

**Minutes of the Regular Meeting of the Board of Education of the Chinook School Division No. 211 held on Monday, January 11, 2021 at 3:00 p.m. in the Chinook Education Centre.**

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

Mark Benesh – Acting 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:**  
Rob Geiger, Manager of Information Systems  
Sharie Sloman, Controller

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

AGENDA 001/21 Andrus THAT the Agenda be approved as circulated and revised.

**CARRIED**

MINUTES 002/21 Eliason THAT the minutes of the Regular Meeting of December 14, 2020, be approved, as presented.

**CARRIED**

CONSENT ITEMS 003/21 Patzer THAT the Consent Agenda Items be approved.

**CARRIED**

**REGULAR MEETING ----- January 11, 2021**

Rob Geiger, Manager of Information Systems, presented the Technology Status Report.

TECH  
REPORT            004/21 Hahn

THAT the Technology Status Report be received.

**CARRIED**

Sharie Sloman, Controller, presented the first quarter Financial Status Report.

FINANCIAL  
REPORT            005/21 Duncalfe

THAT the Quarterly Interim Financial Statement and Supporting Schedules for the period September 1, 2020 to November 30, 2020, are approved, as attached.

**CARRIED**

CLOSED            006/21 Humphrey

THAT the Board of Education recess the meeting to go into Closed Session.

**CARRIED**

RISE                007/21 Mouland

THAT the Board of Education rise and report

**CARRIED**

HR  
REPORT            008/21 Ramage

THAT the Employee Contracts be ratified as contained in the Human Resources Report dated January 11, 2021.

**CARRIED**

**REGULAR MEETING ----- January 11, 2021**

ADJOURN 009/21 Toney THAT we do now adjourn.

**CARRIED**

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Board Chair

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CFO

**Chinook School Division No. 211  
Statement of Financial Position  
as at November 30, 2020**

	<b>2020</b>	<b>2019</b>
<b>Financial Assets</b>		
Cash and Cash Equivalents	24,251,694	25,597,811
Accounts Receivable	1,416,528	157,993
Portfolio Investments	4,057,487	59,550
<b>Total Financial Assets</b>	<b>29,725,709</b>	<b>25,815,354</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities	3,325,954	2,920,973
Long-Term Debt	11,187,231	12,942,257
Liability for Employee Future Benefits	2,076,800	1,906,300
Deferred Revenue	307,718	136,765
<b>Total Liabilities</b>	<b>16,897,703</b>	<b>17,906,295</b>
<b>Net Financial Assets</b>	<b>12,828,006</b>	<b>7,909,059</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets	85,552,143	91,926,970
Inventory of Supplies for Consumption	727,724	522,531
Prepaid Expenses	454,979	416,436
<b>Total Non-Financial Assets</b>	<b>86,734,846</b>	<b>92,865,937</b>
<b>Accumulated Surplus</b>	<b>99,562,852</b>	<b>100,774,996</b>

**Chinook School Division No. 211**  
**Statement of Operations and Accumulated Surplus**  
**for the period ended November, 2020**

	2020-2021 Budget	2020-2021 Actual - YTD	% of Budget YTD	2019-2020 Budget	2019-2020 Actual - YTD	% of Budget YTD
<b>REVENUES</b>						
Grants	78,999,553	19,257,532	24.4%	77,810,154	18,844,187	24.2%
Tuition and Related Fees	965,148	191,463	19.8%	959,715	54,628	5.7%
School Generated Funds	2,234,400	714,415	32.0%	2,294,400	1,536,893	67.0%
Complementary Services	366,456	84,600	23.1%	431,222	160,226	37.2%
External Services	85,896	-	0.0%	85,896	551	0.6%
Other	572,430	103,379	18.1%	572,430	160,970	28.1%
<b>Total Revenues (Schedule A)</b>	<b>83,223,883</b>	<b>20,351,389</b>	<b>24.5%</b>	<b>82,153,817</b>	<b>20,757,455</b>	<b>25.3%</b>
<b>EXPENSES</b>						
Governance	399,756	106,960	26.8%	345,104	99,187	28.7%
Administration	3,316,800	790,511	23.8%	3,184,572	737,462	23.2%
Instruction	56,763,856	16,056,404	28.3%	56,095,971	15,282,024	27.2%
Plant	13,562,870	2,918,661	21.5%	13,603,703	2,893,902	21.3%
Transportation	10,011,314	2,353,217	23.5%	10,177,487	2,431,526	23.9%
Tuition and Related Fees	713,150	508,950	71.4%	500,694	379,037	75.7%
School Generated Funds	2,181,701	349,001	16.0%	2,151,969	1,006,877	46.8%
Complementary Services	436,475	100,213	23.0%	427,005	134,043	31.4%
External Services	74,861	17,656	23.6%	72,504	17,579	24.2%
Other Expenses	370,971	90,327	24.3%	436,719	91,575	21.0%
<b>Total Expenses (Schedule B)</b>	<b>87,831,754</b>	<b>23,291,900</b>	<b>26.5%</b>	<b>86,995,728</b>	<b>23,073,212</b>	<b>26.5%</b>
<b>Operating Deficit for the Period</b>	<b>(4,607,871)</b>	<b>(2,940,511)</b>		<b>(4,841,911)</b>	<b>(2,315,757)</b>	
<b>Accumulated Surplus, Beginning of Period</b>		<b>102,503,363</b>				
<b>Accumulated Surplus, End of Period</b>		<b>99,562,852</b>				

**Chinook School Division No. 211**  
**Schedule A: Supplementary Details of Revenues**  
**for the period ended November 2020**

	2020-21 Budget	2020-21 Actual - YTD	% of Budget YTD	2019-2020 Budget	2019-2020 Actual - YTD	% of Budget YTD
<b>Grants</b>						
Ministry of Education Operating Grant	76,347,138	19,086,783	25.0%	75,114,110	18,776,766	25.0%
Other Ministry Grants	2,102,273	65,722	3.1%	2,328,484	54,276	2.3%
Grants from Others	350,475	51,417	14.7%	367,560	13,145	3.6%
Ministry of Education Capital Grants	199,667	-		-	-	0.0%
<b>Total Grants</b>	<b>78,999,553</b>	<b>19,257,532</b>	<b>24.4%</b>	<b>77,810,154</b>	<b>18,844,187</b>	<b>24.2%</b>
<b>Tuition and Related Fees Revenue</b>						
<b>Operating Fees</b>						
Tuition Fees - School Boards	43,500	-	0.0%	26,100	-	0.0%
Tuition Fees - Federal Government and First Nations	515,541	87,245	16.9%	592,245	-	0.0%
Tuition Fees - Individuals & Others	-	23,335	-	-	-	0.0%
Transportation Fees	406,107	80,883	19.9%	341,370	54,628	16.0%
<b>Total Tuition and Related Fees Revenue</b>	<b>965,148</b>	<b>191,463</b>	<b>19.8%</b>	<b>959,715</b>	<b>54,628</b>	<b>5.7%</b>
<b>School Generated Funds Revenue</b>						
Commercial Sales - GST	4,400	-	0.0%	4,400	-	0.0%
Commercial Sales - Non-GST	100,000	6,918	6.9%	400,000	46,594	11.65%
Fundraising	800,000	104,743	13.1%	800,000	573,111	71.6%
Grants and Partnerships	210,000	381,801	181.8%	190,000	418,340	220.2%
Students Fees	270,000	10,341	3.8%	250,000	103,793	41.5%
Other	850,000	210,612	24.8%	650,000	395,055	60.8%
<b>Total School Generated Funds Revenue</b>	<b>2,234,400</b>	<b>714,415</b>	<b>32.0%</b>	<b>2,294,400</b>	<b>1,536,893</b>	<b>67.0%</b>
<b>Complementary Services</b>						
Operating Grant	338,396	84,600	25.0%	336,622	84,156	25.0%
Tuition and Related Fees	28,060	-	0.0%	94,600	74,820	79.1%
Other Revenue	-	-	-	-	1,250	0.0%
<b>Total Complementary Services Revenue</b>	<b>366,456</b>	<b>84,600</b>	<b>23.1%</b>	<b>431,222</b>	<b>160,226</b>	<b>37.2%</b>
<b>External Services</b>						
Other Provincial Grants	76,896	-	0.0%	76,896	-	0.0%
Other Revenue	9,000	-	0.0%	9,000	551	6.1%
<b>Total External Services Revenue</b>	<b>85,896</b>	<b>-</b>	<b>0.0%</b>	<b>85,896</b>	<b>551</b>	<b>0.6%</b>
<b>Other Revenue</b>						
Miscellaneous Revenue	313,000	29,633	9.5%	313,000	27,054	8.6%
Sales & Rentals	9,430	2,828	30.0%	9,430	2,828	30.0%
Investments	250,000	44,745	17.9%	250,000	131,088	52.4%
<b>Total Other Revenue</b>	<b>572,430</b>	<b>103,379</b>	<b>18.1%</b>	<b>572,430</b>	<b>160,970</b>	<b>28.1%</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>83,223,883</b>	<b>20,351,389</b>	<b>24.5%</b>	<b>82,153,817</b>	<b>20,757,455</b>	<b>25.3%</b>

**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the period ended November, 2020**

	2020-2021 Budget	2020-21 Actual - YTD	% of Budget YTD	2019-20 Budget	2019-20 Actual - YTD	% of Budget YTD
<b>Governance Expense</b>						
Board Members Expense	144,612	42,059	29.1%	128,960	38,828	30.1%
Professional Development- Board Members	15,000	(1,956)	-13.0%	15,000	4,260	28.4%
Advisory Committees	56,144	43,500	77.5%	56,144	45,910	81.8%
Elections	40,000	21,391	53.5%	4,000	-	0.0%
Other Governance Expenses	144,000	1,966	1.4%	141,000	10,189	7.2%
<b>Total Governance Expense</b>	<b>399,756</b>	<b>106,960</b>	<b>26.8%</b>	<b>345,104</b>	<b>99,187</b>	<b>28.7%</b>
<b>Administration Expense</b>						
Salaries	2,318,178	606,611	26.2%	2,184,509	549,435	25.2%
Benefits	289,885	60,867	21.0%	278,354	57,634	20.7%
Supplies & Services	226,750	34,652	15.3%	234,477	49,504	21.1%
Non-Capital Furniture & Equipment	44,500	1,161	2.6%	49,694	1,649	3.3%
Building Operating Expenses	102,500	27,490	26.8%	102,500	16,581	16.2%
Communications	101,934	22,554	22.1%	104,737	16,104	15.4%
Travel	79,500	8,759	11.0%	69,378	14,623	21.1%
Professional Development	47,250	1,148	2.4%	47,000	3,494	7.4%
Amortization of Tangible Capital Assets	106,303	27,269	25.7%	113,923	28,438	25.0%
<b>Total Administration Expense</b>	<b>3,316,800</b>	<b>790,511</b>	<b>23.8%</b>	<b>3,184,572</b>	<b>737,462</b>	<b>23.2%</b>
<b>Instruction Expense</b>						
Instructional (Teacher Contract) Salaries	39,146,932	11,559,180	29.5%	38,434,617	11,019,801	28.7%
Instructional (Teacher Contract) Benefits	1,975,284	243,646	12.3%	1,783,247	285,517	16.0%
Program Support (Non-Teacher Contract) Salaries	8,666,840	2,254,532	26.0%	8,410,333	2,199,517	26.2%
Program Support (Non-Teacher Contract) Benefits	1,636,443	444,527	27.2%	1,546,412	427,665	27.7%
Instructional Aids	1,814,274	407,758	22.5%	2,050,357	300,051	14.6%
Supplies & Services	836,035	195,365	23.4%	916,407	176,816	19.3%
Non-Capital Furniture & Equipment	782,567	436,721	55.8%	1,033,801	170,208	16.5%
Communications	183,798	40,724	22.2%	191,198	36,566	19.1%
Travel	634,227	41,901	6.6%	619,983	121,168	19.5%
Professional Development	469,491	19,782	4.2%	430,990	111,358	25.8%
Student Related Expense	445,480	340,523	76.4%	483,742	381,996	79.0%
Amortization of Tangible Capital Assets	172,485	71,745	41.6%	194,884	51,361	26.4%
<b>Total Instruction Expense</b>	<b>56,763,856</b>	<b>16,056,404</b>	<b>28.3%</b>	<b>56,095,971</b>	<b>15,282,024</b>	<b>27.2%</b>
<b>Plant Operation &amp; Maintenance Expense</b>						
Salaries	3,348,888	780,852	23.3%	3,286,537	759,065	23.1%
Benefits	626,409	142,955	22.8%	611,516	142,180	23.3%
Supplies & Services	14,400	6,430	44.7%	14,400	302	2.1%
Non-Capital Furniture & Equipment	49,100	16,238	33.1%	39,100	6,609	16.9%
Building Operating Expenses	6,853,402	1,281,039	18.7%	6,814,669	1,239,587	18.2%
Communications	15,258	2,572	16.9%	15,258	2,055	13.5%
Travel	151,500	27,202	18.0%	151,500	31,389	20.7%
Professional Development	12,000	295	2.5%	12,000	2,937	24.5%
Amortization of Tangible Capital Assets	2,491,913	661,078	26.5%	2,658,723	709,778	26.7%
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>13,562,870</b>	<b>2,918,661</b>	<b>21.5%</b>	<b>13,603,703</b>	<b>2,893,902</b>	<b>21.3%</b>
<b>Student Transportation Expense</b>						
Salaries	4,143,879	1,130,007	27.3%	4,131,775	1,097,517	26.6%
Benefits	771,222	211,357	27.4%	733,180	204,550	27.9%
Supplies & Services	1,936,812	284,712	14.7%	1,940,855	349,656	18.0%
Non-Capital Furniture & Equipment	1,163,777	181,173	15.6%	1,148,777	289,356	25.2%
Building Operating Expenses	215,500	125,968	58.5%	222,500	24,965	11.2%
Communications	34,908	3,985	11.4%	34,908	3,484	10.0%
Travel	30,000	7,677	25.6%	30,000	10,774	35.9%
Professional Development	25,918	-	0.0%	25,918	1,711	6.6%
Contracted Transportation	166,290	24,618	14.8%	167,990	41,300	24.6%
Amortization of Tangible Capital Assets	1,523,008	383,720	25.2%	1,741,584	408,213	23.4%
<b>Total Student Transportation Expense</b>	<b>10,011,314</b>	<b>2,353,217</b>	<b>23.5%</b>	<b>10,177,487</b>	<b>2,431,526</b>	<b>23.9%</b>

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

	2020-2021 Budget	2020-21 Actual- YTD	% of Budget YTD	2019-20 Budget	2019-20 Actual - YTD	% of Budget YTD
<b>Tuition and Related Fees Expense</b>						
Tuition Fees	648,150	508,950	78.5%	439,647	379,037	86.2%
Transportation Fees	65,000	-	0.0%	61,047	-	0.0%
<b>Total Tuition and Related Fees Expense</b>	<b>713,150</b>	<b>508,950</b>	<b>71.4%</b>	<b>500,694</b>	<b>379,037</b>	<b>75.7%</b>
<b>School Generated Funds Expense</b>						
Academic Supplies & Services	10,000	2,012	20.1%	5,000	3,240	64.8%
Cost of Sales	300,000	16,826	5.6%	620,000	173,004	27.9%
Non-Capital Furniture & Equipment	18,000	12,218	67.9%	18,000	-	0.0%
School Fund Expenses	1,850,000	317,020	17.1%	1,500,000	828,391	55.2%
Amortization of Tangible Capital Assets	3,701	925	25.0%	8,969	2,242	25.0%
<b>Total School Generated Funds Expense</b>	<b>2,181,701</b>	<b>349,001</b>	<b>16.0%</b>	<b>2,151,969</b>	<b>1,006,877</b>	<b>46.8%</b>
<b>Complementary Services Expense</b>						
Instructional (Teacher Contract) Salaries & Benefits	233,984	65,046	27.8%	224,231	60,583	27.0%
Program Support (Non-Teacher Contract) Salaries & Benefits	109,723	17,268	15.7%	111,987	31,139	27.8%
Transportation Salaries & Benefits	60,267	14,519	24.1%	29,939	14,714	49.1%
Instructional Aids	6,110	-	0.0%	1,210	251	20.7%
Supplies & Services	6,000	1,500	25.0%	13,000	12,598	96.9%
Communications	3,100	-	0.0%	3,100	-	0.0%
Travel	2,000	407	20.4%	2,000	3,787	189.4%
Professional Development (Non-Salary Costs)	2,000	-	0.0%	5,050	212	4.2%
Student Related Expenses	13,000	-	0.0%	-	418	0.0%
Contracted Transportation & Allowances	-	1,400	0.0%	36,000	10,219	28.4%
Amortization of Tangible Capital Assets	291	73	25.1%	488	122	25.0%
<b>Total Complementary Services Expense</b>	<b>436,475</b>	<b>100,213</b>	<b>23.0%</b>	<b>427,005</b>	<b>134,043</b>	<b>31.4%</b>
<b>External Service Expense</b>						
Program Support (Non-Teacher Contract) Salaries & Benefits	62,361	14,303	22.9%	60,004	14,282	23.8%
Instructional Aids	-	178	0.0%	-	-	0.0%
Supplies & Services	1,000	2,332	233.2%	1,000	274	27.4%
Communications	1,500	180	12.0%	1,500	210	14.0%
Travel	8,000	663	8.3%	8,000	2,320	29.0%
Professional Development (Non-Salary Costs)	2,000	-	0.0%	2,000	493	24.7%
<b>Total External Services Expense</b>	<b>74,861</b>	<b>17,656</b>	<b>23.6%</b>	<b>72,504</b>	<b>17,579</b>	<b>24.2%</b>
<b>Other Expense</b>						
<b>Interest and Bank Charges</b>						
Current Interest and Bank Charges	2,400	2	0.1%	2,400	-	0.0%
Interest on Capital Loans - School Facilities	320,537	83,861	26.2%	434,319	91,575	21.1%
Interest on Capital Loans - Other	48,034	-	-	-	-	-
<b>Total Interest and Bank Charges</b>	<b>370,971</b>	<b>83,863</b>	<b>22.6%</b>	<b>436,719</b>	<b>91,575</b>	<b>21.0%</b>
Contaminated Sites	-	-	-	-	-	-
Loss on Disposal of Tangible Capital Assets	-	6,464	-	-	-	-
<b>Total Other Expense</b>	<b>370,971</b>	<b>90,327</b>	<b>24.3%</b>	<b>436,719</b>	<b>91,575</b>	<b>21.0%</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>87,831,754</b>	<b>23,291,900</b>	<b>26.5%</b>	<b>86,995,728</b>	<b>23,073,212</b>	<b>26.5%</b>

## **Budget to actual Variance Analysis for September – November 2020**

**Revenue - \$20,351,389 – 24.5% of budget (2019, 25.3% of Budget)**

**Expenses - \$23,291,900 – 26.5% of budget (2019, 26.5% of Budget)**

### **Revenues**

#### **Grants (24.4%)**

-Operating grants	Budget: \$ 76,347,138 Actual: \$ 19,086,783 (25.0%) On budget -3/12 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: \$2,263,184 (PMR) Actual: \$ 0 Funding will be rec'd in May/June 2021
-Grants from Others	Budget: \$ 350,475 SGI – Driver Ed Actual: \$ 51,417 (14.7%)

-Other Provincial Grants – received \$53,610 for Phase I of COVID funding. In Dec 2020 was approved for Phase II funding of \$2,000,000 to cover additional staff costs, sanitization costs and equipment costs.

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 November 30, 2020 was \$187,008 on projects (Central-Mechanical Upgrade, Irwin and Shaunavon Public School Asbestos Abatement, Sidney Street -Window Replacement) leaving a PMR balance of \$1,834,859 at Nov 30, 2020.

#### **Tuition (19.8%)**

-Tuition Fees – School Boards	Budget: \$ 43,500 Actual: \$ 0 Prairie Rose to be billed in January
-Tuition Fees – First Nations	Budget: \$515,541 Nekaneet Actual: \$ 87,245 Two months billing completed (expected revenue will be \$436,227 - 6 fewer students than budgeted).
-Transportation Fees	Budget: \$406,107 Holy Trinity School Division Actual: \$ 80,883 Two months billing posted in first quarter– (expected revenue will be \$391,165 for the year)

**School Generated Funds Revenue** (32.0%)

- 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 \$468,000 from prior year) by COVID-19 where there are fewer activities that schools have engaged in. Student fees are down by 90% (\$10,341 in 2020 vs \$103,793 in 2021).

**Complementary** (23.1%)

-Operating grants –PreK Budget: \$338,396  
Actual \$ 84,600 Received 25% of funding

**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** (18.1%)

-Miscellaneous Revenue Budget: \$313,000 - User Fees, general reimbursements  
Actual \$ 29,633- Actual at 9.5% of budget (8.6% in 2019)

Sales and Rentals Budget: \$ 9,430 - Natural Wonders Learning Centre  
Actual: \$ 2,828 - 3 months' rent received

-Investments Budget: \$250,000  
Actual: \$ 44,745- Interest rates reduced in the current year

## **Expenses**

**Governance** (26.8%) – Tracking under budget as most expenditures would be 10 month in nature; therefore, expenditures target @ 30% = 3 /10 months

-Board Members Expense	Budget: 144,612 Actual: 42,059 (29.1%) - on budget for 10-month expenses
-Prof. Development	Budget: 15,000 Actual: (1,956) Refund of spring assembly registration
-Advisory Committees	Budget: 56,144 Actual: 43,500 – Annual SCC Grants paid to schools in September– 29 schools x \$1,500

**Administration** (23.8%) -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. (23.2% in 2018-2019)

- Salaries	Budget: 2,318,178 Actual : 606,611 (26.2%) – slight underbudget of LEADS salaries due to changes to grid
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**Instructional** (28.3%) -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: \$ 39,146,932 Actual: \$ 11,559,180 (29.5%)  Budget FTE – 407.1 per MBF (includes 3 contingencies) Actual FTE – 421.55 per SRB
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The actual costs for teacher salaries is reporting on budget at 29.5%. However, an additional 8.5 teacher FTE was hired to cover the learning from home option offered. We have estimated that this additional cost will be approximately \$1,000,000 – to date the costs are \$291,375. This additional FTE was not included in budget, however coverage of these salaries has been approved through the Ministry pandemic funding and once funding is received will be reflected in grant revenue. In addition, we have additional FTE at various schools 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 – 14.95% of budget 262,316/1,754,376) our budget variance to actual is currently not reflecting the underbudgeting of these amounts.

-Non-Capital Furniture & Equipment Budget: \$782,567  
 Actual: \$436,721 (55.8%) Technology ordered 900 chromebooks in June and were not received until September (\$200,000)

-Student Related Expense Budget: \$445,480  
 Actual: \$340,523 – \$332,350 Annual Student Activity Grants were paid

**Plant** (21.5%) - Tracking under budget as most expenditures would be 12 month in nature; therefore, expenditures target @ 25% = 3 /12 months

-Building Operating Exp - Budget: \$6,853,402  
 Actual: \$1,281,039 (18.7%)

Included in Building Operating Exp:	<u>Budget</u>	<u>Actual</u>	<u>%</u>	<u>% in 19-20</u>
Minor Renos	2,554,140	333,085		
Less PMR	<u>2,036,973</u>	<u>177,714</u>	8.7%	23.1%
Other Minor Renos	517,167	155,371	30.0%	19.7%

	<u>Budget</u>	<u>Actual</u>		
Caretaking Materials	247,555	174,185	70.36%	26.1%
Maintenance Materials	372,380	72,422	19.45%	21.1%
Contract Caretaking (Holy Trinity bills not rec'd to date)	238,000	3,149	1.32%	0.0%
Contract Maintenance	958,230	225,412	23.5%	18.7%
Heating Fuel	562,731	106,544	18.9%	7.4%
Electricity	1,262,236	235,871	18.7%	15.5%
Water & Sewer	196,636	31,573	16.1%	23.6%
Insurance	386,485	96,621	25.0%	25.0%
Appraisal Fees	66,300	0	0%	0.0%
Rent of Facilities	8,708	2,177	25.0%	25.0%

-Due to COVID, approximately \$125,000 of additional costs for caretaking materials are being incurred. These costs have been approved to be covered through the pandemic funding from the Ministry.

**Transportation** (23.5%) - Most expenditures tracking under budget as a majority of expenditures are 10 month in nature.

-Building Operating Expenses Budget: \$215,500

Actual: \$125,968 (58.5%) The additional costs of supplies for cleaning buses due to COVID-19 have caused the increase in spending. As stated above, these costs will be covered through the special Ministry funding to be received.

- Vehicle Gas & Oil (included in Supplies & Services) is tracking under budget at 13.7% (budget \$1,592,135 actual \$219,130) (17.1% in 19-20)

- Repair & Maintenance of Buses (included in Non-Capital Furniture & Equipment) is tracking at 15.6% (budget \$1,163,777; actual \$181,174) (23.6% in 19-20)

**Tuition & Related Fees** (71.4%)

Budget: \$713,150 Great Plains College \$508,950; Prairie Rose \$204,200

Actual: 508,950 Great Plains College \$508,950; Prairie Rose – billing not received

**School Generated Funds Expense** (16.0%)

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

**Complementary Services Expense** (23.0%)

-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** (23.6%)

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

-Supplies and services over budget - \$2,332 expenses were incurred for the Language Literacy Initiative that will be covered by accumulated surplus.

**Other Expenses** (22.6%)

-Tracking on budget – like prior years.