

**REGULAR MEETING ----- June 24, 2019**

**Minutes of the Regular Meeting of the Board of Education of the Chinook School Division No. 211 held on Monday, June 24, 2019 at 3:00 p.m. at the Chinook Education Centre.**

**PRESENT:** Kimberly Pridmore  
Shane Andrus  
Allan Bridal  
Larry Caswell  
Dianne Hahn  
Gwen Humphrey  
Susan Moulant  
Tim Ramage  
Tim Weinbender

Kyle McIntyre – Director of Education  
Rod Quintin – Chief Financial Officer  
Joanne Booth – Communications Coordinator  
Jackie Wiebe – Executive Assistant

**REGRETS:** Katelyn Toney

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

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

AGENDA      089/19 Moulant      THAT the Agenda be approved as circulated and revised.

CARRIED

MINUTES      090/19 Weinbender      THAT the Minutes of the Regular Meeting of June 10, 2019 be approved, as presented.

CARRIED

**REGULAR MEETING ----- June 24, 2019**

CONSENT 091/19 Humphrey THAT the Consent Agenda Items be approved.  
ITEMS

CARRIED

Sharie Sloman, Controller, presented the Quarterly Interim Financial Statement and Supporting Schedules for the period ended May 31, 2019.

FINANCIAL 092/19 Bridal THAT the Quarterly Interim Financial Statement and Supporting  
STATEMENT Schedules for the period ended May 31, 2019 are approved as  
attached

CARRIED

CLOSED 093/19 Andrus THAT the Board of Education recess the meeting to go into  
Closed Session.

CARRIED

OPEN 094/19 Hahn THAT the Board of Education rise and report

CARRIED

COMM. 095/19 Caswell THAT the Communications Monitoring Report be received.  
REPORT

CARRIED

HR 096/19 Ramage THAT the Employee Contracts be ratified as contained in the  
REPORT Human Resources Report dated June 24, 2019.

CARRIED

**REGULAR MEETING ----- June 24, 2019**

STUDENT 097/19 Andrus THAT the Chinook School Division Board of Education will  
RELEASE support the request of Kevin and Jenn Widmer to release their  
children, Chance and Mya Widmer, to the Prairie Rose School  
Division for the 2019 – 2020 school year.

CARRIED

ADJOURN 098/19 Humphrey THAT we do now adjourn.

CARRIED

---

Board Chair

---

CFO

**Chinook School Division No. 211**  
**Statement of Financial Position**  
**as at May 31, 2019**

	<b>2019</b>	<b>2018</b>
<b>Financial Assets</b>		
Cash and Cash Equivalents	20,125,268	19,238,129
Accounts Receivable	400,681	1,173,537
Inventories for Sale	-	274,742
Portfolio Investments	1,535,202	76,274
<b>Total Financial Assets</b>	<b>22,061,151</b>	<b>20,762,682</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities	4,427,084	4,609,800
Long-Term Debt	12,559,099	11,426,732
Liability for Employee Future Benefits	1,906,300	1,794,300
Deferred Revenue	136,765	168,054
<b>Total Liabilities</b>	<b>19,029,248</b>	<b>17,998,886</b>
<b>Net Financial Assets</b>	<b>3,031,903</b>	<b>2,763,796</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets	89,612,052	92,354,851
Inventory of Supplies for Consumption	522,531	513,040
Prepaid Expenses	446,208	506,138
<b>Total Non-Financial Assets</b>	<b>90,580,791</b>	<b>93,374,029</b>
<b>Accumulated Surplus</b>	<b>93,612,694</b>	<b>96,137,825</b>

**Chinook School Division No. 211**  
**Statement of Operations and Deficit**  
**for the period ended May 31, 2019**

	2018-2019 Budget	2018-2019 Actual - YTD	% of Budget YTD	2017-2018 Budget	2017-2018 Actual - YTD	% of Budget YTD
<b>REVENUES</b>						
Property Taxation	-	-		13,499,482	13,382,748	99.1%
Grants	77,268,641	56,542,504	73.2%	63,549,076	44,113,530	69.4%
Tuition and Related Fees	945,361	722,366	76.4%	791,343	715,967	90.5%
School Generated Funds	2,294,400	2,037,627	88.8%	2,294,400	1,777,919	77.5%
Complementary Services	419,798	346,726	82.6%	413,687	296,611	71.7%
External Services	85,896	28,519	33.2%	85,516	3,842	4.5%
Other	422,430	581,434	137.6%	640,535	686,891	107.2%
<b>Total Revenues (Schedule A)</b>	<b>81,436,526</b>	<b>60,259,176</b>	<b>74.0%</b>	<b>81,274,039</b>	<b>60,977,508</b>	<b>75.0%</b>
<b>EXPENSES</b>						
Governance	353,920	312,905	88.4%	353,921	237,704	67.2%
Administration	3,359,599	2,395,639	71.3%	3,571,222	2,561,035	71.7%
Instruction	55,602,154	46,018,143	82.8%	57,223,314	47,156,586	82.4%
Plant	12,929,263	10,336,220	79.9%	12,532,550	9,369,879	74.8%
Transportation	10,020,314	7,646,841	76.3%	9,962,578	7,857,350	78.9%
Tuition and Related Fees	659,713	498,717	75.6%	521,835	670,880	128.6%
School Generated Funds	2,153,900	1,816,566	84.3%	2,152,386	1,515,812	70.4%
Complementary Services	448,340	357,203	79.7%	412,090	310,792	75.4%
External Services	73,804	80,394	108.9%	72,427	56,110	77.5%
Other Expenses	483,811	285,374	59.0%	414,029	2,203,158	532.1%
<b>Total Expenses (Schedule B)</b>	<b>86,084,818</b>	<b>69,748,002</b>	<b>81.0%</b>	<b>87,216,352</b>	<b>71,939,306</b>	<b>82.5%</b>
<b>Operating Deficit for the Period</b>	<b>(4,648,292)</b>	<b>(9,488,826)</b>		<b>(5,942,313)</b>	<b>(10,961,798)</b>	
<b>Accumulated Surplus, Beginning of Period</b>		<b>103,101,520</b>				
<b>Accumulated Surplus, End of Period</b>		<b>93,612,694</b>				

*The accompanying notes and schedules are an integral part of these statements.*

**Chinook School Division No. 211**  
**Schedule A: Supplementary Details of Revenues**  
**for the period ended May 31, 2019**

	2018-2019 Budget	2018-2019 Actual - YTD	% of Budget YTD	2017-2018 Budget	2017-2018 Actual - YTD	% of Budget YTD
<b>Property Taxation Revenue</b>						
Property Tax Levy Revenue	-	-	0.0%	13,499,482	13,375,615	99.1%
Treaty Land Entitlement - Rural	-	-	0.0%	-	7,133	0.0%
<b>Total Property Taxation Revenue</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>13,499,482</b>	<b>13,382,748</b>	<b>99.1%</b>
<b>Grants</b>						
Ministry of Education Operating Grant	74,867,292	56,232,240	75.1%	61,498,956	43,797,879	71.2%
Other Ministry Grants	65,300	67,652	103.6%	65,300	72,709	111.3%
Grants from Others	353,519	206,612	58.4%	269,103	183,386	68.1%
Ministry of Education Capital Grants	1,982,530	36,000	1.8%	1,715,717	59,556	3.5%
<b>Total Grants</b>	<b>77,268,641</b>	<b>56,542,504</b>	<b>73.2%</b>	<b>63,549,076</b>	<b>44,113,530</b>	<b>69.4%</b>
<b>Tuition and Related Fees Revenue</b>						
Tuition Fees - School Boards	26,100	39,150	150.0%	17,000	26,100	153.5%
Tuition Fees - Federal Government and First Nations	592,245	396,959	67.0%	502,740	447,001	88.9%
Tuition Fees - Individuals and Other	-	13,161	0.0%	-	13,955	0.0%
Transportation Fees	327,016	273,096	83.5%	271,603	228,911	84.3%
<b>Total Tuition and Related Fees Revenue</b>	<b>945,361</b>	<b>722,366</b>	<b>76.4%</b>	<b>791,343</b>	<b>715,967</b>	<b>90.5%</b>
<b>School Generated Funds Revenue</b>						
Commercial Sales - GST	4,400	-	0.0%	4,400	1,091	24.8%
Commercial Sales - Non-GST	400,000	51,536	12.9%	400,000	89,161	22.29%
Fundraising	800,000	804,882	100.6%	800,000	1,032,900	129.1%
Grants and Partnerships	190,000	154,194	81.2%	190,000	81,301	42.8%
Students Fees	250,000	192,840	77.1%	250,000	370,454	148.2%
Other	650,000	834,175	128.3%	650,000	203,012	31.2%
<b>Total School Generated Funds Revenue</b>	<b>2,294,400</b>	<b>2,037,627</b>	<b>88.8%</b>	<b>2,294,400</b>	<b>1,777,919</b>	<b>77.5%</b>
<b>Complementary Services</b>						
Operating Grant	333,348	250,042	75.0%	327,237	245,511	75.0%
Tuition and Related Fees	86,450	89,274	103.3%	86,450	51,100	59.1%
Other Revenue	-	7,410	0.0%	-	-	0.0%
<b>Total Complementary Services Revenue</b>	<b>419,798</b>	<b>346,726</b>	<b>82.6%</b>	<b>413,687</b>	<b>296,611</b>	<b>71.7%</b>
<b>External Services</b>						
Other Provincial Grants	76,896	-	0.0%	76,516	-	0.0%
Other Revenue	9,000	3,519	39.1%	9,000	3,842	42.7%
<b>Total External Services Revenue</b>	<b>85,896</b>	<b>28,519</b>	<b>33.2%</b>	<b>85,516</b>	<b>3,842</b>	<b>4.5%</b>
<b>Other Revenue</b>						
Miscellaneous Revenue	313,000	207,338	66.2%	557,105	328,235	58.9%
Sales & Rentals	9,430	11,983	127.1%	83,430	64,291	77.1%
Investments	100,000	362,113	362.1%	-	211,468	0.0%
Gain on Disposal of Capital Assets	-	-	0.0%	-	82,897	0.0%
<b>Total Other Revenue</b>	<b>422,430</b>	<b>581,434</b>	<b>137.6%</b>	<b>640,535</b>	<b>686,891</b>	<b>107.2%</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>81,436,526</b>	<b>60,259,176</b>	<b>74.0%</b>	<b>81,274,039</b>	<b>60,977,508</b>	<b>75.0%</b>

**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the period ended May 31, 2019**

	2018-2019 Budget	2018-2019 Actual - YTD	% of Budget YTD	2017-2018 Budget	2017-2018 Actual - YTD	% of Budget YTD
<b>Governance Expense</b>						
Board Members Expense	128,003	109,441	85.5%	135,896	70,043	51.5%
Professional Development- Board Members	20,790	22,975	110.5%	15,000	12,942	86.3%
Advisory Committees	60,627	49,615	81.8%	60,627	50,994	84.1%
Elections	4,000	728	18.2%	4,000	-	0.0%
Other Governance Expenses	140,500	130,146	92.6%	138,398	103,725	74.9%
<b>Total Governance Expense</b>	<b>353,920</b>	<b>312,905</b>	<b>88.4%</b>	<b>353,921</b>	<b>237,704</b>	<b>67.2%</b>
<b>Administration Expense</b>						
Salaries	2,262,844	1,652,734	73.0%	2,427,322	1,847,707	76.1%
Benefits	279,571	193,357	69.2%	259,318	196,502	75.8%
Supplies & Services	309,477	235,117	76.0%	193,377	138,339	71.5%
Non-Capital Furniture & Equipment	49,694	16,988	34.2%	71,244	12,296	17.3%
Building Operating Expenses	102,500	58,636	57.2%	102,500	69,125	67.4%
Communications	104,737	69,149	66.0%	106,205	66,609	62.7%
Travel	69,378	57,499	82.9%	83,756	51,668	61.7%
Professional Development	47,000	10,419	22.2%	53,000	7,797	14.7%
Amortization of Tangible Capital Assets	134,398	101,740	75.7%	274,500	170,992	62.3%
<b>Total Administration Expense</b>	<b>3,359,599</b>	<b>2,395,639</b>	<b>71.3%</b>	<b>3,571,222</b>	<b>2,561,035</b>	<b>71.7%</b>
<b>Instruction Expense</b>						
Instructional (Teacher Contract) Salaries	38,369,023	33,096,493	86.3%	40,134,271	34,325,651	85.5%
Instructional (Teacher Contract) Benefits	1,757,484	1,450,495	82.5%	1,916,310	1,477,081	77.1%
Program Support (Non-Teacher Contract) Salaries	8,304,675	6,790,309	81.8%	8,167,249	6,848,377	83.9%
Program Support (Non-Teacher Contract) Benefits	1,540,162	1,320,821	85.8%	1,560,093	1,258,624	80.7%
Instructional Aids	1,939,309	904,763	46.7%	1,730,605	823,999	47.6%
Supplies & Services	845,178	501,995	59.4%	686,987	473,060	68.9%
Non-Capital Furniture & Equipment	873,974	673,575	77.1%	917,748	696,831	75.9%
Communications	189,171	134,157	70.9%	200,101	142,670	71.3%
Travel	569,903	305,324	53.6%	583,233	321,528	55.1%
Professional Development	531,164	279,287	52.6%	554,663	194,872	35.1%
Student Related Expense	409,385	387,401	94.6%	393,135	355,647	90.5%
Amortization of Tangible Capital Assets	272,726	173,523	63.6%	378,919	238,246	62.9%
<b>Total Instruction Expense</b>	<b>55,602,154</b>	<b>46,018,143</b>	<b>82.8%</b>	<b>57,223,314</b>	<b>47,156,586</b>	<b>82.4%</b>
<b>Plant Operation &amp; Maintenance Expense</b>						
Salaries	3,215,940	2,381,192	74.0%	3,160,074	2,438,703	77.2%
Benefits	591,868	442,112	74.7%	570,513	433,231	75.9%
Supplies & Services	14,400	8,389	58.3%	14,200	11,010	77.5%
Non-Capital Furniture & Equipment	39,100	33,515	85.7%	39,000	24,640	63.2%
Building Operating Expenses	6,145,076	5,207,118	84.7%	5,863,341	4,168,992	71.1%
Communications	15,258	8,742	57.3%	15,258	8,313	54.5%
Travel	151,500	66,532	43.9%	154,500	73,717	47.7%
Professional Development	10,000	3,198	32.0%	7,000	14,969	213.8%
Amortization of Tangible Capital Assets	2,746,121	2,185,422	79.6%	2,708,664	2,196,304	81.1%
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>12,929,263</b>	<b>10,336,220</b>	<b>79.9%</b>	<b>12,532,550</b>	<b>9,369,879</b>	<b>74.8%</b>
<b>Student Transportation Expense</b>						
Salaries	3,976,580	3,296,698	82.9%	3,372,695	2,980,246	88.4%
Benefits	717,502	587,873	81.9%	628,315	503,468	80.1%
Supplies & Services	1,605,855	980,967	61.1%	1,449,475	948,397	65.4%
Non-Capital Furniture & Equipment	958,777	749,220	78.1%	865,277	620,801	71.7%
Building Operating Expenses	190,500	101,204	53.1%	167,000	121,835	73.0%
Communications	34,908	14,318	41.0%	28,908	15,371	53.2%
Travel	30,000	22,248	74.2%	30,000	15,365	51.2%
Professional Development	42,918	2,874	6.7%	37,168	2,209	5.9%
Contracted Transportation	813,090	685,377	84.3%	1,877,847	1,546,877	82.4%
Amortization of Tangible Capital Assets	1,650,184	1,206,062	73.1%	1,505,893	1,102,781	73.2%
<b>Total Student Transportation Expense</b>	<b>10,020,314</b>	<b>7,646,841</b>	<b>76.3%</b>	<b>9,962,578</b>	<b>7,857,350</b>	<b>78.9%</b>

**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the period ended May 31, 2019**

	2018-2019 Budget	2018-2019 Actual- YTD	% of Budget YTD	2017-2018 Budget	2017-2018 Actual - YTD	% of Budget YTD
<b>Tuition and Related Fees Expense</b>						
Tuition Fees	572,044	439,647	76.9%	448,835	586,049	130.6%
Transportation Fees	87,669	59,070	67.4%	73,000	84,831	116.2%
<b>Total Tuition and Related Fees Expense</b>	<b>659,713</b>	<b>498,717</b>	<b>75.6%</b>	<b>521,835</b>	<b>670,880</b>	<b>128.6%</b>
<b>School Generated Funds Expense</b>						
Academic Supplies & Services	5,000	1,655	33.1%	5,000	509	10.2%
Cost of Sales	620,000	215,700	34.8%	620,000	535,400	86.4%
Non-Capital Furniture & Equipment	18,000	46,783	259.9%	18,000	8,167	45.4%
School Fund Expenses	1,500,000	1,544,253	103.0%	1,500,000	963,561	64.2%
Amortization of Tangible Capital Assets	10,900	8,175	75.0%	9,386	8,175	87.1%
<b>Total School Generated Funds Expense</b>	<b>2,153,900</b>	<b>1,816,566</b>	<b>84.3%</b>	<b>2,152,386</b>	<b>1,515,812</b>	<b>70.4%</b>
<b>Complementary Services Expense</b>						
Instructional (Teacher Contract) Salaries & Benefits	233,329	164,891	70.7%	231,304	144,752	62.6%
Program Support (Non-Teacher Contract) Salaries & Benefits	101,121	98,892	97.8%	66,571	89,543	134.5%
Transportation Salaries & Benefits	25,523	32,485	127.3%	24,946	25,712	103.1%
Instructional Aids	1,210	5,724	473.1%	1,778	1,909	107.4%
Supplies & Services	33,000	16,406	49.7%	33,000	11,366	34.4%
Communications	1,100	1,989	180.8%	1,100	619	56.3%
Travel	2,000	4,565	228.3%	2,000	1,486	74.3%
Professional Development (Non-Salary Costs)	5,050	-	0.0%	5,050	341	6.8%
Student Related Expenses	-	1,487	0.0%	-	3,415	0.0%
Contracted Transportation & Allowances	45,000	30,009	66.7%	45,000	30,894	68.7%
Amortization of Tangible Capital Assets	1,007	755	75.0%	1,341	755	56.3%
<b>Total Complementary Services Expense</b>	<b>448,340</b>	<b>357,203</b>	<b>79.7%</b>	<b>412,090</b>	<b>310,792</b>	<b>75.4%</b>
<b>External Service Expense</b>						
Program Support (Non-Teacher Contract) Salaries & Benefits	61,304	43,149	70.4%	59,927	43,829	73.1%
Supplies & Services	1,000	21,079	2107.9%	1,000	2,616	261.6%
Non-Capital Furniture & Equipment	-	3,796	0.0%	-	1,590	0.0%
Communications	1,500	806	53.7%	1,500	811	54.1%
Travel	8,000	8,247	103.1%	8,000	7,264	90.8%
Professional Development (Non-Salary Costs)	2,000	65	3.3%	2,000	-	0.0%
<b>Total External Services Expense</b>	<b>73,804</b>	<b>80,394</b>	<b>108.9%</b>	<b>72,427</b>	<b>56,110</b>	<b>77.5%</b>
<b>Other Expense</b>						
Current Interest and Bank Charges	20,400	97	0.5%	12,400	306	2.5%
Interest on Capital Loans	463,411	283,677	61.2%	401,629	240,183	59.8%
Loss on Disposal of Tangible Capital Assets	-	1,600	0.0%	-	-	0.0%
Provision for Uncollectible Accounts	-	-	0.0%	-	1,962,669	0.0%
<b>Total Other Expense</b>	<b>483,811</b>	<b>285,374</b>	<b>59.0%</b>	<b>414,029</b>	<b>2,203,158</b>	<b>532.1%</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>86,084,818</b>	<b>69,748,002</b>	<b>81.0%</b>	<b>87,216,352</b>	<b>71,939,306</b>	<b>82.5%</b>



## **Budget to actual Variance Analysis for September 2018 – May 2019**

**Revenue - \$60,259,176 – 74.0% of budget (2018, 75.0% of Budget)**

**Expenses - \$69,748,002 – 81.0% of budget (2018, 82.5% of Budget)**

### **Revenues**

#### **Grants (73.2%)**

-Operating grants – Budget: \$ 74,867,292

Actual: \$ 56,232,240 (75.1%) On budget (9/12 months)

-Other Ministry Grants – Budget: \$ 52,100 Nutrition grant

Actual: \$ 52,094 Funds received in September/18

Budget: \$ 13,200 EAL Assessment Funding

Actual: \$ 15,558 6,558 EAL, \$9,000 Traumatic Events Training Funding

-Grants from Others – Budget: \$353,519 SGI – Driver Ed

Actual: \$206,612 Funds received not evenly distributed

-Capital grants– Budget: \$1,982,530 (PMR)

Actual: \$ 36,000 Emergent funding received – SCCHS water main break-

-PMR funding typically received in June. At August 31, 2018 year end, the PMR balance that is reflected within the accumulated surplus was \$2,306,315. PMR spending to May 31, 2019 was \$1,806,329 on projects (SCCHS Roof and Controls, Eastend Roof, Burstall and SHS Fire Alarm, Irwin Asbestos, Burstall Classroom Demolition., Consult RTU, Hazlet Roof and Electrical, Stewart Valley Boiler) leaving a carry forward PMR balance of \$499,986 at May 31, 2019. This balance is in addition to PMR funding of \$2,263,184 which was received on June 19, 2019.

#### **Tuition (76.4%)**

-Tuition Fees – School Boards – Budget: \$ 26,100

Actual: \$ 39,150 Prairie Rose – more students than budgeted

-Tuition Fees – First Nations - Budget: \$592,245 Nekaneet

Actual: \$396,959 On budget at 67%.0 - 2/3 billings complete

-Transportation Fees - Budget: \$327,016 Holy Trinity School Division

Actual: \$273,096 8/10 months are billed

## **School Generated Funds Revenue (88.8%)**

-Current year numbers are based on actual information from schools. All schools are now reporting in the new system of record keeping. The comparative 2017-2018 numbers were extrapolated from budget as an estimate.

## **Complementary (82.6%)**

-Operating grants –PreK – Budget: \$333,348  
Actual \$250,042 Received 75% of funding

-Tuition Revenue- Budget \$ 86,450 Chinook International Program  
Actual \$ 89,274 Tuition received to date

-Other Revenue – VTRA revenue received \$7,410 – not budgeted

## **External Services (33.2%)**

-Other Provincial Grants - Budget: \$ 76,896 - Family Advocacy Program (FAW)  
Actual: \$ 0 - 18/19 Funding received in 2018  
Actual: \$ 25,000 - Language Literacy Initiative

Early Years Branch at the Ministry of Education have notified us by e-mail that our funding for the 2019-20 year will be \$77,492 and that this funding will be provided in August 2019.

-Other Revenue Budget: \$ 9,000 - SCCHS cafeteria rent  
Actual: \$ 3,519 - Lynda's Food Service

## **Other (137.6%)**

-Miscellaneous Revenue Budget: \$313,000 - User Fees, general reimbursements  
Actual \$207,338 - Actual at 66.2% of budget

Sales and Rentals Budget: \$ 9,430 - Natural Wonders Learning Centre  
Actual: \$11,983 - 9 months' rent received; \$3,500 van rental from FAW

-Investments Budget: \$100,000  
Actual: \$362,113 - Interest earned on operating account

## **Expenses**

**Governance** (88.4%) – Tracking slightly under budget as we would expect most expenses to be 10 month in nature; therefore, expenditures target to be 90% = 9 /10 months

-Board member Expense-            Budget: \$128,003  
    Actual: \$109,441 (85.5%)

-Professional Development -       Budget: \$20,790  
    Actual : \$22,975 (110.5%)

**Administration** (71.3%) -Tracking slightly under budget as we would expect most expenses to be 12 month in nature; therefore, target to be 75% = 9/12 months.

-Salaries & benefits - budget numbers lower than last year mainly due to Liam's secondment, whereby, his salary was recorded as an administration expense and the reimbursement from the Ministry was recorded in the revenue section.

**Instruction** (82.8%) -Tracking slightly under budget as we would expect most expenses to be 10 month in nature; therefore, target to be 90% = 9 /10 months.

-Teacher Salaries -                    Budget: \$ 38,369,023  
    Actual: \$ 33,3096,493 (86.3%) –under budget – 10 month positions

   Budget FTE – 405.18 per MBF (includes 3 contingencies)  
    Actual FTE – 402.80 per SRB

-Teacher SBB Sub salaries (included in Teacher Salaries above) – second year of initiative – actual costs at 51.22% of budget (budget \$1,243,348 with actual spend of \$636,807) vs prior year costs of \$650,411. Schools that underspend are entitled to carry forward ½ to their SBB.

-Program Support Salaries – Budget: \$8,304,675  
    Actual: \$6,790,309 (81.8%) – under budget – mainly 10 month positions

-Student Related Expense - Budget: \$409,385  
    Actual: \$387,401 – \$294,757 Annual Student Activity Grants were paid

**Plant (79.9%)** – Expenses increased over prior year (74.8%) and will continue to increase next year with carbon tax and higher utility costs

-Building Operating Expenses - Budget: \$6,145,076  
Actual: \$5,207,118 (84.7%)

Included in Building Operating Expenses:	<u>Budget</u>	<u>Actual</u>	
Minor Renos	2,300,030	2,068,383	
Less PMR	<u>1,982,530</u>	<u>1,806,329</u>	91.1%
Other Minor Renos	317,500	262,054	82.5%

	<u>Budget</u>	<u>Actual</u>	
Caretaking Materials	232,094	198,742	85.6%
Maintenance Materials	382,630	250,747	65.5%
Contract Caretaking	242,700	125,894	51.9%
Contract Maintenance	864,410	782,374	90.5%
Heating Fuel	382,731	437,364	114.3%
Electricity	1,132,236	908,017	80.2%
Water & Sewer	156,636	128,706	82.2%
Insurance	376,600	261,964	69.6%
Appraisal Fees	66,300	38,395	57.9%
Rent of Facilities	8,708	6,531	75.0%

**Transportation (76.3%)** - 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 66% (budget \$1,335,135; actual \$881,025). Introduction of the carbon tax will have an effect on this budget line.

- Repair & Maintenance of Buses (included in Non-Capital Furniture & Equipment) is tracking at 78.1% (budget \$926,877; actual \$749,219).

### **Tuition & Related Fees (75.6%)**

Budget: \$572,044 Great Plains College \$389,344; Prairie Rose \$182,700  
 Actual: 439,647 Great Plains College \$326,547; Prairie Rose \$113,100

-Great Plains College was budgeted at 31 FTE; actual 23 FTE full time and 6 FTE part-time

-Prairie Rose was budgeted at 21.0 FTE; actual is 13.0 FTE.

**School Generated Funds Expense (84.0%)** Tracking slightly under budget as we would expect most expenses to be 10 month in nature; therefore, expenditures target to be 90% = 9 /10 months

Current year numbers are based on actual information from schools. All schools are now implemented to the new system. The comparative 2017-2018 numbers were extrapolated from budget as an estimate.

### **Complementary Services Expense (79.7%)**

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

-Transportation Salaries & Benefits (127.3%) – Under budgeted by .4 FTE

-Instructional Aids (473.1%)

- Pre K purchases included some one-time larger academic supplies

-Travel (228.3%)

- VTRA costs of \$2,364 were not budgeted. Revenue was received as noted above.

### **External (108.9%)**

Expenses for Family Advocacy Program are included under external services.

A new program for language literacy was implemented and expenses were not budgeted - \$20,245.

### **Other Expenses (59.0%)**

-Tracking under budget.

### **Other Items:**

In June - 5 buses were purchased - \$580,395.