

**REGULAR MEETING ----- April 11, 2016**

**Minutes of the Regular Meeting of the Board of Education of the Chinook School Division No. 211 held on Monday, April 11, 2016 at 3:00 p.m. in the Chinook Education Centre.**

**PRESENT:** Larry Caswell  
Elaine Anderson  
Shane Andrus  
Cassandra Appलगren  
Rodney Fairbrother  
H.B. (Bernie) Ford  
Tim Ramage  
Tim Weinbender  
Shauna Wright

Liam Choo-Foo - Director of Education  
Kyle McIntyre – Deputy Director of Education  
Rod Quintin – Chief Financial Officer  
Joanne Booth – Communications Coordinator  
JackieWiebe – Executive Assistant

**REGRETS:** Randy Beler

**GUESTS:** **School Presentation: Gull Lake School**  
**Staff:** Adele Kirwan, Reece Digney and Marla Poisson  
**Students:** Tyler Myers, Caleb Orton, Dayne Stenson and Dylan Cooke  
**Staff Presentations:**  
Rod Siemens: Superintendent of Human Resources  
Bob Vavra: Superintendent of Learning  
Kathy Robson: Level 1 Coordinator  
Sharie Sloman: Controller

The meeting was called to order at 3:00 p.m. by Chair Larry Caswell

AGENDA 043/16 Anderson THAT the Agenda be approved as circulated and revised.

CARRIED

**REGULAR MEETING ----- April 11, 2016**

MINUTES 044/16 Fairbrother THAT the Minutes of the Regular Meeting of March 14, 2016, be approved, as presented.

CARRIED

CONSENT 045/16 Appelgren THAT the Consent Agenda Items be approved.  
ITEMS

CARRIED

PERFORM. 046/16 Wright THAT the Board of Education of the Chinook School Division  
REVIEW approves the Director of Education/CEO Performance Review  
DIRECTOR as developed during the evaluation workshop on March 15, 2016 as an accurate account of the Director's performance for the period ending December 31, 2015.

CARRIED

PERFORM. 047/16 Andrus THAT the Board of Education of the Chinook School Division  
REVIEW approves the Board of Education Self-Evaluation Report as  
BOARD developed during the evaluation workshop on March 15, 2016 as an accurate account of the Board's performance for the period ending December 31, 2015.

CARRIED

Kyle McIntyre, Deputy Director and Rod Siemens, Superintendent of Human Resources presented the Human Resources Staffing Monitoring Report

HR STAFF 048/16 Ford THAT the Human Resources Staffing Monitoring Report be  
REPORT received.

CARRIED

**REGULAR MEETING ----- April 11, 2016**

Sharie Sloman, Controller and Rod Quintin, Chief Financial Officer presented the Finance Report up to February 29, 2016.

FINANCIAL STATEMENT 049/16 Ramage

THAT the Quarterly Interim Financial Statement and Supporting Schedules for the period December 1, 2015 to February 29, 2016, are approved, as attached.

CARRIED

Bob Vavra, Superintendent of Learning and Kathy Robson, Level 1 Coordinator presented the Curriculum Status Report.

CURR. REPORT 050/16 Weinbender

THAT the Curriculum Status Report be received.

CARRIED

CLOSED 051/16 Anderson

THAT the Board of Education recess the meeting to go into Closed Session.

CARRIED

RISE 052/16 Fairbrother

THAT the Board of Education rise and report.

CARRIED

HR REPORT 053/16 Ramage

THAT the Employee Contracts be ratified as contained in the Human Resources Report dated April 11, 2016.

CARRIED

**REGULAR MEETING ----- April 11, 2016**

ADJOURN 054/16 Appelgren THAT we do now adjourn.

CARRIED

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Board Chair

\_\_\_\_\_  
CFO

**Chinook School Division No. 211**  
**Statement of Financial Position**  
**as at February 29, 2016**

	2016	2015
<b>Financial Assets</b>		
Cash and Cash Equivalents	17,434,979	25,056,045
Accounts Receivable	12,943,699	18,132,189
Portfolio Investments	71,987	82,365
<b>Total Financial Assets</b>	<b>30,450,665</b>	<b>43,270,599</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities	5,699,550	5,901,515
Long Term Debt	13,849,481	11,924,332
Liability for Employee Future Benefits	1,595,800	1,630,800
Deferred Revenue	3,171,866	2,658,792
<b>Total Liabilities</b>	<b>24,316,697</b>	<b>22,115,439</b>
<b>Net Financial Assets</b>	<b>6,133,968</b>	<b>21,155,160</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets	98,163,539	94,375,983
Inventory of Supplies for Consumption	369,771	302,890
Prepaid Expenses	325,230	569,962
<b>Total Non-Financial Assets</b>	<b>98,858,540</b>	<b>95,248,835</b>
<b>Accumulated Surplus</b>	<b>104,992,508</b>	<b>116,403,995</b>

**Chinook School Division No. 211**  
**Statement of Operations and Accumulated Surplus**  
**for period ended February, 2016**

	2016 Budget	2016 Actual - YTD	% of Budget YTD	2015 Actual - YTD
<b>REVENUES</b>				
Property Taxation	39,374,940	22,473,180	57.1%	24,882,181
Grants	45,379,487	21,984,934	48.4%	19,639,337
Tuition and Related Fees	482,076	229,428	47.6%	196,248
School Generated Funds	2,188,400	-	0.0%	-
Complementary Services	841,744	588,274	69.9%	596,681
External Services	133,925	31,368	23.4%	78,348
Other	562,000	261,515	46.5%	413,058
<b>Total Revenues (Schedule A)</b>	<b>88,962,572</b>	<b>45,568,699</b>	<b>51.2%</b>	<b>45,805,853</b>
<b>EXPENSES</b>				
Governance	520,150	272,757	52.4%	279,791
Administration	3,746,548	1,902,726	50.8%	1,817,464
Instruction	59,898,497	33,389,314	55.7%	33,183,546
Plant	12,829,259	5,236,465	40.8%	4,806,450
Transportation	10,599,467	5,352,082	50.5%	5,369,906
Tuition and Related Fees	545,210	535,820	98.3%	557,412
School Generated Funds	2,174,064	5,032	0.2%	6,507
Complementary Services	691,842	360,975	52.2%	320,710
External Services	129,828	63,625	49.0%	134,178
Other Expenses	534,618	199,557	37.33%	190,803
<b>Total Expenses (Schedule B)</b>	<b>91,669,483</b>	<b>47,318,353</b>	<b>51.6%</b>	<b>46,666,767</b>
<b>Surplus (Deficit) for the Year</b>	<b>(2,706,911)</b>	<b>(1,749,654)</b>		<b>(860,914)</b>

**Chinook School Division No. 211**  
**Schedule A: Supplementary Details of Revenue**  
**for the year ended February 29, 2016**

	2016 Budget	2016 Actual - YTD	% of Budget YTD	2015 Actual - YTD
<b>Property Taxation Revenue</b>				
<b>Tax Levy Revenue:</b>				
Property Tax Levy Revenue	39,374,940	22,473,180	57.1%	24,882,181
<b>Total Property Taxation Revenue</b>	<b>39,374,940</b>	<b>22,473,180</b>	<b>57.1%</b>	<b>24,882,181</b>
<b>Grants:</b>				
<b>Operating Grants</b>				
Ministry of Education Grants:				
K-12 Operating Grant	43,820,748	21,910,374	50.0%	19,444,849
Other Ministry Grants	13,200	55,369	419.5%	(6,264)
<b>Total Ministry Grants</b>	<b>43,833,948</b>	<b>21,965,743</b>	<b>50.1%</b>	<b>19,438,585</b>
Other Provincial Grants	-	-		-
Grants from Others	342,204	19,191	5.6%	222,320
<b>Total Operating Grants</b>	<b>44,176,152</b>	<b>21,984,934</b>		<b>19,660,905</b>
<b>Capital Grants</b>				
Ministry of Education Capital Grants	1,203,335	-	0.0%	(21,568)
<b>Total Capital Grants</b>	<b>1,203,335</b>	<b>-</b>	<b>0.0%</b>	<b>(21,568)</b>
<b>Total Grants</b>	<b>45,379,487</b>	<b>21,984,934</b>	<b>48.4%</b>	<b>19,639,337</b>

**Chinook School Division No. 211**  
**Schedule A: Supplementary Details of Revenue**  
**for the year ended February 29, 2016**

	2016 Budget	2016 Actual	% of Budget YTD	2015 Actual - YTD
<b>Tuition and Related Fees Revenue</b>				
<b>Operating Fees:</b>				
Tuition Fees:				
School Boards	-	13,050		-
Federal Government and First Nations	482,076	216,378	44.9%	196,248
Individuals and Other	-	-	0.0%	-
<b>Total Tuition Fees</b>	<b>482,076</b>	<b>229,428</b>	<b>47.6%</b>	<b>196,248</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>482,076</b>	<b>229,428</b>	<b>47.6%</b>	<b>196,248</b>
<b>School Generated Funds Revenue</b>				
<b>Non-Curricular Fees:</b>				
Commercial Sales - GST	4,400	-	0.0%	-
Commercial Sales - Non-GST	420,000	-	0.0%	-
Fundraising	675,000	-	0.0%	-
Grants and Partnerships	139,000	-	0.0%	-
Students Fees	355,000	-	0.0%	-
Other	595,000	-	0.0%	-
<b>Total Non-Curricular Fees</b>	<b>2,188,400</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Total School Generated Funds Revenue</b>	<b>2,188,400</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>Complementary Services</b>				
<b>Operating Grants:</b>				
Ministry of Education Operating Grants:				
Ministry of Education	336,804	168,402	50.0%	163,092
Other	350,000	344,682	98.5%	328,000
Other Grants	27,000	4,000	14.8%	8,585
<b>Total Operating Grants</b>	<b>713,804</b>	<b>517,084</b>	<b>72.4%</b>	<b>499,677</b>
<b>Fees and Other Revenue</b>				
Tuition and Related Fees	120,440	69,833	58.0%	87,849
Other Revenue	7,500	1,357	18.1%	9,155
<b>Total Fees and Other Revenue</b>	<b>127,940</b>	<b>71,190</b>	<b>55.6%</b>	<b>97,004</b>
<b>Total Complementary Services Revenue</b>	<b>841,744</b>	<b>588,274</b>	<b>69.9%</b>	<b>596,681</b>



**Chinook School Division No. 211**  
**Schedule A: Supplementary Details of Revenue**  
**for the year ended February 29, 2016**

	2016 Budget	2016 Actual	% of Budget YTD	2015 Actual - YTD
<b>External Services</b>				
<b>Operating Grants:</b>				
Other Provincial Grants	57,409	28,630	49.9%	28,348
Other Grants	76,516	-	0.0%	50,000
<b>Total Operating Grants</b>	<b>133,925</b>	<b>28,630</b>	<b>21.4%</b>	<b>78,348</b>
<b>Fees and Other Revenue</b>				
Other Revenue	0	2,738	-	-
<b>Total Fees and Other Revenue</b>	<b>0</b>	<b>2,738</b>	<b>-</b>	<b>-</b>
<b>Total External Services Revenue</b>	<b>133,925</b>	<b>31,368</b>	<b>23.4%</b>	<b>78,348</b>
<b>Other Revenue</b>				
Miscellaneous Revenue	373,000	115,321	30.9%	314,227
Sales & Rentals	99,000	38,108	38.5%	150
Investments	90,000	88,913	98.8%	91,831
Gain on Disposal of Capital Assets	-	19,173		6,850
<b>Total Other Revenue</b>	<b>562,000</b>	<b>261,515</b>	<b>46.5%</b>	<b>413,058</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>88,962,572</b>	<b>45,568,699</b>	<b>51.2%</b>	<b>45,805,853</b>

**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended February 29, 2016**

	2016 Budget	2016 Actual - YTD	% of Budget - YTD	2015 Actual - YTD
<b>Governance Expense</b>				
Board Members Expense	194,500	64,753	33.3%	79,193
Conventions - Board Members	38,700	17,923	46.3%	14,974
School Community Councils	66,000	44,826	67.9%	47,137
Elections	4,000	-	0.0%	-
Other Governance Expenses	216,950	145,255	67.0%	138,487
Amortization of Tangible Capital Assets	-	-		-
<b>Total Governance Expense</b>	<b>520,150</b>	<b>272,757</b>	<b>52.4%</b>	<b>279,791</b>
<b>Administration Expense</b>				
Salaries	2,582,696	1,328,062	51.4%	1,285,045
Benefits	277,234	131,255	47.3%	132,314
Supplies & Services	196,137	122,119	62.3%	58,279
Non-Capital Furniture & Equipment	49,544	8,917	18.0%	30,671
Building Operating Expenses	88,100	43,762	49.7%	44,014
Communications	81,601	54,458	66.7%	48,931
Travel	96,413	40,921	42.4%	49,019
Professional Development	64,750	9,127	14.1%	10,850
Amortization of Tangible Capital Assets	310,073	164,105	52.9%	158,340
<b>Total Administration Expense</b>	<b>3,746,548</b>	<b>1,902,726</b>	<b>50.8%</b>	<b>1,817,464</b>
<b>Instruction Expense</b>				
Instructional (Teacher) Salaries	41,306,410	23,633,540	57.2%	22,891,572
Instructional (Teacher) Benefits	1,918,598	815,842	42.5%	851,208
Program Support (Non-Teacher Contract) Salaries	8,772,500	5,327,584	60.7%	5,336,066
Program Support (Non-Teacher Contract) Benefits	1,645,345	967,641	58.8%	978,414
Instructional Aids	2,201,329	808,740	36.7%	711,156
Supplies & Services	710,876	441,996	62.2%	431,695
Non-Capital Furniture & Equipment	687,489	295,602	43.0%	537,561
Communications	187,971	97,482	51.9%	93,016
Travel	886,994	381,129	43.0%	330,343
Professional Development	566,789	170,088	30.0%	512,337
Student Related Expense	304,996	173,012	56.7%	152,357
Amortization of Tangible Capital Assets	709,200	276,658	39.0%	357,821
<b>Total Instruction Expense</b>	<b>59,898,497</b>	<b>33,389,314</b>	<b>55.7%</b>	<b>33,183,547</b>

**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended February 29, 2016**

	2016 Budget	2016 Actual	% of Budget YTD	2015 Actual - YTD
<b>Plant Operation &amp; Maintenance Expense</b>				
Salaries	3,384,722	1,629,640	48.1%	1,591,536
Benefits	595,883	284,804	47.8%	274,420
Supplies & Services	18,630	8,826	47.4%	(9,258)
Non-Capital Furniture & Equipment	36,100	18,000	49.9%	20,287
Building Operating Expenses	5,854,138	1,938,299	33.1%	1,650,823
Communications	23,870	4,776	20.0%	5,189
Travel	173,600	46,213	26.6%	38,573
Professional Development	7,000	2,202	31.5%	4,751
Amortization of Tangible Capital Assets	2,735,316	1,303,705	47.7%	1,230,129
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>12,829,259</b>	<b>5,236,465</b>	<b>40.8%</b>	<b>4,806,451</b>
<b>Student Transportation Expense</b>				
Salaries	3,641,535	2,125,743	58.4%	2,038,774
Benefits	658,390	358,597	54.5%	342,368
Supplies & Services	1,506,200	602,795	40.0%	713,511
Non-Capital Furniture & Equipment	1,058,892	457,888	43.2%	500,952
Building Operating Expenses	381,800	55,747	14.6%	69,216
Communications	17,000	10,345	60.9%	6,471
Travel	23,000	25,415	110.5%	13,926
Professional Development	37,168	4,323	11.6%	141
Contracted Transportation	1,861,568	1,014,532	54.5%	1,028,347
Amortization of Tangible Capital Assets	1,413,915	696,697	49.3%	656,200
<b>Total Student Transportation Expense</b>	<b>10,599,468</b>	<b>5,352,082</b>	<b>50.5%</b>	<b>5,369,906</b>
<b>Tuition and Related Fees Expense</b>				
Tuition Fees	485,898	466,008	95.9%	499,934
Transportation Fees	59,312	69,812	117.7%	57,478
<b>Total Tuition and Related Fees Expense</b>	<b>545,210</b>	<b>535,820</b>	<b>98.3%</b>	<b>557,412</b>
<b>School Generated Funds Expense</b>				
Supplies & Services	7,000	-	0.0%	-
Cost of Sales	540,000	-	0.0%	-
Non-Capital Furniture & Equipment	17,000	-	0.0%	-
School Fund Expenses	1,600,000	-	0.0%	1,475
Amortization of Tangible Capital Assets	10,064	5,032	50.0%	5,032
<b>Total School Generated Funds Expense</b>	<b>2,174,064</b>	<b>5,032</b>	<b>0.2%</b>	<b>6,507</b>

**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended February 29, 2016**

	2016 Budget	2016 Actual	% of Budget YTD	2015 Actual - YTD
<b>Complementary Services Expense</b>				
Administration Salaries & Benefits	-			
Instructional Salaries & Benefits	302,220	159,301	52.7%	135,563
Program Support Salaries & Benefits	85,648	73,553	85.9%	56,616
Instructional Aids	1,800	4,381	243.4%	6,652
Supplies & Services	169,054	62,360	36.9%	55,524
Non-Capital Furniture & Equipment	-	1,944	-	525
Communications	3,000	1,310	43.7%	3,680
Travel	69,300	29,406	42.4%	33,180
Professional Development (Non-Salary Costs)	5,809	340	5.9%	689
Student Related Expenses	-	609	0.0%	-
Contracted Transportation & Allowances	53,396	26,963	50.5%	27,398
Amortization of Tangible Capital Assets	1,615	808	50.0%	885
<b>Total Complementary Services Expense</b>	<b>691,842</b>	<b>360,975</b>	<b>52.2%</b>	<b>320,710</b>
<b>External Service Expense</b>				
Program Support Salaries & Benefits	102,953	51,206	49.7%	120,943
Instructional Aides	1,130	232	20.5%	-
Supplies & Services	3,540	733	20.7%	2,076
Communications	1,500	602	40.1%	1,124
Travel	17,530	6,142	35.0%	8,940
Student Related Expenses	1,175	-	0.0%	-
Professional Development (Non-Salary Costs)	2,000	4,710	235.5%	1,095
<b>Total External Services Expense</b>	<b>129,828</b>	<b>63,625</b>	<b>49.0%</b>	<b>134,178</b>

**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended February 29, 2016**

	2016 Budget	2016 Actual	% of Budget YTD	2015 Actual - YTD
<b>Other Expense</b>				
Interest and Bank Charges:				
Current Interest and Bank Charges	102,400	1,504	1.5%	958
Interest on Other Capital Loans and Long Term Debt				
School Facilities	392,277	197,713	50.4%	189,845
Other	39,941	-	0.0%	-
Total Interest and Bank Charges	<b>534,618</b>	<b>199,217</b>	37.3%	<b>190,803</b>
Loss on sale of capital assets	-	340	340.0%	-
<b>Total Other Expense</b>	<b>534,618</b>	<b>199,557</b>	37.3%	<b>190,803</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>91,669,484</b>	<b>47,318,353</b>	51.6%	<b>46,666,769</b>

## **Budget to actual Variance Analysis for September 2015– February 2016**

**Overall** - all revenues and expenditures are in line with trends from prior years

- **Revenue - \$45,568,699 - 51% of budget (in 2015, 54% of Budget)**
- **Expenses - \$47,318,354 - 52% of budget (in 2015, 53% of Budget)**

### **Revenues**

#### **Property Tax Revenues** (57.1%)

- Timing of tax revenues collected during the year is not linear. 2015 reported higher property taxes mainly due to “catch up” payments of City of Swift Current taxes which had not been consistent. This has now been rectified and we are receiving monthly remittances from the City. Trend is similar to prior years. (59.5% in 2015; 57.2% in 2013)

#### **Grants** (48.4%)

-Operating grants – On track at 50% of budget

-Capital grants– Budget: \$1,203,335 (PMR)

Actual: 0 (PMR)

- PMR funding of \$1,203,335 was received in June, 2015 and reflected within the accumulated surplus - restricted reserve balance at Aug 31, 2015 of \$839,743. During the current school year (Sept 2015 – Feb 2016), \$64,820 has been spent on PMR at various projects including Eastend, Herbert, Frontier, Leader, and SCCHS schools – leaving a balance of \$774,923.

-Other Ministry Grants – Nutrition grant received of \$52,094 – budgeted as Grants from Others at \$52,000; and \$3,275 received for EAL

-SGI Grant (budgeted as Grants from Others) budget of \$290,204 - received \$19,191 (6.6%). For the 2015-16 budget year, SGI has a new funding model that matches funding to actual service provided. Our past funding was a monthly payment based on an estimated budget of operating costs paid out over the school year. Of the funding received to date \$11,916 has been received for class room hours and \$7,274 has been received for driving time hours.

We have recognized the cash flow deficiency under this current funding model and have been in contact with SGI regarding this discrepancy. We are awaiting a reply from them.

#### **Tuition** (47.6%)

-Received fall payment from Nekaneet First Nations and Prairie Rose School Division – similar to prior year.

### **Complementary** (69.9%)

- Operating grants for PreK are tracking to budget @ 50% (168,402/336,804).
- Received full \$344,682 funding for Reading Hoshin in the current quarter. Budget was \$350,000 for this project.
- Received 58% of tuition revenue re Chinook International Program (\$69,833/\$120,440).

### **External Services** (23.4%)

- Other Provincial Grants include the grant for Cognitive Disability. It is tracking to budget @50% (28,630/57,409)
- FAW funding is received once a year in June/July – (Budget \$76,516)

### **Other** (46.5%)

- Miscellaneous Revenue less than prior year, due mainly to a significant SSBA insurance claim collected in 2015.
- Investments – interest paid on cash held in the bank account \$88,913 (98.8%) due to higher than anticipated cash flow

## **Expenses**

### **Governance** (52.4%)

- Tracking slightly lower than prior year – 57.2% in 2015.
- Board Members Expense decrease from prior years at 33.3% (compared to 41% in 2015, and 50% in 2014)
- School Community Councils expenditure at 67.9% with the grants to school community councils of \$43,500 paid out at start of year.
- Other Governance Expenses at 67.0% with SASBO membership paid in December (75.5% in 2015)

### **Administration** (50.8%)

- Tracking similar as prior year at 53.0%
- Salaries at 51.4% due mainly to Michelle Braun's contract increased to 100% from 80% that was not budgeted as well as Kim Redekop working overtime on the document management cumulative folder project.
- Supplies & Services budget was increased in 2016 to include annual fees for SRB, KEV and MyBudgetFile programs.
- Communications at 66.7% in large part due to purchase of prepaid postage in December of \$10,160.

**Instructional** (55.7%)

- Tracking overall expenditures as in prior years with the majority of expenditures will be over 10 months
  - **Teacher Salaries** (57.2%)
    - o paid over 10 months ; therefore would expect to be at 60% (6/10 months)
- FTE per MBF – 470.38; FTE per SRB at Feb 29 – 461.79 FTE. MBF includes 10 FTE contingencies.
- **Program Support Salaries** (60.7%)
    - o paid over 10 months ; therefore would expect to be at 60% (6/10 months)
  - **Supplies & Services** (62.2%)
    - o Computer Supplies & Services at 65.8% of budget (\$251,505.37/\$382,050). Some annual costs are incurred in first part of the year including MicroSoft, Follett, Scholantis and IBM
    - o Support costs to Bradford for \$40,000 was not included in budget as the amount was not known at budget time.

**Plant** (40.8%)

- Tracking overall similar as prior year at 37.6%
- Building operating Expenses at 33.1% - Included in the budget for building operating expenses is \$1,203,335 for PMR projects with only \$64,820 being spent on PMR projects during Sept – Feb/16
  - o Other factors impacting building operating expenses include:
  - o Heating fuel costs are 21% of budget due to lower energy costs and milder winter
  - o Some of the maintenance projects occur in the summer months which pushes back this expense

**Transportation** (50.5%)

- Tracking overall lower than prior year at 54.1%
- Salaries at 58.4% vs 57.5% in 2015 –
  - o Bus drivers are paid over 10 months; Supervisor, Admin and Mechanics are paid over 12 months.

Bus Drivers & Subs (\$2,663,665 divided by 10 months X for 6 months) =	\$1,598,199
Transportation Supervisor /Admin (\$275,014 x 6/12)	137,507
Mechanics (\$702,855 x 6/12)	351,426
Benefits (\$658,390 x 6/10)	395,034
Total budget allocation for 6 months	\$2,482,166
Less actual expended	<u>\$2,484,340</u>
Variance (over budget)	2,174



- Other items tracking as budgeted and/or on similar trend as prior year.
- Included in operating grant revenue is funding for the purchase of buses in the amount of \$910,884. The board approved \$1,360,884 for the purchase of buses. To date \$1,431,189 has been spent on 17 bus renewals including the replacement bus for the Cabri accident (\$102,336) which are reflected as a capital purchases and not as expenditures. (Chinook received \$79,375 from SGI as insurance proceeds reported in Other Revenue section.)

**Tuition & Related Fees** (98.3%)

- Tracking overall similar to prior year at 105.30
- Great Plains College tuition paid \$304,133 (budget \$ 301,298).
- Prairie Rose School Division tuition and transportation fees paid \$233,098 (budget \$215,912). Variance is due to recalculations of routes that were incorrectly calculated in the prior year, addition of one student to a route and transportation of a student to Eagle Butte (High School) from a route that previously did not have any high school students.

**Complementary Services Expense** (52.2%)

- Tracking as budgeted and/or similar trends as the prior year for majority of areas
- Program Support Salaries and Benefits at 85.9% budget due to the EA's at Central PreK – the original budget had 1.1 positions budgeted, but there are actually 2.0 positions. In addition, there was no budget for EA at Fairview, but there is a .5 position.

**External** (49.0%)

- Tracking as budgeted.
- No RIC program expenditures this year.

**Other Expenses** (37.3%)

- Interest expense includes interest (\$27,753.79) accrued on new loan proceeds for Maverick project. Chinook received loan proceeds in November of \$2,500,000 and will have annual payment of \$173,207.81 in November 2016. Budget also includes interest for annual payment on BMO loan in April and estimate for overdraft interest on our operating line which we will likely access in April or May 2016.