



The Board of Education of School District No. 83 (North Okanagan-Shuswap)

BRIEFING NOTE

TO: Official Trustee, Mike McKay
FROM: Gary Greenhough, Director of Finance
RE: 2017-18 School Surplus/Deficit Report

DATE: October 16, 2018

Background

At the Board Meeting held on April 12, 2016, a motion was carried that the Board request an annual report as at June 30th of each year for all schools with greater than 10% of their yearly budget allocation unspent, and that a report also be provided for all schools in a deficit.

Summary

The following is a summary of school surplus/deficit amounts as at June 30, 2018.

| | <u>BUDGET</u> | <u>SURPLUS / (DEFICIT)</u> | <u>**%</u> |
|----------------------------|---------------|----------------------------|------------|
| SAS - Sullivan | \$ 162,529 | \$ 866 | 1% |
| SAS - Jackson | 146,514 | (1,281) | -1% |
| A.L. Fortune Secondary | 135,593 | 15,970 | 12% |
| Shuswap Middle | 124,741 | 9,671 | 8% |
| Eagle River Secondary | 106,312 | 25,637 | 24% |
| North Shuswap Elementary | 24,590 | 4,024 | 16% |
| Bastion Elementary | 68,765 | 9,063 | 13% |
| M.V. Beattie Elementary | 55,661 | (19) | 0% |
| Carlin Elementary/Middle | 66,553 | 3,685 | 6% |
| Falkland Elementary | 25,125 | 6,003 | 24% |
| Grindrod Elementary | 21,005 | 4,002 | 19% |
| Hillcrest Elementary | 48,352 | (410) | -1% |
| North Canoe Elementary | 17,467 | 538 | 3% |
| Parkview Elementary | 27,755 | (2,569) | -9% |
| Salmon Arm West Elementary | 31,543 | 5,636 | 18% |
| Silver Creek Elementary | 12,795 | (1,945) | -15% |
| Sorrento Elementary | 37,701 | 4,764 | 13% |
| South Broadview Elementary | 57,676 | 4,766 | 8% |
| Ranchero Elementary | 29,779 | 1,881 | 6% |
| Pleasant Valley Secondary | 139,378 | 22,177 | 16% |
| Armstrong Elementary | 48,980 | 14,217 | 29% |
| Highland Park Elementary | 61,867 | 5,498 | 9% |
| Len Wood Middle | 59,637 | 1,673 | 3% |

**** The % column indicates the percentage that each school's surplus/deficit represents over or under the original budget amount.**

Results

For schools with a surplus of greater than 10% of their original budget and for schools with a deficit, Principals were asked to provide an explanation as to why the surplus or deficit occurred and how the school intends to spend the surplus or eliminate the deficit in the following year.

Please see a brief summary of the explanations below.

Salmon Arm Secondary (Jackson) School – Deficit \$1,281 (-1%)

The deficit was due to Science department purchases. The deficit was addressed early in 2018/19.

A.L. Fortune Secondary School – Surplus \$15,970 (12%)

The surplus was targeted for a sound system and projector for the gym. In addition, an uncompleted work order for outdoor concrete furniture for students in the courtyard contributed to the surplus. Surplus spending on these initiatives will be completed in 2018/19.

Eagle River Secondary School – Surplus \$25,637 (24%)

The surplus is related to the renewed curriculum. Surplus spending on resources (i.e. science textbooks) and equipment related to the renewed curriculum is ongoing and will be completed in 2018/19. Spending will be related to the goals of school improvement plan.

North Shuswap Elementary School – Surplus \$4,024 (16%)

The surplus was due to funds allocated to field trip transportation but not required given grant money and PAC funding. Surplus funds will be used to purchase chrome books and supporting apps for learning resource and classroom use.

Bastion Elementary School – Surplus \$9,063 (13%)

The surplus was due to a number of accounts being underspent for various reasons. In addition, Bastion incurred a surplus related to South Canoe Elementary expenditures, which will be returned to South Canoe Elementary. The surplus will be addressed in the current year.

Falkland Elementary School – Surplus \$6,003 (24%)

The surplus was due to saving for numeracy initiatives based on results of the most recent math assessment in support of the school improvement plan. Surplus funds will be used for educational initiatives in support of the numeracy goal.

Grindrod Elementary School – Surplus \$4,002 (19%)

The surplus was related to new classroom related costs, kitchen renovation costs, and the purchase of a Literacy Intervention Kit. Plans are in place to address the surplus in the current year (i.e. purchase of Leveled Literacy Intervention Kit).

Hillcrest Elementary School – Deficit \$410 (-1%)

The deficit was due to bussing expenses coming in higher than expected at the end of the year. The deficit will be addressed in the current year.

Parkview Elementary School – Deficit \$2,569 (-9%)

The deficit was due to bussing costs related to primary swimming. The deficit has been addressed.

Salmon Arm West Elementary School – Surplus \$5,636 (18%)

The surplus is primarily related to a District Numeracy surplus which is held at the school level. Surplus funds will be used for District Numeracy, renewed curriculum, and replacement of music sound system.

Silver Creek Elementary School – Deficit \$1,945 (-15%)

The deficit was related to purchasing a set of chairs for a new classroom and replacing a school sign. The deficit will be addressed in the current year.

Sorrento Elementary School – Surplus \$4,764 (13%)

The surplus was targeted for new student furniture. Surplus spending for new student furniture was completed early in 2018-19.

Pleasant Valley Secondary School – Surplus \$22,177 (16%)

The surplus was primarily due to equipment ordered but not received by year end, in addition to a surplus in the Teacher Replacement Wage Cost account. Equipment was received early in 2018-19 and the surplus in the Teacher Replacement Wage account will be spent in the new year.

Armstrong Elementary School – Surplus \$14,217 (29%)

The surplus was primarily due to \$10,000 being transferred to Armstrong Elementary School from the District to help support the conversion of the computer lab to a music room and to purchase mobile Chromebooks. In addition, some accounts were conservatively spent in anticipation of learning resource costs in 2018-19.

Recommendation

It is recommended that this briefing note be received by the Official Trustee for information.

Respectfully submitted,

Gary Greenhough

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Director of Finance