

**REGULAR MEETING ----- June 25, 2018**

**Minutes of the Regular Meeting of the Board of Education of the Chinook School Division No. 211 held on Monday, June 25, 2018 at 3:00 p.m. at the Chinook Education Centre.**

**PRESENT:** Larry Caswell  
Shane Andrus  
Allan Bridal  
Dianne Hahn  
Susan Moulund  
Kimberly Pridmore  
Tim Ramage  
Katelyn Toney  
Tim Weinbender

Kyle McIntyre – Acting Director of Education  
Rod Quintin – Chief Financial Officer  
Joanne Booth – Communications Coordinator  
Cheri Heard – Administrative Assistant

**REGRETS:** Shannon Armstrong

**GUESTS:** **Staff Presentations:**  
Sharie Sloman, Controller

The meeting was called to order at 3:04 p.m. by Chair, Shane Andrus

**AGENDA**      078/18 Pridmore      **THAT the Agenda be approved as circulated and revised.**

**CARRIED**

**MINUTES**      079/18 Pridmore      **THAT the minutes of the Regular Meeting of June 11, 2018 be approved, as presented.**

**CARRIED**

**CONSENT ITEMS**      080/18 Ramage      **THAT the Consent Agenda Items be approved.**

**CARRIED**

**REGULAR MEETING ----- June 25, 2018**

2018/19      081/18 Pridmore      THAT the revised 2018-2019 Board Monitoring Schedule as  
BOARD      as amended is approved as attached.  
SCHEDULE

**CARRIED**

2017/18      082/18 Hahn      THAT Administration be authorized to submit the 2018 –  
BUDGET      2019 Budget Estimates to the Ministry of Education for approval.

**Recorded Vote requested by: Shane Andrus**

**In favor:**      Shane Andrus, Al Bridal, Dianne Hahn, Susan  
Mouland, Kim Pridmore, Tim Ramage,  
Tim Weinbender

**Opposed:**      None

**Not present:**      Shannon Armstrong, Larry Caswell, Katelyn Toney

**CARRIED**

PURCHASE      083/18 Bridal      THAT the Chinook Board of Education authorizes the purchase  
OF      of up to 400 refurbished desk top computers for an approximate  
COMPUTERS      cost of \$200,000 prior to the end of the 2017/2018 fiscal year.

**CARRIED**

FINANCIAL      084/18 Mouland      THAT the Quarterly Interim Financial Statement and Supporting  
STATEMENT      Schedules for the period ended May 31, 2018 are approved as  
attached.

**CARRIED**

CLOSED      085/18 Weinbender      THAT the Board of Education recess the meeting to go into  
Closed Session.

**CARRIED**



**2018-2019 Board Monitoring Calendar**

DATE	Board Meetings	Planning Meetings	Special Meetings	Committee Meetings 10:00 am - 12:00	Professional Development / Reporting
August 27, 2018	Board Meeting				
September 10, 2018	Board Meeting			Transportation	** Math
September 24, 2018		Planning Meeting			Policy 205, ** Literacy
October 4, 2018			SCC Orientation		SCC Chair & New Member Orientation
October 9, 2018 (Tues.)	Board Meeting				* Transportation, * Facilities
October 22, 2018		Planning Meeting			** Graduation Rates
November 13, 2018 (Tues.)	Board Meeting		Organizational Meeting	Transportation	* Home Schooling
November 13, 2018			SCC Fall Forum		
November 15 - 17, 2018			SSBA Fall Assembly		
November 26 & 27, 2018	Special Meeting	Planning Meeting	Board Planning Retreat	Facilities	Audited Financial Statement & Annual Report
December 10, 2018	Board Meeting				* Literacy
January 14, 2019	Board Meeting			Transportation	* Technology, * Financial to Nov.30, Intro ESSP Level II
January 28, 2019		Planning Meeting			Budget Workplan, ESSP Level II Planning
February 11, 2019	Board Meeting				* Distance Ed, ESSP Level II Board Approval
February 25, 2019		Planning Meeting			
March 11, 2019	Board Meeting			Transportation	* Hutterian, * Athletics
March 14, 2019			SCC Spring Forum / Celebration of Learning		
March 27 & 28, 2019		Planning Meeting	Board Planning Retreat		Director Evaluation, Board Annual Self Evaluation, * Graduation Rates
April 8, 2019	Board Meeting			Finance	** HR Staffing, * Curriculum, * Finance to Feb.28
April 11-12, 2019			SSBA Spring Assembly		
April 23, 2019 (Tues)		Planning Meeting			Policy 205 Deadline, Budget
May 13, 2019	Board Meeting			Finance/Transportation	* 21st Century Student Engagement
May 27, 2019		Planning Meeting		Finance/Facilities	
June 10, 2019	Board Meeting			Transportation	** Special Education/Student Services
June 24, 2019	Board Meeting	Planning Meeting			* Financial to May 31, ** Communications

Status Report - Information to inform the Board of what is happening in the system

\*\* Monitoring Report - Information to inform the Board of how effectively the system is operating

**Board Meetings 2018 - 2019**

**Appendix A**

**Chinook School Division No. 211**  
**Statement of Financial Position**  
**as at May 31, 2018**

	2018	2017
<b>Financial Assets</b>		
Cash and Cash Equivalents	19,238,129	2,466,618
Accounts Receivable	1,173,537	13,406,864
Inventories for Sale	274,742	-
Portfolio Investments	76,274	73,698
<b>Total Financial Assets</b>	<b>20,762,682</b>	<b>15,947,180</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities	4,609,800	5,263,868
Long-Term Debt	11,426,732	12,096,711
Liability for Employee Future Benefits	1,794,300	1,654,200
Deferred Revenue	168,054	3,115,187
<b>Total Liabilities</b>	<b>17,998,886</b>	<b>22,129,966</b>
<b>Net Financial Assets</b>	<b>2,763,796</b>	<b>(6,182,786)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets	92,354,851	96,404,343
Inventory of Supplies for Consumption	513,040	448,442
Prepaid Expenses	506,138	439,816
<b>Total Non-Financial Assets</b>	<b>93,374,029</b>	<b>97,292,601</b>
<b>Accumulated Surplus</b>	<b>96,137,825</b>	<b>91,109,815</b>

Chinook School Division No. 211  
Statement of Operations and Accumulated Surplus  
for the period ended May 31, 2018

	2017-2018 Budget	2017-2018 Actual - YTD	% of Budget YTD	2016-2017 Budget	2016-2017 Actual - YTD	% of Budget YTD
<b>REVENUES</b>						
Property Taxation	13,499,482	13,382,748	99.1%	39,918,660	22,755,787	57.0%
Grants	63,549,076	44,113,530	69.4%	43,318,897	31,541,013	72.8%
Tuition and Related Fees	791,343	715,967	90.5%	825,861	658,779	79.8%
School Generated Funds	2,284,400	1,777,919	77.5%	2,198,400	1,798,054	81.7%
Complementary Services	413,687	296,611	71.7%	469,420	339,917	72.4%
External Services	85,516	3,842	4.5%	252,925	130,882	51.7%
Other	640,535	686,891	107.2%	536,430	362,531	67.6%
<b>Total Revenues (Schedule A)</b>	<b>81,274,039</b>	<b>60,977,508</b>	<b>75.0%</b>	<b>87,520,593</b>	<b>57,584,963</b>	<b>65.8%</b>
<b>EXPENSES</b>						
Governance	353,921	237,704	67.2%	502,300	455,193	90.6%
Administration	3,571,222	2,561,035	71.7%	3,906,057	2,919,374	74.7%
Instruction	57,223,314	47,156,586	82.4%	60,869,728	50,557,145	83.1%
Plant	12,532,550	9,369,879	74.8%	13,041,571	8,804,549	67.5%
Transportation	9,962,578	7,857,350	78.9%	11,130,658	8,733,944	78.5%
Tuition and Related Fees	521,835	670,880	128.6%	568,339	423,361	74.5%
School Generated Funds	2,152,386	1,515,812	70.4%	2,075,064	1,798,409	86.7%
Complementary Services	412,090	310,792	75.4%	500,292	438,276	87.6%
External Services	72,427	56,110	77.5%	131,483	117,687	89.5%
Other Expenses	414,029	2,203,158	532.1%	518,442	292,516	56.4%
<b>Total Expenses (Schedule B)</b>	<b>87,216,352</b>	<b>71,939,306</b>	<b>82.5%</b>	<b>93,243,934</b>	<b>74,540,454</b>	<b>79.9%</b>
<b>Operating Deficit for the Period</b>	<b>(5,942,313)</b>	<b>(10,961,798)</b>		<b>(5,723,341)</b>	<b>(16,955,490)</b>	
<b>Accumulated Surplus, Beginning of Period</b>		<b>107,099,622</b>			<b>108,065,305</b>	
<b>Accumulated Surplus, End of Period</b>		<b>96,137,825</b>			<b>91,109,815</b>	

**Chinook School Division No. 211**  
**Schedule A: Supplementary Details of Revenues**  
**for the period ended May 31, 2018**

	2017-2018 Budget	2017-2018 Actual - YTD	% of Budget YTD	2016-2017 Budget	2016-2017 Actual - YTD	% of Budget YTD
<b>Property Taxation Revenue</b>						
<b>Tax Levy Revenue</b>						
Property Tax Levy Revenue	13,499,482	12,798,929	94.8%	39,918,660	22,755,787	57.0%
Revenue from Supplemental Levies	-	-	-	-	-	-
<b>Total Property Tax Revenue</b>	<b>13,499,482</b>	<b>12,798,929</b>	<b>94.8%</b>	<b>39,918,660</b>	<b>22,755,787</b>	<b>57.0%</b>
<b>Grants in Lieu of Taxes</b>						
Federal Government	-	63,172	-	-	-	-
Provincial Government	-	159,555	-	-	-	-
Railways	-	132,652	-	-	-	-
Other	-	201,468	-	-	-	-
<b>Total Grants in Lieu of Taxes</b>	<b>-</b>	<b>556,847</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Tax Revenues</b>						
Treaty Land Entitlement - Rural	-	7,133	-	-	-	-
House Trailer Fees	-	(10,524)	-	-	-	-
<b>Total Other Tax Revenues</b>	<b>-</b>	<b>(3,391)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Additions to Levy</b>						
Penalties	-	96,414	-	-	-	-
Other	-	(11,720)	-	-	-	-
<b>Total Additions to Levy</b>	<b>-</b>	<b>84,694</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deletions from Levy</b>						
Cancellations	-	(53,635)	-	-	-	-
Other Deletions	-	(696)	-	-	-	-
<b>Total Deletions from Levy</b>	<b>-</b>	<b>(54,331)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Property Taxation Revenue</b>	<b>13,499,482</b>	<b>13,382,748</b>	<b>99.1%</b>	<b>39,918,660</b>	<b>22,755,787</b>	<b>57.0%</b>
<b>Grants</b>						
<b>Operating Grants</b>						
Ministry of Education Grants						
Operating Grant	61,498,956	43,797,879	71.2%	41,475,348	31,296,248	75.5%
Other Ministry Grants	65,300	72,709	111.3%	66,200	10,058	15.2%
<b>Total Ministry Grants</b>	<b>61,564,256</b>	<b>43,870,588</b>	<b>71.3%</b>	<b>41,541,548</b>	<b>31,306,306</b>	<b>75.4%</b>
Other Provincial Grants	-	-	-	-	4,000	0
Grants from Others	269,103	183,386	68.1%	289,096	230,707	79.8%
<b>Total Operating Grants</b>	<b>61,833,359</b>	<b>44,053,974</b>	<b>71.2%</b>	<b>41,830,644</b>	<b>31,541,013</b>	<b>75.4%</b>
<b>Capital Grants</b>						
Ministry of Education Capital Grants	1,715,717	59,556	3.5%	1,488,253	-	0.0%
<b>Total Capital Grants</b>	<b>1,715,717</b>	<b>59,556</b>	<b>3.5%</b>	<b>1,488,253</b>	<b>-</b>	<b>0.0%</b>
<b>Total Grants</b>	<b>63,549,076</b>	<b>44,113,530</b>	<b>69.4%</b>	<b>43,318,897</b>	<b>31,541,013</b>	<b>72.8%</b>
<b>Tuition and Related Fees Revenue</b>						
<b>Operating Fees</b>						
Tuition Fees						
School Boards	17,000	26,100	153.5%	17,000	26,100	153.5%
Federal Government and First Nations	502,740	447,001	88.9%	502,740	396,446	78.9%
Individuals and Other	-	13,955	0.0%	-	13,391	0.0%
<b>Total Tuition Fees</b>	<b>519,740</b>	<b>487,056</b>	<b>93.7%</b>	<b>519,740</b>	<b>435,937</b>	<b>83.9%</b>
Transportation Fees	271,603	228,911	84.3%	306,121	222,842	72.8%
<b>Total Operating Tuition and Related Fees</b>	<b>791,343</b>	<b>715,967</b>	<b>90.5%</b>	<b>825,861</b>	<b>658,779</b>	<b>79.8%</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>791,343</b>	<b>715,967</b>	<b>90.5%</b>	<b>825,861</b>	<b>658,779</b>	<b>79.8%</b>
<b>School Generated Funds Revenue</b>						
<b>Non-Curricular Fees</b>						
Commercial Sales - GST	4,400	1,091	24.8%	4,400	-	0.0%
Commercial Sales - Non-GST	400,000	89,161	22.3%	490,000	119,167	24.3%
Fundraising	800,000	1,032,900	129.1%	710,000	1,002,577	141.2%
Grants and Partnerships	190,000	81,301	42.8%	139,000	131,396	94.5%
Student Fees	250,000	370,454	148.2%	355,000	172,086	48.5%
Other	650,000	203,012	31.2%	500,000	370,829	74.2%
<b>Total Non-Curricular Fees</b>	<b>2,294,400</b>	<b>1,777,919</b>	<b>77.5%</b>	<b>2,198,400</b>	<b>1,796,054</b>	<b>81.7%</b>
<b>Total School Generated Funds Revenue</b>	<b>2,294,400</b>	<b>1,777,919</b>	<b>77.5%</b>	<b>2,198,400</b>	<b>1,796,054</b>	<b>81.7%</b>

**Chinook School Division No. 211**  
**Schedule A: Supplementary Details of Revenues**  
**for the period ended May 31, 2018**

	2017-2018 Budget	2017-2018 Actual - YTD	% of Budget YTD	2016-2017 Budget	2016-2017 Actual - YTD	% of Budget YTD
<b>Complementary Services</b>						
<b>Operating Grants</b>						
Ministry of Education Grants						
Operating Grant	327,237	245,511	75.0%	336,900	252,675	75.0%
Federal Grants	-	-	0.0%	25,000	-	0.0%
<b>Total Operating Grants</b>	<b>327,237</b>	<b>245,511</b>	<b>75.0%</b>	<b>361,900</b>	<b>252,675</b>	<b>69.8%</b>
<b>Fees and Other Revenue</b>						
Tuition and Related Fees	86,450	51,100	59.1%	107,520	80,917	75.3%
Other Revenue	-	-	0.0%	-	6,325	0.0%
<b>Total Fees and Other Revenue</b>	<b>86,450</b>	<b>51,100</b>	<b>59.1%</b>	<b>107,520</b>	<b>87,242</b>	<b>81.1%</b>
<b>Total Complementary Services Revenue</b>	<b>413,687</b>	<b>296,611</b>	<b>71.7%</b>	<b>469,420</b>	<b>339,917</b>	<b>72.4%</b>
<b>External Services</b>						
<b>Operating Grants</b>						
Ministry of Education Grants						
Other Ministry Grants	-	-	0.0%	110,000	115,000	104.5%
Other Provincial Grants	76,516	-	0.0%	133,925	8,269	6.2%
<b>Total Operating Grants</b>	<b>76,516</b>	<b>-</b>	<b>0.0%</b>	<b>243,925</b>	<b>123,269</b>	<b>50.5%</b>
<b>Fees and Other Revenue</b>						
Other Revenue	9,000	3,842	42.7%	9,000	7,613	84.6%
<b>Total Fees and Other Revenue</b>	<b>9,000</b>	<b>3,842</b>	<b>42.7%</b>	<b>9,000</b>	<b>7,613</b>	<b>84.6%</b>
<b>Total External Services Revenue</b>	<b>85,516</b>	<b>3,842</b>	<b>4.5%</b>	<b>252,925</b>	<b>130,882</b>	<b>51.7%</b>
<b>Other Revenue</b>						
Miscellaneous Revenue	557,105	328,235	58.9%	333,000	173,867	52.2%
Sales & Rentals	83,430	64,291	77.1%	108,430	79,494	73.3%
Investments	-	211,468	0.0%	95,000	101,451	106.8%
Gain on Disposal of Capital Assets	-	82,897	0.0%	-	7,719	0.0%
<b>Total Other Revenue</b>	<b>640,535</b>	<b>686,891</b>	<b>107.2%</b>	<b>536,430</b>	<b>362,531</b>	<b>67.6%</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>81,274,039</b>	<b>60,977,508</b>	<b>75.0%</b>	<b>87,520,593</b>	<b>57,584,963</b>	<b>65.8%</b>



**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the period ended May 31, 2018**

	2017-2018 Budget	2017-2018 Actual - YTD	% of Budget YTD	2016-2017 Budget	2016-2017 Actual - YTD	% of Budget YTD
<b>Governance Expense</b>						
Board Members Expense	135,886	70,043	51.5%	181,900	131,991	72.6%
Professional Development- Board Members	15,000	12,942	86.3%	35,500	30,930	87.1%
Advisory Committees	60,627	50,994	84.1%	64,000	52,758	82.4%
Professional Development - Advisory Committees	-	-	-	2,500	-	0%
Elections	4,000	-	0.0%	40,000	35,246	88.1%
Other Governance Expenses	138,398	103,725	74.9%	178,400	204,268	114.5%
<b>Total Governance Expense</b>	<b>353,921</b>	<b>237,704</b>	<b>67.2%</b>	<b>502,300</b>	<b>455,193</b>	<b>90.6%</b>
<b>Administration Expense</b>						
Salaries	2,427,322	1,847,707	76.1%	2,703,989	2,110,592	78.1%
Benefits	259,318	196,502	75.8%	282,557	211,417	74.8%
Supplies & Services	193,377	138,339	71.5%	231,787	137,684	59.4%
Non-Capital Furniture & Equipment	71,244	12,296	17.3%	29,104	9,961	34.2%
Building Operating Expenses	102,500	69,125	67.4%	96,500	69,477	72.0%
Communications	106,205	66,609	62.7%	96,601	80,204	83.0%
Travel	83,756	51,668	61.7%	98,913	63,812	64.5%
Professional Development	53,000	7,797	14.7%	64,750	6,737	10.4%
Amortization of Tangible Capital Assets	274,500	170,992	62.3%	301,856	229,490	76.0%
<b>Total Administration Expense</b>	<b>3,571,222</b>	<b>2,561,035</b>	<b>71.7%</b>	<b>3,906,057</b>	<b>2,919,374</b>	<b>74.7%</b>
<b>Instruction Expense</b>						
Instructional (Teacher Contract) Salaries	40,134,271	34,325,651	85.5%	41,520,412	36,074,589	86.9%
Instructional (Teacher Contract) Benefits	1,916,310	1,477,081	77.1%	1,939,791	1,630,736	84.1%
Program Support (Non-Teacher Contract) Salaries	8,167,249	6,848,377	83.9%	9,002,250	7,633,867	84.8%
Program Support (Non-Teacher Contract) Benefits	1,560,093	1,258,624	80.7%	1,683,888	1,395,990	82.9%
Instructional Aids	1,730,605	823,999	47.6%	2,220,571	1,102,468	49.6%
Supplies & Services	686,987	473,060	68.9%	810,600	505,275	62.3%
Non-Capital Furniture & Equipment	917,748	696,831	75.9%	1,024,087	679,437	66.3%
Communications	200,101	142,670	71.3%	185,825	155,144	83.5%
Travel	583,233	321,528	55.1%	861,698	514,282	59.7%
Professional Development	554,663	194,872	35.1%	790,958	297,154	37.6%
Student Related Expense	393,135	355,647	90.5%	310,740	235,008	75.6%
Amortization of Tangible Capital Assets	378,919	238,246	62.9%	518,908	333,195	64.2%
<b>Total Instruction Expense</b>	<b>57,223,314</b>	<b>47,156,586</b>	<b>82.4%</b>	<b>60,869,728</b>	<b>50,557,145</b>	<b>83.1%</b>

**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the period ended May 31, 2018**

	2017-2018 Budget	2017-2018 Actual - YTD	% of Budget YTD	2016-2017 Budget	2016-2017 Actual - YTD	% of Budget YTD
<b>Plant Operation &amp; Maintenance Expense</b>						
Salaries	3,160,074	2,438,703	77.2%	3,338,443	2,494,359	74.7%
Benefits	570,513	433,231	75.9%	589,269	442,830	75.1%
Supplies & Services	14,200	11,010	77.5%	18,630	14,295	76.7%
Non-Capital Furniture & Equipment	39,000	24,640	63.2%	96,100	21,409	22.3%
Building Operating Expenses	5,863,341	4,168,992	71.1%	5,986,939	3,724,910	62.2%
Communications	15,258	8,313	54.5%	23,870	8,938	37.4%
Travel	154,500	73,717	47.7%	173,600	74,286	42.8%
Professional Development	7,000	14,969	213.8%	7,000	14,252	203.6%
Amortization of Tangible Capital Assets	2,708,664	2,196,304	81.1%	2,807,720	2,009,270	71.6%
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>12,532,550</b>	<b>9,369,879</b>	<b>74.8%</b>	<b>13,041,571</b>	<b>8,804,549</b>	<b>67.5%</b>
<b>Student Transportation Expense</b>						
Salaries	3,372,695	2,980,246	88.4%	3,720,882	3,196,225	85.9%
Benefits	628,315	503,468	80.1%	679,904	553,427	81.4%
Supplies & Services	1,449,475	948,397	65.4%	1,588,840	964,518	60.7%
Non-Capital Furniture & Equipment	865,277	620,801	71.7%	1,115,892	921,233	82.6%
Building Operating Expenses	167,000	121,835	73.0%	217,000	145,191	66.9%
Communications	28,908	15,371	53.2%	24,000	16,905	70.4%
Travel	30,000	15,365	51.2%	30,000	18,378	61.3%
Professional Development	37,168	2,209	5.9%	37,168	13,128	35.3%
Contracted Transportation	1,877,847	1,546,877	82.4%	2,281,342	1,826,924	80.1%
Amortization of Tangible Capital Assets	1,505,893	1,102,781	73.2%	1,435,630	1,078,015	75.1%
<b>Total Student Transportation Expense</b>	<b>9,962,578</b>	<b>7,857,350</b>	<b>78.9%</b>	<b>11,130,658</b>	<b>8,733,944</b>	<b>78.5%</b>
<b>Tuition and Related Fees Expense</b>						
Tuition Fees	448,835	586,049	130.6%	496,189	353,441	71.2%
Transportation Fees	73,000	84,831	116.2%	72,150	69,920	96.9%
<b>Total Tuition and Related Fees Expense</b>	<b>521,835</b>	<b>670,880</b>	<b>128.6%</b>	<b>568,339</b>	<b>423,361</b>	<b>74.5%</b>
<b>School Generated Funds Expense</b>						
Academic Supplies & Services	5,000	509	10.2%	10,000	2,099	21.0%
Cost of Sales	620,000	535,400	86.4%	530,000	530,147	100.0%
Non-Capital Furniture & Equipment	18,000	8,167	45.4%	25,000	25,464	101.9%
School Fund Expenses	1,500,000	963,561	64.2%	1,500,000	1,233,155	82.2%
Amortization of Tangible Capital Assets	9,386	8,175	87.1%	10,064	7,543	75.0%
<b>Total School Generated Funds Expense</b>	<b>2,152,386</b>	<b>1,515,812</b>	<b>70.4%</b>	<b>2,075,064</b>	<b>1,798,409</b>	<b>86.7%</b>

Chinook School Division No. 211  
Schedule B: Supplementary Details of Expenses  
for the period ended May 31, 2018

	2017-2018 Budget	2017-2018 Actual- YTD	% of Budget YTD	2016-2017 Budget	2016-2017 Actual - YTD	% of Budget YTD
<b>Complementary Services Expense</b>						
Instructional (Teacher Contract) Salaries & Benefits	231,304	144,752	62.6%	308,757	253,870	82.2%
Program Support (Non-Teacher Contract) Salaries & Benefits	66,571	89,543	134.5%	58,320	70,923	121.6%
Transportation Salaries & Benefits	24,946	25,712	103.1%	-	35,367	0.0%
Instructional Aids	1,778	1,909	107.4%	1,800	3,423	190.2%
Supplies & Services	33,000	11,366	34.4%	56,100	16,654	29.7%
Communications	1,100	619	56.3%	500	-	0.0%
Travel	2,000	1,486	74.3%	4,700	7,106	151.2%
Professional Development (Non-Salary Costs)	5,050	341	6.8%	10,404	3,460	33.3%
Student Related Expenses	-	3,415	0.0%	5,596	5,703	101.9%
Contracted Transportation & Allowances	45,000	30,894	68.7%	52,500	40,711	77.5%
Amortization of Tangible Capital Assets	1,341	755	56.3%	1,615	1,059	65.6%
<b>Total Complementary Services Expense</b>	<b>412,090</b>	<b>310,792</b>	<b>75.4%</b>	<b>500,292</b>	<b>438,276</b>	<b>87.6%</b>
<b>External Service Expense</b>						
Program Support (Non-Teacher Contract) Salaries & Benefits	59,927	43,829	73.1%	104,608	77,732	74.3%
Instructional Aids	-	-	0.0%	1,130	147	13.0%
Supplies & Services	1,000	2,616	261.6%	3,540	27,967	790.0%
Non-Capital Furniture & Equipment	-	1,590	0.0%	-	-	0.0%
Communications	1,500	811	54.1%	1,500	872	58.1%
Travel	8,000	7,264	90.8%	17,530	9,294	53.0%
Professional Development (Non-Salary Costs)	2,000	-	0.0%	2,000	1,675	83.8%
Student Related Expenses	-	-	0.0%	1,175	-	0.0%
<b>Total External Services Expense</b>	<b>72,427</b>	<b>56,110</b>	<b>77.5%</b>	<b>131,483</b>	<b>117,687</b>	<b>89.5%</b>
<b>Other Expense</b>						
<b>Interest and Bank Charges</b>						
Current Interest and Bank Charges	12,400	306	2.5%	77,400	171	0.2%
Interest on Capital Loans	401,629	240,183	59.8%	441,042	267,850	60.7%
<b>Total Interest and Bank Charges</b>	<b>414,029</b>	<b>240,489</b>	<b>58.1%</b>	<b>518,442</b>	<b>268,021</b>	<b>51.7%</b>
Loss on Disposal of Tangible Capital Assets	-	-	0.0%	-	24,495	0.0%
Transfer of taxes receivable	-	1,962,669	0.0%	-	-	0.0%
<b>Total Other Expense</b>	<b>414,029</b>	<b>2,203,158</b>	<b>532.1%</b>	<b>518,442</b>	<b>292,516</b>	<b>56.4%</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>87,216,352</b>	<b>71,939,306</b>	<b>82.5%</b>	<b>93,243,934</b>	<b>74,540,454</b>	<b>79.9%</b>

## **Budget to actual Variance Analysis for September 2017 – May 2018**

**Revenue - \$60,977,508 - 75% of budget (in 2017, 66% of Budget)**

**Expenses - \$71,939,306 - 83% of budget (in 2017, 80% of Budget)**

### **Revenues**

#### **Property Tax Revenues** (99.1%)

-Property taxation has been reconciled at December 31, 2017. Ministry began collecting property taxes in January 2018; therefore, there will be no more property tax revenue to record.

Total cash collected for Sep – Dec 17 = \$21,131,240 (\$22,287,458 for Sep – Dec 16)

The balance sheet accounts for taxes – both accounts receivable and deferred revenue, have been written off to nil. The impact to the financial statements can also be seen in other expenses where the provision for uncollectible taxes is \$1,962,669.

In addition, the operating grant will be adjusted by the shortfall of budgeted tax levy expected to be collected verses what was actually collected. Included in grant revenue below, we have set up an accounts receivable of \$941,255.

#### **Grants** (69.4%)

-Operating grants – Budget: \$ 61,498,956  
Actual: \$ 43,797,879 (71.2%)

-Would expect actual to be at 75%, however; due to the change in property tax collection funding is not evenly distributed throughout the year. Will receive \$6,264,046 from January to August; compared to previous monthly funding of \$2,845,059.

-As per the December 7<sup>th</sup>, 2017 current enrollment update funding package, Chinook School Division's annual operating grant decreased by \$112,014 due to an enrollment decrease. Please note that the operating grant decrease caused by decreased enrollment was somewhat offset by increased rates in the funding formula.

-As per the budget announcement February 15, 2018, received additional funding of \$296,758.

-As per note in property tax revenue, included \$941,255 in accounts receivable.

-Other Ministry Grants – Budget : \$ 52,100 Nutrition grant  
Actual: \$ 52,094 Funds received in September/17

Budget: \$ 13,200 EAL Assessment Funding  
Actual: \$ 10,935 Funds received in October/17

Budget: \$ 0

Actual: \$5,000 Emergent funding received to cover deductible on  
Herbert boiler water damage

Budget: \$ 0

Actual: \$4,680 Mental Health First Aid Training

- Grants from Others – Budget: \$269,103 SGI – Driver Ed  
Actual: \$183,386 (68.1%)

-SGI Grant – of the \$183,386 funds that have been received to date \$98,132 relates to  
Sep 17 – Aug 18 year; \$82,086 relates to Sep 16 – Aug 17 year and \$3,169 relates to Sep 15 – Aug 16.

-Capital grants– Budget: \$0

Actual: \$59,556 Emergent funding for SHS Main Power Switch fail

Budget: \$1,715,717 (PMR)

Actual: \$ 0

- PMR funding typically received in June. At August 31, 2017 year end, the PMR balance that is reflected  
within the accumulated surplus was \$2,089,560. PMR spending to May 31, 2018 was \$1,067,365 on  
projects (SCCHS Controls, SHS Roof, Irwin Asbestos) leaving a PMR balance of \$1,022,195 at May 31,  
2018.

#### **Tuition** (90.5%)

-Tuition Fees – School Boards – Budget: \$ 17,000

Actual: \$ 26,100 Prairie Rose – more students included than budgeted

-Tuition Fees – First Nations - Budget: \$502,740 Nekaneet

Actual: \$447,001 2/3 billings done and received

-Transportation Fees - Budget: \$271,603 Holy Trinity School Division

Actual: \$228,911 2/3 billings done and received

#### **School Generated Funds Revenue** (77.5%)

-Current year numbers are based on actual information from schools to April 30, 2018. The comparative  
2016-2017 numbers are 80% of actual number.

#### **Complementary** (71.7%)

- Operating grants –PreK – Budget: \$327,237

Actual \$245,511 Received 75% of funding

- Tuition Revenue- Budget \$ 86,450 Chinook International Program

Actual \$ 51,100 Tuition received to date

**External Services (4.5%)**

- Other Provincial Grants - Budget: \$ 76,516 - Family Advocacy Program (FAW)  
Actual: \$ 0 - 17/18 Funding received in July, 2017
- Other Revenue Budget: \$ 9,000 - SCCHS cafeteria rent  
Actual: \$ 3,842 - Lynda's Food Service

**Other (107.2%)**

- Miscellaneous Revenue Budget: \$557,105 - User Fees, general reimb, Liam secondment  
Actual \$328,235 - Actual at 58.9% of budget
- Sales and Rentals Budget: \$74,000 - Rilling Bus  
Actual: \$53,320 - 9 months billing for parking and maintenance  
  
Budget: \$ 9,430 - Natural Wonders Learning Centre  
Actual: \$ 8,143 - 9 months rent received  
  
Budget: \$ 0 - Other  
Actual: \$ 2,488 - Van Rental to Family Advocacy and misc. sales
- Investments Budget: \$ 0 - Interest  
Actual \$211,468 - Interest earned on operating account
- Gain on Disposal Budget: \$ 0  
Actual: \$82,897 - Accounting gain – mainly attributed to sale of  
Maple Creek Service Centre.

**Expenses****Governance (67.2%)**

- Tracking under budget. (90.6% in 2016-17)
- Board Member Expenses - Budget: \$135,896  
Actual: \$ 70,043 (51.5%) (\$131,991 – 72.6% in 2016-17)
- Advisory Committees - Budget: \$60,627  
Actual: \$50,994 (84.1%) includes \$1,500 payments to 29 SCC's in Sept
- Other Governance Expenses Budget: \$138,398  
Actual: \$103,725 (75.5%) (\$204,268 – 114.5% due to Theodore litigation  
in 2016-17)



Included in Building  
Operating Exp:

	<u>Budget</u>	<u>Actual</u>	
Minor Renos	2,033,217	1,246,345	
Less PMR	<u>1,715,717</u>	<u>1,067,365</u>	62.2%
Other Minor Renos	317,500	178,980	56.4%

	<u>Budget</u>	<u>Actual</u>	
Caretaking Materials	222,172	200,754	90.3%
Maintenance Materials	382,630	249,719	65.2%
Contract Caretaking	242,700	128,610	53.0%
Contract Maintenance	859,410	704,520	82.0%
Heating Fuel	382,731	440,499	115.1% Higher usage due to colder winter
Electricity	1,132,236	807,433	71.3%
Water & Sewer	156,636	104,920	67.0%
Insurance	376,600	284,972	75.7%
Appraisal Fees	66,300	1,255	1.9%
Rent of Facilities	8,708	7,282	83.6%

- Prof. Dev                      Budget: \$ 7,000  
    Actual: \$14,969 (214.0%) Includes \$5,000 for Fireman's Level Boiler operation for 5 employees, \$5,831 for Power Engineering course for 3 employees and various other courses for various employees

**Transportation** (78.9%)

- All expenditures on track as a majority of expenditures are 10 month in nature.

- Vehicle Gas & Oil (included in Supplies & Services) is tracking under budget at 72.3% (budget \$1,194,635; actual \$864,023)

- Repair & Maintenance of Buses (included in Non-Capital Furniture & Equipment) is tracking at 71.7% (budget \$831,385; actual \$602,586).

**Tuition & Related Fees** (128.6%)

Budget: \$448,838  
 Actual: 586,049 Great Plains College \$389,623 vs budget \$313,985  
                                  Prairie Rose \$195,750 vs budget of \$134,850



-Great Plains College was budgeted at 25 FTE with a total cost of \$313,985; actual 28 FTE full time and 6 FTE part-time for a cost of \$389,623

-We have budgeted 15.5 FTE at \$8,700 per FTE for a total of \$134,850 for Prairie Rose; actual 22.5 FTE for a total cost of \$195,750.

#### **School Generated Funds Expense** (70.4%)

Current year numbers are based on actual information from schools to April 30, 2018. The comparative 2016-2017 numbers are 80% of actual number.

#### **Complementary Services Expense** (75.4%)

Expenditures for Chinook International Program (CIP) and PreK are included under complementary services.

##### **- Program Support Salaries (134.5%)**

-At the time of budget, we were unsure of the number of EA's allocated for PreK and would have budgeted based on past practices.

##### **- Instructional Aids (107.4%)**

- Academic supplies purchased for CIP were not budgeted.

##### **-Supplies & Services (34.4%)**

- Student recruitment fees that have been paid for the Chinook International Students

#### **External** (77.5%)

Expenditures for Family Advocacy Program are included under external services.

- Overall expenditures tracking on budget.

##### **- Supplies & Services      Budget: \$1,000**

Actual: \$2,616 (261.6%) \$1,500 included for Parent Support Program – not budgeted.

#### **Other Expenses** (532.1%)

-2017 was the final collection year of property taxes for the school divisions. Based on the reconciliation prepared at December 31, 2017 it was determined that \$1,962,669 of uncollectible accounts remained on our records and would need to be written off as the Ministry has indicated that they have already paid the division's for these accounts and no further compensation will be forthcoming. To report this write off we have reported \$1,962,669 in the transfer of taxes receivable account.