2,656,344 | 15,710,725 | 15,661,413 | 16,409,275 |
| 5.52 Maintenance of Grounds | 850,609 | 185,869 | 1,036,478 | 493,599 | 1,530,077 | 1,639,095 | 1,814,822 |
| 5.56 Utilities | 181,230 | 40,097 | 221,327 | 4,367,068 | 4,588,395 | 4,682,395 | 4,538,902 |
| Total Function 5 | 12,118,421 | 3,187,466 | 15,305,887 | 7,948,770 | 23,254,657 | 23,453,088 | 24,021,132 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | 143,012 | 85,914 | 228,926 | 28,113 | 257,039 | 471,732 | 390,473 |
| 7.70 Student Transportation | 2,638,272 | 607,358 | 3,245,630 | 958,513 | 4,204,143 | 4,189,350 | 4,376,724 |
| Total Function 7 | 2,781,284 | 693,272 | 3,474,556 | 986,626 | 4,461,182 | 4,661,082 | 4,767,197 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 170,623,977 | 41,199,922 | 211,823,899 | 21,019,620 | 232,843,519 | 238,881,429 | 226,338,238 |

School District No. 23 (Central Okanagan)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|---|-------------------|---------------------------|--------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | 19,290,906 | 32,901,650 | 21,311,104 |
| Other Revenue | 7,800,000 | 3,907,271 | 5,927,485 |
| Investment Income | 1,500 | 1,510 | 13,544 |
| Total Revenue | <u>27,092,406</u> | <u>36,810,431</u> | <u>27,252,133</u> |
| Expenses | | | |
| Instruction | 26,345,550 | 31,337,150 | 26,097,588 |
| District Administration | | 108,501 | |
| Operations and Maintenance | | 3,114,554 | |
| Transportation and Housing | | 617,633 | |
| Total Expense | <u>26,345,550</u> | <u>35,177,838</u> | <u>26,097,588</u> |
| Special Purpose Surplus (Deficit) for the year | <u>746,856</u> | <u>1,632,593</u> | <u>1,154,545</u> |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | (746,856) | (1,632,593) | (1,154,545) |
| Total Net Transfers | <u>(746,856)</u> | <u>(1,632,593)</u> | <u>(1,154,545)</u> |
| Total Special Purpose Surplus (Deficit) for the year | <u>-</u> | <u>-</u> | <u>-</u> |
| Special Purpose Surplus (Deficit), beginning of year | | | |
| Special Purpose Surplus (Deficit), end of year | | <u>-</u> | <u>-</u> |

School District No. 23 (Central Okanagan)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2021

| | Annual Facility Grant | Learning Improvement Fund | Special Education Equipment | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK | Classroom Enhancement Fund - Overhead |
|---|-----------------------------|---------------------------------|-----------------------------------|------------------------------|-----------------|-------------------------|----------------|---------------|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | 11,790 | 58,908 | 20,501 | 3,565,409 | | 12,430 | 58,684 | | |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 785,351 | 808,330 | | | 256,000 | 75,950 | 348,704 | 1,252,296 | 549,237 |
| Other | | | | 3,711,810 | | | | | |
| Investment Income | | 991 | 345 | | | | 987 | | |
| | 785,351 | 809,321 | 345 | 3,711,810 | 256,000 | 75,950 | 349,691 | 1,252,296 | 549,237 |
| Less: Allocated to Revenue | 797,141 | 815,285 | - | 3,907,271 | 256,000 | 88,380 | 287,671 | 1,160,245 | 549,237 |
| Recovered | | | | | | | | | |
| Deferred Revenue, end of year | - | 52,944 | 20,846 | 3,369,948 | - | - | 120,704 | 92,051 | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education | 797,141 | 815,285 | | | 256,000 | 88,380 | 286,684 | 1,160,245 | 549,237 |
| Other Revenue | | | | 3,907,271 | | | | | |
| Investment Income | | | | | | | 987 | | |
| | 797,141 | 815,285 | - | 3,907,271 | 256,000 | 88,380 | 287,671 | 1,160,245 | 549,237 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | 61,878 | | 40,030 | 129,221 | 43,461 | |
| Educational Assistants | | 673,098 | | | | | | | |
| Support Staff | | | | | 201,681 | | 986 | | |
| Other Professionals | | | | | | | | | |
| Substitutes | | 1,460 | | | 1,557 | | 17,213 | 405 | 545,490 |
| | - | 674,558 | - | 61,878 | 203,238 | 40,030 | 147,420 | 43,866 | 545,490 |
| Employee Benefits | | 140,727 | | 15,861 | 48,095 | 10,008 | 28,594 | 10,866 | |
| Services and Supplies | 58,495 | | | 3,829,532 | 4,667 | 38,342 | 100,954 | 1,105,513 | 3,747 |
| | 58,495 | 815,285 | - | 3,907,271 | 256,000 | 88,380 | 276,968 | 1,160,245 | 549,237 |
| Net Revenue (Expense) before Interfund Transfers | 738,646 | - | - | - | - | - | 10,703 | - | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | (738,646) | | | | | | (10,703) | | |
| | (738,646) | - | - | - | - | - | (10,703) | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 23 (Central Okanagan)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

| | Classroom Enhancement Fund - Staffing | Classroom Enhancement Fund - Remedies | First Nation Student Transportation | Mental Health in Schools | Changing Results for Young Children | Safe Return to School Grant | Federal Safe Return to Class Fund | Provincial Resource Program | COVID Rapid Response |
|---|---|---|---|--------------------------------|---|-----------------------------------|---|-----------------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | 48,847 | 732 | 18,100 | 12,979 | | | 4,719 | |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 17,684,304 | 17,887 | 1,568 | 48,000 | 6,000 | 1,747,628 | 9,198,029 | 182,267 | 150,000 |
| Other | | | | | | | | | |
| Investment Income | | | | 305 | 218 | | | | |
| | 17,684,304 | 17,887 | 1,568 | 48,305 | 6,218 | 1,747,628 | 9,198,029 | 182,267 | 150,000 |
| Less: Allocated to Revenue | 17,684,304 | 9,952 | - | 47,404 | 2,783 | 1,747,628 | 9,198,029 | 180,482 | 78,619 |
| Recovered | | 48,847 | | | | | | | |
| Deferred Revenue, end of year | - | 7,935 | 2,300 | 19,001 | 16,414 | - | - | 6,504 | 71,381 |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education | 17,684,304 | 9,952 | | 47,099 | 2,565 | 1,747,628 | 9,198,029 | 180,482 | 78,619 |
| Other Revenue | | | | | | | | | |
| Investment Income | | | | 305 | 218 | | | | |
| | 17,684,304 | 9,952 | - | 47,404 | 2,783 | 1,747,628 | 9,198,029 | 180,482 | 78,619 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | 14,254,528 | | | | | | 2,554,269 | 95,681 | |
| Educational Assistants | | | | | | | | | |
| Support Staff | | | | | | 832,592 | 1,361,409 | | |
| Other Professionals | | | | | | | 267,461 | | 12,057 |
| Substitutes | | 9,952 | | | | | 1,167,723 | 810 | |
| | 14,254,528 | 9,952 | - | - | - | 832,592 | 5,350,862 | 96,491 | 12,057 |
| Employee Benefits | 3,429,776 | | | | | 113,906 | 893,198 | 21,930 | 2,773 |
| Services and Supplies | | | | 47,404 | 2,783 | 679,294 | 2,192,561 | 62,061 | 63,789 |
| | 17,684,304 | 9,952 | - | 47,404 | 2,783 | 1,625,792 | 8,436,621 | 180,482 | 78,619 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | 121,836 | 761,408 | - | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets Purchased | | | | | | (121,836) | (761,408) | | |
| | - | - | - | - | - | (121,836) | (761,408) | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 23 (Central Okanagan)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2021

Schedule 3A (Unaudited)

| | <u>TOTAL</u> |
|---|-------------------------|
| | \$ |
| Deferred Revenue, beginning of year | 3,813,099 |
| Add: Restricted Grants | |
| Provincial Grants - Ministry of Education | 33,111,551 |
| Other | 3,711,810 |
| Investment Income | 2,846 |
| | <u>36,826,207</u> |
| Less: Allocated to Revenue | 36,810,431 |
| Recovered | 48,847 |
| Deferred Revenue, end of year | <u><u>3,780,028</u></u> |
| Revenues | |
| Provincial Grants - Ministry of Education | 32,901,650 |
| Other Revenue | 3,907,271 |
| Investment Income | 1,510 |
| | <u>36,810,431</u> |
| Expenses | |
| Salaries | |
| Teachers | 17,179,068 |
| Educational Assistants | 673,098 |
| Support Staff | 2,396,668 |
| Other Professionals | 279,518 |
| Substitutes | 1,744,610 |
| | <u>22,272,962</u> |
| Employee Benefits | 4,715,734 |
| Services and Supplies | 8,189,142 |
| | <u>35,177,838</u> |
| Net Revenue (Expense) before Interfund Transfers | <u>1,632,593</u> |
| Interfund Transfers | |
| Tangible Capital Assets Purchased | (1,632,593) |
| | <u>(1,632,593)</u> |
| Net Revenue (Expense) | <u><u>-</u></u> |

School District No. 23 (Central Okanagan)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2021

| | 2021 Budget | 2021 Actual | | | 2020 Actual |
|--|--------------------|--|--------------------|--------------------|--------------------|
| | | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ | \$ |
| Revenues | | | | | |
| Provincial Grants | | | | | |
| Ministry of Education | | 13,166 | | 13,166 | 133,174 |
| Other Revenue | | | 14,379 | 14,379 | 60,839 |
| Rentals and Leases | | | 46,916 | 46,916 | 76,790 |
| Investment Income | 75,000 | | | - | |
| Amortization of Deferred Capital Revenue | 8,524,252 | 9,634,719 | | 9,634,719 | 8,524,252 |
| Total Revenue | 8,599,252 | 9,647,885 | 61,295 | 9,709,180 | 8,795,055 |
| Expenses | | | | | |
| Amortization of Tangible Capital Assets | | | | | |
| Operations and Maintenance | 13,462,706 | 14,452,303 | | 14,452,303 | 13,462,706 |
| Total Expense | 13,462,706 | 14,452,303 | - | 14,452,303 | 13,462,706 |
| Capital Surplus (Deficit) for the year | (4,863,454) | (4,804,418) | 61,295 | (4,743,123) | (4,667,651) |
| Net Transfers (to) from other funds | | | | | |
| Tangible Capital Assets Purchased | 3,202,840 | 2,448,751 | | 2,448,751 | 1,872,910 |
| Local Capital | 3,273,907 | | 3,573,907 | 3,573,907 | 3,313,413 |
| Total Net Transfers | 6,476,747 | 2,448,751 | 3,573,907 | 6,022,658 | 5,186,323 |
| Other Adjustments to Fund Balances | | | | | |
| Tangible Capital Assets Purchased from Local Capital | | 3,612,975 | (3,612,975) | - | |
| Total Other Adjustments to Fund Balances | | 3,612,975 | (3,612,975) | - | |
| Total Capital Surplus (Deficit) for the year | 1,613,293 | 1,257,308 | 22,227 | 1,279,535 | 518,672 |
| Capital Surplus (Deficit), beginning of year | | 104,873,211 | 2,788,745 | 107,661,956 | 107,143,284 |
| Capital Surplus (Deficit), end of year | | 106,130,519 | 2,810,972 | 108,941,491 | 107,661,956 |

School District No. 23 (Central Okanagan)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2021

| | Sites | Buildings | Furniture and Equipment | Vehicles | Computer Software | Computer Hardware | Total |
|--|-------------------|--------------------|----------------------------|------------------|----------------------|----------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cost, beginning of year | 53,787,535 | 425,515,979 | 11,227,068 | 9,722,641 | 26,411 | 13,528,794 | 513,808,428 |
| Changes for the Year | | | | | | | |
| Increase: | | | | | | | |
| Purchases from: | | | | | | | |
| Deferred Capital Revenue - Bylaw | 13,166 | 4,230,232 | 541,482 | 1,005,071 | | | 5,789,951 |
| Deferred Capital Revenue - Other | | 118,243 | 576,068 | | | | 694,311 |
| Operating Fund | | 113,254 | 416,742 | 56,478 | | 229,684 | 816,158 |
| Special Purpose Funds | | 823,739 | 218,131 | | | 590,723 | 1,632,593 |
| Local Capital | | 1,123,511 | 269,796 | | | 2,219,668 | 3,612,975 |
| | 13,166 | 6,408,979 | 2,022,219 | 1,061,549 | - | 3,040,075 | 12,545,988 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 695,572 | 1,702,276 | | 2,201,350 | 4,599,198 |
| | - | - | 695,572 | 1,702,276 | - | 2,201,350 | 4,599,198 |
| Cost, end of year | 53,800,701 | 431,924,958 | 12,553,715 | 9,081,914 | 26,411 | 14,367,519 | 521,755,218 |
| Work in Progress, end of year | | 31,244,224 | | | | | 31,244,224 |
| Cost and Work in Progress, end of year | 53,800,701 | 463,169,182 | 12,553,715 | 9,081,914 | 26,411 | 14,367,519 | 552,999,442 |
| Accumulated Amortization, beginning of year | | 184,465,889 | 3,974,428 | 3,844,888 | 10,740 | 5,213,114 | 197,509,059 |
| Changes for the Year | | | | | | | |
| Increase: Amortization for the Year | | 9,646,290 | 1,122,707 | 972,264 | 5,283 | 2,705,759 | 14,452,303 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 695,572 | 1,702,276 | | 2,201,350 | 4,599,198 |
| | | - | 695,572 | 1,702,276 | - | 2,201,350 | 4,599,198 |
| Accumulated Amortization, end of year | | 194,112,179 | 4,401,563 | 3,114,876 | 16,023 | 5,717,523 | 207,362,164 |
| Tangible Capital Assets - Net | 53,800,701 | 269,057,003 | 8,152,152 | 5,967,038 | 10,388 | 8,649,996 | 345,637,278 |

School District No. 23 (Central Okanagan)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2021

| | Buildings | Furniture and Equipment | Computer Software | Computer Hardware | Total |
|-------------------------------------|------------|----------------------------|----------------------|----------------------|------------|
| | \$ | \$ | \$ | \$ | \$ |
| Work in Progress, beginning of year | 10,626,360 | | | | 10,626,360 |
| Changes for the Year | | | | | |
| Increase: | | | | | |
| Deferred Capital Revenue - Bylaw | 20,617,864 | | | | 20,617,864 |
| | 20,617,864 | - | - | - | 20,617,864 |
| Net Changes for the Year | 20,617,864 | - | - | - | 20,617,864 |
| Work in Progress, end of year | 31,244,224 | - | - | - | 31,244,224 |

School District No. 23 (Central Okanagan)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2021

| | Bylaw Capital | Other Provincial | Other Capital | Total Capital |
|---|--------------------------|-----------------------------|--------------------------|--------------------------|
| | \$ | \$ | \$ | \$ |
| Deferred Capital Revenue, beginning of year | 206,191,972 | 4,239,640 | 793,180 | 211,224,792 |
| Changes for the Year | | | | |
| Increase: | | | | |
| Transferred from Deferred Revenue - Capital Additions | 5,776,785 | 118,588 | 575,723 | 6,471,096 |
| | 5,776,785 | 118,588 | 575,723 | 6,471,096 |
| Decrease: | | | | |
| Amortization of Deferred Capital Revenue | 9,383,778 | 159,568 | 91,373 | 9,634,719 |
| | 9,383,778 | 159,568 | 91,373 | 9,634,719 |
| Net Changes for the Year | (3,606,993) | (40,980) | 484,350 | (3,163,623) |
| Deferred Capital Revenue, end of year | 202,584,979 | 4,198,660 | 1,277,530 | 208,061,169 |
| Work in Progress, beginning of year | 10,626,360 | | | 10,626,360 |
| Changes for the Year | | | | |
| Increase | | | | |
| Transferred from Deferred Revenue - Work in Progress | 20,617,864 | | | 20,617,864 |
| | 20,617,864 | - | - | 20,617,864 |
| Net Changes for the Year | 20,617,864 | - | - | 20,617,864 |
| Work in Progress, end of year | 31,244,224 | - | - | 31,244,224 |
| Total Deferred Capital Revenue, end of year | 233,829,203 | 4,198,660 | 1,277,530 | 239,305,393 |

School District No. 23 (Central Okanagan)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2021

| | Bylaw Capital | MEd Restricted Capital | Other Provincial Capital | Land Capital | Other Capital | Total |
|---|-----------------------|------------------------------|--------------------------------|-------------------------|------------------|--------------------------|
| Balance, beginning of year | \$ 926,324 | \$ 1,399,515 | \$ 29,578 | \$ 5,515,347 | \$ | 7,870,764 |
| Changes for the Year | | | | | | |
| Increase: | | | | | | |
| Provincial Grants - Ministry of Education | 26,276,600 | | | | | 26,276,600 |
| Provincial Grants - Other | | | 8,400,000 | | | 8,400,000 |
| Other | | | | | 575,723 | 575,723 |
| Investment Income | | 23,545 | | 92,787 | | 116,332 |
| District Entered | | | | 2,049,450 | | 2,049,450 |
| | <u>26,276,600</u> | <u>23,545</u> | <u>8,400,000</u> | <u>2,142,237</u> | <u>575,723</u> | <u>37,418,105</u> |
| Decrease: | | | | | | |
| Transferred to DCR - Capital Additions | 5,776,785 | | 118,588 | | 575,723 | 6,471,096 |
| Transferred to DCR - Work in Progress | 20,617,864 | | | | | 20,617,864 |
| Transferred to Revenue - Site Purchases | 13,166 | | | | | 13,166 |
| | <u>26,407,815</u> | <u>-</u> | <u>118,588</u> | <u>-</u> | <u>575,723</u> | <u>27,102,126</u> |
| Net Changes for the Year | <u>(131,215)</u> | <u>23,545</u> | <u>8,281,412</u> | <u>2,142,237</u> | <u>-</u> | <u>10,315,979</u> |
| Balance, end of year | <u>795,109</u> | <u>1,423,060</u> | <u>8,310,990</u> | <u>7,657,584</u> | <u>-</u> | <u>18,186,743</u> |



Section One: Board of Education

110 - POLICY DEVELOPMENT

Introduction

The purpose of this policy is to explain how policy amendments or new policies of the Board of Education are established. Trustees are encouraged to consult with staff prior to presenting amendments or new policy for Board or Committee consideration.

Policy

1. In order to establish or amend policies, a “Notice of Motion” may be given by a Trustee to the Board’s Coordinating Committee, at a meeting of the Board, or at a meeting of a Board Standing Committee.
2. When the “Notice of Motion” is presented at a Board meeting, it will usually be presented as a resolution at the following Board meeting. These resolutions may be debated, tabled, referred, rejected, passed for immediate implementation, or directed to the appropriate Board Standing Committee for review.
3. The Superintendent of Schools/CEO may present draft policy or amendments to the Board’s Coordinating Committee for appropriate scheduling.
4. Copies of draft policy resolutions directed to the Coordinating Committee shall be sent to the following groups when the Superintendent of Schools/CEO feels they have a vested interest in the change:
 - all official partner groups
 - other groups and organizations as deemed appropriate by the Superintendent of Schools/CEO.
5. Organizations and individuals shall have an opportunity to study the resolution and to make a presentation to the Board or the respective Committee.
6. Policy recommendations from Standing Committees shall be presented to the Board for consideration.
7. Where a matter is considered urgent, the Board may establish or amend policy without requiring an advance “Notice of Motion”.
8. New and revised policies shall be written with gender neutral language.



Section One: Board of Education

“Together We Learn”

9. The implementation of Board policy is the responsibility of the Superintendent *of Schools/CEO*, who may establish procedures and/or regulations, as required.
10. A function of each Board Standing Committee is to review and evaluate all policies directly pertaining to the Committee function at least once every three years.

Date Agreed: April 23, 1980
Date Amended: June 29, 1989; February 27, 1991; June 12, 1991;
September 9, 1992

Date Reviewed/Amended: November 13, 2002; November 25, 2020
Date Amended: March 29, 2006; February 12, 2014
Related Documents: Policy 145



Section One: Board of Education

“Together We Learn”

146 – GENERAL AFFAIRS COMMITTEE

Introduction

The General Affairs Committee is a standing committee of the whole Board of Education.

Policy

1. Membership

- 1.1 Voting Members: Trustees
- 1.2 Non-Voting Members:
 - 1.2.1 a representative from each partner group for purposes of providing input
 - 1.2.2 Superintendent of Schools **CEO**
- 1.3 The Vice-Chair **person** is the Committee Chair **person**.

2. Scope of Functions

- 2.1 To make recommendations to the Board.
- 2.2 To deal with any matters not falling into specific areas of responsibility of other committees, or referred by other committees for special consideration.
- 2.3 To coordinate, delegate to, and direct as may be appropriate or necessary, the work of other committees.
- 2.4 To deal with matters affecting community and government relations.
- 2.5 To deal with proposed amendments or new policies, which are not being dealt with by other Committees.
- 2.6 To review and evaluate all policies directly pertaining to the General Affairs Committee function at least once every four years.



Section One: Board of Education

“Together We Learn”

3. Meetings

- 3.1 The General Affairs Committee Meeting Agenda is established by the Chair of the Committee, in consultation with the Board Chairperson.
- 3.2 All meetings shall be governed by Board policy and, in the absence of Policy, by *Robert’s Rules of Order*.
- 3.3 A seconder is not required for resolutions moved at the committee level.
- 3.4 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.
- 3.5 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.



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150 – EDUCATION AND STUDENT SERVICES COMMITTEE

Introduction

The Education and Student Services Committee is a standing committee of the Board of Education.

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 Deputy Superintendent

1.2.3 the Board Chairperson

2. Scope of Functions

2.1 To provide recommendations to the Board.

2.2 To deal with all matters directly relating to the quality, manner and form of education in the district.

2.3 To review and evaluate all educational programs on a regular basis.



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- 2.4 To perform consultative/liaison duties relative to communicating with parents, students, teachers, administrators and the community on educational matters.
- 2.5 To deal with all matters affecting educational services provided to students and their parents.
- 2.6 To review and evaluate all policies directly pertaining to the Education and Student Services Committee function at least once every four years.

Meetings

- 3.1 All meetings shall be governed by Board policy and, in the absence of Policy, by *Robert’s Rules of Order*.
- 3.2 A seconder is not required for resolutions moved at the committee level.
- 3.3 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.
- 3.4 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.

Date Agreed: March 29, 2006

Date Amended: June 26, 2013; September 10, 2014;

February 10, 2016; February 22, 2017

Related Document: Policy 140



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155 – PLANNING AND FACILITIES COMMITTEE

Introduction

The Planning and Facilities Committee is a standing committee of the Board of Education.

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 Director of Operations

1.2.3 the Board Chairperson

2. Scope of Functions

2.1 To provide recommendations to the Board.

2.2 As part of the Board planning function, the Committee considers and may make recommendations to the Board on a variety of issues related to facilities and property. These include such topics as building opening/closure, boundary or catchment area adjustments, design standards, traffic and pedestrian safety, creative play areas, municipal development areas, incompatible land uses and child care programs.



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- 2.3 To address short and long-range physical plant requirements, including planning for facilities and sites to meet district needs.
- 2.4 To consider matters of design, construction, alterations and maintenance of existing and proposed buildings and school sites.
- 2.5 To consider and provide direction on the Annual ~~Facilities~~ **Facility** Grant, long-range capital projects and funding through the development of capital plans and submissions.
- 2.6 To review and consider the changing space requirements caused by enrolments, new programs or curriculum initiatives, and other competing demands for use of school space.
- 2.7 To address and recommend solutions for safety, security and environmental issues on or adjacent to school sites and buildings, as well as other Central Okanagan school board work places, including emergency preparedness planning.
- 2.8 To monitor and facilitate, when possible, the use of school buildings or sites for non-school users, including community, recreational and other educational activities.
- 2.9 To deal with matters relating to property management, including building and site acquisitions, sales or leases.
- 2.10 To deal with matters involving the transportation of students.
- 2.11 To review and evaluate all policies directly pertaining to the Planning and Facilities Committee function at least once every four years.

3. Meetings

- 3.1 All meetings shall be governed by Board policy and, in the absence of Policy, by *Robert’s Rules of Order*.
- 3.2 A seconder is not required for resolutions moved at the committee level.
- 3.3 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.



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- 3.4 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.

AMENDMENT

Date Agreed: March 29, 2006

Date Amended: June 26, 2013; September 10, 2014

Date Reviewed: November 26, 2014; March 9, 2016;

February 8, 2017; February 13, 2019; January 29, 2020

January 27, 2021

Related Document: Policy 140



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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/CFO and/or Assistant Secretary-Treasurer

1.2.3 the Board Chairperson

2. Scope of Functions

2.1 Provide recommendations to the Board.



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- 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.



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Annually, the Finance and Audit Committee, (in consultation with the Superintendent *of Schools/CEO*), 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/*CFO* 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 *of Schools/CEO* is responsible for the overall management of the educational and operational programs that are supported by the annual budget.

The Secretary-Treasurer/*CFO* 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. The Audit Committee assists the Board of Education to fulfill its governance and oversight responsibilities in relation to the school district's financial reporting, internal control system, risk management system, and internal and external audit functions. These tasks are 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



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summarizes its findings and provides advice 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/CFO and/or Assistant Secretary-Treasurer.

The Committee shall:

- 4.1 on an annual basis, review and discuss with the external auditor all significant relationships with the district that could impair such auditor's independence;
- 4.2 review the audited financial statements and recommend approval of the audited statements by the Board;
- 4.3 oversee the integrity of the internal control structure including information technology security and control with a focus on safeguarding district assets;
- 4.4 discuss significant financial risk exposures and the steps management has taken to identify, monitor, control and report such exposures;
- 4.5 monitor the development of and changes to accounting principles, practices and judgment as well as financial reporting standards and their impact on the school district's financial reporting;
- 4.6 oversight of regulatory compliance, ethics, and whistleblower hotlines;
- 4.7 review audit results with the external auditors and follow up on the implementation of the auditor’s letter of recommendation; make recommendations to the Board as to potential policy or procedural changes arising out of the audit recommendations;
- 4.8 review the nature and extent of other services provided by the external auditors in relation to auditor independence;
- 4.9 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;
- 4.10 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*.



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- 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.

Date Agreed: March 29, 2006
Date Amended: December 12, 2007; June 9, 2010
June 26, 2013; September 10, 2014; June 22, 2016;
December 13, 2017; March 13, 2019; February 10, 2021
Date Reviewed: December 14, 2016
Related Document: Policy 140



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168 – POLICY COMMITTEE

Introduction

The Policy Committee is a standing committee of the Board of Education.

Policy

1. Membership

1.1 Voting Members:

- 1.1.1 Three Trustees, appointed by the full Board, with one Trustee appointed Committee Chairperson, usually 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 Superintendent of Schools/CEO
- 1.2.3 the Board Chairperson

2. Scope of Functions

- 2.1 To provide recommendations to the Board of Education.
- 2.2 To study matters of policy significance referred to it by the Board of Education, the Coordinating Committee, or by the Chair of the Policy Committee and provide reports and recommendations, as may be appropriate, to the Board for consideration.
- 2.3 To ensure that the requirements of Policy 110 – Policy Development are followed.

3. Meetings

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



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- 3.2 A seconder is not required for resolutions moved at the committee level.
- 3.3 Public meetings of the Committee shall be scheduled to occur on specific dates and times during the school year as determined by Board resolution, usually at the inaugural or annual meeting.
- 3.4 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.

AMENDMENT



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170 – DISTRICT SUSPENSION REVIEW COMMITTEE

Introduction

The District Suspension Review Committee is an auxiliary committee of the Board of Education with the following membership:

- Superintendent of Schools/CEO (or designate) as Chairperson;
- one Trustee appointed on a rotating basis.

Policy

The District Suspension Review Committee shall meet pursuant to the provisions of Policy and Regulations ~~460~~ 455 and ~~460R~~ 455R - *Discipline* to:

- hear student suspensions in excess of ten days;
- develop and implement recommendations concerning the health, education and welfare of the suspended student.



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175 – EXECUTIVE STAFF MANAGEMENT COMMITTEE

Introduction

The Executive Staff Management Committee is an internal committee of the Board of Education and shall deal with all matters pertaining to the Superintendent of Schools/CEO, Secretary-Treasurer/CFO and Deputy Superintendent of Schools.

Policy

1. Membership

- 1.1 The Executive Staff Management Committee is comprised of two Trustees elected at the inaugural or annual meeting by the Board, with one Trustee elected as the Committee Chairperson, and the Chairperson of the Board of Education.

2. Scope of Functions

- 2.1 The Executive Staff Management Committee shall meet, as required, to:
 - Conduct the evaluation on the performance of the Superintendent of Schools/CEO pursuant to Policy 215 – Superintendent of Schools/CEO Evaluation, using Form F215 – Superintendent of Schools Evaluation. (The Superintendent of Schools/CEO is responsible for conducting the evaluation of the Deputy Superintendent of Schools and Secretary-Treasurer/CFO.)
 - Conduct the Annual Review of Performance of the Superintendent of Schools/CEO to be based on a survey that is administered to all Trustees, the Deputy Superintendent of Schools, the Secretary-Treasurer/CFO and the Assistant Superintendents, as outlined in Policy 215 – Superintendent of Schools/CEO Evaluation.
 - Review the Employment Contract of the Superintendent of Schools/CEO, Secretary-Treasurer/CFO and Deputy Superintendent on an annual basis.
 - Negotiate the compensation package pursuant to the Employment Contract for the Superintendent of Schools/CEO, Secretary-Treasurer/CFO and Deputy Superintendent.
 - Develop a process for filling the vacancy for the Superintendent of Schools/CEO, Secretary-Treasurer/CFO and Deputy Superintendent positions.



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- Develop the terms of the new Employment Contract for the Superintendent of Schools/CEO, Secretary-Treasurer/CFO and Deputy Superintendent.
 - Address any other matters referred to the Committee by the Board of Education.
- 2.2 The Executive Staff Management Committee will review and evaluate all policies directly pertaining to the Superintendent of Schools/CEO, Secretary-Treasurer/CFO and Deputy Superintendent.

AMENDMENT

Date Agreed: April 23, 1980

Date Amended: April 27, 1994; January 28, 1998;

Date Reviewed/Amended: November 13, 2002

Date Amended: January 24, 2007, November 26, 2014;

April 12, 2017; April 14, 2021;

School Act Sec 15

Related Documents: Policy 140, Policy 176



186 – BOARD/PUBLIC RELATIONS

Introduction

The Board of Education believes in strong parent and community involvement and welcomes input.

The Board is committed to keeping the public informed and values good working relationships with the media.

Policy

The Chairperson of the Board or designate will act as the official spokesperson for the corporate Board.

To maintain optimal levels of student achievement and to build and maintain public support, the Board shall endeavour to:

- promote a positive and challenging public school climate in which student achievement and staff productivity are fostered;
- encourage maximum involvement of parents, at home and in school, in their children’s educational development;
- build public knowledge of the purposes, successes and needs of the public school system, leading to public understanding and support;
- involve citizens in cooperative learning practices, partnerships and other means to make full use of human and other learning resources in the community;
- recognize at a public meeting students, parents, staff and community members whose actions have directly affected the operation of the school district in a positive manner.

When expressing personal opinions to the media, a Trustee must clarify to the news reporter that ~~his/her~~ **their** remarks, when released, should appear clearly as expressions of personal opinion. If the Board of Education has a position on any particular issue, the Trustee shall provide that position to the media representative.



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105 – **POLICY MANUAL ~~POLICIES~~**

Introduction

The purpose of policy is to create a framework within which the Superintendent of Schools/**CEO** and staff can undertake their duties. Policies mandate other actions based on a stated philosophical position. Policies, together with the School Act, School Act Regulations, Ministerial Orders, administrative circulars and collective agreements, provide the processes used to determine administrative practice in Central Okanagan Public Schools.

Policy

1. Distribution and Maintenance

- 1.1 The Superintendent **of Schools/CEO** will ensure that the current Policy Manual will be available on the District website so that all trustees, staff members, students, parents and the general public have ready access to all Board Policies.
- 1.2 Changes to policies will be communicated to all school district staff.

2. Absence of Policy

In the absence of policy, the Superintendent **of Schools/CEO** shall determine the practice for governing an activity. The Superintendent **of Schools/CEO** shall advise the Board, in a timely manner, of areas where policy needs to be developed/updated.

3. Conflicting Directives

On occasion, policies may conflict with other regulations/legislation. In such cases, the following rules apply:

- 3.1 *Conflict between policy and a collective agreement:*
Where there is a conflict between a policy and a current collective agreement (agreed within the provisions of the School Act and the Labour Relations Code), the collective agreement shall have precedence.
- 3.2 *Conflict between policy and the School Act:*
Where there is a conflict between policy and the School Act, the School Act shall have precedence.



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3.3 *Conflict between policy and the Labour Relations Code:*

Where there is a conflict between policy and the Labour Relations Code, the Labour Relations Code shall have precedence.

3.4 *Conflict between policy and other statutes:*

Where there is a conflict between policy and other applicable statutes, those other statutes shall have precedence. *(Examples of other statutes include the Canadian Charter of Rights and Freedoms and the Human Rights Code, S.B.C. 1984, C.22.)*

Where discrepancies are identified, the Superintendent of Schools/CEO shall advise the Board for appropriate action.

Date Agreed: October 12, 1983

Date Amended: June 29, 1989; May 9, 1990; April 10, 1991;
November 12, 1997

Date Amended/Reviewed: November 13, 2002

Date Amended: April 9, 2014; November 25, 2020

Related Documents: Collective Agreements; Labour Relations Code,
Canadian Charter of Rights and Freedoms, Ministerial Orders.



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125 - TRUSTEE CODE OF ETHICS

Introduction

The Board of Education is fundamental to the effectiveness of a public education system responsible for the development of young people through education. Therefore, a Code of Ethics is considered critical to:

- guide Trustee behaviour;
- determine how Trustees undertake their role and the expectations of them; and
- instill community trust in the public education system.

Policy

School Board Trustees shall:

1. **Regard** the well-being of every student as their primary obligation.
2. **Make decisions** with regard to the individual needs of all children, regardless of their ability, gender identity, sexual orientation, race, sex, creed, social standing or handicapping diversability conditions.
3. **Endeavour** to effect positive change for all students and for the educational system by:
 - 3.1 using legal and ethical procedures;
 - 3.2 acting as advocates for public education;
 - 3.3 working to provide the best quality of education possible for students.
4. **Assume** their duties with diligence and integrity by:
 - 4.1 avoiding being placed in a position of conflict of interest and not using their Board's position for personal gain;
 - 4.2 making every effort to attend all Board meetings and serving on standing committees as appointed by the Chair person or elected by the Board;
 - 4.3 acknowledging that the primary function of the Board is to establish policies by which the schools are to be administered, and that the administration of the educational program and the conduct of school business shall be left to the Superintendent of Schools /CEO and his/her their staff.



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5. **Respect** the rights of fellow Trustees, employees, students and parents by:
 - 5.1 encouraging free expression of opinion by Trustees and seeking regular communication between the Board and students, staff, and the community;
 - 5.2 listening to what other Trustees and other individuals or groups may have to say before making final decisions based on all available facts;
 - 5.3 working with other Trustees in a spirit of harmony and cooperation to observe proper decorum and behaviour, to encourage full and open discussions, to treat others with respect and consideration, and not to withhold or conceal any information necessary for making informed decisions;
 - 5.4 refraining from making unjustified personal attacks on the reputation or views of other Trustees or staff, but reserving the right to make honest and respectful criticism;
 - 5.5 abiding by majority decisions of the Board, (while being free to repeat and support their own personal opinion);
 - 5.6 maintaining confidentiality on all school district business which, if disclosed, may harm individuals or the schools.
6. **Endeavour** to be competent and efficient in the performance of duties.

Date Agreed: May 26, 1999

Date Reviewed/Amended: November 13, 2002

Date Amended:

Date Reviewed:

Related Documents:



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School District No. 23 (Central Okanagan)

Policies And Procedures

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130 – TRUSTEE ABSENCE/DISQUALIFICATION

Introduction

In view of the roles and responsibilities established by legislation and policies of the Board of Education, Trustees are expected to participate in all required functions of the Board and the Minister. To the extent possible, Trustees are also expected to participate in other activities such as school liaison, school openings, parent consultation meetings and community committees.

Policy

1. To the best of their ability, Trustees shall:
 - inform the Secretary-Treasurer *and the Board or Committee Chair* if they are unable to attend any *Board or Board Committee* meeting;
 - advise the Board in writing if they expect to be out of the district or are unable to attend any statutory function for a period of more than 30 days.
2. By Board resolution, the honorarium of a Trustee may be reduced after a 30-day absence from regular or special meetings of the Board.
3. Except for illness or the Board has given leave, under Section 52(2) of the School Act a Trustee is considered to be 'disqualified' when that Trustee is absent from a legally called special or regular meeting of the Board for a period of three consecutive months. The time shall be calculated 30 days from the end of the day of the date of absence from a special or regular Board meeting.
4. The Board, by resolution, may grant a leave beyond three months to any Trustee for any reason considered acceptable to the Board.

Date Agreed: May 22, 2002

Date Reviewed/Amended: November 13, 2002

Date Amended:

Date Reviewed: November 12, 2014

Related Document: School Act Sec 52(2)

130 - Trustee Absence/Disqualification

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140 – SCHOOL BOARD STANDING AND AD HOC COMMITTEES

Introduction

The Board of Education believes that a Committee structure is important to furthering Board activities.

Consequently, the Board maintains various Standing and Ad Hoc Committees in order to develop recommendations to the Board.

1. Operation

- 1.1 Decisions within a school district are made by the Board on the basis set out in the *School Act*.
- 1.2 The Board’s Coordinating Committee will determine if matters are to be considered first by a Committee or be dealt with directly by the Board.
- 1.3 Information on Committee activity will be provided through timely Committee Reports, prepared by the Committee Chairperson after each meeting. Reports will include recommendations to the Board. Minutes Reports are to be provided in draft form to all Trustees, the Superintendent of Schools/CEO, Deputy Superintendent, Secretary-Treasurer/CFO, and all Committee members, and also circulated with the following meeting’s agenda.
- 1.4 Board Committee Chairpersons will act as the Committee’s spokesperson.

2. Standing Committees

- 2.1 A Standing Committee is a permanent Committee established by the Board to assist it in fulfilling its duties. Standing Committees have their scope and powers established by the Board, are made up of designated Trustees and representatives from partner groups, meet on a regular basis, and retain any powers and oversight responsibilities until the Board changes or disbands the Committee.
- 2.2 All Standing Committees are chaired by a Trustee who is elected at the Board’s Inaugural/Annual General Meeting. Two other Trustees shall be appointed as voting members by the Board.



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- 2.3 The following Standing Committees shall be formed annually in accordance with this Policy:

| | |
|--------------------------------|--------------|
| Coordinating | (Policy 145) |
| General Affairs | (Policy 146) |
| Education and Student Services | (Policy 150) |
| Planning and Facilities | (Policy 155) |
| Finance and Audit | (Policy 160) |
| Policy | (Policy 168) |
| District Suspension Review | (Policy 170) |

- 2.4 Composition, Scope and Function
The composition, scope and function of each Standing Committee shall be established in a separate Policy for each Committee.

3. Committee Members

- 3.1 The membership of the Standing Committees shall be established by the Board and written in separate Policy for each Committee.
- 3.2 The voting members of all Standing Committees shall be the appointed Trustees serving on the Committee, with one representative from each official partner group, with the District Student Council allowed to send two representatives, serving as non-voting members.
- 3.3 The Trustee members of Standing Committees shall be appointed by the Board on or before the Board Meeting in December of each year.
- 3.4 The Board Chairperson is a non-voting member of all Committees, except for the General Affairs Committee which is a Committee of the Whole.

4. The Role and Responsibilities of the Committee Chairperson

- 4.1 The Committee Chairperson, with the assistance of a person from senior management, shall prepare agendas and related materials for distribution to the committee members prior to the meeting.



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- 4.2 Committee meeting agenda and reports are to be posted on the district website, and provided to partner groups and individual schools.
 - 4.3 The Committee Chairperson shall provide Committee Reports, and make Committee recommendations, to the Board.
5. **The Role and Responsibilities of the Representatives at Committee Meetings**

Representatives on Board Committees are expected to reflect the interests, concerns and perspectives of the organization on whose behalf they are speaking. A representative may send an alternate.
6. **Ad Hoc Committees**
 - 6.1 An Ad Hoc Committee may be established, as required, by the Board of Education, or a Standing Committee, to examine and make recommendations on a specific subject or task. Such Committees will have a specific mandate, be time bound, report to the Board or a Standing Committee of the Board, and be dissolved when their task is complete.
 - 6.2 **Composition, Scope and Function**

The composition, scope and function of each Ad Hoc Committee shall be approved by the Board of Education or the Standing Committee.
7. **Meetings**
 - 7.1 All meetings shall be governed by Board Policy and, in the absence of Policy, by Robert’s Rules of Order.
 - 7.2 A seconder is not required for resolutions moved at the Committee level.
 - 7.3 Public meetings of the Committee shall be scheduled to occur on specific dates and times during the school year as determined by Board resolution on or before the first regular Board Meeting in January of each year.
 - 7.4 A Committee Chairperson may call an additional meeting to deal with an emergent issue. The Committee Chairperson may also cancel a meeting if there are no agenda items.



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- 7.5 The agenda shall include a public question/comment period as part of the meeting.
- 7.6 Recommendations from a Committee require ratification by the Board.
- 7.7 Any Trustee may attend a Committee meeting and participate in discussion, but only the Trustee members of the Committee may vote.
- 7.8 The Superintendent of Schools/CEO and Secretary-Treasurer/CFO may attend all Committee meetings.
- 7.9 If the Committee is not fully represented, the Committee Chairperson may appoint temporary members from Trustees in attendance (with full voting rights), for the duration of the meeting.
- 7.10 Items required to be Incamera will be dealt with at an Incamera meeting (as per Policy 135 – School Board Operation) to be attended by Trustees and senior staff and others, as needed by invitation. Incamera meetings shall be scheduled to occur on the specific dates determined by the Board for Public Committee meetings, or at the call of the Committee Chairperson as deemed necessary (as per Policy 135 – School Board Operation).

8. Delegations/Presentations

- 8.1 Participation in the Public meetings of the Standing Committees is open to partner groups, guests and visitors who are interested in specific matters, wishing to contribute at Public Question/Comment Period or make presentations.
- 8.2 Delegations/Presenters to the Standing Committees are required to make known their interest in participating by requesting inclusion on an agenda. Requests for inclusion on a Committee Agenda should be submitted to the Senior Management Liaison person at least four working days prior to a Committee meeting. The Committee Chairperson shall make decisions regarding the Agenda.

Date Agreed: April 23, 1980

Date Amended: September 14, 1983; April 10, 1985;

May 9, 1990; June 28, 1990; February 27, 1991;

November 10, 1993; January 10, 1996; January 28, 1998

Date Reviewed/Amended: November 13, 2002

Date Amended: November 12, 2003; March 29, 2006;

January 24, 2007; June 22, 2011; February 12, 2014;

September 10, 2014; February 22, 2017; February 27,

2019; October 23, 2019; April 14, 2021;

Related Documents: School Act Sec 65; Policies 135,

141, 145, 146, 150, 155, 160, 165, 168, 170, 175



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141 – SCHOOL DISTRICT COMMITTEES

Introduction

The Board of Education believes that a Committee structure is important to furthering Board activities.

Consequently, the Board maintains various District Committees in order to develop recommendations to the Board.

1. Committee Members and Representatives

- 1.1** The composition, scope and function of each District Committee shall be approved by the Superintendent of Schools/CEO and be included in the Terms of Reference of each Committee.
- 1.2** District Committees that have representation from outside agencies also require a Trustee representative.
- 1.3** All District Committees will be chaired by District staff as appointed by the Superintendent of Schools/CEO.
- 1.4** Each District Committee’s Terms of Reference shall be kept on file and posted on the School District’s website.

2. Operation

- 2.1** Decisions within a school district are made by the Board on the basis set out in the *School Act*.
- 2.2** Information on Committee activity will be provided through timely Committee reports, prepared by the Committee Chairperson after each meeting. Minutes are to be provided in draft form to all Committee Members, and also circulated with the following meeting’s agenda.
- 2.3** The District Committee Chairperson or delegate will act as the Committee’s spokesperson.
- 2.4** The Trustee members of District Committees shall be appointed by the Board on or before the first regular Board Meeting in January of each year.



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“Together We Learn”

- 2.5** Representatives of partner groups or outside agencies will be appointed by their respective organizations.

3. District Committees

- 3.1** A District Committee is formed either by Board Policy or as deemed necessary by the Superintendent of Schools/CEO to provide input on areas that are deemed important to the operation of the Board. These Committees will have an ongoing mandate, and may include one or more representatives of the Board, and have representatives from partner groups and/or outside agencies that are deemed to have a significant interest in the Committee’s mandate. Recommendations from the District Committee will be referred to the appropriate Standing Committee of the Board or directly to the Board.
- 3.2** An ongoing function of the District Committee can be delegated to a Sub-Committee. A Sub-Committee may be formed for an ongoing function, such as an annual event. The Sub-Committee must have clearly defined Scope and Function and must report back to the District Committee.
- 3.3** The Superintendent of Schools/CEO shall be responsible for establishing the Terms of Reference and Mandate of the District Committee.
- 3.4** District Committees shall be reviewed annually in accordance with this Policy and/or other Policies.
- 3.5** An **Ad Hoc Committee** may be established to examine and make recommendations on a specific subject or task. Such Committees will have a specific mandate, be time bound, report to the District Committee, and be dissolved when their task is complete.

4. Meetings

- 4.1** All meetings shall be governed by Board Policy and, in the absence of Policy, by Robert’s Rules of Order.
- 4.2** A Committee Chairperson may call an additional meeting to deal with an emergent issue. The Committee Chairperson may also cancel a meeting if there are no agenda items.



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4. Committee Members and Representatives

- 4.1 The composition, scope and function of each District Committee shall be approved by the Superintendent of Schools/CEO and be included in the Terms of Reference of each Committee.
- 4.2 District Committees that have representation from outside agencies also require a Trustee representative.
- 4.3 All District Committees will be chaired by District staff as appointed by the Superintendent of Schools/CEO.
- 4.4 Each District Committee's Terms of Reference shall be kept on file and posted on the School District's website.

5. The Role and Responsibilities of the Representatives at Committee Meetings

- 5.1 Representatives on Board Committees who are appointed by their respective organizations are expected to reflect the interests, concerns and perspectives of the organization on whose behalf they are speaking. Where they are unable to do so for any reason (e.g. their Association has not discussed the issue) but wish to offer a personal or professional observation, they should make any such observation with the added comment that they are doing so not on behalf of the organization but in their personal capacity. Representatives should advise their organizations about such issues. It is also expected that the representatives will provide the means through which these interested organizations be kept informed about the affairs and decisions of the Board. A representative may send an alternate.



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145 – COORDINATING COMMITTEE

Introduction

The Coordinating Committee is a standing committee of the Board of Education.

Policy

1. Membership

- Chairperson of the Board of Education (Chairperson of the Committee)
- Vice-Chairperson of the Board
- Superintendent of Schools/CEO
- Secretary-Treasurer

If either the Chairperson or the Vice-Chairperson is unable to attend the Coordinating Committee meeting, he/she/they will try to arrange for an alternate Trustee to attend. If this is not possible, the Coordinating Committee meeting will proceed as scheduled.

2. Scope of Functions

The Coordinating Committee shall meet prior to every Board meeting to:

- prepare an agenda for the Incamera and Public Board meetings;
- refer matters requiring committee-level attention to appropriate committees;
- to review and evaluate all Policies directly pertaining to the Coordinating Committee function at least once every four years.

The Decisions of the Coordinating Committee are provided to all Trustees.

Date Agreed: April 23, 1980

Date Amended: January 13, 1982; January 11, 1989;
December 8, 1993; January 28, 1998;

Date Reviewed/Amended: November 13, 2002

Date Amended: April 9, 2014; September 10, 2014

Related Document: Policy 140



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185 – BOARD REPRESENTATION ON COMMUNITY, MUNICIPAL AND PROVINCIAL ORGANIZATIONS

Introduction

To fulfill its community responsibilities, the Board of Education shall be represented on appropriate community, municipal, and provincial organizations.

Policy

1. Representation

Each year, the Board shall review the representation on community, municipal or other outside organizations and at the first public Board meeting following the inaugural/annual meeting, the Trustee representatives shall be elected.

2. Terms of Reference

- 2.1 A Trustee (or other person designated by the Board) who has been selected to represent the Board to an outside organization, may function as a full member of that organization. However, such Trustees/persons must represent the stated position of the Board (subject to prior Board direction or resolution), and may not make financial or other commitments on behalf of the Board.
- 2.2 Each **Trustee** representative will report back to the Board anything which the Trustee representative deems relevant to the Board or School District operations.
- 2.3 **Minutes of meetings attended by Trustee representatives will be placed in the Trustee reading file maintained by the Secretary-Treasurer.**

Date Agreed: November 26, 1980;

Date Amended: November 24, 1993; November 23, 1994;

October 27, 1999;

Date Reviewed/Amended: November 13, 2002

Date Amended: April 9, 2014

Related Document: Policy 115



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“Together We Learn”

115 – INAUGURAL AND ANNUAL BOARD MEETINGS

Introduction

The purpose of this policy is to explain how Inaugural and Annual meetings of the Board of Education are organized.

Policy

1. Inaugural/Annual Meeting

- 1.1 Following the General Election of School Trustees, the date of the Inaugural Meeting shall be determined in accordance with the School Act.
- 1.2 The annual meeting of the continuing Board shall be held in November.
- 1.3 The meeting shall be chaired by the Secretary-Treasurer or designate, until a Chairperson of the Board is elected by secret ballot or by acclamation.

2. The agenda for the Inaugural meeting shall usually be:

- 2.1 a report on the election results;
- 2.2 administration of oath of allegiance and oath of office;
- 2.3 declaration of the composition of the current Board;
- 2.4 election of the Chairperson;
(For the election of the Chairperson, the majority vote process will be used.)
- 2.5 ~~appointment of Vice-Chairperson;~~
~~*(Two Trustees' names shall be drawn from those who wish to act as Vice-Chairperson during the current year.)*~~
election of the Vice-Chair;
- 2.6 approval of the agenda;
- 2.7 banking authorization;
- 2.8 cheque signature plate;
- 2.9 election of the BC School Trustees Association Provincial Councilor and Alternate;
- 2.10 election of the BC Public School Employers' Association Representative and Alternate;
- 2.11 election of Board Standing Committee Chairs;
- 2.12 Trustee comments;
- 2.13 setting regular meeting dates and times;



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- 2.14 destroying of the ballots (if any).
3. The Board may separate the agenda items between the Inaugural and the first regular public meeting if desired. Items 2.1 – 2.8 shall be included in the Inaugural meeting and items 2.9 – 2.14 shall be included in the first regular public meeting of the Board.
4. **Annual meeting:**
- 4.1 In the years in which no inauguration is required, the agenda shall consist of the items listed in 2.4 - 2.14 above and shall also include the Chairperson's Report.
- ~~4.2 Appointment of Vice Chairperson: In order that all Trustees, during each four year term, shall be provided with the opportunity to serve on the Coordinating Committee, the following process shall be followed: In years two, three and four of the term of office, at the annual meeting, two names shall be drawn from the trustees who have not served as Chairperson/Vice Chairperson in the current term and wish to act as vice chairperson. Should a Trustee/Trustees not wish to serve in the vice chairperson role, and all Trustees who indicated an interest have completed a term as Chairperson/Vice Chairperson, then all Trustees would be permitted to submit/resubmit their name/names for inclusion in the draw for the position of vice chairperson.~~

Date Agreed: April 23, 1980; September 15, 1980; October 14, 1987;
January 9, 1991; February 9, 1994; September 27, 2000;

Date Reviewed/Amended: November 13, 2002
Date Amended: October 13, 2004; May 25, 2005; March 29, 2006;
June 9, 2010; November 27, 2013; September 10, 2014; February 27, 2019;
Related Document: School Act Sec. 67



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120 – TRUSTEE ROLES AND RESPONSIBILITIES

Introduction

The purpose of this policy is to explain the levels of decision-making in the education system in BC: *Provincial Government; Board of Education; Principals and Teachers.*

Policy

1. Within the BC public education system, there are four levels of decision – making authority, responsibility and accountability.
 - 1.1 At the provincial level, decision-making authority resides with the *provincial government*, (exercised through statutory legislation by the legislature, regulations passed by the Lieutenant Governor-in-Council, and ministerial orders written by the Minister of Education).
 - 1.2 Locally, the decision-making authority lies with the elected Boards of Education ~~(who which~~ decides on policies and procedures. implemented by the Superintendent of Schools). The Superintendent of Schools/CEO is responsible:
 - i. to the Board, for improvement of student achievement in the school district;
 - ii. for the general organization, administration, supervision and evaluation of all educational programs provided by the Board, and
 - iii. for the operation of schools in the school district.and must perform other duties set out in the regulations and Policy 210 – Superintendent of Schools/CEO Role Description.
 - 1.3 Within the local policy framework, principals have decision-making authority at the school level.
 - 1.4 Teachers have the authority within their classrooms.
2. The *provincial government* is responsible for creating, reviewing and refining a legislative policy framework which:
 - 2.1 considers the competing interests and values of various public bodies;



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- 2.2 enshrines the rights and responsibilities of the partners, employees and students and provides them with the authority to fulfill their responsibilities;
 - 2.3 mandates clear learning outcomes and standards for educational programs and services within the province;
 - 2.4 provides funding to allow students within BC equitable access to an appropriate standard of programs and services;
 - 2.5 ensures accountability and flexibility of Boards of Education for the programs and services delivered in the schools within their district;
 - 2.6 ensures the provincial government is accountable to the electorate for the framework it sets, and for the standard of program and service delivery achieved in the province.
3. *Boards of Education* are responsible for creating, reviewing and refining district policies which:
- 3.1 in consideration of competing interests and values, apply the provincial requirements to local policies to meet the needs of the community;
 - 3.2 ensure the rights and responsibilities of the public, in relation to public education, are understood and respected;
 - 3.3 enable the achievement of both the provincial and locally developed learning outcomes and standards for educational programs and services;
 - 3.4 effectively use provincial funding to provide district students with equitable access to programs and services;
 - 3.5 ensure that the district's schools are accountable for the programs and services they deliver, and that the educators have flexibility to deliver them responsively;
 - 3.6 ensure the Board is accountable to the local electorate for the framework it sets and the standard of program and service delivery achieved in the district's schools.

Date Agreed: May 26, 1999

Date Reviewed/Amended: November 13, 2002;

Date Amended: November 12, 2014

Date Reviewed:

Related Documents:



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135 – SCHOOL BOARD OPERATION

Introduction

The purpose of this policy is to explain how the Board of Education operates, including the role of the Trustees, the management of meetings and public participation.

Policy

1. **The Board of Education**, School District No. 23 (Central Okanagan), is comprised of seven Trustees from the following electoral areas:

- City of Kelowna 4 Trustees
- Zone 1
 - District of Lake Country and
Regional District of Central Okanagan East Electoral Area 1 Trustee
- District of West Kelowna 1 Trustee
- Zone II
 - District of Peachland and
Regional District of Central Okanagan West Electoral Area
(including Westbank First Nation Reserves #9 and #10) 1 Trustee

2. **Role of the Trustee**

- 2.1 To faithfully perform the duties of their office, abide by the School Act and not allow any private interest to influence their conduct in school matters.
- 2.2 To attend all meetings of the Board and any Board Committees (on which the Trustee sits).
- 2.3 To inform the Secretary-Treasurer and the Board or Committee Chair if unable to attend a Board or Committee meeting.
- 2.4 When possible, to attend workshops, conferences, conventions, and Branch meetings within and out-of-district.
- 2.5 Having made arrangements with the principal, to visit any school in order to:
 - become knowledgeable with respect to its location, size, facilities, programs and services;
 - represent the Board at school functions;
 - attend productions and special events.



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Each school shall be assigned two liaison Trustees, including one designated as the “prime contact”.

3. Officers

3.1 Chairperson

The role of the Chairperson is to:

- 3.1.1 preside at all meetings in accordance with Board policy and, in the absence of policy, with *Robert’s Rules of Order*;
- 3.1.2 be an ex-officio member of all standing and ad hoc committees;
- 3.1.3 provide, on behalf of the Board, appropriate public comment on Board actions when requested to do so (or when, in the Chairperson's judgment, comment will improve public understanding of Board action);
- 3.1.4 provide an annual report at the Board’s annual meeting, except in an election year when the report shall be provided at the Board meeting prior to the inaugural meeting.

3.2 Vice-Chairperson

The Vice-Chairperson shall carry out the functions of the Chairperson in their absence, or when asked to do so by the Chairperson.

3.3 Acting Chairperson

If both the Chairperson and Vice-Chairperson are absent from a meeting, the Trustees present shall elect an acting Chairperson for the meeting, with all of the powers of the Chairperson for that meeting.

4. Meetings

4.1 Definitions - for purposes of this policy, meetings shall be defined as follows:

Regular meetings

Public or incamera meetings of the Board, or a standing committee, scheduled to occur on specific dates and times during the current school year as determined by Board resolution at the inaugural or annual meeting.

Incamera meetings

Meetings of the Board, or a standing committee, which are closed to the public in accordance with the criteria in 5.2.

Special meetings

Meetings of the Board, or a standing committee, either public or incamera, which are called in addition to the *regular meetings* to



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deal with emergency issues or items requiring considerable time for debate.

- 4.2 The Board and its standing committees shall hold regular, special and incamera meetings as often as is necessary to transact the business of the Board.
- 4.3 The business of the Board and its standing committees is considered public, unless specifically declared confidential.
- 4.4 All Board and standard committee meetings shall be governed by Board policy and, in the absence of policy by *Robert’s Rules of Order*.
- 4.5 Trustees shall be notified in writing of all meetings, except in emergencies when time does not permit. In an emergency, when written notification of the meeting is not possible, staff shall make every effort to notify each Trustee by electronic communication or by telephone.
- 4.6 If Trustees are unable to attend a meeting **in person**, the Board, or standing committee may permit attendance through teleconferencing or videoconferencing, providing that all Trustees in attendance are able to communicate with one another.
- 4.7 A standing invitation is extended to all official partner groups to attend regular and special Public Board meetings, and to be recognized/acknowledged by the Board Chair to contribute during debate on any matter affecting their respective associations. Official partner groups are invited to serve on Board Standing Committees as non-voting members.

5. Incamera meetings

- 5.1 Unless declared otherwise by the Chair **person**, all incamera meetings shall be closed to the public.
- 5.2 Items to be dealt with at incamera meetings include:
 - 5.2.1 legal matters;
 - 5.2.2 Freedom of Information and Protection of Privacy Act items deemed private;
 - 5.2.3 Board matters relating to safety, security and protection;
 - 5.2.4 personnel matters relating to safety, security and protection;
 - 5.2.5 specific student matters relating to medical, conduct, discipline, suspension, expulsion, safety, security and protection;
 - 5.2.6 personal contracts and collective bargaining matters;
 - 5.2.7 pre-tender discussions;
 - 5.2.8 acquisition and disposition of real property prior to finalization of the transaction;



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- 5.2.9 matters of a housekeeping, e.g. scheduling of internal function dates, invitations and assignment of Trustee duties;
- 5.2.10 other matters where the Board deems that the public interest is better served.

Notwithstanding any rule limiting reconsideration of the agenda, a Trustee may make a motion to move an item from the agenda of an incamera meeting to the agenda of a public meeting or the reverse.

- 5.3 Except for 5.5 below, the proceedings of an incamera meeting from which the public has been excluded, shall not be disclosed (unless a resolution is passed to allow disclosure).
- 5.4 No attendee shall be allowed to record any portion of an incamera meeting.
- 5.5 In compliance with the School Act, a general statement of the matters discussed and decisions reached at each meeting from which the public has been excluded shall be provided to the public at no charge. Such general statements shall:
 - 5.5.1 include the name(s) of Trustees who are absent from the meeting and whether such absence is for Board-related business; and be attached, for information, to the agenda of a regular Board meeting following the incamera meeting.

6. Agenda

- 6.1 The agenda for Board meetings shall be prepared by the Coordinating Committee.
- 6.2 An item placed on the agenda of an incamera Board meeting by the Coordinating Committee may be referred to the agenda of the next regular Board meeting by a two-thirds majority vote of those Trustees in attendance at the incamera Board meeting, or may be referred to the Coordinating Committee for scheduling at a future public Board or standing committee meeting.
- 6.3 A schedule of all action items which are known to be coming forward on the next regular meeting agenda shall be included with every agenda. This will serve as notice to the community that these items will be discussed at the next meeting.
- 6.4 If an action item scheduled for consideration at any meeting is tabled or referred to a later meeting before all presenters have been heard, the Board shall make every reasonable effort to hear the remaining presenters at the subsequent meeting.
- 6.5 Whenever possible, Trustees wishing to have an action item or a resolution placed on a Board meeting agenda shall submit their request to the Coordinating Committee.



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- 6.6 In the event that a Trustee believes an item requires immediate attention, the Chairperson of the Board shall allow the item to be added to the agenda, provided that no objection is raised by any Trustee in attendance. If an objection be raised, the item shall be added if its addition is supported by a two-thirds majority vote of those Trustees in attendance.
- 6.7 In an emergency, the Coordinating Committee may consent, by telephone, to refer an issue requiring action to a committee.
- 6.8 All public Board and standing committee meeting agendas shall be posted on the district website. A copy of the regular and special public meeting agendas and attachments shall be forwarded to members of the public upon request only.

7. Public Presentations

- 7.1 If community groups or individuals wish to address the Board on issues appropriate to the functioning of the Board, they should apply two weeks in advance of the meeting to enable the Coordinating Committee to include this on the agenda of a regular or incamera meeting.
- 7.2 To assist in agenda planning and to enable Trustees to study the issues, a brief written submission must be provided to the Secretary-Treasurer for distribution one week before the meeting. Trustees, by a majority vote, may place on the agenda any presentation dealing with an urgent issue. Copies of written submissions may not be distributed to the general public on school district property. Authors of written submissions shall assume personal responsibility for all statements in the submission to the Board. Written or electronic materials will not be presented on screen at the meeting.
- 7.3 Each presenter or delegation will usually be limited to ten minutes, followed by questions and comments from Trustees.

8. Public Question Period and/or Comments

- 8.1 Two periods (fifteen minutes each) shall be set aside at each regular meeting for the Board to receive comments and to respond to questions from the public. The Board may, at the request of the Chairperson or any Trustee, vote to extend the time allotted to the question/comment period at any meeting.
- 8.1.1 The first period shall be scheduled near the beginning of the meeting to provide an opportunity to members of the gallery to ask a question or comment on any items on the agenda.



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- 8.1.2 The second period shall be scheduled near the end of the meeting to provide an opportunity to members of the gallery to ask a question or comment on any matter pertaining to public education.
- 8.1.3 One fifteen minute period shall be set aside at each public standing committee meeting for the Board to receive comments and to respond to questions from the public on any item of the agenda.
- 8.2 At the beginning of each question/comment period, the Chairperson shall determine how many people wish to present a question(s)/comment(s). If the number is high, one question/comment shall be taken from each person, after which each person may present subsequent questions/comments in turn, until the allotted time is used.
- 8.3 All questions shall be directed to the Chairperson, who may refer the question to the appropriate Committee Chairperson, Superintendent of Schools/CEO or Secretary-Treasurer.
- 8.4 The response to a question will be made immediately, when possible, or deferred until a later date when information becomes available. If a Trustee wishes further debate on an issue, an appropriate opportunity may be scheduled by the Coordinating Committee.
- 8.5 Although the Board welcomes questions of a general nature during this part of the meeting, this forum is for questions regarding policies or operations.
- 8.6 Questions regarding personnel or specific students must be raised with the Superintendent of Schools/CEO privately.
- 8.7 Individuals addressing the Board shall assume personal responsibility for all statements made to the Board.
- 8.8 The Chairperson may use discretion to terminate any speaker's privilege or exclude a speaker from the meeting if, after due warning, the speaker persists with conduct or remarks which damage the character or reputation of any employee or member of the public.
- 8.9 Comments that are critical of either the Board or a Trustee's Board-related action shall be accepted within reasonable limits. The Chairperson shall use judgment to stop such comments when they are considered to be extreme or would be better discussed in a different forum.
- 8.10 If the Chairperson accepts, during a public presentation, comments which are accusatory or highly critical of an individual Trustee's action, that Trustee can choose to respond at the same meeting or at a future meeting.



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9. Minutes

- 9.1 The names of Trustees voting against resolutions, or abstaining from voting, or are absent from the vote, shall be recorded in the minutes.
- 9.2 If a Trustee is absent from a Board or committee meeting due to Board-related business, the reason for absence shall be recorded in the minutes of the meeting.
- 9.3 Until the Board approves the minutes of a meeting, the minutes shall be marked ‘draft’.
- 9.4 A copy of the draft minutes of regular and special public meetings shall be sent to:
- district supervisory staff;
 - school-based administrators;
 - official partner groups;
 - school parent advisory council presidents;
 - media.
- 9.5 A copy of the draft minutes of incamera meetings shall be sent to:
- all ~~officers~~ senior staff present;
 - other district staff members (at the discretion of the Superintendent of Schools/CEO).
- 9.6 Approved public meeting minutes will be placed on the district website.

Date Agreed: April 23, 1980;

Date Amended: September 15, 1980; October 12, 1983; January 11, 1989; June 29, 1989; November 22, 1989; April 10, 1991; September 11, 1991; January 11, 1995; January 24, 1996; May 9, 1998;

Date Reviewed/Amended: November 13, 2002

Date Amended: February 11, 2004; April 13, 2005; March 29, 2006;

November 26, 2008; May 25, 2011; February 12, 2014;

May 27, 2020; April 14, 2021;

Related Document: School Act Parts 4-6, Policies 110, 115, 140

POLICY 135 – SCHOOL BOARD OPERATION

Additional Amendments recommended to Section 8 by the Coordinating Committee – September 21, 2021

Yellow highlights – recommendations from the Policy Committee

Green highlights – recommendations from the Coordinating Committee

8. Public Question Period and/or Comments

- 8.1 Two periods (**up to** fifteen minutes each) shall be set aside at each regular meeting for the Board to receive comments and to respond to questions from the public. **Each speaker shall be allotted three minutes to speak.** The Board may, at the request of the Chair**person** or any Trustee, vote to extend the time allotted to the question/comment period at any meeting.
- 8.1.1 **At the beginning of each question/comment period, the Chair**person** shall determine how many people wish to present a question(s)/comment(s). If the number is high, one question/comment shall be taken from each person. after which each person may present subsequent questions/comments in turn, until the allotted time is used.**
- 8.1.2 The first period shall be scheduled near the beginning of the meeting to provide an opportunity to members of the gallery to ask a question or comment on any **Action** items on the agenda.
- 8.1.3 The second period shall be scheduled near the end of the meeting to provide an opportunity to members of the gallery to ask a question or comment on any matter pertaining to public education.
- 8.2 All questions shall be directed to the Chair**person**, who may refer the question to the appropriate Committee Chair**person**, **Trustee**, Superintendent of Schools/**CEO** or Secretary-Treasurer.
- 8.3 The response to a question will be made immediately, when possible, or deferred until a later date when information becomes available. If a Trustee wishes further debate on an issue, an appropriate opportunity may be scheduled by the Coordinating Committee.
- 8.4 Although the Board welcomes questions of a general nature during this part of the meeting, this forum is for questions regarding policies or operations.
- 8.5 Questions regarding personnel or specific students must be raised with the Superintendent **of Schools/CEO** privately.
- 8.6 Individuals addressing the Board shall assume personal responsibility for all statements made to the Board.
- 8.7 The Chair**person** may use discretion to terminate any speaker's privilege or exclude a speaker from the meeting if, after due warning, the speaker persists with conduct or remarks which damage the character or reputation of any employee or member of the public.

- 8.8 Comments that are critical of either the Board or a Trustee's Board-related action shall be accepted within reasonable limits. The Chairperson shall use judgment to stop such comments when they are considered to be extreme or would be better discussed in a different forum.
- 8.9 If the Chairperson accepts, during a public presentation, comments which are accusatory or highly critical of an individual Trustee's action, that Trustee can choose to respond at the same meeting or at a future meeting.
- 8.10 One fifteen minute period shall be set aside at each public standing committee meeting for the Board Committee to receive comments and to respond to questions from the public on any item of on the agenda.

AMENDMENT - Coordinating Committee



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135 – SCHOOL BOARD OPERATION

Introduction

The purpose of this policy is to explain how the Board of Education operates, including the role of the Trustees, the management of meetings and public participation.

Policy

1. **The Board of Education**, School District No. 23 (Central Okanagan), is comprised of seven Trustees from the following electoral areas:

- City of Kelowna 4 Trustees
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 - District of Lake Country and
Regional District of Central Okanagan East Electoral Area 1 Trustee
- District of West Kelowna 1 Trustee
- Zone II
 - District of Peachland and
Regional District of Central Okanagan West Electoral Area
(including Westbank First Nation Reserves #9 and #10) 1 Trustee

2. **Role of the Trustee**

- 2.1 To faithfully perform the duties of their office, abide by the School Act and not allow any private interest to influence their conduct in school matters.
- 2.2 To attend all meetings of the Board and any Board Committees (on which the Trustee sits).
- 2.3 To inform the Secretary-Treasurer and the Board or Committee Chair if unable to attend a Board or Committee meeting.
- 2.4 When possible, to attend workshops, conferences, conventions, and Branch meetings within and out-of-district.
- 2.5 Having made arrangements with the principal, to visit any school in order to:
 - become knowledgeable with respect to its location, size, facilities, programs and services;
 - represent the Board at school functions;
 - attend productions and special events.



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Each school shall be assigned two liaison Trustees, including one designated as the “prime contact”.

3. Officers

3.1 *Chair*

The role of the Chair is to:

- 3.1.1 preside at all meetings in accordance with Board policy and, in the absence of policy, with *Robert’s Rules of Order*;
- 3.1.2 be an ex-officio member of all standing and ad hoc committees;
- 3.1.3 provide, on behalf of the Board, appropriate public comment on Board actions when requested to do so (or when, in the Chair's judgment, comment will improve public understanding of Board action);
- 3.1.4 provide an annual report at the Board’s annual meeting, except in an election year when the report shall be provided at the Board meeting prior to the inaugural meeting.

3.2 *Vice-Chair*

The Vice-Chair shall carry out the functions of the Chair in their absence, or when asked to do so by the Chair.

3.3 *Acting Chair*

If both the Chair and Vice-Chair are absent from a meeting, the Trustees present shall elect an acting Chair for the meeting, with all of the powers of the Chair for that meeting.

4. Meetings

4.1 Definitions - for purposes of this policy, meetings shall be defined as follows:

Regular meetings

Public or incamera meetings of the Board, or a standing committee, scheduled to occur on specific dates and times during the current school year as determined by Board resolution at the inaugural or annual meeting.

Incamera meetings

Meetings of the Board, or a standing committee, which are closed to the public in accordance with the criteria in 5.2.



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Special meetings Meetings of the Board, or a standing committee, either public or incamera, which are called in addition to the *regular meetings* to deal with emergency issues or items requiring considerable time for debate.

- 4.2 The Board and its standing committees shall hold regular, special and incamera meetings as often as is necessary to transact the business of the Board.
- 4.3 The business of the Board and its standing committees is considered public, unless specifically declared confidential.
- 4.4 All Board and standard committee meetings shall be governed by Board policy and, in the absence of policy by *Robert’s Rules of Order*.
- 4.5 Trustees shall be notified in writing of all meetings, except in emergencies when time does not permit. In an emergency, when written notification of the meeting is not possible, staff shall make every effort to notify each Trustee by electronic communication or by telephone.
- 4.6 If Trustees are unable to attend a meeting in person, the Board, or standing committee may permit attendance through teleconferencing or videoconferencing, providing that all Trustees in attendance are able to communicate with one another.
- 4.7 A standing invitation is extended to all official partner groups to attend regular and special Public Board meetings, and to be recognized/acknowledged by the Board Chair to contribute during debate on any matter affecting their respective associations. Official partner groups are invited to serve on Board Standing Committees as non-voting members.

5. Incamera meetings

- 5.1 Unless declared otherwise by the Chair, all incamera meetings shall be closed to the public.
- 5.2 Items to be dealt with at incamera meetings include:
 - 5.2.1 legal matters;
 - 5.2.2 Freedom of Information and Protection of Privacy Act items deemed private;
 - 5.2.3 Board matters relating to safety, security and protection;
 - 5.2.4 personnel matters relating to safety, security and protection;
 - 5.2.5 specific student matters relating to medical, conduct, discipline, suspension, expulsion, safety, security and protection;
 - 5.2.6 personal contracts and collective bargaining matters;



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- 5.2.7 pre-tender discussions;
- 5.2.8 acquisition and disposition of real property prior to finalization of the transaction;
- 5.2.9 matters of a housekeeping, e.g. scheduling of internal function dates, invitations and assignment of Trustee duties;
- 5.2.10 other matters where the Board deems that the public interest is better served.

Notwithstanding any rule limiting reconsideration of the agenda, a Trustee may make a motion to move an item from the agenda of an incamera meeting to the agenda of a public meeting or the reverse.

- 5.3 Except for 5.5 below, the proceedings of an incamera meeting from which the public has been excluded, shall not be disclosed (unless a resolution is passed to allow disclosure).
- 5.4 No attendee shall be allowed to record any portion of an incamera meeting.
- 5.5 In compliance with the School Act, a general statement of the matters discussed and decisions reached at each meeting from which the public has been excluded shall be provided to the public at no charge. Such general statements shall:
 - 5.5.1 include the name(s) of Trustees who are absent from the meeting and whether such absence is for Board-related business; and be attached, for information, to the agenda of a regular Board meeting following the incamera meeting.

6. Agenda

- 6.1 The agenda for Board meetings shall be prepared by the Coordinating Committee.
- 6.2 An item placed on the agenda of an incamera Board meeting by the Coordinating Committee may be referred to the agenda of the next regular Board meeting by a two-thirds majority vote of those Trustees in attendance at the incamera Board meeting, or may be referred to the Coordinating Committee for scheduling at a future public Board or standing committee meeting.
- 6.3 A schedule of all action items which are known to be coming forward on the next regular meeting agenda shall be included with every agenda. This will serve as notice to the community that these items will be discussed at the next meeting.
- 6.4 If an action item scheduled for consideration at any meeting is tabled or referred to a later meeting before all presenters have been heard, the Board shall make every reasonable effort to hear the remaining presenters at the subsequent meeting.



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- 6.5 Whenever possible, Trustees wishing to have an action item or a resolution placed on a Board meeting agenda shall submit their request to the Coordinating Committee.
- 6.6 In the event that a Trustee believes an item requires immediate attention, the Chair of the Board shall allow the item to be added to the agenda, provided that no objection is raised by any Trustee in attendance. If an objection be raised, the item shall be added if its addition is supported by a two-thirds majority vote of those Trustees in attendance.
- 6.7 In an emergency, the Coordinating Committee may consent to refer an issue requiring action to a committee.
- 6.8 All public Board and standing committee meeting agendas shall be posted on the district website. A copy of the regular and special public meeting agendas and attachments shall be forwarded to members of the public upon request only.

7. Public Presentations

- 7.1 If community groups or individuals wish to address the Board on issues appropriate to the functioning of the Board, they should apply two weeks in advance of the meeting to enable the Coordinating Committee to include this on the agenda of a regular or incamera meeting.
- 7.2 To assist in agenda planning and to enable Trustees to study the issues, a brief written submission must be provided to the Secretary-Treasurer for distribution one week before the meeting. Trustees, by a majority vote, may place on the agenda any presentation dealing with an urgent issue. Copies of written submissions may not be distributed to the general public on school district property. Authors of written submissions shall assume personal responsibility for all statements in the submission to the Board. Written or electronic materials will not be presented on screen at the meeting.
- 7.3 Each presenter or delegation will usually be limited to ten minutes, followed by questions and comments from Trustees.

8. Public Question Period and/or Comments

- 8.1 Two periods (up to fifteen minutes each) shall be set aside at each regular meeting for the Board to receive comments and to respond to questions from the public. Each speaker shall be allotted three minutes to speak. The Board may, at the request of the Chair or any Trustee, vote to extend the time allotted to the question/comment period at any meeting.



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- 8.1.1 At the beginning of each question/comment period, the Chair shall determine how many people wish to present a question(s)/comment(s). If the number is high, one question/comment shall be taken from each person.
- 8.1.2 The first period shall be scheduled near the beginning of the meeting to provide an opportunity to members of the gallery to ask a question or comment on any Action items on the agenda.
- 8.1.3 The second period shall be scheduled near the end of the meeting to provide an opportunity to members of the gallery to ask a question or comment on any matter pertaining to public education.
- 8.2 All questions shall be directed to the Chair, who may refer the question to the appropriate Committee Chair, Trustee, Superintendent of Schools/CEO or Secretary-Treasurer.
- 8.3 The response to a question will be made immediately, when possible, or deferred until a later date when information becomes available. If a Trustee wishes further debate on an issue, an appropriate opportunity may be scheduled by the Coordinating Committee.
- 8.4 Although the Board welcomes questions of a general nature during this part of the meeting, this forum is for questions regarding policies or operations.
- 8.5 Questions regarding personnel or specific students must be raised with the Superintendent of Schools/CEO privately.
- 8.6 Individuals addressing the Board shall assume personal responsibility for all statements made to the Board.
- 8.7 The Chair may use discretion to terminate any speaker's privilege or exclude a speaker from the meeting if, after due warning, the speaker persists with conduct or remarks which damage the character or reputation of any employee or member of the public.
- 8.8 Comments that are critical of either the Board or a Trustee's Board-related action shall be accepted within reasonable limits. The Chair shall use judgment to stop such comments when they are considered to be extreme or would be better discussed in a different forum.
- 8.9 If the Chair accepts, during a public presentation, comments which are accusatory or highly critical of an individual Trustee's action, that Trustee can choose to respond at the same meeting or at a future meeting.



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- 8.10 One fifteen minute period shall be set aside at each public standing committee meeting for the Committee to receive comments and to respond to questions from the public on any item on the agenda.

9. Minutes

- 9.1 The names of Trustees voting against resolutions, or abstaining from voting, or are absent from the vote, shall be recorded in the minutes.
- 9.2 If a Trustee is absent from a Board or committee meeting due to Board-related business, the reason for absence shall be recorded in the minutes of the meeting.
- 9.3 Until the Board approves the minutes of a meeting, the minutes shall be marked ‘draft’.
- 9.4 A copy of the draft minutes of regular and special public meetings shall be sent to:
- district supervisory staff;
 - school-based administrators;
 - official partner groups;
 - school parent advisory council presidents;
 - media.
- 9.5 A copy of the draft minutes of incamera meetings shall be sent to:
- all senior staff present;
 - other district staff members (at the discretion of the Superintendent of Schools/CEO).
- 9.6 Approved public meeting minutes will be placed on the district website.

Date Agreed: April 23, 1980;

Date Amended: September 15, 1980; October 12, 1983; January 11, 1989; June 29, 1989; November 22, 1989; April 10, 1991; September 11, 1991; January 11, 1995; January 24, 1996; May 9, 1998;

Date Reviewed/Amended: November 13, 2002

Date Amended: February 11, 2004; April 13, 2005; March 29, 2006;

November 26, 2008; May 25, 2011; February 12, 2014;

May 27, 2020; April 14, 2021;

Related Document: School Act Parts 4-6, Policies 110, 115, 140



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167 – BOARD PARTICIPATION IN COLLECTIVE BARGAINING PROCESS

Introduction

The purpose of this policy is to outline the role of Trustee Representatives in the Bargaining process.

Policy

1. Representation

The Board of Education shall ~~may~~ appoint one trustee, and one alternate, ~~preferably from the Human Resources and Staff Services Committee, to the each~~ Collective Bargaining Committee ~~to act as observers during the bargaining process~~. The Trustee ~~will may~~ also ~~ask clarifying questions provide input to the Caucus and~~. ~~The Trustee will~~ report to the Board of Education throughout the bargaining process. ~~A The~~ trustees who ~~has have~~ been selected to represent the Board of Education must be eligible under the BCPSEA Constitution and Bylaws to participate in collective bargaining activities for the Association.

2. Terms of Reference

~~A Trustee who has been selected to represent the Board of Education shall function as an observer of the Collective Bargaining Committee and participate in discussion during Caucus. The Trustee will report back to the Board of Education.~~

It is understood that appointed Trustees will take direction from the Board of Education.



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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.

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 Canada Revenue 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 School District office supplies to assist Trustees directly in their duties.

Trustees will be responsible for:

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



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Once a term, if requested, a Trustee will be provided with a mobile or wireless device District tablet or notebook computer. Any provided device must be returned to the School District when the Trustee's term ends or they discontinue using the device for School District business.

~~The Board Chair~~ All Trustees will be supplied with a basic School District 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 Trustee Expense Claim 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 1/3rd of their annual personal travel budget to October 31st. The remaining 2/3rd 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.



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- 2.5 A Trustee may carry forward, from year to year, a deficit in their travel budget, provided this is eliminated by the Trustee on the completion of their term.
- 2.6 After attending conferences, seminars or workshops at Board expense, Trustees shall submit a report to the Board, if requested.
- 2.7 Trustee personal travel/seminar expenses paid directly by the District on behalf of Trustees shall be allocated against the personal travel/seminar budget of the Trustee.

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 Canada Revenue Agency.
- 3.2 All out-of-valley travel to destinations other than the Fraser Valley, Vancouver Island and Lower Mainland 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, Vancouver Island, Vancouver 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. 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).



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- 3.6 Automobile travel to Vancouver Island 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 per diem rate established by the Board of Education.

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 of Schools/CEO, 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



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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, Finance and Audit Committee Chair and Assistant Secretary-Treasurer, or designate, 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; March 13, 2019; May 27, 2020

Related Documents:

LEVEL 4 AND 5 FIELD STUDY SUMMARY - 2021/2022

| No. | SCHOOL | LEVEL | DESTINATION | COUNTRY | NATURE OF TRIP | Group Involved | Grade | # of Students | Leave Date | Return Date | # of Days |
|-----|------------------|-------|--|---------|---|----------------|-------|---------------|----------------|----------------|-----------|
| 1. | GESS | 4 | Oyama Zipline | Canada | Teambuilding, connections with Grad class | Grade 12 | 12 | 85 | Sept. 16, 2021 | Sept. 16, 2021 | 1 |
| 2. | GESS | 4 | Oyama Zipline | Canada | Teambuilding, connections with Grad class | Grade 12 | 12 | 85 | Sept. 17, 2021 | Sept. 17, 2021 | 1 |
| 3. | SVM | 4 | Kelowna Paddle Club | Canada | Outdoor canoe and paddleboard lessons | Outdoor Ed | 8 | 40 | Sept 17, 2021 | Sept 17 | 1 |
| 4. | CNB | 4 | Manning Provincial Park | Canada | Outdoor exploration, camping & hiking | Outdoor Ed | 8 | 26 | Sept 20, 2021 | Sept 22, 2021 | 3 |
| 5. | SVM | 4 | Manning Provincial Park | Canada | Outdoor Ed camping trip | Outdoor Ed | 8 | 40 | Sept 22, 2021 | Sept 24 | 3 |
| 6. | CNB | 4 | Manning Provincial Park | Canada | Outdoor exploration, camping & hiking | Outdoor Ed | 8 | 55 | Sept 27, 2021 | Sept 29, 2021 | 3 |
| 7. | KSS | 4 | Finlayson Lakes above Mabel Lake (Lumby) | Canada | Outdoor Ed camping trip | Outdoor Ed | 12 | 24 | Sep 28, 2021 | Sep 30, 2021 | 3 |
| 8. | OKM | 4 | Okanagan Mount Park | Canada | Outdoor Education camping trip | Outdoor Ed | 10-12 | 30 | Sept. 30, 2021 | Oct. 1, 2021 | 2 |
| 9. | OKM CANCELLED | 4 | Glacier National Park | Canada | Outdoor Education camping trip | Outdoor Ed | 10-12 | 24 | Sept 30, 2021 | Oct 2, 2021 | 3 |
| 10. | KSS | 4 | Finlayson Lakes above Mabel Lake (Lumby) | Canada | Outdoor Ed camping trip | Outdoor Ed | 11 | 48 | Oct 6, 2021 | Oct 8, 2021 | 3 |

Submitted to Board of Education Meeting – SEPTEMBER 29, 2021

LEVEL 4 AND 5 FIELD STUDY SUMMARY - 2021/2022

| | | | | | | | | | | | |
|-----|-----|---|---|--------|--------------------------------|------------|-------|----|---------------|---------------|---|
| 11. | MBS | 4 | Okanagan Mountain Park (Kelowna) | Canada | Outdoor Education Camping Trip | Outdoor Ed | 9 | 30 | Oct 19, 2021 | Oct 20, 2021 | 2 |
| 12. | KSS | 4 | Beaver Lake Chain near Winfield | Canada | Outdoor Ed camping trip | Outdoor Ed | 12 | 14 | Oct 21, 2021 | Oct 22, 2021 | 2 |
| 13. | OKM | 4 | Kettle Valley Railway: Myra Canyon to Penticton | Canada | Outdoor Ed camping trip | Outdoor Ed | 10-12 | 30 | Oct. 22, 2021 | Oct. 23, 2021 | 2 |
| 14. | KSS | 4 | Osprey Lake (Penticton) | Canada | Outdoor Ed camping trip | Outdoor Ed | 11 | 24 | Oct 26, 2021 | Oct 27, 2021 | 2 |
| 15. | MBS | 4 | Okanagan Mountain Park (Kelowna) | Canada | Outdoor Education Camping Trip | Outdoor Ed | 9 | 30 | Oct 27, 2021 | Oct 28, 2021 | 2 |



BOARD OF EDUCATION INCAMERA BOARD MEETING GENERAL STATEMENT

Date: Wednesday, September 15, 2021
Time: 3:32 pm to 5:27 pm
Location: Via Zoom

In attendance:

Board of Education:

Trustee M. Baxter, Chairperson
Trustee N. Bowman
Trustee C. Desrosiers (*arrived at 3:37 pm*)
Trustee J. Fraser
Trustee A. Geistlinger (*arrived at 3:33 pm*)
Trustee L. Tiede (*arrived at 3:54 pm*)

In attendance:

Staff:

K. Kaardal, Superintendent of Schools/CEO
D. Carmichael, Acting Secretary-Treasurer
T. Beaudry, Deputy Superintendent
B. McEwen, Executive Director of Human Resources (*left at 4:21 pm*)
K. Cormier, Director of Labour Relations (*left at 4:21 pm*)
M. DesRochers, Executive Assistant (Recorder)

Absent: R. Stierman, Secretary-Treasurer/CFO

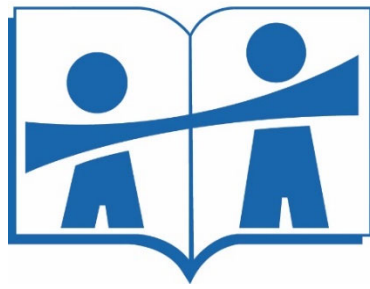
**The following general statement is prepared and issued in accordance with
Section 72 (3) of the School Act RSBC 1996**

The meeting was called to order at 3:32 pm.

1. The Board appointed Delta Carmichael, Assistant Secretary-Treasurer, as the Acting Secretary-Treasurer for the Incamera Board Meeting of September 15, 2021. (*Trustee Geistlinger joined the meeting at 3:33 pm*)
2. The Board adopted the Agenda as amended for the Incamera Meeting of September 15, 2021.
3. The Board adopted the Minutes as presented for the Incamera Meeting of September 1, 2021.
4. The Board adopted the Minutes as presented for the Incamera Meeting of September 3, 2021.
(*Trustee Desrosiers joined the meeting at 3:37 pm*)
5. There were four Human Resources Information Items. (*Trustee Tiede joined the meeting at 3:54 pm*)
4:21 pm: The Executive Director of Human Resources and Director of Labour Relations left the meeting.
6. There were two Action/Discussion Items.
7. There were seven Information/Discussion Items.
8. There was one Board/District Committee Report.
9. There were two Board Correspondence items received.
10. There was one Item Requiring Special Mention.
11. There were two Invitations (for Trustee attendance) listed.
12. There were five BC School Trustee Association items listed.
13. There were two items for a future Incamera Agenda.

The meeting was adjourned at 5:27 pm.

Delta Carmichael, Acting Secretary-Treasurer



**Central Okanagan
Public Schools**

Together We Learn

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ending

June 30, 2021



Financial Statement Discussion and Analysis

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Introduction

This report is a financial statement discussion and analysis of the financial performance of Central Okanagan Public Schools (School District No. 23 (Central Okanagan)) for the fiscal year ended June 30, 2021. It is based on currently known facts, decisions, or conditions. This should be read in conjunction with the District's financial statements. The preparation of this financial statement discussion and analysis is management's responsibility.

The District:

- lives on Okanagan Territory.
- serves 195,000 citizens living in 4 municipalities - Peachland, West Kelowna, Kelowna, Lake Country, and the Regional District of Central Okanagan.
- is the 5th largest district in BC with approximately 23,640 students.
- has 45 schools - 31 elementary, 8 middle, 5 secondary, and 1 alternative school (operating on 4 campuses).
- has 7 Board of Education Trustees.
- has an increasing number of immigrant families residing in the Central Okanagan.
- welcomes more English Language Learners (ELL) and international students and is proud that more Indigenous families are self-identifying.

Our Overarching Goal

Our learners will develop foundational skills and core curricular competencies so that they can be empowered to follow their passions and strengths and thrive holistically as resilient and engaged global citizens.

Purpose

To educate students in a safe, inclusive, equitable, and inspirational learning environment where each learner develops the attributes and competencies to flourish in a global community.

Vision

Together We Learn.

Cultural Values

The core values of empathy, equity, honesty, responsibility, and respect support our mission to educate students in safe, inspirational, inclusive learning environments where each student develops the knowledge, skills, attributes, and competencies to be a lifelong learner and a healthy productive member of our global society.

- Empathy is a feeling of concern, compassion and understanding of another's situation or feelings.
- Equity is addressing differences with understanding and designing learning to provide access to opportunities for all.
- Honesty is the building block for relationships and the basis for trust. It is the absence of falsehood and the action of full disclosure. It is the ultimate test of moral strength. When honesty is present, integrity will also be apparent.
- Responsibility is being accountable for our actions and their consequences. When we demonstrate responsibility, we are doing our best to meet the expectations of ourselves and others.
- Respect is "to consider worthy of high regard". Being respectful is an attitude of honoring people and caring about their rights.

Financial Statement Composition Overview

The two key audited statements are:

- **Statement of Financial Position** - summarizes the combined assets and liabilities on June 30th. This provides an indication of the financial health of the District.
- **Statement of Operations** - summarizes the combined revenues received and expenses incurred during the twelve months between July 1 and June 30. This provides an indication of the funding received by the District and how that funding was spent.

A Statement of Changes in Net Financial Assets (Debt), Statement of Cash Flows and the notes to the financial statements are also audited and provide further analysis of the District's finances.

The schedules at the end of the notes to the audited financial statements are in a format prescribed by the Ministry of Education. These schedules provide more detail specific to each of the three funds (Operating, Special Purpose and Capital funds). The balances in these schedules are consistent, when combined, with the financial statements. These schedules are comprised of:

- **Schedule 2: Operating Fund** – accounts for the District's grants and other operating revenues as well as the District's operating expenses. As the District must present a balanced Operating Fund budget, any surplus is carried forward to future years.
- **Schedule 3: Special Purpose Fund** – accounts for grant and other contributions whereby spending is for specific activities. As these are targeted funding, any unspent funds are accounted as deferred revenue, not accumulated surplus and are carried forward.
- **Schedule 4: Capital Fund** – accounts for the District's investment in capital assets, local capital as well as bylaw capital, other provincial capital, other capital, land capital and Ministry of Education restricted capital.

Summary of Significant Events

COVID-19 Pandemic

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. On September 10, 2020, the Province of BC directed schools to welcome students back to classrooms under Stage 2 of the provincial K-12 Restart Plan. Students at Central Okanagan Public Schools completed the 2020-2021 school year on June 29, 2021.

The ongoing impact of the pandemic continues to present uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

Capital Projects

During the year, the District managed several large capital projects including:

- Ventilation upgrades at A.S. Matheson Elementary and South Rutland Elementary schools.
- Continued construction of H.S. Grenda Middle School, to be opened in September 2021.
- Completed multiple Annual Facilities Grant (AFG) capital assignments.
- Installed an electric bus charging station.
- Built two new playgrounds at North Glenmore Elementary and Chief Tomat Elementary schools.

INDICATORS OF FINANCIAL HEALTH

The following highlights some of the more significant financial health indicators of the District.

Combined Assets & Liabilities (STATEMENT 1-Current Year Compared to Prior Year)

Financial Asset Summary

| | (In millions) | | |
|--------------------------------|---------------|--------------|-------------|
| | 2021 | 2020 | \$ Diff |
| <u>Financial Assets</u> | | | |
| Cash & Cash Equivalents | 60.4 | 42.1 | 18.4 |
| Accounts Receivable | 4.1 | 3.2 | 0.9 |
| Portfolio Investments | 14.5 | 14.2 | 0.3 |
| Tangible Capital Assets | 345.6 | 326.9 | 18.7 |
| Prepaid Expenses | 0.4 | 0.4 | (0.1) |
| Supplies Inventory | 0.2 | 0.2 | 0.0 |
| Total Financial Assets | 425.2 | 387.0 | 38.2 |

Cash & Cash Equivalents - Statement 5 (Cash Flow) provides information regarding cash inflows from operations and investments and outflows that pay for District activities. The District requires a strong cash balance to pay for current liabilities, including trade accounts payable, wages payable and the teacher summer savings plan.

Included in the cash balance of \$60M at June 30, 2021 are restricted funds received from the Ministry of Children & Family Development (\$8.4M) to fund new childcare spaces at 7 school locations, teacher summer savings and deferred salary leave plans (\$10.37M), school generated funds (\$3.4M) and restricted cash being held by the Ministry of Education (\$23.4M), operating holdback funds of \$721K received and carried forward into fiscal 2022. These funds are to be used to assess learning impacts to students due to the COVID pandemic.

The monthly funding from the Ministry of Education drops significantly from July through October each year so additional cash funds are required to carry the District through these four months.

Accounts Receivable – similar to last year Ministry of Education Certificate of Approval (COA) funds were requested on June 30, 2021, for the completion of H.S. Grenda Middle School. Long term receivables from schools, relating the construction of playgrounds and other minor facility improvements, increased in 2021 by \$175,000 over last year.

Portfolio Investments - Fluctuates as the market changes.

Tangible Capital Assets –Additions to Tangible Capital Assets relates mostly to the construction and equipping of H.S. Grenda Middle School and the District's computer refresh program.

Prepaid Expenses - Prepayment of software & other licenses for multiple years.

Supplies Inventory - Central Stores maintains an inventory on hand for schools to access.

Financial Liability Summary

| | (In millions) | | |
|------------------------------------|---------------|--------------|-------------|
| | 2021 | 2020 | \$ Diff |
| <u>Liabilities</u> | | | |
| Accounts Payable | 19.5 | 14.8 | 4.7 |
| Unearned Revenue | 3.6 | 1.6 | 1.9 |
| Deferred Revenue | 3.8 | 3.8 | (0.0) |
| Deferred Capital Revenue | 257.5 | 229.7 | 27.8 |
| Employee Future Benefits | 10.5 | 10.2 | 0.4 |
| Other Liabilities | 11.6 | 9.3 | 2.3 |
| Total Financial Liabilities | 306.5 | 263.4 | 37.1 |

Accounts Payable – With an increase in International Education student FTE next year, the corresponding homestay deposits have increased (\$1.25M), teacher summer savings and deferred salary leave plans (\$10.37M), as well, an increase in progress and builder lien holdback invoices related to the construction of H.S. Grenda Middle School.

Unearned Revenue – This represents fees collected in 2020/2021 from International Education students coming in the 2021/2022 school year. Last year, due to the COVID-19 pandemic and the uncertainty of border closures and travel restrictions we saw a decrease in International Education students attending the 2020/2021 school year.

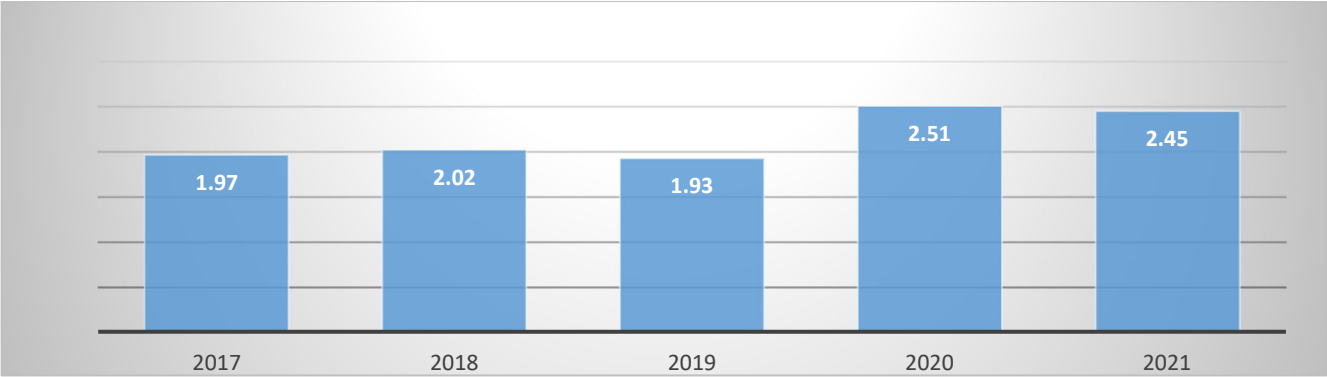
Deferred Revenue - Special Purpose Funds remaining balances (i.e., Classroom Enhancement Fund (CEF), Community Link, Learning Improvement Fund (LIF), school generated funds, Annual Facilities Grant (AFG) underspend) to be spent in future years.

Deferred Capital Revenue – The difference relates to the transfer of costs for the completion of Canyon Falls Middle School to deferred capital revenue (from work in progress), land capital increase (\$2.1M) in site acquisition charges plus \$8.4M received from the Ministry of Children & Family Development fund new childcare spaces at 7 school locations.

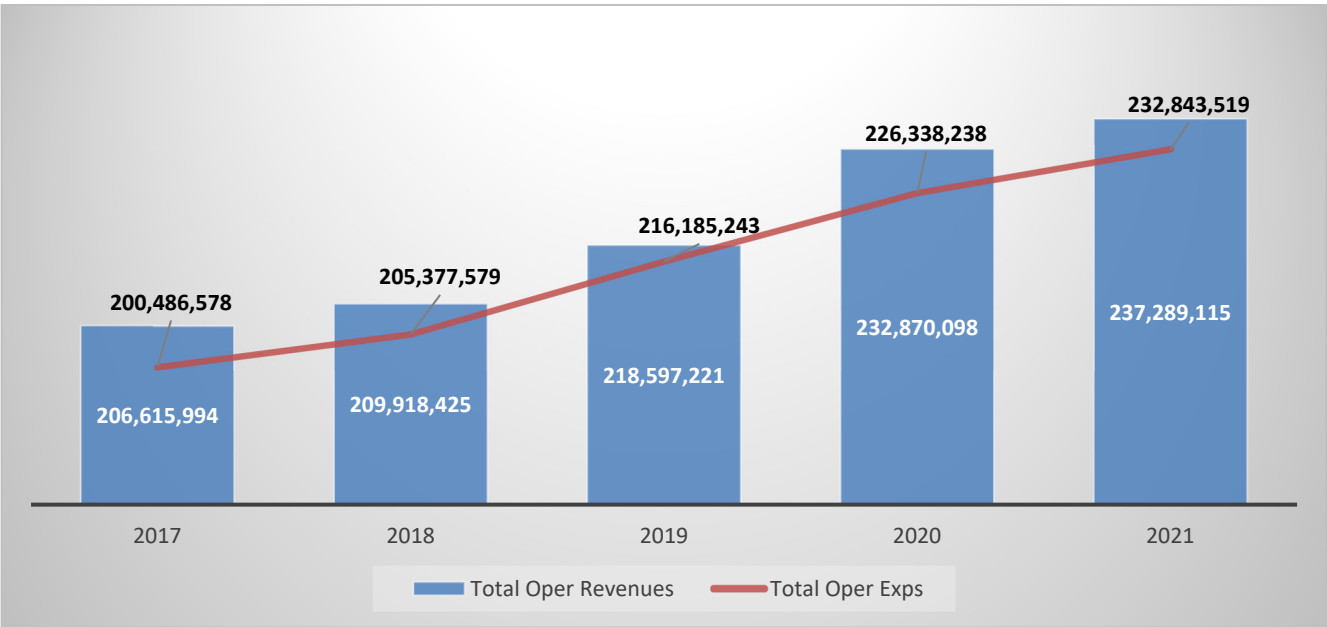
Employee Future Benefits - Relates to retirement payments to employees for years of service.

Other Liabilities - Various payroll related accruals higher in the current year due to increased work force, union and excluded staff grid increases

Working Capital Ratio - also called the current ratio, is a liquidity ratio that measures a District's ability to pay off its current liabilities with current assets. A working capital ratio greater than one is desirable as it means that the District has the ability to pay current liabilities as they are due. A working capital ratio of less than one (1) indicates that the District would have to borrow to meet short term obligations. The working capital ratio is calculated as current assets divided by current liabilities. The District's working capital ratio continues to be healthy and well above one (1).



Operating Revenue & Expenses Trend – the following chart illustrates the District's operating revenue and expenses over a five-year period. This data shows a constant upward trend in both revenues and expenses. Revenue is mainly impacted by enrolment changes while expenses are primarily affected by staffing and collective agreement commitments.



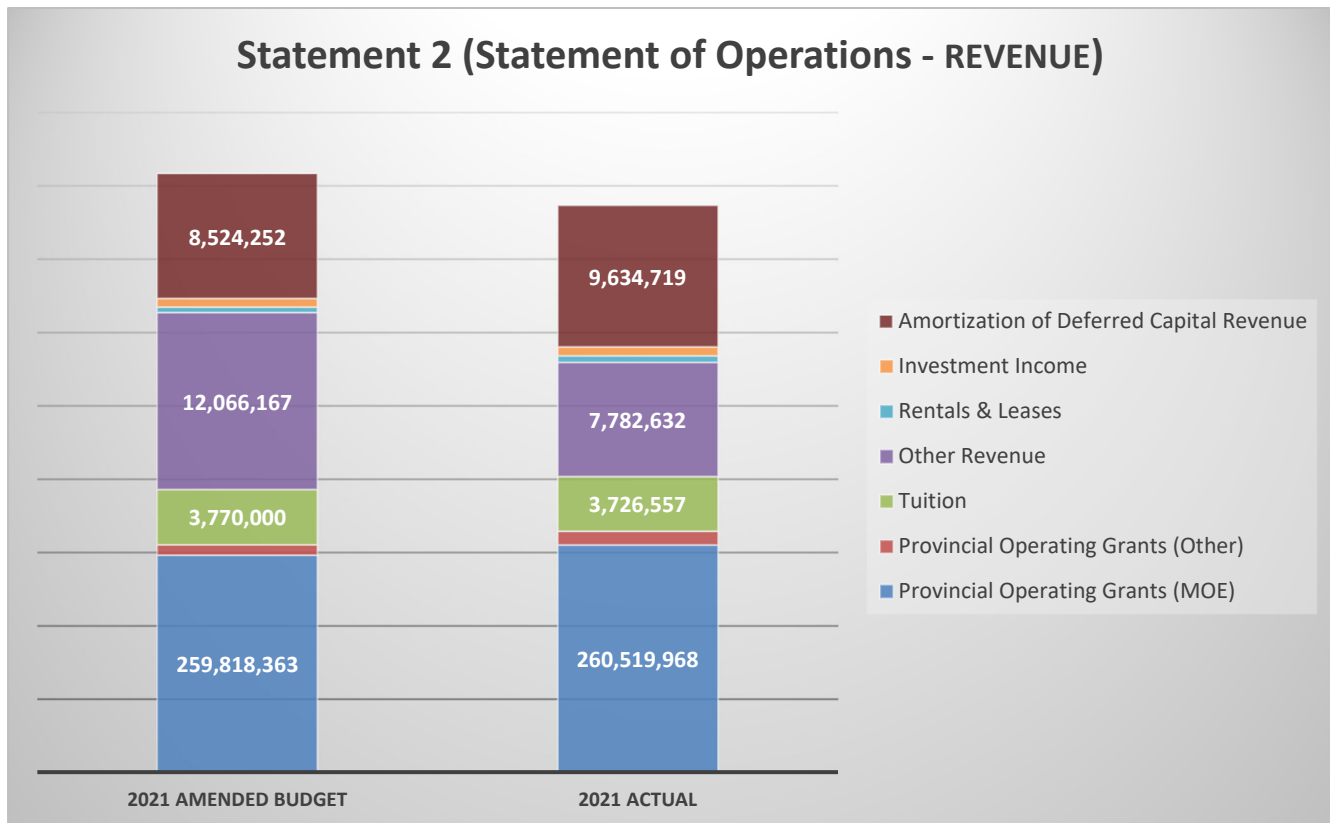
Combined Revenue & Expenses Trend (STATEMENT 2-Actual Compared to Amended Annual Budget)

REVENUE

Provincial Grants -The Ministry of Education provincial grant funding is slightly higher than the Amended budget because the District received \$721K of operating holdback funds. These funds are to be used to assess learning impacts to students due to the COVID pandemic in the upcoming school year.

Other Revenue – The Amended budget for school generated funds was \$7.8M, due to the COVID pandemic, \$3.9M less school fees were collected during the 2021 school year for field trips, travel, student activity fees, cultural performances, athletics etc.

Amortization – Amortization of deferred capital revenue is calculated using an amortization tool provided by the Ministry of Education. The actual amortization is \$990K higher than budgeted.



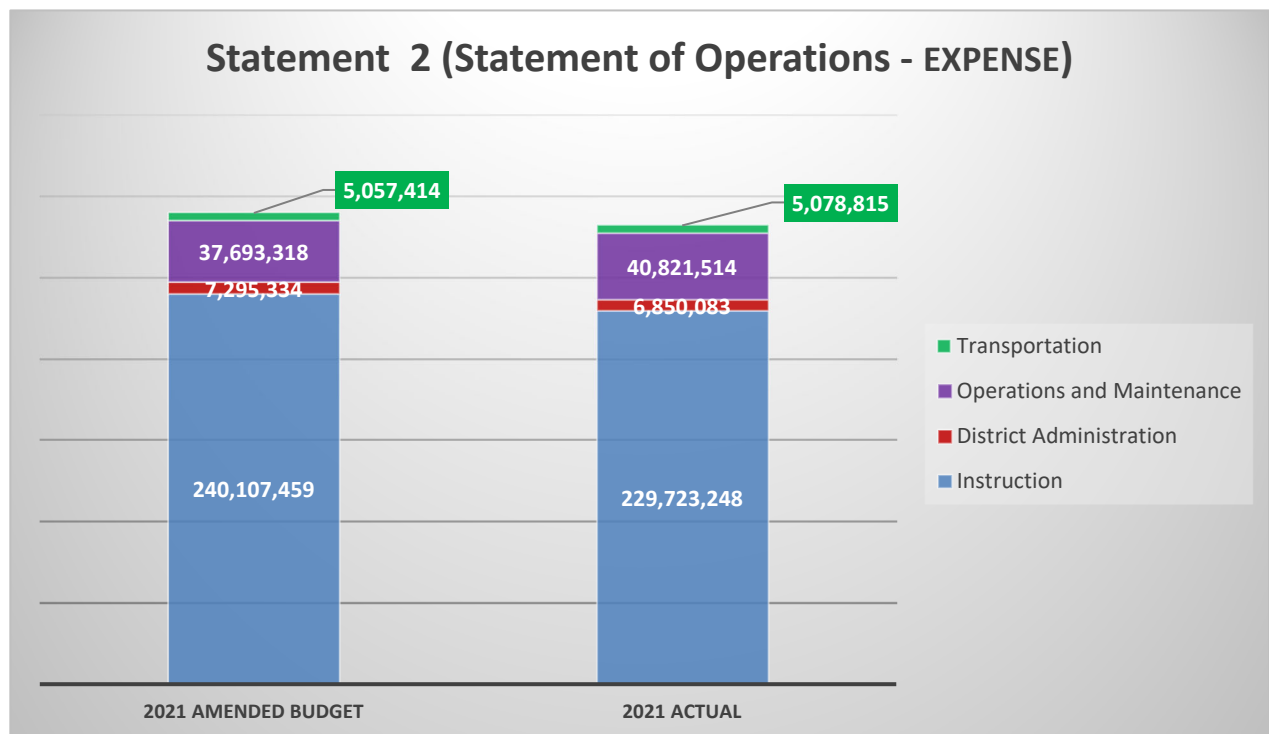
EXPENSES

Instruction

- When completing the Amended budget (Sch 3A only), federal and provincial spending related to Safe Return to Class was not segregated between Instruction, District Administration, Operations & Transportation. The audited financial statements reflect this change resulting in \$3.9M of costs originally budgeted for in Instruction being reclassified to District Administration, Operations & Maintenance and Transportation.
- Due to the COVID pandemic, less was spent on TOC release, field studies, travel, professional development, resources, photocopying etc. As well, \$3.9M less school spending occurred during the 2021 school year for field trips, travel, student activity fees, cultural performances, athletics etc.

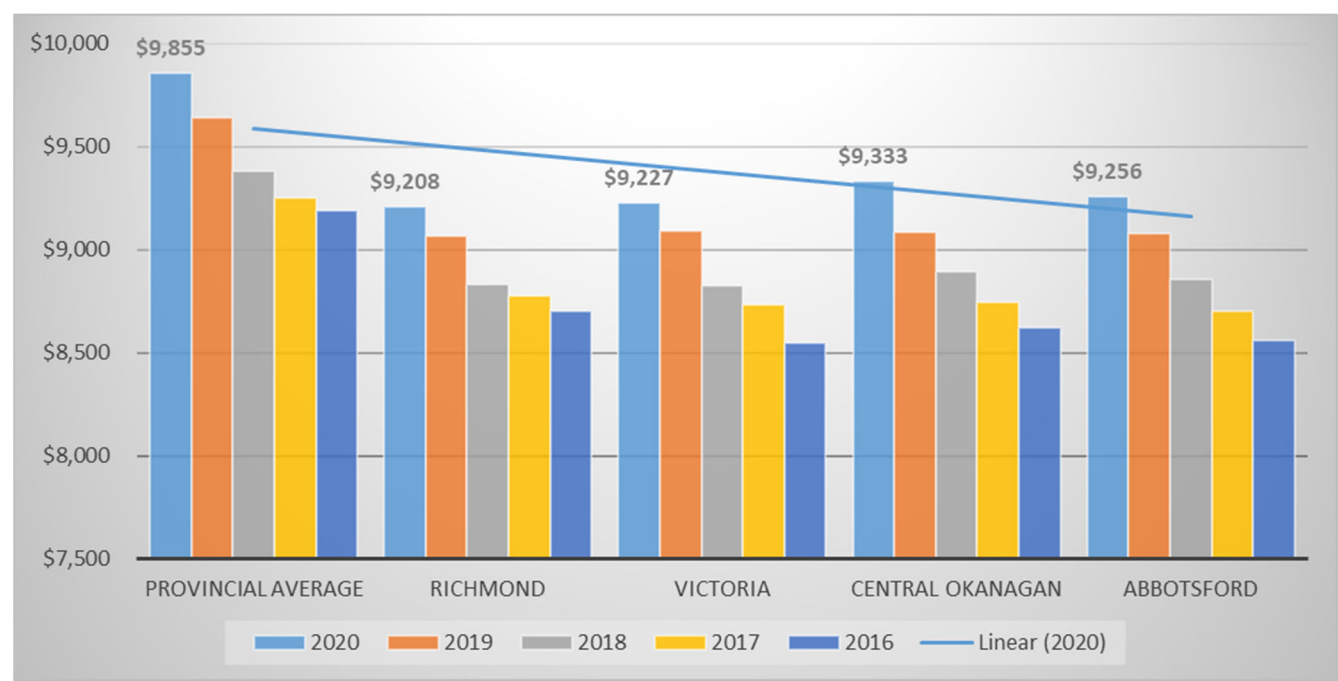
Operations and Maintenance

- When completing the Amended budget (Sch 3A only), federal and provincial spending relating to Safe Return to Class funding was not segregated between Instruction, District Administration, Operations & Maintenance and Transportation. The audited financial statements reflect this change resulting in \$3.1M of costs originally budgeted for in Instruction being reclassified to Operations and Maintenance.



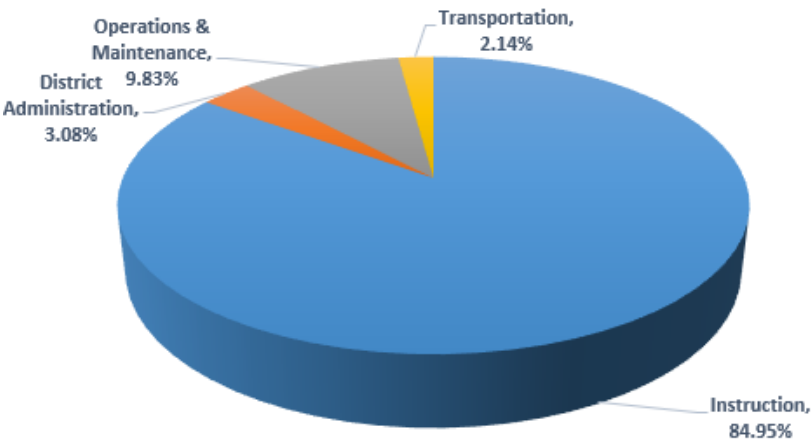
Ministry Operating Grant Funding per Student – The chart below indicates what our District receives in funding, on average, per FTE student compared to other comparable size districts and the province.

The information shows that our District receives less funding per FTE student than the provincial average. This differential occurs because there are specialty grants provided to districts that address factors unique to specific districts i.e., geographical differences, special education enrolment and salary differentials.

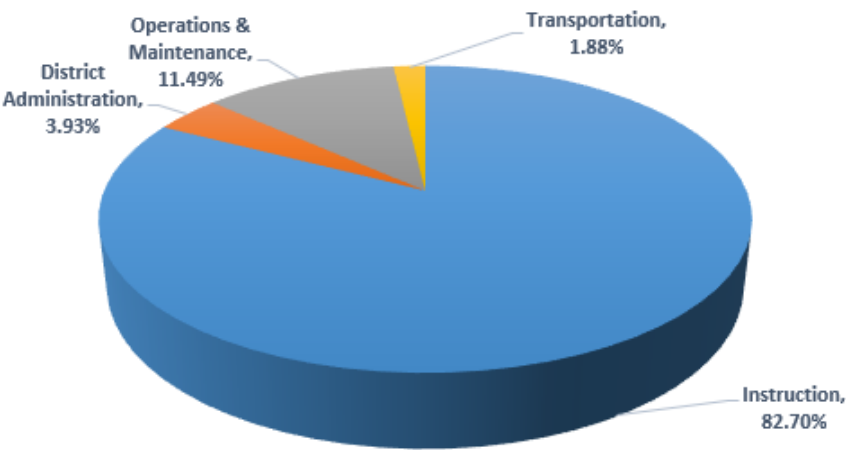


Operating Expenses by Function – The graphs below compare our District's operating expenses by function to the provincial average. As illustrated, Central Okanagan Public Schools dedicates almost 85% of the budget to instruction and only 3% to district administration. This is compared to the provincial average of 83% for instruction and almost 4% district administration.

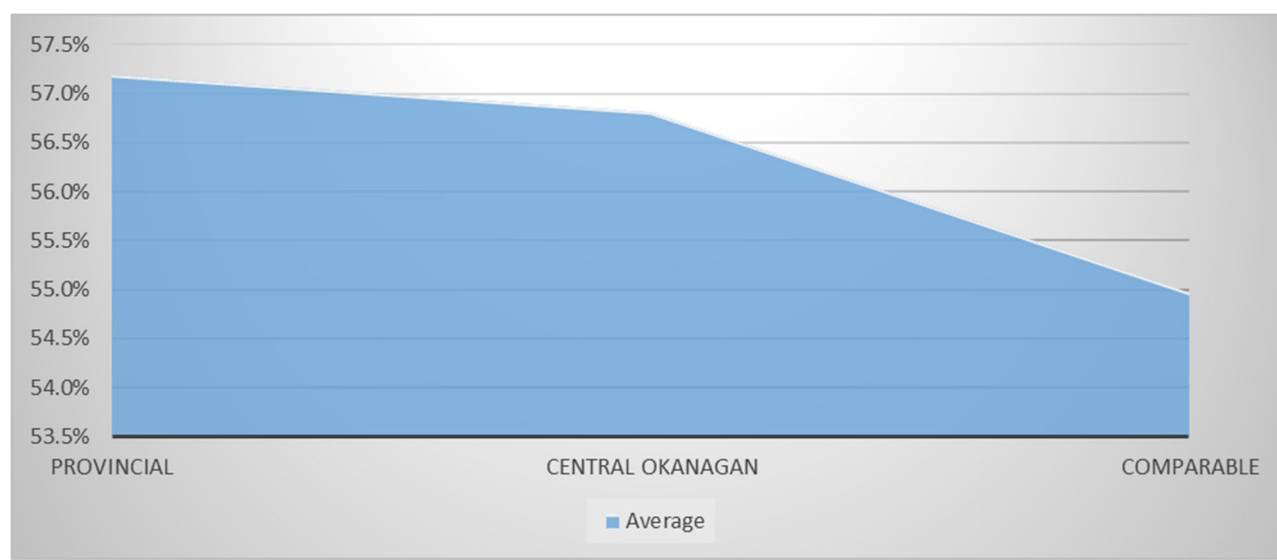
Central Okanagan (2021 Amended Budget Data)



Provincial (2021 Amended Budget Data)

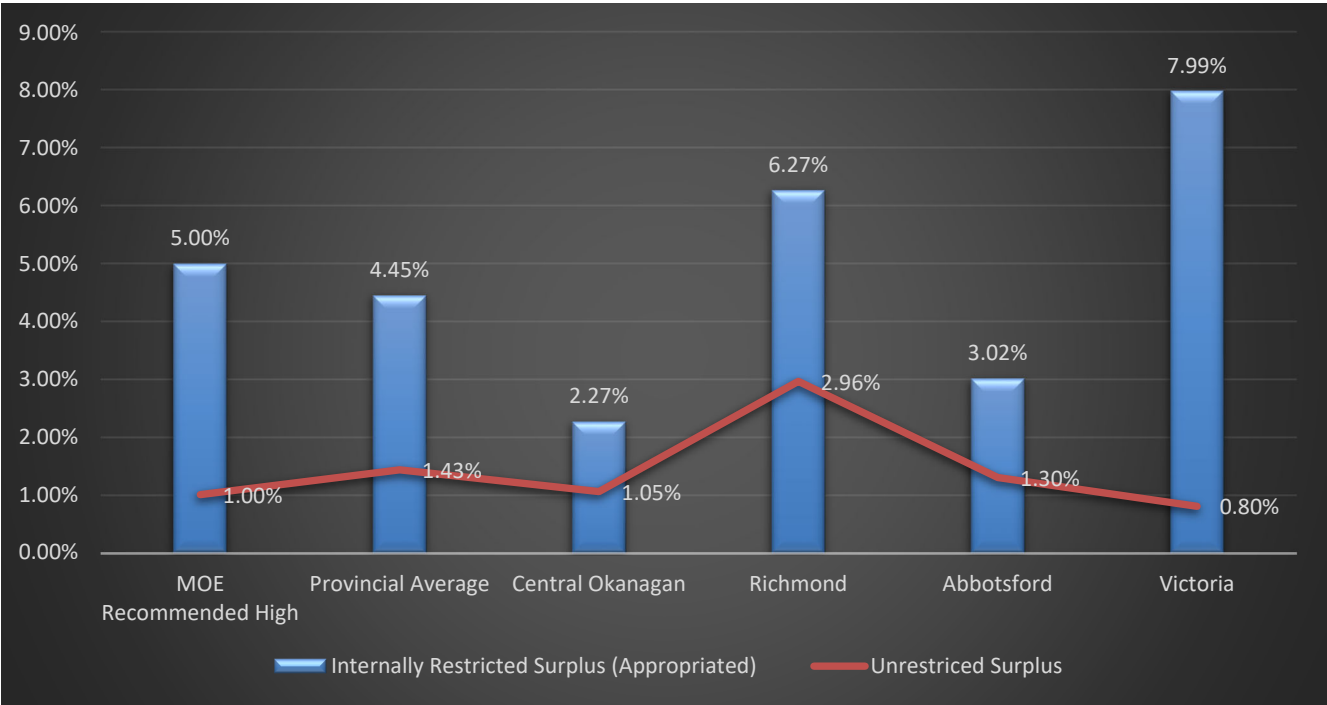


Changes in Capital Assets – If you compare the District's capital asset net book value (cost less amortization) to the capital assets historical cost (cost when purchased), the percentage illustrates the relative age of the asset. A high percentage indicates newer assets whereas a lower percentage indicates older assets. The concern with a low ratio is that capital assets may not be replaced on a regular basis, which may be an indication of potential health and safety issues, or a significant cost in the future to replace capital assets. As illustrated in the graph below, the District's five-year average for buildings only (buildings account for over 80% of the District's total assets) of 56.8% is on par with the provincial average of 57.2% and just over the average of comparable size FTE districts at 55.0%. This indicates the District is maintaining its buildings in a timely fashion.



Changes in Surplus Compared to Operating Expenses – one of the key indicators of the financial health of an organization is the accumulated operating surplus. This indicator takes accumulated surplus from Operations (District's accumulated revenue in excess of expenses over time) and is compared to expenditures to determine the District's ability to react to emergent situations and the ability to fund special initiatives.

When compared to the province, comparable size districts and the Ministry recommended ranges (2.5-5% for internally restricted surplus and .5-1% for unrestricted surplus), using a three-year average, the District is maintaining both an internally and unrestricted surplus within the acceptable range.



Overall Financial Health

Overall, as of June 30, 2021, the District has strong financial health when compared to comparable districts and the province. This is illustrated throughout this report, including a working capital ratio above one, a high % in changes in capital assets indicating the District's maintains new assets in a timely fashion and the average unrestricted and internally restricted surpluses remaining within the recommended Ministry ranges. This strong financial health can be contributed to sound financial management, planning and governance of the District.

Information Item - Surplus Appropriation Analysis

School District No. 23 (Central Okanagan)
Surplus Appropriation Analysis
5 Year Period from 2017 to 2021

| Description | 2021 | 2020 | 2019 | 2018 | 2017 |
|--|------------------|------------------|------------------|------------------|------------------|
| Internally Restricted Surplus | | | | | |
| School Budgets | 1,602,288 | 1,595,126 | 712,309 | 963,384 | 1,471,330 |
| Operating Budget | 2,427,575 | 1,866,565 | 2,643,656 | 3,034,268 | 2,610,224 |
| Operating Holdback Funds | 721,327 | 0 | 0 | 0 | 0 |
| Indigenous Program | 456,806 | 360,736 | 288,040 | 402,302 | 252,237 |
| Net COVID Savings to Contingency Fund | 0 | 1,317,766 | 0 | 0 | 0 |
| Trustee Travel | 32,500 | 26,500 | 21,528 | 33,928 | 30,200 |
| <u>Speciality Grants</u> | | | | | |
| - Active Kids Grant | 0 | 0 | 0 | 0 | 20,699 |
| - Apprenticeship program | 0 | 0 | 37,430 | 0 | 0 |
| - CUPE Training | 97,871 | 120,162 | 121,161 | 164,119 | 177,563 |
| - Electric Bus District Contribution | 313,266 | 503,898 | 0 | 0 | 0 |
| - International Student Exchange | 32,450 | 0 | 0 | 0 | 0 |
| - Learning Support & Resources | 85,835 | 0 | 0 | 0 | 0 |
| - Mental Health Support | 0 | 18,100 | 0 | 0 | 0 |
| - Privacy and Scurity Audit | 0 | 0 | 0 | 100,000 | 0 |
| - Professional Development | 22,920 | 0 | 0 | 0 | 0 |
| - Roots of Empathy Program | 0 | 6,716 | 0 | 0 | 0 |
| - Shared Energy Manager | 0 | 0 | 150,370 | 82,204 | 161,269 |
| - Site Renovations | 79,424 | 0 | 0 | 0 | 0 |
| - Student Learning Grant | 0 | 0 | 0 | 0 | 745,060 |
| - Trades Grant | 0 | 0 | 0 | 27,075 | 142,532 |
| - International Field Trip | 0 | 0 | 0 | 23,400 | 0 |
| - WCB - CORE Audit Funds | 30,000 | 47,000 | 49,000 | 39,000 | 54,000 |
| Total Internally Restricted Surplus | 5,902,262 | 5,862,569 | 4,023,494 | 4,869,680 | 5,665,114 |
| % Internally Restricted to Operating Expenses | 2.50% | 2.59% | 1.86% | 2.37% | 2.83% |
| SUGGESTION BY MOE TOOLKIT | 2.5 - 5% | | | | |
| Unrestricted Surplus | 2,443,411 | 2,427,575 | 1,866,565 | 2,519,656 | 2,233,445 |
| % Unrestricted to Operating Expenses | 1.03% | 1.07% | 0.86% | 1.23% | 1.11% |
| SUGGESTION BY MOE TOOLKIT | 0.5 - 1% | | | | |

Information Item - Final Federal & Provincial COVID Expense Analysis

| ACTUAL | | |
|---------|------------|-------|
| Federal | Provincial | Total |

FUNDING RECEIVED

| | | | |
|-----------------------------|------------------|------------------|-------------------|
| Instalment #1 | 4,144,747 | | |
| Instalment #2 | 4,144,747 | | |
| Holdback Funds | 908,535 | | |
| Total Funds Received | 9,198,029 | 1,747,628 | 10,945,657 |

TOTAL EXPENSES

International Education Program

| | | | |
|---------------------|----------------|----------|----------------|
| Teaching Support | 130,962 | | 130,962 |
| Services & Supplies | 497,096 | | 497,096 |
| | 628,058 | 0 | 628,058 |

Wages & Benefits

| | | | |
|-------------------------------------|------------------|----------|------------------|
| eSchool23 Teachers | 3,031,001 | 0 | 3,031,001 |
| Clerical Support | 60,052 | 0 | 60,052 |
| Total eSchool Staffing Costs | 3,091,053 | 0 | 3,091,053 |

| | | | |
|--|------------------|----------------|------------------|
| Additional Custodial Staffing | 309,199 | 946,498 | 1,255,697 |
| Additional Secondary Bus Routes | 432,645 | 0 | 432,645 |
| Community Use Staffing | 44,118 | 0 | 44,118 |
| COVID Admin Time | 330,686 | 0 | 330,686 |
| COVID Training | 61,204 | 0 | 61,204 |
| Early Learning Support | 9,372 | 0 | 9,372 |
| Indigenous Middle School Tutor Support | 11,948 | 0 | 11,948 |
| Noon Hour Supervision | 716,355 | 0 | 716,355 |
| Total Other Staffing Costs | 1,915,526 | 946,498 | 2,862,024 |

| | | | |
|----------------------------------|------------------|----------------|------------------|
| Total Wages & Benfits | 5,006,579 | 946,498 | 5,953,077 |
|----------------------------------|------------------|----------------|------------------|

| | | | |
|----------------------------|------------------|----------|------------------|
| Total Illness Costs | 1,053,584 | 0 | 1,053,584 |
|----------------------------|------------------|----------|------------------|

Service & Supplies

| | | | |
|---|------------------|----------------|------------------|
| Additional Bus Routes (Operating Costs) | 185,000 | 0 | 185,000 |
| Continuity of Learning | 52,935 | 0 | 52,935 |
| Custodial Supplies | 526,929 | 209,876 | 736,805 |
| eSchool Admin Time Support | 89,971 | 0 | 89,971 |
| eSchool Exps (Reno/Resources) | 26,009 | 0 | 26,009 |
| Hand Sanitizer | 0 | 377,365 | 377,365 |
| Land Based Learning | 15,246 | 0 | 15,246 |
| Masks & Barriers | 34,372 | 92,053 | 126,425 |
| Mileage for Home Visits | 634 | 0 | 634 |
| Operations & Maintenance | 65,370 | 0 | 65,370 |
| Professional Development | 204,780 | 0 | 204,780 |
| Supplies | 272,154 | 0 | 272,154 |
| Utility Costs | 275,000 | 0 | 275,000 |
| Total Services & Supplies | 1,748,400 | 679,294 | 2,427,694 |

Capital Items

| | | | |
|----------------------------|----------------|----------------|----------------|
| Electrostatic Sprayers | 539,299 | 0 | 539,299 |
| Facility Improvements | 89,927 | 0 | 89,927 |
| Faucets & Fountains | 107,817 | 0 | 107,817 |
| Technology | 24,365 | 121,836 | 146,201 |
| Total Capital Costs | 761,408 | 121,836 | 883,244 |

| | | | |
|-----------------------|------------------|------------------|-------------------|
| Total Expenses | 9,198,029 | 1,747,628 | 10,945,657 |
|-----------------------|------------------|------------------|-------------------|



Central Okanagan Public Schools 2020-2021 Public Sector Executive Compensation Disclosure Report

The Board of Education encourages and adopts practices that enable the district to attract, retain, incent, and reward qualified, high-performing employees who are critical to the delivery of quality public education programs to students in Central Okanagan Public Schools.

A key component of this approach is the development and maintenance of a framework for executive and exempt staff compensation that is rational, defensible, competitive, and able to be effectively administered.

Compensation Philosophy

The Board's compensation philosophy aligns with the statutory system of exempt staff compensation administration in the K-12 public education sector and the British Columbia Public School Employers' Association (BCPSEA) exempt staff compensation management plan (BCPSEA Policy 95-06, *Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement*), which is an approved compensation plan under the *Public Sector Employers Act*.

Compensation mandates/direction adopted by the Public Sector Employers' Council (PSEC) from time to time are the official policy of BCPSEA and any adjustments to exempt staff compensation levels must align with the parameters of the prevailing compensation mandate/direction.

The Board's compensation philosophy is based upon a set of principles that guide development, maintenance, and decision-making with respect to salary structures and total compensation packages and programs.

At its core is an integrated view of compensation and rewards — not only traditional, quantifiable elements such as salary and benefits (compensation), but also more intangible elements such as career opportunities, learning and career development, work challenge, and supportive culture (rewards). The total rewards compensation program further integrates with plans that establish the board of education's overall education, business, and human resources strategies and objectives to facilitate the attraction and retention of qualified, experienced, motivated and high-potential employees who are committed to the board's overarching goal of delivering a high quality public education experience to BC students.

Inherent in the compensation philosophy are the following core principles:

- **Performance**: The compensation structure and administration of the structure supports and promotes meaningful career growth and development opportunities, and a performance-based (merit) organizational culture.
- **Differentiation**: Differentiation of compensation is supported where there are differences in the scope of the position within an organization, and/or due to superior individual/team contributions.
- **Accountability**: Compensation decisions are objective and based upon a clear and well documented rationale that demonstrates the appropriate expenditure of public funds.
- **Transparency**: The compensation program is designed, managed, administered, and communicated in a manner that ensures the program is clearly understood by employees and the public while protecting individual personal information.

Labour Market Comparators

Key to the compensation philosophy is the need to maintain a meaningful level of competitiveness with the relevant external labour market. Consistent with industry standards, “labour market” is defined in the BCPSEA sectoral exempt compensation management plan (Policy 95-06, *Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement*) as:

- The recruitment pool for these employees
- The destination sector for these employees.

The following considerations guide articulation of the relevant labour market:

- Degree of recruitment from these jurisdictions/organizations;
- Size of the organization, as size drives the span of control and scope of accountability;
- Geographic location;
- Transferability of skills;
- Comparability of qualifications and experience;
- Comparability of authority and consequence of error;

For executive and exempt staff positions in the BC K-12 public education sector, the relevant labour market includes:

- Other BC school districts (primary labour market);
- Other BC public sector organizations;
- Other Canadian school districts where relevant (to the extent that BC school districts recruit from and lose employees to these jurisdictions, this segment of the labour market is weighted to Alberta and Ontario (and to a lesser extent, Saskatchewan) consistent with the industry-standard definition of labour market);
- Selected private sector organizations where relevant;

The Board’s executive and exempt staff salary structure was developed on a total compensation basis, consistent with governance and technical best practice, as part of the BCPSEA Sectoral Exempt Staff Compensation Review Project conducted with the approval of the PSEC Secretariat. This comprehensive market review ensured development of an executive and exempt staff salary structure for each of the province’s 60 public school districts in alignment with each district’s relevant comparator labour market and internal organizational structure. This approach includes:

- Consideration of the relevant labour market for compensation comparison purposes;
- Linking pay ranges to neutral, relevant factors (e.g., job content (specific duties/responsibilities), required skill level, required competencies, and required qualifications);
- Ensuring appropriate relationships exist between positions in the district’s organizational hierarchy;
- Considering the ways in which appropriate organizational and individual performance measures may be linked to the administration of the compensation system.

In balancing external competitiveness with internal equity, the reference point for executive and exempt total compensation is currently the median of the relevant comparator labour market.

Cash Compensation

Total cash compensation includes annual base salary and an annual vehicle allowance.

- **Annual Base Salary**

Annual base salary is considered in the context of the total compensation package.

- **Vehicle Allowance**

Due to the diverse geography of the district and the need to visit schools and other district worksites, the Board provides a monthly vehicle allowance to the Superintendent and other senior management positions. The monthly vehicle allowance is set at a level competitive with the vehicle allowances provided to Superintendents and other senior managers in districts of similar size and geography.

Non-Cash Compensation

The non-cash elements of the total compensation package include:

- **Health and Welfare Benefits** - such as extended medical, dental, group life, short-term and long-term disability, employee and family assistance program, etc. consistent with such benefits as offered in the K-12 sector generally.
- **Pension Benefits** — executive/senior management employees are enrolled in either the Teachers' Pension Plan or the Municipal Pension Plan.
- **Long Service Recognition** - In addition, upon retirement executive/senior management employees are eligible to receive a long-service recognition award (or retirement allowance) based on one week of final compensation for every year employed with Central Okanagan Public School to a maximum of twenty (20) weeks compensation, provided the employee has reached the age of 55.
- **Paid Time Off** - including an annual vacation entitlement of up to 30 days. Pursuant to the *Public Sector Employers Act*, carry forward of unused accumulated vacation is not permitted. If, however, the individual employment contract does allow for carry forward of unused accumulated vacation, then such vacation may be carried forward for one year only and at the end of that year, the unused accumulated vacation must be used in full, paid out, or a combination of the two.
- **Compensatory Time Off** - The Board also offers a supplementary vacation entitlement of 5 days paid time off annually in recognition of attendance at meetings during evenings and weekends.
- **Sick Leave** - 18 days per year accumulated to a maximum of 180 days.
- **Professional Development** - Payment for professional dues, courses, seminars, workshops and conferences related to employment.
- **Leaves** - Additional leaves as mutually agreed upon between the employee and the employer.

Compensation Administration

The Board engages in consistent and ongoing administration of the compensation structure to ensure that reality matches philosophy and that equity is maintained. An ongoing system of compensation review conducted and managed through BCPSEA and the PSEC Secretariat ensures that total compensation levels are benchmarked externally against the appropriate labour market and internally against appropriate job criteria.

The Board works with BCPSEA to obtain information and advice relating to the executive and exempt compensation structures and to ensure alignment with the compensation mandates/directions established by PSEC.

Annual Base Salary Administration

The salary structure for executive and exempt positions is based on placement at the appropriate salary range in the structure reflective of labour market competitiveness and internal equity. Placement and progression through the salary range is dependent upon competency growth and performance. The maximum of the salary range typically represents the job rate for the position, defined as the salary that should be paid to an incumbent who has established him/herself as meeting all the goals and expectations of the position in a fully satisfactory manner. New hires are generally not placed at the job rate on commencement of employment, although due to the key leadership roles and responsibilities, such individuals are generally recruited at a highly competent level and are often placed at the mid- to maximum point in the salary range reflective of the required competence, qualifications, and experience.

The decision whether to grant a salary increase to the position of Superintendent only, is at the sole discretion of the Board, and is the only executive/exempt position for which BCPSEA approval of a compensation increase is not required. In determining whether a salary increase is warranted, the Board considers such factors as performance, competence, external competitiveness, and internal equity including the maintenance of appropriate salary differentials through the organization. The Board typically utilizes market compensation data and salary/compensation structures developed by BCPSEA for this position as well as all other positions in the exempt staff structure. Potential increases are considered within the Board's overall compensation budget.

BC Public Sector Executive Compensation Freeze Policy: 2020-2021 Performance Year

Further to BCPSEA Exempt Staff Issues bulletin [No. 2020-04](#) dated August 31, 2020, as directed by the Minister of Finance in her letter dated August 31, BCPSEA amended the exempt staff compensation management plan for the K-12 public education sector ([BCPSEA Policy 95-06](#), Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement), which is an approved compensation plan under the Public Sector Employers Act, "to indicate there will be no increases or adjustments paid to executive-level employees for the 2020/21 performance year."

The following positions in the K-12 public education sector are affected by the BC Public Sector Executive Compensation Freeze Policy for the performance year 2020-2021 (July 1, 2020 – June 20, 2021):

- Superintendent of Schools
- Secretary Treasurer
- Deputy/Assistant/Associate Superintendent (second-level education-side position regardless of position title).

In acknowledging that boards of education in the K-12 public education sector have sole purview to determine compensation decisions for the position of Superintendent of Schools, in her August 31, 2020, letter, the Minister stated as follows:

"I am confident that Boards will see the value in ensuring this policy direction is applied equitably across all executive positions in the school system and that Superintendent compensation will, like other executives in the public sector, not be increased during this time."

Accountability

Underlying the Board's compensation philosophy and approach is the understanding that legal and regulatory mandates are considered a baseline for implementing any compensation plan or practice. Compensation administration in the K-12 public education sector currently operates within the following context:

- the *Public Sector Employers Act*, which establishes the legislative policy framework for exempt staff compensation administration in the public sector;
- the BCPSEA exempt staff compensation management plan (Policy 95-06, *Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement*), which is an approved compensation plan under the *Public Sector Employers Act*;
- Compensation mandates/direction adopted by the Public Sector Employers' Council from time to time. Any adjustments to exempt staff compensation levels must align with the parameters of the prevailing PSEC compensation mandate/direction;

Under the current compensation administration system in the K-12 sector:

- the Board of Education is solely responsible for the establishment and maintenance of compensation levels for the position of Superintendent of Schools. As elected school trustees, the Board is accountable to its public and therefore ensures that it adheres to proper human resources practices including statutory requirements with respect to executive and exempt staff compensation.
- proposed compensation adjustments for all other executive and exempt positions in the district must be reviewed and approved by BCPSEA prior to implementation.

EXECUTIVE COMPENSATION DISCLOSURE

School District 23 (Central Okanagan)

Summary Compensation Table at 2021

| Name and Position | Salary | Holdback/Bonus/ Incentive Plan Compensation | Benefits | Pension | All Other Compensation (expanded below) | 2020/2021 Total Compensation | Previous Two Years Totals Total Compensation | |
|--|------------|---|-----------|-----------|--|------------------------------------|---|------------|
| | | | | | | | 2019/2020 | 2018/2019 |
| Kevin Kaardal, Superintendent/CEO | \$ 242,432 | - | \$ 13,157 | \$ 27,385 | \$ 8,602 | \$ 291,576 | \$ 277,165 | \$ 275,337 |
| Terry-Lee Beaudry, Deputy Superintendent | \$ 193,946 | - | \$ 9,057 | \$ 21,908 | \$ 8,602 | \$ 233,513 | \$ 225,113 | \$ 212,947 |
| Rhonda Ovelson, Assistant Superintendent | \$ 181,685 | - | \$ 13,360 | \$ 20,726 | \$ 6,900 | \$ 222,671 | \$ 211,633 | \$ 200,058 |
| Jon Rever, Assistant Superintendent | \$ 181,685 | - | \$ 13,360 | \$ 20,726 | \$ 6,900 | \$ 222,671 | \$ 211,296 | \$ 199,259 |
| Ryan Stierman, Secretary Treasurer/CFO | \$ 206,095 | - | \$ 14,011 | \$ 19,984 | \$ 8,602 | \$ 248,692 | \$ 238,443 | |

EXECUTIVE COMPENSATION DISCLOSURE

Summary Other Compensation Table at 2021

| Name and Position | All Other Compensation | Severance | Vacation Payout | Paid Leave | Vehicle / Transportation Allowance | Perquisites / Other Allowances | Other |
|--|------------------------|-----------|-----------------|------------|------------------------------------|--------------------------------|-------|
| Kevin Kaardal, Superintendent/CEO | \$ 8,602 | - | - | - | \$ 8,602 | - | - |
| Terry-Lee Beaudry, Deputy Superintendent | \$ 8,602 | - | - | - | \$ 8,602 | - | - |
| Rhonda Ovelson, Assistant Superintendent | \$ 6,900 | - | - | - | \$ 6,900 | - | - |
| Jon Rever, Assistant Superintendent | \$ 6,900 | - | - | - | \$ 6,900 | - | - |
| Ryan Stierman, Secretary Treasurer/CFO | \$ 8,602 | - | - | - | \$ 8,602 | - | - |

EXECUTIVE COMPENSATION DISCLOSURE

Notes

| | |
|--|--|
| Kevin Kaardal, Superintendent/CEO | |
| Terry-Lee Beaudry, Deputy Superintendent | |
| Rhonda Ovelson, Assistant Superintendent | |
| Jon Rever, Assistant Superintendent | |
| Ryan Stierman, Secretary Treasurer/CFO | |