

Minutes of the Regular Meeting of the Board of Education of the Chinook School Division No. 211 held on Monday, January 10, 2022 at 11:00 a.m. in the Chinook Education Centre.

PRESENT: Kimberly Pridmore
Dianne Hahn
Shane Andrus
Ken Duncalfe
Rachael Eliason
Gwen Humphrey
Susan Mouland
Rachelle Patzer
Tim Ramage
Katie Toney

Mark Benesh – Director of Education
Kathy Robson – Deputy Director of Education
Sharie Sloman – Chief Financial Officer
Joanne Booth – Communications Coordinator
Katie Andreas – Executive Assistant

GUESTS: **Staff Presentations:**
Rob Geiger, Manager of Information Systems

The meeting was called to order at 11:00 a.m. by Chair Kimberly Pridmore

AGENDA 001/22 Eliason THAT the Agenda be approved as circulated and revised.

CARRIED

CLOSED 002/22 Toney THAT the Chinook Board of Education recess the meeting to go into closed session to discuss personnel items and other confidential matters to be received by the Board.

CARRIED

RISE 003/22 Duncalfe THAT the Chinook Board of Education rise and report.

CARRIED

REGULAR MEETING ----- January 10, 2022

FINANCIAL 010/22 Humphrey
REPORT THAT the Quarterly Interim Financial Statement and Supporting Schedules for the period September 1, 2021 to November 30, 2021, are approved, as attached.

CARRIED

HR 011/22 Mouland
REPORT THAT the Employee Contracts be ratified as contained in the Human Resources Report dated January 10, 2022.

CARRIED

COMM 12/22 Eliason
ITEE REPORTS THAT the Chinook Board of Education receive all committee reports.

CARRIED

CLOSED 013/22 Andrus THAT the Chinook Board of Education recess the meeting to go into closed session to discuss personnel items and other confidential matters to be received by the Board.

CARRIED

RISE 014/22 Ramage THAT the Chinook Board of Education rise and report

CARRIED

ADJOURN 015/22 Humphrey THAT we do now adjourn.

CARRIED

Board Chair

CFO

**Chinook School Division No. 211
Statement of Financial Position
as at November 30, 2021**

	2022	2021
Financial Assets		
Cash and Cash Equivalents	24,431,294	24,251,694
Accounts Receivable	773,368	1,416,528
Portfolio Investments	5,628,784	4,057,487
Total Financial Assets	30,833,446	29,725,709
Liabilities		
Accounts Payable and Accrued Liabilities	4,184,307	3,325,954
Long-Term Debt	10,250,880	11,187,231
Liability for Employee Future Benefits	2,215,800	2,076,800
Deferred Revenue	20,011	307,718
Total Liabilities	16,670,998	16,897,703
Net Financial Assets	14,162,448	12,828,006
Non-Financial Assets		
Tangible Capital Assets	83,255,655	85,552,143
Inventory of Supplies for Consumption	771,427	727,724
Prepaid Expenses	398,146	454,979
Total Non-Financial Assets	84,425,228	86,734,846
Accumulated Surplus	98,587,676	99,562,852

Chinook School Division No. 211
Statement of Operations and Accumulated Surplus
for the period ended November, 2021

	2021-2022 Budget	2021-2022 Actual - YTD	% of Budget YTD	2020-2021 Budget	2020-2021 Actual - YTD	% of Budget YTD
REVENUES						
Grants	79,290,179	19,319,658	24.4%	78,999,553	19,257,532	24.4%
Tuition and Related Fees	875,095	176,271	20.1%	965,148	191,463	19.8%
School Generated Funds	2,110,000	945,123	44.8%	2,234,400	714,415	32.0%
Complementary Services	408,935	126,202	30.9%	366,456	84,600	23.1%
External Services	88,468	-	0.0%	85,896	-	0.0%
Other	575,610	97,246	16.9%	572,430	103,379	18.1%
Total Revenues (Schedule A)	83,348,287	20,664,500	24.8%	83,223,883	20,351,389	24.5%
EXPENSES						
Governance	382,001	114,986	30.1%	399,756	106,960	26.8%
Administration	3,334,906	746,376	22.4%	3,316,800	790,511	23.8%
Instruction	58,874,200	16,771,593	28.5%	56,763,856	16,056,404	28.3%
Plant	13,856,792	2,900,949	20.9%	13,562,870	2,918,661	21.5%
Transportation	10,170,195	2,313,991	22.8%	10,011,314	2,353,217	23.5%
Tuition and Related Fees	683,027	511,575	74.9%	713,150	508,950	71.4%
School Generated Funds	2,113,836	619,811	29.3%	2,181,701	349,001	16.0%
Complementary Services	424,660	133,808	31.5%	436,475	100,213	23.0%
External Services	78,498	14,463	18.4%	74,861	17,656	23.6%
Other Expenses	346,715	86,277	24.9%	370,971	90,327	24.3%
Total Expenses (Schedule B)	90,264,830	24,213,829	26.8%	87,831,754	23,291,900	26.5%
Operating Deficit for the Period	(6,916,543)	(3,549,329)		(4,607,871)	(2,940,511)	
Accumulated Surplus, Beginning of Period		102,137,205				
Accumulated Surplus, End of Period		98,587,876				

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenues
for the period ended November 2021

	2021-22 Budget	2021-22 Actual - YTD	% of Budget YTD	2020-21 Budget	2020-21 Actual - YTD	% of Budget YTD
Grants						
Ministry of Education Operating Grant	76,597,851	19,204,878	25.1%	76,347,138	19,086,783	25.0%
Other Ministry Grants	2,327,353	60,054	2.6%	2,102,273	65,722	3.1%
Grants from Others	364,975	54,726	15.0%	350,475	51,417	14.7%
Ministry of Education Capital Grants	-	-	0.0%	199,667	-	0.0%
Total Grants	79,290,179	19,319,658	24.4%	78,999,553	19,257,532	24.4%
Tuition and Related Fees Revenue						
Operating Fees						
Tuition Fees - School Boards	52,200	-	0.0%	43,500	-	0.0%
Tuition Fees - Federal Government and First Nations	425,000	81,958	19.3%	515,541	87,245	16.9%
Tuition Fees - Individuals & Others	-	13,219	-	-	23,335	0.0%
Transportation Fees	397,895	81,094	20.4%	406,107	80,883	19.9%
Total Tuition and Related Fees Revenue	875,095	176,271	20.1%	965,148	191,463	19.8%
School Generated Funds Revenue						
Commercial Sales - GST	-	-	0.0%	4,400	-	0.0%
Commercial Sales - Non-GST	65,000	6,925	10.7%	100,000	6,918	6.92%
Fundraising	900,000	262,727	29.2%	800,000	104,743	13.1%
Grants and Partnerships	145,000	386,394	266.5%	210,000	381,801	181.8%
Students Fees	200,000	29,024	14.5%	270,000	10,341	3.8%
Other	800,000	260,053	32.5%	850,000	210,612	24.8%
Total School Generated Funds Revenue	2,110,000	945,123	44.8%	2,234,400	714,415	32.0%
Complementary Services						
Operating Grant	347,810	86,952	25.0%	338,396	84,600	25.0%
Tuition and Related Fees	61,125	39,250	64.2%	28,060	-	0.0%
Total Complementary Services Revenue	408,935	126,202	30.9%	366,456	84,600	23.1%
External Services						
Other Provincial Grants	79,468	-	0.0%	76,896	-	0.0%
Other Revenue	9,000	-	0.0%	9,000	-	0.0%
Total External Services Revenue	88,468	-	0.0%	85,896	-	0.0%
Other Revenue						
Miscellaneous Revenue	316,180	21,836	6.9%	313,000	29,633	9.5%
Sales & Rentals	9,430	2,828	30.0%	9,430	2,828	30.0%
Investments	250,000	46,948	18.8%	250,000	44,745	17.9%
Total Other Revenue	575,610	97,246	16.9%	572,430	103,379	18.1%
TOTAL REVENUE FOR THE YEAR	83,348,287	20,664,500	24.8%	83,223,883	20,351,389	24.5%

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the period ended November, 2021

	2021-22 Budget	2021-22 Actual - YTD	% of Budget YTD	2020-21 Budget	2020-21 Actual - YTD	% of Budget YTD
Governance Expense						
Board Members Expense	136,857	43,239	31.6%	144,612	42,059	29.1%
Professional Development- Board Members	15,000	1,372	9.1%	15,000	(1,956)	-13.0%
Advisory Committees	56,144	43,500	77.5%	56,144	43,500	77.5%
Elections	5,000	-	0.0%	40,000	21,391	0.0%
Other Governance Expenses	169,000	26,875	15.9%	144,000	1,966	1.4%
Total Governance Expense	382,001	114,986	30.1%	399,756	106,960	26.8%
Administration Expense						
Salaries	2,338,065	563,129	24.1%	2,318,178	606,611	26.2%
Benefits	294,411	62,179	21.1%	289,885	60,867	21.0%
Supplies & Services	231,650	48,523	20.9%	226,750	34,652	15.3%
Non-Capital Furniture & Equipment	44,500	4,957	11.1%	44,500	1,161	2.6%
Building Operating Expenses	102,500	11,314	11.0%	102,500	27,490	26.8%
Communications	102,234	21,065	20.6%	101,934	22,554	22.1%
Travel	72,500	5,329	7.4%	79,500	8,759	11.0%
Professional Development	44,750	3,667	8.2%	47,250	1,148	2.4%
Amortization of Tangible Capital Assets	104,296	26,213	25.1%	106,303	27,269	25.7%
Total Administration Expense	3,334,906	746,376	22.4%	3,316,800	790,511	23.8%
Instruction Expense						
Instructional (Teacher Contract) Salaries	40,178,633	11,718,999	29.2%	39,146,932	11,559,180	29.5%
Instructional (Teacher Contract) Benefits	2,073,862	306,562	14.8%	1,975,284	243,646	12.3%
Program Support (Non-Teacher Contract) Salaries	9,332,728	2,431,766	26.1%	8,666,840	2,254,532	26.0%
Program Support (Non-Teacher Contract) Benefits	1,756,136	470,861	26.8%	1,636,443	444,527	27.2%
Instructional Aids	1,806,330	327,063	18.1%	1,814,274	407,758	22.5%
Supplies & Services	981,700	604,767	61.6%	836,035	195,365	23.4%
Non-Capital Furniture & Equipment	806,596	286,972	35.6%	782,567	436,721	55.8%
Communications	186,918	60,568	32.4%	183,798	40,724	22.2%
Travel	542,577	75,320	13.9%	634,227	41,901	6.6%
Professional Development	507,096	64,273	12.7%	469,491	19,782	4.2%
Student Related Expense	431,780	334,452	77.5%	445,480	340,523	76.4%
Amortization of Tangible Capital Assets	269,844	89,990	33.3%	172,485	71,745	41.6%
Total Instruction Expense	58,874,200	16,771,593	28.5%	56,763,856	16,056,404	28.3%
Plant Operation & Maintenance Expense						
Salaries	3,455,561	781,636	22.6%	3,348,888	780,852	23.3%
Benefits	648,528	149,889	23.1%	626,409	142,955	22.8%
Supplies & Services	14,400	847	5.9%	14,400	6,430	44.7%
Non-Capital Furniture & Equipment	49,100	13,379	27.2%	49,100	16,238	33.1%
Building Operating Expenses	7,035,409	1,250,705	17.8%	6,853,402	1,281,039	18.7%
Communications	15,258	2,176	14.3%	15,258	2,572	16.9%
Travel	151,500	33,828	22.3%	151,500	27,202	18.0%
Professional Development	12,000	1,669	13.9%	12,000	295	2.5%
Amortization of Tangible Capital Assets	2,475,036	666,820	26.9%	2,491,913	661,078	26.5%
Total Plant Operation & Maintenance Expense	13,856,792	2,900,949	20.9%	13,562,870	2,918,661	21.5%
Student Transportation Expense						
Salaries	4,434,709	1,108,714	25.0%	4,143,879	1,130,007	27.3%
Benefits	828,527	211,122	25.5%	771,222	211,357	27.4%
Supplies & Services	1,828,825	365,948	20.0%	1,936,812	284,712	14.7%
Non-Capital Furniture & Equipment	1,121,777	192,898	17.2%	1,163,777	181,173	15.6%
Building Operating Expenses	231,000	27,936	12.1%	215,500	125,968	58.5%
Communications	28,908	3,330	11.5%	34,908	3,985	11.4%
Travel	32,000	7,444	23.3%	30,000	7,677	25.6%
Professional Development	25,918	281	1.1%	25,918	-	0.0%
Contracted Transportation	166,490	42,761	25.7%	166,290	24,618	14.8%
Amortization of Tangible Capital Assets	1,472,041	353,557	24.0%	1,523,008	383,720	25.2%
Total Student Transportation Expense	10,170,195	2,313,991	22.8%	10,011,314	2,353,217	23.5%

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the period ended November, 2021

	2021-22 Budget	2021-22 Actual- YTD	% of Budget YTD	2020-21 Budget	2020-21 Actual - YTD	% of Budget YTD
Tuition and Related Fees Expense						
Tuition Fees	615,975	511,575	83.1%	648,150	508,950	78.5%
Transportation Fees	67,052	-	0.0%	65,000	-	0.0%
Total Tuition and Related Fees Expense	683,027	511,575	74.9%	713,150	508,950	71.4%
School Generated Funds Expense						
Academic Supplies & Services	5,000	3,081	61.6%	10,000	2,012	20.1%
Cost of Sales	250,000	28,166	11.3%	300,000	16,826	5.6%
Non-Capital Furniture & Equipment	8,000	19	0.2%	18,000	12,218	67.9%
Student Fund Expenses	1,850,000	587,803	31.8%	1,850,000	317,020	17.1%
Amortization of Tangible Capital Assets	836	742	88.8%	3,701	925	25.0%
Total School Generated Funds Expense	2,113,836	619,811	29.3%	2,181,701	349,001	16.0%
Complementary Services Expense						
Instructional (Teacher Contract) Salaries & Benefits	240,940	79,280	32.9%	233,984	65,046	27.8%
Program Support (Non-Teacher Contract) Salaries & Benefits	93,570	26,608	28.4%	109,723	17,268	15.7%
Transportation Salaries & Benefits	55,850	12,026	21.5%	60,267	14,519	24.1%
Instructional Aids	5,700	170	3.0%	6,110	-	0.0%
Supplies & Services	-	6,830	0.0%	6,000	1,500	25.0%
Communications	3,100	200	6.5%	3,100	-	0.0%
Travel	2,400	1,079	45.0%	2,000	407	20.4%
Professional Development (Non-Salary Costs)	-	-	0.0%	2,000	-	0.0%
Student Related Expenses	-	-	0.0%	13,000	-	0.0%
Contracted Transportation & Allowances	23,100	7,615	33.0%	-	1,400	0.0%
Amortization of Tangible Capital Assets	-	-	0.0%	291	73	25.1%
Total Complementary Services Expense	424,660	133,808	31.5%	436,475	100,213	23.0%
External Service Expense						
Program Support (Non-Teacher Contract) Salaries & Benefits	62,818	14,321	22.8%	62,361	14,303	22.9%
Instructional Aids	1,000	-	0.0%	-	178	0.0%
Supplies & Services	3,180	-	0.0%	1,000	2,332	233.2%
Communications	1,500	142	9.5%	1,500	180	12.0%
Travel	8,000	-	0.0%	8,000	663	8.3%
Professional Development (Non-Salary Costs)	2,000	-	0.0%	2,000	-	0.0%
Total External Services Expense	78,498	14,463	18.4%	74,861	17,656	23.6%
Other Expense						
Interest and Bank Charges						
Current Interest and Bank Charges	2,400	-	0.0%	2,400	2	0.1%
Interest on Capital Loans - School Facilities	309,487	86,277	27.9%	320,537	83,861	26.2%
Interest on Capital Loans - Other	34,828	-	0.0%	48,034	-	0.0%
Total Interest and Bank Charges	346,715	86,277	24.9%	370,971	83,863	22.6%
Loss on Disposal of Tangible Capital Assets	-	-	0.0%	-	6,464	0.0%
Total Other Expense	346,715	86,277	24.9%	370,971	90,327	24.3%
TOTAL EXPENSES FOR THE YEAR	90,264,830	24,213,829	26.8%	87,831,754	23,291,900	26.5%

Budget to actual Variance Analysis for September – November 2021

Revenue - \$20,664,500 – 24.8% of budget (2020, 24.5% of Budget)

Expenses - \$24,213,829 – 26.8% of budget (2020, 26.5% of Budget)

Revenues

Grants (24.4%)

-Operating grants	Budget: \$ 76,597,851
	Actual: \$ 19,204,878 (25.1%) On budget -3/12 months
-Other Ministry Grants	Budget: \$ 52,100 Nutrition grant
	Actual: \$ 54,685 Funds received in September/21
	Budget: \$ 13,200 EAL Assessment Funding
	Actual: \$ 0 Funds received in December (\$5,224.83)
	Budget: \$2,262,053 (PMR)
	Actual: \$ 0 Funding will be rec'd in May/June 2022
-Grants from Others	Budget: \$ 364,975 SGI – Driver Ed
	Actual: \$ 54,726 (14.99%)

Additional Note re PMR funding:

-PMR funding typically received in June. At August 31, 2021 year end, the PMR balance that is reflected within the accumulated surplus was \$2,999,685. PMR spending to November 30, 2021 was \$194,104 on projects (Fairview – Fan Controls, Leader – Lighting Upgrade, SCCSH – AHU Replacement, Vanguard - Roof) leaving a PMR balance of \$2,805,581 at Nov 30, 2021.

Tuition (20.1%)

-Tuition Fees – School Boards	Budget: \$ 52,200
	Actual: \$ 0 Prairie Rose to be billed in January
-Tuition Fees – First Nations	Budget: \$425,000 Nekaneet
	Actual: \$ 81,958 Two months billing completed
-Transportation Fees	Budget: \$397,895 Holy Trinity School Division
	Actual: \$ 81,094 Two months billing posted in first quarter– (expected revenue will be \$405,472 for the year)

School Generated Funds Revenue (44.8%)

- General increase in school activities as reflected in the increase of revenue from 32.0% in prior year.
- Student activity grant funding of \$332,350 and SCC grant of \$43,500 front loaded

Complementary (30.9%)

-Operating grants –PreK Budget: \$347,810

Actual: \$ 86,952 Received 25% of funding

-Tuition and Related Fees Budget: \$ 61,125

Actual: \$ 39,250 CIP tuition for 5 students attending

External Services (0.0%) – same as in prior year

-Other Provincial Grants Budget: \$ 76,896 - Family Advocacy Program (FAW)

Actual: \$ 0 - 20/21 Funding received in August 2021 - \$80,736

-Other Revenue Budget: \$ 9,000 - SCCHS cafeteria rent

Actual: \$ 0 - No rent collected yet.

Other (16.9%)

-Miscellaneous Revenue Budget: \$316,180 - User Fees, general reimbursements

Actual \$ 21,836 - Actual at 6.9% of budget (9.5% in 2021)

Sales and Rentals Budget: \$ 9,430 - Natural Wonders Learning Centre

Actual: \$ 2,828 - 3 months' rent received

-Investments Budget: \$250,000

Actual: \$ 47,025 –(18.8%) as interest rates remain low, will expect to be under budget

Expenses

Governance (30.1%) – Tracking under budget as most expenditures would be 10 month in nature; therefore, expenditures target @ 30% = 3 /10 months

-Board Members Expense	Budget: 136,857 Actual: 43,239 (31.6%) – slightly over budget for 10-month expenses
-Prof. Development	Budget: 15,000 Actual: 1,372 SSBA Fall General Assembly
-Advisory Committees	Budget: 56,144 Actual: 43,500 – Annual SCC Grants paid to schools in September– 29 schools x \$1,500

Administration (22.4%) -Tracking slightly under budget as we would expect to be at 25% as these expenditures are 12 month in nature – so target would be 3/12 months

- Salaries	Budget: 2,338,055 Actual : 563,129 (24.1%) – slightly underbudget
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Instructional (28.5%) -Tracking slightly under budget as we would expect most expenses to be 10 month in nature; therefore, expenditures target @ 30% = 3 /10 months

-Teacher Salaries	Budget: \$ 40,178,633 Actual: \$ 11,718,999 (29.2%)
	Budget FTE – 409.19 per MBF (includes 3 contingencies) Actual FTE – 415.95 per HR

The actual costs for teacher salaries is reporting on budget at 29.2%. However, an additional 4.5 Cyber school teachers were hired to cover the learning from home option offered. To date the costs of the additional Cyber school teachers is \$104,985.38 (estimated costs for the year will be \$350,000). During the first quarter, 6.6 teacher FTE were hired temporarily for the learning intervention initiative. These additional FTE were included in the sub salary budget of \$568,385. To date \$136,181 (23.9%) has been spent. This cost will be offset by the Ministry pandemic funding set up as a restricted reserve at August 31, 2021.

-Supplies & Services Budget: \$981,700
 Actual: \$604,767 (61.6%) Technology purchased 460 WIFI
 access points for \$268,952 which completed the order from
 the prior year (of 650 units) – funds were set up as a restricted
 reserve at year end

-Student Related Expense Budget: \$431,780
 Actual: \$334,452 – \$326,084 Annual Student Activity Grants
 were paid in September

Plant (20.9%) - Tracking under budget as most expenditures would be 12 month in nature; therefore,
 expenditures target @ 25% = 3 /12 months

-Building Operating Exp - Budget: \$7,035,049
 Actual: \$1,250,705 (17.8%)

Included in Building Operating Exp:	<u>Budget</u>	<u>Actual</u>	<u>%</u>	<u>% in 20-21</u>
Minor Renos	2,579,553	287,196		
Less PMR	<u>2,262,053</u>	<u>194,104</u>	8.6%	8.7%
Other Minor Renos	317,500	93,092	29.3%	30.0%
	<u>Budget</u>	<u>Actual</u>		
Caretaking Materials	328,150	182,718	70.4%	70.7%
Maintenance Materials	372,380	96,546	25.9%	19.5%
Contract Caretaking (Holy Trinity bills not rec'd to date)	238,000	4,874	2.0%	1.3%
Contract Maintenance	970,730	158,531	16.3%	23.5%
Heating Fuel	562,731	102,579	18.2%	18.9%
Electricity	1,262,236	265,947	21.1%	18.7%
Water & Sewer	196,636	38,342	19.5%	16.1%
Insurance	447,485	111,794	25.0%	25.0%
Appraisal Fees	66,300	0	0.0%	0.0%
Rent of Facilities	8,708	2,177	25.0%	25.0%

-Included in caretaking materials is the purchase of rapid tests for \$93,909.38.

Transportation (22.8%) - Most expenditures tracking under budget as a majority of expenditures are 10 month in nature.

- Vehicle Gas & Oil (included in Supplies & Services) is tracking under budget at 20.8% (budget \$1,492,135 actual \$309,698) (13.7% in 20-21) (17.1% in 19-20)

- Repair & Maintenance of Buses (included in Non-Capital Furniture & Equipment) is tracking at 16.6% (budget \$1,089,877; actual \$181,528) (15.6% in 20-21) (23.6% in 19-20)

Tuition & Related Fees (74.9%)

Budget: \$683,027 Great Plains College \$511,575; Prairie Rose \$171,452

Actual: 511,575 Great Plains College \$511,575; Prairie Rose – billing not received

School Generated Funds Expense (29.3%)

-Similar to the revenue side, expenditures increased from prior year at 16.0% due to start up of student activities this year that were restricted in the prior year due to COVID-19.

Complementary Services Expense (31.5%)

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

-There were 5 international students attending from Sept 1 to November 30/21. One of these students has gone home as scheduled in December.

External (18.4%)

Expenditures for Family Advocacy Program are included under external services and are tracking on budget.

Other Expenses (24.9%)

-Tracking on budget – like prior years.