

Annual Financial Report



To Okanagan Indian Band Chief and Council

Year to June 30, 2024

The accompanying statements have been prepared by management as required by section 14.2 of the Local Education Agreement between the Okanagan Indian Band ('OKIB') and the Board of Education of School District No. 22 (Vernon) ('the Board').

Section 4.1a of the Local Education Agreement states that the Board agrees to:

Provide access and opportunity to OKIB students in a manner consistent with the BC Ministry of Education's Framework for Enhancing Student Learning and Board practices for all students enrolled in education programs in the School District and to continue to strive towards high levels of success in educational programs for OKIB students.

The statements illustrate, in financial terms, how the Board has used nominal roll funding from OKIB to implement this requirement.

The notes to the statements describe how management estimate how much of the Board's total expenditure relates to the education of nominal roll students.

In summary, OKIB paid the Board \$ 1,182,431 in tuition for the 2023/24 school year. The Board spent an estimated \$ 1,954,810 on educating nominal roll students, including facility and administration costs. The Board used some of its general operating grant for the \$ 772,379 difference.

In May 2024, there were 89 children living on OKIB reserve and attending SD22 schools.

Statement 1: Nominal Roll Tuition and Expenditures

Year to June 30, 2024

	\$
Tuition from OKIB	1,182,431
Expenditures	
Classroom Instruction	715,099
Special Education	511,179
Indigenous Education	179,798
Guidance and Counselling	28,601
Other Educational Programs	42,833
Total Direct Educational Expenditure	1,477,509
Transportation	237,646
Facilities, custodial and utilities	112,691
School Administration	80,585
District Administration	46,379
Total Support Expenditure	477,301
Total Expenditure	1,954,810
Excess of Expenditure over Tuition from OKIB (contribution from Board operating grant)	772,379

Statement 2: Alignment with Schedule A of the LEA

The LEA requires this report to consider, to the extent practical, Schedule A of the LEA.

Schedule A section		Alignment with Statement of Nominal Roll Tuition and Expenditures
1. Advertised tuition costs		
a) access to all elementary and secondary instructional programs	OKIB nominal roll students have access to all elementary and secondary instructional programs.	
2. Support services for the Students		
a) seasonal and special transportation	Core transportation costs are reflected in transportation expenditure. Enhanced transportation expenditure is funded directly by the First Nations Transportation Fund, not through nominal roll funding.	
b) specialized education programs	Included within Special Education, Indigenous Education and Other Educational Programs	
c) guidance and counseling	Included within Guidance and Counselling.	
d) school liaison	School District 22’s Indigenous Outreach Workers are part of the Indigenous targeted program, reflected within Indigenous Education expenditure.	
e) financial assistance allowance	Transportation financial assistance is funded directly by the First Nations Transportation Fund (BCTEA), not through nominal roll funding.	
f) comprehensive instructional services	All expenditures in the table above cover comprehensive instructional services.	
g) services that support the unique language and cultural needs of the Students	Included in Indigenous Education Expenditure and Classroom Instruction – see note 4.	
3. High-cost special education programs		
a) Inclusive of education assessments	Included within Special Education.	

Notes to the Statements

Note 1: Key Statistics and Assumptions

It is not easy to figure out exactly how much it costs to teach a specific group of students. For example, a student in 11th grade might have eight different teachers, and each class has a different number of students. So, it is challenging to say exactly how much of a teacher's salary, or other classroom instruction costs, to allocate to that student.

We can use information we already know and make some general estimates to give a rough idea of how much it costs to teach a student. This report does that for the 2023-24 school year.

This table shows the estimates used. The last column 'Calc ref' is used in conjunction with **note 2** on the next page.

Statistic	All SD 22 students	OKIB students	Ratio	Used to estimate	Calc ref
Average student FTE	8,790	89.4	1.02%	General instruction, administration, maintenance, and capital asset costs	A
Number of students with Special Needs designations on September 30, 2023	1,371	33	2.41%	Special education costs	B
Number of self-identified Indigenous students on September 30, 2023	1,289	89.4	6.93%	Targeted Indigenous program costs.	C
Average class size (2021-22 figures)	21.68	19.24	113%	Classroom instruction costs (in combination with total student FTE)	D
Transportation costs in BCTEA	-	-	-	Directly allocate base costs per BCTEA (Note 3)	E
\$0 allocation	-	-	-	No OKIB nominal roll students participating in related instructional activity	F
\$0 allocation - Out of scope	-	-	-	Expenditures funded through other targeted monies, such as scholarships and school field trips.	G

Note 2: Calculation of Nominal Roll Expenditure and Reconciliation to Board Financial Statements

The Board's annual financial statements are available on the Board's website. Schedule 2C on page 32, schedule 3A on page 34 and schedule 4 on page 39 of the Board's financial statements provide details on the Boards' expenses for the year.

In the table below, the 'Board Amount' line is taken directly from the expense line in the schedule indicated. It is the total expense incurred for all students in the School District.

The table below takes this 'Board amount' and applies an estimate from **note 1** to estimate how much of the 'Board amount' is spent on nominal roll students.

The nominal roll allocation is then summarized into the expenditure line items shown to create the statement of nominal roll tuition and expenditures.

Statement 1 line	Sch.	Board Financial Statement expense line	Note 1 ref	Board Amount \$	Nom. Roll allocation \$
Classroom instruction	2C	Regular Instruction	D	53,421,984	612,040
	3A	Learning Improvement Fund	B	391,840	9,432
	3A	CEF - Overhead	D	762,406	8,735
	3A	CEF - Staffing	D	7,284,538	83,457
	3A	CEF - Remedies	D	125,308	1,436
Classroom instruction Total				61,986,076	715,099
Special Education	2C	Special Education	B	20,963,248	504,586
	3A	Community Link	A	648,431	6,593
Special Education Total				21,611,679	511,179
Indigenous Education	2C	Indigenous Education	C	2,593,108	179,798
Indigenous Education Total				2,593,108	179,798
Guidance and Counselling	2C	Counselling	A	2,813,067	28,601
Guidance and Counselling Total				2,813,067	28,601
Other educational programs	2C	Career Programs	A	948,847	9,647
	2C	Library Services	A	1,834,729	18,654
	3A	Early Care and Learning	A	175,000	1,779
	3A	Feeding Futures Fund	A	1,011,586	10,285
	3A	Mental Health in Schools	A	52,000	529
	3A	Affordability	A	190,664	1,939
Other educational programs Total				4,212,826	42,833
Transportation (Note 3)	2C	Student Transportation	E	2,065,317	237,646
	2C	Transportation Administration	G	360,939	0
Transportation Total				2,426,256	237,646
	2C	Maintenance of Grounds	A	402,616	4,094

Statement 1 line	Sch.	Board Financial Statement expense line	Note 1 ref	Board Amount \$	Nom. Roll allocation \$
Facilities, custodial and utilities	2C	Maintenance Operations	A	6,945,042	70,612
	2C	Operations and Maintenance Administration	A	1,085,753	11,039
	2C	Utilities	A	2,293,678	23,321
	3A	Annual Facility Grant	A	356,577	3,625
Facilities, custodial and utilities Total				11,083,666	112,691
School administration	2C	School Administration	A	7,925,893	80,585
School administration Total				7,925,893	80,585
District administration	2C	Business Administration	A	2,581,716	26,249
	2C	Educational Administration	A	1,695,220	17,236
	2C	School District Governance	A	284,658	2,894
District administration Total				4,561,594	46,379
Not applicable	4	Amortization of Capital Assets	G	7,253,569	0
	2C	Early Learning and Child Care	F	291,632	0
	2C	English Language Learning	F	1,050,211	0
	2C	International Students	F	5,937,993	0
	2C	Ops and Maintenance - ELCC	F	28,800	0
	2C	Summer School	F	59,084	0
	3A	Changing Results for Children	G	6,750	0
	3A	ECE dual credit	G	41,819	0
	3A	First Nation Transportation	G	120,116	0
	3A	French Immersion Growth	G	168,559	0
	3A	Health Care grants	G	6,977	0
	3A	Integrated Inquiry Project	G	903,198	0
	3A	Just B4	G	17,272	0
	3A	OLEP	G	224,474	0
	3A	Other grants	G	9,769	0
	3A	Project Penny	G	0	0
	3A	Ready, Set, Learn	G	31,850	0
	3A	Related Entities	G	148,437	0
	3A	Scholarships and Bursaries	G	191,552	0
	3A	School Generated Funds	G	3,288,155	0
	3A	Seamless day Kindergarten	G	110,800	0
	3A	SEY2KT	G	29,695	0
	3A	Strong Start	G	128,000	0
Not applicable Total				10,199,167	0
Grand Total				139,262,877	1,954,810

Note 3: Transportation

The BC Tripartite Agreement (BCTEA) provides additional funding through the First Nation Student Transportation Fund. This funds the Board to provide an enhanced level of transportation for nominal roll students.

Statement 1 reflects the Board's base (before BCTEA enhancements) cost of transportation of nominal roll students of about \$237,646. The incremental expenditure of \$101,567 is not included as an expense in statement 1 as it is funded separately.

Note 4: Activities specific to the Local Education Agreement

The Local Education Agreement between OKIB and the Board contains additional commitments. These include commitments related to:

- sharing information on the educational progress of each nominal roll student;
- providing professional development focused on syllx and OKIB history, language and culture; and
- the development and implementation of language programs.

The Board does not track separately the cost of these additional commitments. They are generally included within the Classroom Instruction and Indigenous Education lines on the Statement of Nominal Roll Tuition and Expenditures (Statement 1), with the costs prorated between nominal roll and other students.