

Minutes of the Regular Meeting of the Board of Education of the Chinook School Division No. 211 held on Monday, April 12, 2021 at 3:00 p.m. via Electronic Means.

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

Mark Benesh – Director of Education
Kathy Robson – Acting Deputy Director of Education
Rod Quintin – Chief Financial Officer
Joanne Booth – Communications Coordinator
JackieWiebe – Executive Assistant

GUESTS: **Staff Presentations:**
Ken Garinger: Superintendent of Human Resources
Sharie Sloman: Controller

The meeting was called to order at 3:00 p.m. by Chair Kimberly Pridmore

AGENDA 040/21 Ramage THAT the Agenda be approved as amended and revised.

CARRIED

CONFLICT OF INTEREST 041/21 Andrus THAT Dianne Hahn hereby declares a conflict of interest for agenda item 7.1.

CARRIED

REGULAR MEETING ----- April 12, 2021

MINUTES 042/21 Eliason THAT the Minutes of the Regular Meeting of March 8, 2021, and the Special Meeting Minutes of March 13, 2021 be approved, as presented.

CARRIED

CONSENT 043/21 Moulard THAT the Consent Agenda Items be approved.
ITEMS

CARRIED

POLICY 044/21 Andrus THAT the Policy Review and Board Development Project
REVIEW Proposal submitted by Sloan Consulting, be approved as attached.
PROPOSAL

CARRIED

Ken Garinger, Superintendent of Human Resources, presented the Human Resources Staffing Monitoring Report

HR STAFF 045/21 Humphrey THAT the Human Resources Staffing Monitoring Report be
REPORT received.

CARRIED

Rod Quintin, Chief Financial Officer, and Sharie Sloman, Controller, presented the Finance Report up to February 29, 2021

FINANCIAL 046/21 Duncalfe THAT the Quarterly Interim Financial Statement and Supporting
STATEMENT Schedules for the period December 1, 2020 to February 29, 2021, are approved, as attached.

CARRIED

REGULAR MEETING ----- April 12, 2021

CLOSED 047/21 Hahn THAT the Board of Education recess the meeting to go into Closed Session.

CARRIED

RISE 048/21 Toney THAT the Board of Education rise and report.

CARRIED

Dianne Hahn has excused herself from the meeting due to a Conflict of Interest.

HR REPORT 049/21 Patzer THAT the Employee Contracts be ratified as contained in the Human Resources Report dated April 12, 2021.

CARRIED

Dianne Hahn returned to the public meeting.

VAN PURCHASE 050/21 Pridmore THAT the Board of Education will approve the purchase of a 15-passenger van for Consul School.

CARRIED

FLAGS 051/21 Hahn THAT the Chinook Board of Education will approve the purchase of new flag poles, lighting systems and flags up to \$10,000.00.

CARRIED

REGULAR MEETING ----- April 12, 2021

ADJOURN 052/21 Mouland THAT we do now adjourn.

CARRIED

Board Chair

CFO

Draft Agreement between
Sloan Consultants Ltd.
And
Chinook School Division

Sloan Consultants Ltd. and Chinook School Division agree to the following:

Sloan Consultants Ltd. shall provide professional services with respect to School Chinook School Division's comprehensive policy redevelopment project and transition to the (Sloan) Roles Clarification and Accountability Governance model as noted below:

1. Confirmation of deliverables:

The Contractor shall provide the following services to the Board:

- Review existing Chinook School Division's documents (Policies, administrative procedures, by-laws, collective agreements, etc.), consult with the Chair, and the CEO to provide an overview of the proposed process.
- Prepare draft documents to facilitate an initial one-day Board/Senior Management Team policy redevelopment workshop, tailored to Chinook School Division. This workshop shall provide an in-depth overview of the Sloan (Roles Clarification and Accountability RCA) Governance Model and the facilitated development of the following draft Policies: Role of the Board, Role of the Director and Delegation of Authority. In addition, initial Board approval or direction shall be provided in regard to the remaining core policies. Finally, the Board shall identify any additional policies to be included in the Board Policy Handbook including any items in the APM Framework.
- Develop a draft Board Policy Handbook in accordance with the workshop directions, and subsequent direction provided by the Division, as required. Such subsequent direction from the Division will include: (1) the identification of those existing policies, procedures and by-laws which are to be retained and (2) any policy areas over which the Board wishes to retain authority in addition to those identified in the Sloan Governance Model Board Policy Handbook Framework as reviewed during the initial workshop. The

Draft Board Policy Handbook contents shall include the Policies and Appendixes as noted in the Framework in addition to those additional Policy areas subsequently identified by the Board.

The Board Policy Handbook shall be developed to highlight and support the very important governance function of the Board. This Handbook shall be supplemented by an Administrative Procedures Manual; the primary written document by which the Director directs staff. The Administrative Procedures Manual must be entirely consistent with the Board Policy Handbook. The development of two separate and distinct documents is meant to reinforce the distinction in this Division between the Board's responsibility to govern and the Director's executive or administrative duties.

- Development of a draft (Sloan RCA) Administrative Procedures Manual
- Development of a framework for a Forms Directory
- Preparation of a draft "Disposition of Documents" record
- Facilitation of a two-day Senior Management team workshop to review and revise all draft documents contained in the Administrative Procedures Manual. The division will provide required clerical services.
- Refinement of draft documents during and following the two-day workshop as per Director directions.
- Facilitation of a one-day Board/Director workshop to review in detail the proposed final Board Policy Handbook (BPH) and to confirm the overall contents of the Administrative Procedures Manual (APM) are appropriately assigned to the Director's authority.
- Refinement of these documents during and following the one-day workshop to meet Board expectations.
- Preparation of final documents in WORD format.
- Throughout the above processes provide advice and training regarding the implementation of the Sloan (RCA) Governance Model (e.g. use of the Board Annual Work Plan, Implementation of the Director and Board Evaluation Processes).

2. Anticipated Costs

The District shall be invoiced a total of \$50,000 plus GST and expenses for the entire project for all professional services. An initial invoice shall be sent in the amount of \$25,000 (plus GST) following the development of the Board Policy Handbook. The second and final invoice of \$25,000 (plus GST) and expenses shall be sent following the Approval of the Board Policy Handbook and the Administrative Procedures Manual.

3. Anticipated Timelines

The timelines are subject to the consultant receiving timely direction and the availability of the Board and senior staff relative to the meetings identified above.

Anticipated Timelines

The timelines are subject to the consultant receiving timely direction from the client.

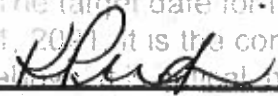
The target date for the completion of the entire project is no later than September 1, 2021. It is the consultant's intent to engage resources to meet the target noted above. It is critical, however that the time required is taken to not only get the right final products but also to implement them in accordance with a timeline that provides the best chance for successful implementation of the governance model.

Signed this 12 day of April, 2021

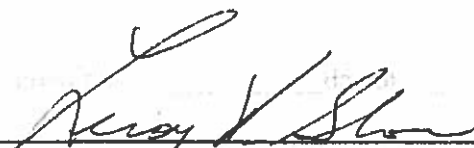


Chinook School Division Secretary Treasurer

The target date for the completion of the entire project is no later than September 1, 2021. It is the consultant's intent to engage resources to meet the target noted above. It is critical, however that the time required is taken to not only get the right final products but also to implement them in accordance with a timeline that provides the best chance for successful implementation of the governance model.



Kim Pridmore, Chair, Chinook School Division



Leroy Sloan, PhD, President, Sloan Consultants Ltd.

Chinook School Division Secretary Treasurer

Kim Pridmore, Chair, Chinook School Division

Leroy Sloan, PhD, President, Sloan Consultants Ltd.

**Chinook School Division No. 211
Statement of Financial Position
as at February 28, 2021**

	2021	2020
Financial Assets		
Cash and Cash Equivalents	24,038,961	25,597,811
Accounts Receivable	1,358,039	157,993
Portfolio Investments	4,826,664	59,550
Total Financial Assets	30,223,664	25,815,354
Liabilities		
Accounts Payable and Accrued Liabilities	4,792,275	2,920,973
Long-Term Debt	10,987,141	12,942,257
Liability for Employee Future Benefits	2,076,800	1,906,300
Deferred Revenue	307,718	136,765
Total Liabilities	18,163,934	17,906,295
Net Financial Assets	12,059,730	7,909,059
Non-Financial Assets		
Tangible Capital Assets	84,696,665	91,926,970
Inventory of Supplies for Consumption	727,724	522,531
Prepaid Expenses	207,429	416,436
Total Non-Financial Assets	85,631,818	92,865,937
Accumulated Surplus	97,691,548	100,774,996

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

	2020-2021 Budget	2020-2021 Actual - YTD	% of Budget YTD	2019-2020 Budget	2019-2020 Actual - YTD	% of Budget YTD
REVENUES						
Grants	78,999,553	40,935,926	51.8%	77,810,154	38,359,015	49.3%
Tuition and Related Fees	965,148	486,482	50.4%	959,715	559,901	58.3%
School Generated Funds	2,234,400	869,130	38.9%	2,294,400	2,125,580	92.6%
Complementary Services	366,456	173,066	47.2%	431,222	260,738	60.5%
External Services	85,896	-	0.0%	85,896	2,351	2.7%
Other	572,430	206,327	36.0%	572,430	437,068	76.4%
Total Revenues (Schedule A)	83,223,883	42,670,931	51.3%	82,153,817	41,744,653	50.8%
EXPENSES						
Governance	399,756	293,663	73.5%	345,104	249,498	72.3%
Administration	3,316,800	1,712,793	51.6%	3,184,572	1,575,622	49.5%
Instruction	56,763,856	32,377,701	57.0%	56,095,971	30,965,204	55.2%
Plant	13,562,870	6,403,304	47.2%	13,603,703	6,063,193	44.6%
Transportation	10,011,314	5,051,181	50.5%	10,177,487	5,101,242	50.1%
Tuition and Related Fees	713,150	671,702	94.2%	500,694	569,529	113.7%
School Generated Funds	2,181,701	534,013	24.5%	2,151,969	1,674,167	77.8%
Complementary Services	436,475	231,936	53.1%	427,005	272,192	63.7%
External Services	74,861	37,948	50.7%	72,504	42,652	58.8%
Other Expenses	370,971	168,503	45.4%	436,719	197,491	45.2%
Total Expenses (Schedule B)	87,831,754	47,482,744	54.1%	86,995,728	46,710,790	53.7%
Operating Deficit for the Period	(4,607,871)	(4,811,813)		(4,841,911)	(4,966,137)	
Accumulated Surplus, Beginning of Period		102,503,361				
Accumulated Surplus, End of Period		97,691,548				

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

	2020-21 Budget	2020-21 Actual - YTD	% of Budget YTD	2019-2020 Budget	2019-2020 Actual - YTD	% of Budget YTD
Grants						
Ministry of Education Operating Grant	76,347,138	38,177,003	50.0%	75,114,110	37,564,946	50.0%
Other Ministry Grants	2,102,273	65,722	3.1%	2,328,484	278,798	12.0%
Other Provincial Grants	-	2,538,051	0.0%	-	-	0.0%
Grants from Others	350,475	155,150	44.3%	367,560	515,271	140.2%
Ministry of Education Capital Grants	199,667	-	0.0%	-	-	0.0%
Total Grants	78,999,553	40,935,926	51.8%	77,810,154	38,359,015	49.3%
Tuition and Related Fees Revenue						
Tuition Fees - School Boards	43,500	47,850	110.0%	26,100	43,500	166.7%
Tuition Fees - Federal Government and First Nations	515,541	218,114	42.3%	592,245	297,428	50.2%
Tuition Fees - Individuals & Others	-	22,035	-	-	1,950	0.0%
Transportation Fees	406,107	198,483	48.9%	341,370	217,023	63.6%
Total Tuition and Related Fees Revenue	965,148	486,482	50.4%	959,715	559,901	58.3%
School Generated Funds Revenue						
Commercial Sales - GST	4,400	-	0.0%	4,400	-	0.0%
Commercial Sales - Non-GST	100,000	16,081	16.1%	400,000	74,470	18.62%
Fundraising	800,000	174,930	21.9%	800,000	864,588	108.1%
Grants and Partnerships	210,000	384,812	183.2%	190,000	426,263	224.3%
Students Fees	270,000	12,621	4.7%	250,000	146,765	58.7%
Other	850,000	280,686	33.0%	650,000	613,494	94.4%
Total School Generated Funds Revenue	2,234,400	869,130	38.9%	2,294,400	2,125,580	92.6%
Complementary Services						
Operating Grant	338,396	169,200	50.0%	336,622	168,310	50.0%
Tuition and Related Fees	28,060	3,866	13.8%	94,600	88,428	93.5%
Other Revenue	-	-	-	-	4,000	0.0%
Total Complementary Services Revenue	366,456	173,066	47.2%	431,222	260,738	60.5%
External Services						
Other Provincial Grants	76,896	-	0.0%	76,896	-	0.0%
Other Revenue	9,000	-	0.0%	9,000	2,351	26.1%
Total External Services Revenue	85,896	-	0.0%	85,896	2,351	2.7%
Other Revenue						
Miscellaneous Revenue	313,000	82,496	26.4%	313,000	152,689	48.8%
Sales & Rentals	9,430	5,655	60.0%	9,430	5,655	60.0%
Investments	250,000	98,468	39.4%	250,000	273,724	109.5%
Gain on Disposal of Capital Assets	-	19,708	0.0%	-	5,000	0.0%
Total Other Revenue	572,430	206,327	36.0%	572,430	437,068	76.4%
TOTAL REVENUE FOR THE YEAR	83,223,883	42,670,931	51.3%	82,153,817	41,744,653	50.8%

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

	2020-2021 Budget	2020-21 Actual - YTD	% of Budget YTD	2019-20 Budget	2019-20 Actual - YTD	% of Budget YTD
Governance Expense						
Board Members Expense	144,612	96,226	66.5%	128,960	84,942	65.9%
Professional Development- Board Members	15,000	(378)	-2.5%	15,000	6,802	45.3%
Advisory Committees	56,144	43,500	77.5%	56,144	47,104	83.9%
Elections	40,000	49,963	124.9%	4,000	-	0.0%
Other Governance Expenses	144,000	104,352	72.5%	141,000	110,650	78.5%
Total Governance Expense	399,756	293,663	73.5%	345,104	249,498	72.3%
Administration Expense						
Salaries	2,318,178	1,256,104	54.2%	2,184,509	1,145,808	52.5%
Benefits	289,885	148,702	51.3%	278,354	136,663	49.1%
Supplies & Services	226,750	112,311	49.5%	234,477	110,412	47.1%
Non-Capital Furniture & Equipment	44,500	17,178	38.6%	49,694	4,379	8.8%
Building Operating Expenses	102,500	61,662	60.2%	102,500	42,725	41.7%
Communications	101,934	43,467	42.6%	104,737	43,077	41.1%
Travel	79,500	17,602	22.1%	69,378	32,133	46.3%
Professional Development	47,250	2,165	4.6%	47,000	3,549	7.6%
Amortization of Tangible Capital Assets	106,303	53,602	50.4%	113,923	56,876	49.9%
Total Administration Expense	3,316,800	1,712,793	51.6%	3,184,572	1,575,622	49.5%
Instruction Expense						
Instructional (Teacher Contract) Salaries	39,146,932	23,094,854	59.0%	38,434,617	22,168,832	57.7%
Instructional (Teacher Contract) Benefits	1,975,284	884,818	44.8%	1,783,247	811,141	45.5%
Program Support (Non-Teacher Contract) Salaries	8,666,840	4,860,359	56.1%	8,410,333	4,675,301	55.6%
Program Support (Non-Teacher Contract) Benefits	1,636,443	963,531	58.9%	1,546,412	919,623	59.5%
Instructional Aids	1,814,274	736,562	40.6%	2,050,357	609,995	29.8%
Supplies & Services	836,035	384,923	46.0%	916,407	404,518	44.1%
Non-Capital Furniture & Equipment	782,567	683,865	87.4%	1,033,801	362,578	35.1%
Communications	183,798	106,536	58.0%	191,198	89,449	46.8%
Travel	634,227	79,219	12.5%	619,983	238,022	38.4%
Professional Development	469,491	85,342	18.2%	430,990	142,132	33.0%
Student Related Expense	445,480	355,036	79.7%	483,742	440,892	91.1%
Amortization of Tangible Capital Assets	172,485	142,656	82.7%	194,884	102,721	52.7%
Total Instruction Expense	56,763,856	32,377,701	57.0%	56,095,971	30,965,204	55.2%
Plant Operation & Maintenance Expense						
Salaries	3,348,888	1,709,169	51.0%	3,286,537	1,671,490	50.9%
Benefits	626,409	316,628	50.5%	611,516	307,921	50.4%
Supplies & Services	14,400	6,477	45.0%	14,400	5,308	36.9%
Non-Capital Furniture & Equipment	49,100	55,449	112.9%	39,100	20,270	51.8%
Building Operating Expenses	6,853,402	2,921,758	42.6%	6,814,669	2,589,903	38.0%
Communications	15,258	6,151	40.3%	15,258	5,784	37.9%
Travel	151,500	66,146	43.7%	151,500	64,889	42.8%
Professional Development	12,000	487	4.1%	12,000	3,493	29.1%
Amortization of Tangible Capital Assets	2,491,913	1,321,039	53.0%	2,658,723	1,394,135	52.4%
Total Plant Operation & Maintenance Expense	13,562,870	6,403,304	47.2%	13,603,703	6,063,193	44.6%
Student Transportation Expense						
Salaries	4,143,879	2,443,891	59.0%	4,131,775	2,388,352	57.8%
Benefits	771,222	459,722	59.6%	733,180	447,697	61.1%
Supplies & Services	1,936,812	653,468	33.7%	1,940,855	726,679	37.4%
Non-Capital Furniture & Equipment	1,163,777	480,119	41.3%	1,148,777	553,181	48.2%
Building Operating Expenses	215,500	174,448	81.0%	222,500	66,765	30.0%
Communications	34,908	10,016	28.7%	34,908	7,937	22.7%
Travel	30,000	12,664	42.2%	30,000	22,076	73.6%
Professional Development	25,918	450	1.7%	25,918	3,559	13.7%
Contracted Transportation	166,290	49,470	29.7%	167,990	62,031	36.9%
Amortization of Tangible Capital Assets	1,523,008	766,933	50.4%	1,741,584	822,965	47.3%
Total Student Transportation Expense	10,011,314	5,051,181	50.5%	10,177,487	5,101,242	50.1%

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

	2020-2021 Budget	2020-21 Actual- YTD	% of Budget YTD	2019-20 Budget	2019-20 Actual - YTD	% of Budget YTD
Tuition and Related Fees Expense						
Tuition Fees	648,150	604,650	93.3%	439,647	509,537	115.9%
Transportation Fees	65,000	67,052	103.2%	61,047	59,992	98.3%
Total Tuition and Related Fees Expense	713,150	671,702	94.2%	500,694	569,529	113.7%
School Generated Funds Expense						
Academic Supplies & Services	10,000	4,400	44.0%	5,000	8,582	171.6%
Cost of Sales	300,000	40,789	13.6%	620,000	263,101	42.4%
Non-Capital Furniture & Equipment	18,000	15,665	87.0%	18,000	2,807	15.6%
School Fund Expenses	1,850,000	471,309	25.5%	1,500,000	1,395,193	93.0%
Amortization of Tangible Capital Assets	3,701	1,850	50.0%	8,969	4,484	50.0%
Total School Generated Funds Expense	2,181,701	534,013	24.5%	2,151,969	1,674,167	77.8%
Complementary Services Expense						
Instructional (Teacher Contract) Salaries & Benefits	233,984	132,518	56.6%	224,231	127,167	56.7%
Program Support (Non-Teacher Contract) Salaries & Benefits	109,723	57,859	52.7%	111,987	58,542	52.3%
Transportation Salaries & Benefits	60,267	33,786	56.1%	29,939	32,071	107.1%
Instructional Aids	6,110	104	1.7%	1,210	310	25.6%
Supplies & Services	6,000	3,500	58.3%	13,000	15,898	122.3%
Communications	3,100	-	0.0%	3,100	-	0.0%
Travel	2,000	524	26.2%	2,000	4,874	243.7%
Professional Development (Non-Salary Costs)	2,000	-	0.0%	5,050	312	6.2%
Student Related Expenses	13,000	-	0.0%	-	1,050	0.0%
Contracted Transportation & Allowances	-	3,500	0.0%	36,000	31,724	88.1%
Amortization of Tangible Capital Assets	291	145	49.8%	488	244	50.0%
Total Complementary Services Expense	436,475	231,936	53.1%	427,005	272,192	63.7%
External Service Expense						
Program Support (Non-Teacher Contract) Salaries & Benefits	62,361	30,912	49.6%	60,004	30,865	51.4%
Instructional Aids	-	805	0.0%	-	-	0.0%
Supplies & Services	1,000	4,757	475.7%	1,000	6,411	641.1%
Communications	1,500	431	28.7%	1,500	495	33.0%
Travel	8,000	1,043	13.0%	8,000	4,388	54.9%
Professional Development (Non-Salary Costs)	2,000	-	0.0%	2,000	493	24.7%
Total External Services Expense	74,861	37,948	50.7%	72,504	42,652	58.8%
Other Expense						
Interest and Bank Charges						
Current Interest and Bank Charges	2,400	2	0.1%	2,400	-	0.0%
Interest on Capital Loans - School Facilities	320,537	142,694	44.5%	434,319	197,491	45.5%
Interest on Capital Loans - Other	48,034	25,807	53.7%	-	-	0.0%
Total Other Expense	370,971	168,503	45.4%	436,719	197,491	45.2%
TOTAL EXPENSES FOR THE YEAR	87,831,754	47,482,744	54.1%	86,995,728	46,710,790	53.7%

Budget to actual Variance Analysis for September – February 2021

Revenue - \$42,677,396 – 51.3% of budget (2020, 50.8% of Budget)

Expenses - \$47,489,209 – 54.1% of budget (2020, 53.7% of Budget)

Revenues

Grants (51.8%)

-Operating grants	Budget: \$76,347,138	
	Actual: \$38,177,033	On budget -6/12 months
-Other Ministry Grants	Budget: \$ 52,100	Nutrition grant
	Actual: \$ 53,837	Funds received in September/20
	Budget: \$ 13,200	EAL Assessment Funding
	Actual: \$ 8,885	Funds received in October/20
	Budget: \$2,036,973	(PMR)
	Actual: \$ 0	Funding will be rec'd in May/June 2021
-Grants from Others	Budget: \$ 350,475	SGL – Driver Ed
	Actual: \$ 155,150	(44.3%)
	- March 2021 rec'd \$93,316 to reconcile 2019-20 year	
-Other Provincial Grants	Budget: \$ 0	
	Actual: \$2,538,051	Received Phase I & II of COVID Funding
	- March 2021 rec'd \$1,021,384 for the final Phase III funding	

Additional Note re PMR funding:

-PMR funding typically received in June. At August 31, 2020 year end, the PMR balance that is reflected within the accumulated surplus was \$2,021,867. PMR spending to February 28, 2021 was \$337,425 on projects (Central-Mechanical Upgrade, Irwin and Shaunavon Public School Asbestos Abatement, Sidney Street -Window Replacement, SCCHS Actuator and back up generator) leaving a PMR balance of \$1,684,441 at Feb 28, 2021.

Tuition (50.4%)

-Tuition Fees – School Boards	Budget: \$ 43,500	
	Actual: \$ 47,500	1 Kindergarten student not in original budget
-Tuition Fees – First Nations	Budget: \$515,541	Nekaneet
	Actual: \$218,114	42% - 5 months tuition received (expected revenue is \$436,227 - 6 fewer students than budgeted)

-Transportation Fees Budget: \$406,107 Holy Trinity School Division
 Actual: \$198,483 Expected revenue will be \$391,165 for the year due
 to different number of students at budget vs actual

School Generated Funds Revenue (38.9%)

- Student activity grant funding of \$364,119 and SCC grant of \$43,500 front loaded. Fundraising revenue across all schools was significantly impacted (down by \$689,658 from prior year) by COVID-19 where there are fewer activities that schools have engaged in. Student fees are down by 90% (\$12,621 in 2021 vs \$146,765 in 2020).

Complementary (47.2%)

-Operating grants –PreK Budget: \$338,396
 Actual \$169,200 Received 50% of funding

-Tuition & Related Fees Budget: \$28,060
 Actual: 3,866 CIP program – one student

External Services (0.0%)

-Other Provincial Grants Budget: \$ 76,896 - Family Advocacy Program (FAW)
 Actual: \$ 0 - 19/20 Funding received in August 2020 - \$79,468

-Other Revenue Budget: \$ 9,000 - SCCHS cafeteria rent
 Actual: \$ 0 - Due to uncertainty regarding COVID no rent is being
 charged for the 2020-21 school year

Other (37.2%)

-Miscellaneous Revenue Budget: \$313,000 - User Fees, general reimbursements
 Actual \$ 82,496- Actual at 26.4% of budget (48.8% in 2020)

Sales and Rentals Budget: \$ 9,430 - Natural Wonders Learning Centre
 Actual: \$ 5,655 - 6 months' rent received

-Investments Budget: \$250,000
 Actual: \$ 98,468 - Interest rates reduced in the current year

Expenses

Governance (73.5%) – Prior year 72.3%

-Board Members Expense	Budget: 144,612 Actual: 96,226 (66.5%) – slight over budget for 10-month expenses
-Prof. Development	Budget: 15,000 Actual: (376) Refund of 2020 spring assembly registration (\$1,956) plus current registration of rural congress - \$1,580
-Advisory Committees	Budget: 56,144 Actual: 43,500 – Annual SCC Grants paid to schools in September– 29 schools x \$1,500

Administration (51.6%) -Tracking slightly over budget as we would expect to be at 50% as these expenditures are 12 month in nature – so target would be 6/12 months. (49.5% in 2019-2020)

-Salaries	Budget: 2,318,178 Actual : 1,256-104 (54.2%) – slight overbudget due to changes within LEADS group and one additional HR administrator not budgeted
- Building Operating Expenses	Budget: 102,500 Actual: 61,662 (60.2%) – additional costs incurred for caretaking COVID supplies and installation of no-touch electrical switches and upgraded lighting within CEC
-Travel	Budget: \$79,500 Actual: \$17,602 - significant decrease due to COVID 19 restrictions.
-Professional development	Budget: \$47,250 Actual: \$ 2,165 - significant decrease due to COVID 19 restrictions.

Instructional (57.0%) -Tracking slightly under budget as we would expect most expenses to be 10 month in nature; therefore, expenditures target @ 60% = 6 /10 months. (55.2% in 2019-2020)

-Teacher Salaries	Budget: \$ 39,146,932 Actual: \$ 23,094,854 (59.0%) Budget FTE – 404.64 per MBF (includes 3 contingencies) Actual FTE – 423.50 per SRB
-------------------	---

The actual costs for teacher salaries is reporting on budget at 59.0%. However, an additional 8.5 teacher FTE were hired from Sep 20 – Jun 21 and an additional 6.0 FTE were hired from Jan – Jun 21 to cover the learning from home option offered. We have estimated that this additional cost will be approximately \$1,263,076 – to date the costs are \$576,379. This additional FTE was not included in budget, however

coverage of these salaries has been approved through the Ministry pandemic funding reflected in grant revenue. In addition, we have additional FTE at various schools due to COVID concerns that was not fully accounted for at the time of budgeting .

Due to under utilization of sub salaries and other benefits (ie teacher sub salaries – 35.44% of budget 621,686/1,754,376) our budget variance to actual is currently not reflecting the underbudgeting of these amounts.

-Non-Capital Furniture & Equipment	Budget: \$782,567 Actual: \$683,865 (87.4%) Technology ordered 900 chromebooks in June and were not received until September (\$200,000) budget was reporting at \$55,000
-Student Related Expense	Budget: \$445,480 Actual: \$355,036 – \$332,350 Annual Student Activity Grants paid in September
- Travel	Budget: \$634,227 Actual: \$ 79,219 – significant decrease due to COVID restrictions
- Professional Development	Budget: \$469,491 Actual: \$ 85,342 – significant decrease due to COVID restrictions
-Amortization of TCA	- Actual higher than budget due to purchase of Palo Alto at end of 2019-20 year and would not have been included in budgeted amortization

Plant (47.2%) - Tracking under budget as most expenditures would be 12 month in nature; therefore, expenditures target @ 55% = 6 /12 months

-Non-capital Furn & Equip	Budget: \$49,100 Actual: \$55,449 (112.9%) COVID related purchases of \$24,440 included in total
-Building Operating Exp -	Budget: \$6,853,402 Actual: \$2,921,758 (42.6%)

Included in Buildings Operating Expenses:

	Budget	Actual	%	% in 19-20
Minor Renos	2,554,140	953,960		
Less: PMR	2,036,973	327,513	16.1%	24.9%
Less: CAIF	<u>199,667</u>	<u>475,492</u>	237.0%	
Other Minor Ren	317,500	150,955	48.0%	11.5%

	Budget	Actual	%	% in 19-20
Caretaking Materials	247,555	245,102	99.0%	51.9%
Maintenance Materials	372,380	192,573	51.7%	47.3%
Contract Caretaking	238,000	37,327	15.7%	35.2%
Contract Maintenance	958,230	448,891	46.9%	48.6%
Heating Fuel	562,731	325,570	57.9%	54.9%
Electricity	1,262,236	477,795	37.9%	41.9%
Water & Sewer	196,636	57,663	29.3%	58.9%
Insurance	386,485	161,035	41.7%	50.6%
Appraisal Fees	66,300	17,488	26.4%	13.9%
Rent of Facilities	8,708	4,354	50.0%	50.0%

-Due to COVID, approximately \$145,470 of additional costs for caretaking materials are being incurred. These costs have been approved to be covered through the pandemic funding from the Ministry.

-Contracted Caretaking Services includes budget of \$235,000 for Holy Trinity School Division – to February 28, 2021 have only recorded one month of expense – should be close to budget for the year

Transportation (50.5%) - Most expenditures tracking under budget as a majority of expenditures are 10 month in nature; therefore, we are tracking under budget – target would be 60%

-Building Operating Expenses Budget: \$215,500
Actual: \$174,448 (81.0%) The additional costs of supplies for cleaning buses due to COVID-19 have caused the increase in spending. Pandemic funding received to cover additional expenses.

- Vehicle Gas & Oil (included in Supplies & Services) is tracking under budget at 32.3% (budget \$1,592,135 actual \$514,821) (32.7% in 19-20)

- Repair & Maintenance of Buses (included in Non-Capital Furniture & Equipment) is tracking at 41.3% (budget \$1,163,777; actual \$459,218) (47.0% in 19-20)

-Contracted Transportation - Decreased due to COVID restrictions and no travel for provincial competitions

Tuition & Related Fees (94.2%)

Budget: \$713,150 Great Plains College \$508,950; Prairie Rose \$204,200
Actual: 671,702 Great Plains College \$508,950; Prairie Rose \$162,752 – 5 less students than budgeted for.

School Generated Funds Expense (24.5%)

-Similar to the revenue side, due to COVID-19 the expenditures are significantly reduced due to the decreased student activities.

Complementary Services Expense (53.1%)

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

-There are currently two international students that did not travel home in March.

External (50.7%)

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

-Supplies and services over budget - \$4,757 expenses were incurred for the Language Literacy Initiative that will be covered by accumulated surplus.

Other Expenses (47.2%)

-Tracking on budget – like prior years.