

Minutes of the Regular Meeting of the Board of Education of the Chinook School Division No. 211 held on Monday, June 26, 2023 at 11:00 a.m. at the Chinook Education Centre.

PRESENT: Kimberly Pridmore
Dianne Hahn
Ken Duncalfe
Rachael Eliason
Keri Hudec
Gwen Humphrey
Susan Mouland
Rachelle Patzer
Katelyn 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

Regrets: Tim Ramage

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

AGENDA 74/23 Toney THAT the Agenda be approved as circulated and revised.

CARRIED

CLOSED 75/23 Humphrey 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 76/23 Hudec THAT the Chinook Board of Education rise and report.

CARRIED

REGULAR MEETING ----- June 26, 2023

MINUTES 77/23 Eliason THAT the Minutes of the Regular Meeting of June 12, 2023, be approved, as presented.

CARRIED

2023-24 BUDGET 78/23 Patzer THAT the Chinook Board of Education approves the 2023-24 budget as presented, and authorizes submission to the Ministry of Education for final approval .

CARRIED

LIVE STREAMING MEETINGS 79/23 Duncalfe THAT the Chinook Board of Education live stream all open meetings that are held in the Chinook Education Centre board room to the public, beginning in the 2023-2024 school year once appropriate technology is in place. A recorded version would be posted to the website shortly after the meeting.

RECORDED VOTE REQUESTED BY: Ken Duncalfe

In favor: Ken Duncalfe, Katelyn Toney

Opposed: Rachael Eliason, Dianne Hahn, Keri Hudec, Gwen Humphrey, Susan Mouland, Rachelle Patzer

LOST

RECORDED MEETINGS 80/23 Duncalfe THAT The Chinook Board of Education will record all open meetings that are held in the Chinook Education Centre board room beginning in the 2023-2024 school year once appropriate technology is in place. These recordings will be made available to members of the public upon request.

RECORDED VOTE REQUESTED BY: Ken Duncalfe

In favor: Ken Duncalfe, Rachael Eliason, Dianne Hahn, Keri Hudec, Susan Mouland, Rachelle Patzer, Katelyn Toney

Opposed: Gwen Humphrey

CARRIED

Sharie Sloman presented the Financials up to May 31, 2023.

2022 – 23 81/23 Moulard
FINANCIAL
REPORT

THAT the Quarterly Interim Financial Statement and Supporting Schedules for the period ended May 31, 2023 are approved, as attached.

CARRIED

CLOSED 82/23 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 83/23 Humphrey

THAT the Chinook Board of Education rise and report.

CARRIED

ADJOURN 84/23 Patzer

THAT we do now adjourn.

CARRIED

Board Chair

CFO

Chinook School Division No. 211
Statement of Financial Position
as at May 31, 2023

	2023	2022
Financial Assets		
Cash and Cash Equivalents	12,395,627	21,464,186
Accounts Receivable	563,275	297,249
Portfolio Investments	9,091,206	6,392,714
Total Financial Assets	22,050,108	28,154,149
Liabilities		
Accounts Payable and Accrued Liabilities	6,938,507	5,119,490
Long-Term Debt	8,839,518	10,039,451
Liability for Employee Future Benefits	2,221,400	2,215,800
Deferred Revenue	20,210	20,011
Total Liabilities	18,019,635	17,394,752
Net Financial Assets	4,030,473	10,759,397
Non-Financial Assets		
Tangible Capital Assets	78,680,332	82,123,016
Inventory of Supplies for Consumption	771,410	771,427
Prepaid Expenses	770,457	193,685
Total Non-Financial Assets	80,222,199	83,088,128
Accumulated Surplus	84,252,672	93,847,525

Chinook School Division No. 211
Statement of Operations and Accumulated Surplus
for the period ended May 31, 2023

	2022-2023 Budget	2022-2023 Actual - YTD	% of Budget YTD	2021-22 Budget	2021-22 Actual - YTD	% of Budget YTD
REVENUES						
Grants	82,401,173	60,498,096	73.4%	79,290,179	58,246,829	73.5%
Tuition and Related Fees	923,337	844,576	91.5%	875,095	807,516	92.3%
School Generated Funds	2,110,000	2,230,970	105.7%	2,110,000	1,532,459	72.6%
Complementary Services	530,208	521,452	98.3%	408,935	363,953	89.0%
External Services	9,000	6,333	70.4%	88,468	-	0.0%
Other	575,610	1,014,433	176.2%	575,610	395,750	68.8%
Total Revenues (Schedule A)	86,549,328	65,115,860	75.2%	83,348,287	61,346,507	73.6%
EXPENSES						
Governance	338,501	289,425	85.5%	382,001	339,119	88.8%
Administration	3,364,687	2,465,299	73.3%	3,334,906	2,453,931	73.6%
Instruction	60,116,056	51,295,223	85.3%	58,874,200	51,292,784	87.1%
Plant	14,848,602	9,679,658	65.2%	13,856,792	10,134,960	73.1%
Transportation	10,788,917	8,430,527	78.1%	10,170,195	7,930,492	78.0%
Tuition and Related Fees	509,061	493,212	96.9%	683,027	644,040	94.3%
School Generated Funds	2,158,632	2,093,800	97.0%	2,113,836	1,335,913	63.2%
Complementary Services	556,794	488,739	87.8%	424,660	398,421	93.8%
External Services	-	-	0.0%	78,498	60,447	77.0%
Other Expenses	320,090	196,793	61.5%	346,715	228,214	65.8%
Total Expenses (Schedule B)	93,001,340	75,432,676	81.1%	90,264,830	74,818,321	82.9%
Operating Deficit for the Period	(6,452,012)	(10,316,816)		(6,916,543)	(13,471,814)	

Chinook School Division No. 211
Schedule A: Supplementary Details of Revenues
for the period ended May 31, 2023

	2022-23 Budget	2022-23 Actual - YTD	% of Budget YTD	2021-22 Budget	2021-22 Actual - YTD	% of Budget YTD
Grants						
Ministry of Education Operating Grant	79,448,240	60,089,431	75.6%	76,597,851	57,790,261	75.4%
Other Ministry Grants	2,541,458	138,608	5.5%	2,327,353	248,101	10.7%
Grants from Others	411,475	270,057	65.6%	364,975	208,467	57.1%
Total Grants	82,401,173	60,498,096	73.4%	79,290,179	58,246,829	73.5%
Tuition and Related Fees Revenue						
Operating Fees						
Tuition Fees - School Boards	52,200	52,200	100.0%	52,200	52,200	100.0%
Tuition Fees - Federal Government and First Nations	462,665	322,199	69.6%	425,000	417,720	98.3%
Tuition Fees - Individuals & Others	-	54,302	0.0%	-	13,219	0.0%
Transportation Fees	408,472	415,875	101.8%	397,895	324,377	81.5%
Total Tuition and Related Fees Revenue	923,337	844,576	91.5%	875,095	807,516	92.3%
School Generated Funds Revenue						
Commercial Sales - Non-GST	65,000	69,941	107.6%	65,000	26,192	40.30%
Fundraising	900,000	900,092	100.0%	900,000	628,964	69.9%
Grants and Partnerships	145,000	352,884	243.4%	145,000	392,984	271.0%
Students Fees	200,000	292,562	146.3%	200,000	45,066	22.5%
Other	800,000	615,491	76.9%	800,000	439,253	54.9%
Total School Generated Funds Revenue	2,110,000	2,230,970	105.7%	2,110,000	1,532,459	72.6%
Complementary Services						
Operating Grants						
Ministry of Education Grants:						
Operating Grant	353,838	263,377	74.4%	347,810	262,584	75.5%
Youths in Hospital	100,000	90,600	90.6%	-	30,000	0.0%
ELIS	-	75,000	0.0%	-	-	0.0%
Total Operating Grants	453,838	428,977	94.5%	347,810	292,584	84.1%
Fees and Other Revenue						
Tuition and Related Fees	76,370	92,475	121.1%	61,125	70,619	115.5%
Other Revenue	-	-	-	-	750	0.0%
Total Fees and Other Revenue	76,370	92,475	121.1%	61,125	71,369	116.8%
Total Complementary Services Revenue	530,208	521,452	98.3%	408,935	363,953	89.0%
External Services						
Other Provincial Grants	-	-	0.0%	79,468	-	0.0%
Other Revenue	9,000	6,333	70.4%	9,000	-	0.0%
Total External Services Revenue	9,000	6,333	70.4%	88,468	-	0.0%
Other Revenue						
Miscellaneous Revenue	316,180	442,737	140.0%	316,180	196,413	62.1%
Sales & Rentals	9,430	8,483	90.0%	9,430	11,182	118.6%
Investments	250,000	518,886	207.6%	250,000	148,143	59.3%
Gain on Disposal of Capital Assets	-	44,327	0.0%	-	40,012	0.0%
Total Other Revenue	575,610	1,014,433	176.2%	575,610	395,750	68.8%
TOTAL REVENUE FOR THE YEAR	86,549,328	65,115,860	75.2%	83,348,287	61,346,507	73.6%

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the period ended May 31, 2023

	2022-23 Budget	2022-23 Actual - YTD	% of Budget YTD	2021-22 Budget	2021-22 Actual - YTD	% of Budget YTD
Governance Expense						
Board Members Expense	136,857	133,875	97.8%	136,857	132,748	97.0%
Professional Development- Board Members	15,000	10,502	70.0%	15,000	13,826	92.2%
Advisory Committees	12,644	-	0.0%	56,144	46,778	83.3%
Elections	5,000	-	0.0%	5,000	-	0.0%
Other Governance Expenses	169,000	145,048	85.8%	169,000	145,767	86.3%
Total Governance Expense	338,501	289,425	85.5%	382,001	339,119	88.8%
Administration Expense						
Salaries	2,386,802	1,800,897	75.5%	2,338,065	1,792,021	76.6%
Benefits	305,690	247,861	81.1%	294,411	243,986	82.9%
Supplies & Services	245,150	123,547	50.4%	231,650	145,597	62.9%
Non-Capital Furniture & Equipment	29,000	4,299	14.8%	44,500	8,812	19.8%
Building Operating Expenses	102,500	79,657	77.7%	102,500	62,213	60.7%
Communications	87,352	80,669	92.3%	102,234	72,912	71.3%
Travel	58,500	33,840	57.8%	72,500	27,965	38.6%
Professional Development	51,250	20,569	40.1%	44,750	21,787	48.7%
Amortization of Tangible Capital Assets	98,443	73,960	75.1%	104,296	78,638	75.4%
Total Administration Expense	3,364,687	2,465,299	73.3%	3,334,906	2,453,931	73.6%
Instruction Expense						
Instructional (Teacher Contract) Salaries	39,795,656	35,191,931	88.4%	40,178,633	35,854,343	89.2%
Instructional (Teacher Contract) Benefits	2,139,001	1,885,898	88.2%	2,073,862	1,716,206	82.8%
Program Support (Non-Teacher Contract) Salaries	9,722,211	8,075,788	83.1%	9,332,728	8,165,612	87.5%
Program Support (Non-Teacher Contract) Benefits	1,861,096	1,575,039	84.6%	1,756,136	1,579,259	89.9%
Instructional Aids	1,515,919	1,009,581	66.6%	1,806,330	970,057	53.7%
Supplies & Services	1,477,534	1,033,934	70.0%	981,700	1,008,397	102.7%
Non-Capital Furniture & Equipment	1,496,670	1,083,661	72.4%	806,596	786,152	97.5%
Communications	165,414	151,162	91.4%	186,918	165,018	88.3%
Travel	550,377	385,493	70.0%	542,577	236,780	43.6%
Professional Development	552,078	256,978	46.5%	507,096	173,381	34.2%
Student Related Expense	481,325	380,184	79.0%	431,780	368,175	85.3%
Amortization of Tangible Capital Assets	358,775	265,574	74.0%	269,844	269,404	99.8%
Total Instruction Expense	60,116,056	51,295,223	85.3%	58,874,200	51,292,784	87.1%
Plant Operation & Maintenance Expense						
Salaries	3,554,263	2,633,171	74.1%	3,455,561	2,692,262	77.9%
Benefits	688,199	520,277	75.6%	648,528	519,886	80.2%
Supplies & Services	14,400	5,632	39.1%	14,400	9,124	63.4%
Non-Capital Furniture & Equipment	49,100	50,572	103.0%	49,100	59,526	121.2%
Building Operating Expenses	7,691,423	4,304,180	56.0%	7,035,409	4,723,034	67.1%
Communications	15,258	10,013	65.6%	15,258	9,746	63.9%
Travel	151,500	131,880	87.0%	151,500	119,048	78.6%
Professional Development	12,000	2,879	24.0%	12,000	3,387	28.2%
Amortization of Tangible Capital Assets	2,672,459	2,021,054	75.6%	2,475,036	1,998,947	80.8%
Total Plant Operation & Maintenance Expense	14,848,602	9,679,658	65.2%	13,856,792	10,134,960	73.1%
Student Transportation Expense						
Salaries	4,448,312	3,783,759	85.1%	4,434,709	3,706,713	83.6%
Benefits	857,533	737,307	86.0%	828,527	713,867	86.2%
Supplies & Services	2,082,825	1,560,333	74.9%	1,828,825	1,432,036	78.3%
Non-Capital Furniture & Equipment	1,266,162	995,508	78.6%	1,121,777	749,761	66.8%
Building Operating Expenses	229,000	138,271	60.4%	231,000	119,530	51.7%
Communications	27,908	15,232	54.6%	28,908	14,135	48.9%
Travel	33,000	21,130	64.0%	32,000	25,124	78.5%
Professional Development	25,918	811	3.1%	25,918	1,124	4.3%
Contracted Transportation	169,990	126,154	74.2%	166,490	103,299	62.0%
Amortization of Tangible Capital Assets	1,648,269	1,052,022	63.8%	1,472,041	1,064,903	72.3%
Total Student Transportation Expense	10,788,917	8,430,527	78.1%	10,170,195	7,930,492	78.0%

Chinook School Division No. 211
Schedule B: Supplementary Details of Expenses
for the period ended May 31, 2023

	2022-23 Budget	2022-23 Actual- YTD	% of Budget YTD	2021-22 Budget	2021-22 Actual - YTD	% of Budget YTD
Tuition and Related Fees Expense						
Tuition Fees	454,896	441,162	97.0%	615,975	589,875	95.8%
Transportation Fees	54,165	52,050	96.1%	67,052	54,165	80.8%
Total Tuition and Related Fees Expense	509,061	493,212	96.9%	683,027	644,040	94.3%
School Generated Funds Expense						
Academic Supplies & Services	5,000	5,880	117.6%	5,000	8,284	165.7%
Cost of Sales	250,000	272,055	108.8%	250,000	133,851	53.5%
Non-Capital Furniture & Equipment	8,000	2,137	26.7%	8,000	35	0.4%
Student Fund Expenses	1,893,500	1,803,802	95.3%	1,850,000	1,191,518	64.4%
Amortization of Tangible Capital Assets	2,132	9,926	465.6%	836	2,225	266.1%
Total School Generated Funds Expense	2,158,632	2,093,800	97.0%	2,113,836	1,335,913	63.2%
Complementary Services Expense						
Instructional (Teacher Contract) Salaries & Benefits	342,016	304,689	89.1%	240,940	218,097	90.5%
Program Support (Non-Teacher Contract) Salaries & Benefits	107,087	93,438	87.3%	93,570	89,246	95.4%
Transportation Salaries & Benefits	58,191	44,988	77.3%	55,850	42,496	76.1%
Instructional Aids	1,000	-	0.0%	5,700	170	3.0%
Supplies & Services	15,000	8,003	53.4%	-	16,102	0.0%
Communications	500	446	89.2%	3,100	336	10.8%
Travel	6,400	2,024	31.6%	2,400	3,879	161.6%
Student Related Expenses	-	1,718	0.0%	-	-	0.0%
Contracted Transportation & Allowances	26,600	35,023	131.7%	23,100	28,095	121.6%
Total Complementary Services Expense	556,794	488,739	87.8%	424,660	398,421	93.8%
External Service Expense						
Program Support (Non-Teacher Contract) Salaries & Benefits	-	-	0.0%	62,818	47,628	75.8%
Instructional Aids	-	-	0.0%	1,000	5,141	0.0%
Supplies & Services	-	-	0.0%	3,180	3,023	95.1%
Communications	-	-	0.0%	1,500	814	54.3%
Travel	-	-	0.0%	8,000	979	12.2%
Professional Development (Non-Salary Costs)	-	-	0.0%	2,000	-	0.0%
Total External Services Expense	-	-	0.0%	78,498	60,447	77.0%
Other Expense						
Interest and Bank Charges						
Current Interest and Bank Charges	2,400	594	24.8%	2,400	-	0.0%
Interest on Capital Loans - School Facilities	296,619	196,199	66.1%	309,487	228,214	73.7%
Interest on Capital Loans - Other	21,071	-	0.0%	34,828	-	0.0%
Total Other Expense	320,090	196,793	61.5%	346,715	228,214	65.8%
TOTAL EXPENSES FOR THE YEAR	93,001,340	75,432,676	81.1%	90,264,830	74,818,321	82.9%

Budget to actual Variance Analysis for September – May 2023

Revenue - \$65,115,860 – 75.2% of budget (2022, 73.6% of Budget)

Expenses - \$75,432,676 – 81.1% of budget (2022, 82.9% of Budget)

Revenues

Grants (73.4%)

-Operating grants	Budget: \$ 79,448,240	
	Actual: \$ 60,089,431	On budget @75.63% for 9/12 months
-Other Ministry Grants	Budget: \$ 55,870	Nutrition grant
	Actual: \$ 55,780	Funds received
	Budget: \$ 13,200	EAL Assessment Funding
	Actual: \$ 11,599	Funding received
	Budget: \$ 2,467,019	PMR budget
	Actual: \$ 0	Funding will be rec'd in June
	Budget: \$ 0	
	Actual: \$ 9,000	Mental Health Grant – not budgeted
	Budget: \$ 5,369	French Language Grant
	Actual: \$ 62,229	Additional grant received- not budgeted
-Grants from Others	Budget: \$ 411,475	SGI – Driver Ed
	Actual: \$ 260,057	(63.2%) – not necessarily linear throughout the year

Additional Note re PMR funding:

-PMR funding typically received in June. At August 31, 2022 year end, the PMR balance that is reflected within the accumulated surplus was \$3,520,340. PMR spending to May 31, 2023 was \$679,170 on projects (Mechanical upgrades- Central and Gull Lake, Leader – window replacement, SPS – controls upgrade, SCCHS – Boiler, pump, motor controls) leaving a PMR balance of \$2,841,170 at May 31, 2023.

Tuition (91.5%)

-Tuition Fees – School Boards	Budget: \$ 52,200	
	Actual: \$ 52,200	Rec'd Prairie Rose payment
-Tuition Fees – First Nations	Budget: \$425,000	
	Actual: \$322,199	Rec'd/accrued
-Transportation Fees	Budget: \$408,222	
	Actual: \$415,875	Rec'd from Holy Trinity

School Generated Funds Revenue (105.7%)

- General increase in school activities from prior year of limited activity due to COVID-19.

Complementary (98/3%)

-Operating grants –PreK Budget: \$353,838

Actual: \$263,377 Received 75% of funding

- Youth in Hospitals Budget: \$100,000

Actual: \$ 90,600 Received 9/10 months funding – with slight increase from Ministry in their new budget year beginning in April

- ELIS Budget: \$ 0

Actual: \$ 75,000 Funding not budgeted

-Tuition and Related Fees Budget: \$76,370

Actual: \$92,475 CIP tuition for 4 full time, 3 part-time students attending

External Services (70.4%) –

-Other Revenue Budget: \$ 9,000 - Cafeteria rent

Actual: \$ 6,333 - 70.4% of budget received

Other (43.8%)

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

Actual \$442,737 - Includes unbudgeted rebate for GIP excess contributions; insurance for Hulbert

Sales and Rentals Budget: \$ 9,430

Actual: \$ 8,483 - 9 months' rent received

-Investments Budget: \$250,000

Actual: \$518,886 – (207.6%) higher interest rates than budgeted

Expenses

Governance (85.5%) – Tracking to budget as most expenditures would be 10 month in nature; therefore, expenditures target is at 90% = 9 /10 months

-Board Members Expense Budget: 136,857
 Actual: 133,875 (97.8%)

-Prof. Development Budget: 15,000
 Actual: 10,502

Administration (73.3%) -Tracking slightly under budget as we would expect to be at 75% as these expenditures are 12 month in nature – so target would be 9/12 months

- Salaries Budget: 2,386,802
 Actual: 1,800,897 (75.5%) on track

Instructional (85.3%) -Tracking slightly under budget as we would expect most expenses to be 10 month in nature; therefore, expenditures target is 90% = 9 /10 months

-Teacher Salaries Budget: \$ 39,795,656
 Actual: \$ 35,191,931 (88.4%)

Budget FTE – 405.00 per MBF (includes 2 contingencies)
Actual FTE – 410.62 per HR report

The actual costs for teacher salaries is reporting on budget at 88.4%. There are new hires of 4.11 positions for continued intervention.

All other areas tracking on budget.

Plant (65.2%) - Tracking under budget as most expenditures would be 12 month in nature; therefore, expenditures target is 75% = 9/12 months

-Building Operating Exp - Budget: \$7,691,423
Actual: \$4,304,180 (56.0%)

Included in Building Operating Exp:	<u>Budget</u>	<u>Actual</u>	<u>% in 22-23</u>	<u>% in 21-22</u>
Minor Renos	2,754,519	974,614		
Less PMR	<u>2,467,019</u>	<u>697,170</u>	28.2%	49.9%
Other Minor Renos	287,500	277,444	96.5%	73.9%
	<u>Budget</u>	<u>Actual</u>		
Caretaking Materials	328,150	157,045	47.9%	100.7%
Maintenance Materials	378,380	283,885	75.0%	89.3%
Contract Caretaking	264,500	192,373	72.7%	66.2%
Contract Maintenance	973,730	650,175	66.8%	75.5%
Heating Fuel	692,731	596,379	86.1%	119.4%
Electricity	1,362,236	910,662	66.9%	66.8%
Water & Sewer	196,636	99,923	51.0%	45.8%
Insurance	665,533	407,250	61.1%	41.6%
Appraisal Fees	66,300	25,344	38.2%	7.6%
Rent of Facilities	8,708	6,531	75.0%	75.0%

Note: the budget for heating fuel was increased by \$130,000 over prior year, and the electricity budget was increased by \$100,000 and the insurance budget increased by \$218,048 due to one time inflationary funding provided by the Ministry.

Transportation (78.1%) - Most expenditures tracking under budget as a majority of expenditures are 10 month in nature; therefore, expenditures target is at 90% = 9/10 months.

- Vehicle Gas & Oil (included in Supplies & Services) is tracking under budget at 71.9%; however, the budget was increased by \$250,000 for a total budget of \$1,742,135. Actual expenses in 22-23 to May 31/23 at \$1,252,305. (in 21-22 Budget \$1,492,135 actual \$1,154,429). Therefore, the trend would indicate that the increased budget will be utilized by year end.

- Repair & Maintenance of Buses (included in Non-Capital Furniture & Equipment) is tracking at 77.1% with increased budget of \$140,385 for a total budget of \$1,230,262; actual \$995,507 (in 21-22 – at 42.0% with budget \$1,089,877; actual \$707,372). This again would indicate the inflationary budget increases will be utilized by year end.

Tuition & Related Fees (96.9%)

Budget: \$509,061 Great Plains College \$376,596; Prairie Rose \$132,465
Actual: 493,211 Great Plains College \$362,862; Prairie Rose – \$130,350

School Generated Funds Expense (97.0%)

-Similar to the revenue side, expenditures increased from prior year due to normalized student activities this year.

Complementary Services Expense (87.8%) Tracking slightly under budget as we would expect most expenses to be 10 month in nature; therefore, expenditures target is 90% = 9/10 months

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

Other Expenses (61.5%)

-Tracking on budget – like prior years.