

**Minutes of the Regular Meeting of the Board of Education of the Chinook School Division No. 211 held on Monday, January 9, 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  
Tim Ramage  
Katelyn Toney

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

**STAFF PRESENTATIONS: Rob Geiger, Manager of Information Systems**

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

AGENDA 01/23 Mouland THAT the Agenda be approved as circulated and revised.

CARRIED

CLOSED 02/23 Patzer 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

OPEN 03/23 Eliason THAT the Chinook Board of Education rise and report.

CARRIED

**REGULAR MEETING ----- January 9, 2023**

MINUTES 04/23 Hudec THAT the minutes of the Regular meeting on December 12, 2022 be approved, as presented.

CARRIED

DISSOLVE 05/23 Toney THAT Chinook Board of Education will dissolve the Ad Hoc COMMITTEE regarding Stewart Valley that was established at the December 12 meeting.

**RECORDED VOTE REQUESTED BY:** Kim Pridmore

**IN FAVOR:** Rachael Eliason, Keri Hudec, Susan Mouland, Rachelle Patzer, Tim Ramage, Katelyn Toney

**OPPOSED:** Ken Duncalfe, Dianne Hahn, Gwen Humphrey, Kim Pridmore

CARRIED

BUDGET 06/23 Duncalfe THAT the Chinook Board of Education approve the WORKPLAN 2023-2024 budget workplan.

CARRIED

COMM- 07/23 Humphrey THAT THE Chinook Board of Education appoint Connie ITTEE Allemand as the Chinook Representative on the Shaunavon APPOINTMENT Wellness and Leisure Committee.

CARRIED

**Rob Geiger, Manager of Information Systems, presented the technology status report.**

TECH- 08/23 Toney THAT the Chinook Board of Education receive the technology NOLOGY status report for informational purposes. REPORT

CARRIED

**REGULAR MEETING ----- January 9, 2023**

**Sharie Sloman, Chief Financial Officer, presented the first quarter financial status report.**

FINANCIAL 09/23 Patzer  
REPORT

THAT the Quarterly Financial Statements and Supporting Schedules for the period of September 1, 2022 to November 30, 2022 are approved, as attached.

CARRIED

CLOSED 10/23 Ramage

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

OPEN 11/23 Hahn

THAT the Chinook Board of Education rise and report.

CARRIED

ADJOURN 12/23 Hudec

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, 2022**

	<b>2023</b>	<b>2022</b>
<b>Financial Assets</b>		
Cash and Cash Equivalents	18,107,573	24,431,294
Accounts Receivable	903,401	773,368
Portfolio Investments	9,395,111	5,628,784
<b>Total Financial Assets</b>	<b>28,406,085</b>	<b>30,833,446</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities	5,341,716	3,325,954
Long-Term Debt	9,283,123	11,187,231
Liability for Employee Future Benefits	2,221,400	2,076,800
Deferred Revenue	21,311	307,718
<b>Total Liabilities</b>	<b>16,867,550</b>	<b>16,897,703</b>
<b>Net Financial Assets</b>	<b>11,538,535</b>	<b>13,935,743</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets	80,223,343	85,552,143
Inventory of Supplies for Consumption	771,410	727,724
Prepaid Expenses	565,643	454,979
<b>Total Non-Financial Assets</b>	<b>81,560,396</b>	<b>86,734,846</b>
<b>Accumulated Surplus</b>	<b>93,098,931</b>	<b>100,670,589</b>

**Chinook School Division No. 211**  
**Statement of Operations and Accumulated Surplus**  
**for the period ended November, 2022**

	2022-2023 Budget	2022-2023 Actual - YTD	% of Budget YTD	2021-22 Budget	2021-22 Actual - YTD	% of Budget YTD
<b>REVENUES</b>						
Grants	82,401,173	20,736,288	25.2%	79,290,179	19,319,658	24.4%
Tuition and Related Fees	923,337	265,942	28.8%	875,095	176,271	20.1%
School Generated Funds	2,110,000	1,184,371	56.1%	2,110,000	945,123	44.8%
Complementary Services	530,208	192,161	36.2%	408,935	126,202	30.9%
External Services	9,000	1,718	19.1%	88,468	-	0.0%
Other	575,610	252,084	43.8%	575,610	97,246	16.9%
<b>Total Revenues (Schedule A)</b>	<b>86,549,328</b>	<b>22,632,564</b>	<b>26.1%</b>	<b>83,348,287</b>	<b>20,664,500</b>	<b>24.8%</b>
<b>EXPENSES</b>						
Governance	338,501	45,651	13.5%	382,001	114,986	30.1%
Administration	3,364,687	750,466	22.3%	3,334,906	746,376	22.4%
Instruction	60,116,056	16,381,812	27.3%	58,874,200	16,771,593	28.5%
Plant	14,848,602	2,873,740	19.4%	13,856,792	2,900,949	20.9%
Transportation	10,788,917	2,600,601	24.1%	10,170,195	2,313,991	22.8%
Tuition and Related Fees	509,061	362,862	71.3%	683,027	511,575	74.9%
School Generated Funds	2,158,632	858,467	39.8%	2,113,836	619,811	29.3%
Complementary Services	556,794	157,168	28.2%	424,660	133,808	31.5%
External Services	-	-	0.0%	78,498	14,463	18.4%
Other Expenses	320,090	70,354	22.0%	346,715	86,277	24.9%
<b>Total Expenses (Schedule B)</b>	<b>93,001,340</b>	<b>24,101,121</b>	<b>25.9%</b>	<b>90,264,830</b>	<b>24,213,829</b>	<b>26.8%</b>
<b>Operating Deficit for the Period</b>	<b>(6,452,012)</b>	<b>(1,468,557)</b>		<b>(6,916,543)</b>	<b>(3,549,329)</b>	
<b>Accumulated Surplus, Beginning of Period</b>		<b>94,567,488</b>				
<b>Accumulated Surplus, End of Period</b>		<b>93,098,931</b>				

**Chinook School Division No. 211**  
**Schedule A: Supplementary Details of Revenues**  
**for the period ended November 2022**

	2022-23 Budget	2022-23 Actual - YTD	% of Budget YTD	2021-22 Budget	2021-22 Actual - YTD	% of Budget YTD
<b>Grants</b>						
Ministry of Education Operating Grant	79,448,240	20,601,254	25.9%	76,597,851	19,204,878	25.1%
Other Ministry Grants	2,541,458	76,119	3.0%	2,327,353	60,054	2.6%
Grants from Others	411,475	58,915	14.3%	364,975	54,726	15.0%
<b>Total Grants</b>	<b>82,401,173</b>	<b>20,736,288</b>	<b>25.2%</b>	<b>79,290,179</b>	<b>19,319,658</b>	<b>24.4%</b>
<b>Tuition and Related Fees Revenue</b>						
<b>Operating Fees</b>						
Tuition Fees - School Boards	52,200	-	0.0%	52,200	-	0.0%
Tuition Fees - Federal Government and First Nations	462,665	92,057	19.9%	425,000	81,958	19.3%
Tuition Fees - Individuals & Others	-	55,792	-	-	13,219	0.0%
Transportation Fees	408,472	118,093	28.9%	397,895	81,094	20.4%
<b>Total Tuition and Related Fees Revenue</b>	<b>923,337</b>	<b>265,942</b>	<b>28.8%</b>	<b>875,095</b>	<b>176,271</b>	<b>20.1%</b>
<b>School Generated Funds Revenue</b>						
Commercial Sales - Non-GST	65,000	29,115	44.8%	65,000	6,925	10.65%
Fundraising	900,000	414,713	46.1%	900,000	262,727	29.2%
Grants and Partnerships	145,000	339,122	233.9%	145,000	386,394	266.5%
Students Fees	200,000	107,240	53.6%	200,000	29,024	14.5%
Other	800,000	294,181	36.8%	800,000	260,053	32.5%
<b>Total School Generated Funds Revenue</b>	<b>2,110,000</b>	<b>1,184,371</b>	<b>56.1%</b>	<b>2,110,000</b>	<b>945,123</b>	<b>44.8%</b>
<b>Complementary Services</b>						
<b>Operating Grants</b>						
Ministry of Education Grants						
Ministry of Education Operating Grant	353,838	88,461	25.0%	347,810	86,952	25.0%
Ministry of Education - Other	100,000	30,000	30.0%	-	-	0.0%
Tuition and Related Fees	76,370	73,700	96.5%	61,125	39,250	64.2%
<b>Total Complementary Services Revenue</b>	<b>530,208</b>	<b>192,161</b>	<b>36.2%</b>	<b>408,935</b>	<b>126,202</b>	<b>30.9%</b>
<b>External Services</b>						
Other Provincial Grants	-	-	0.0%	79,468	-	0.0%
Other Revenue	9,000	1,718	19.1%	9,000	-	0.0%
<b>Total External Services Revenue</b>	<b>9,000</b>	<b>1,718</b>	<b>19.1%</b>	<b>88,468</b>	<b>-</b>	<b>0.0%</b>
<b>Other Revenue</b>						
Miscellaneous Revenue	316,180	98,710	31.2%	316,180	21,836	6.9%
Sales & Rentals	9,430	2,828	30.0%	9,430	2,828	30.0%
Investments	250,000	150,546	60.2%	250,000	46,948	18.8%
Gain on Disposal of Capital Assets	-	-	0.0%	-	25,634	0.0%
<b>Total Other Revenue</b>	<b>575,610</b>	<b>252,084</b>	<b>43.8%</b>	<b>575,610</b>	<b>97,246</b>	<b>16.9%</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>86,549,328</b>	<b>22,632,564</b>	<b>26.1%</b>	<b>83,348,287</b>	<b>20,664,500</b>	<b>24.8%</b>

**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the period ended November, 2022**

	2022-23 Budget	2022-23 Actual - YTD	% of Budget YTD	2021-22 Budget	2021-22 Actual - YTD	% of Budget YTD
<b>Governance Expense</b>						
Board Members Expense	136,857	37,279	27.2%	136,857	43,239	31.6%
Professional Development- Board Members	15,000	6,221	41.5%	15,000	1,372	9.1%
Advisory Committees	12,644	-	0.0%	56,144	43,500	77.5%
Elections	5,000	-	0.0%	5,000	-	0.0%
Other Governance Expenses	169,000	2,151	1.3%	169,000	26,875	15.9%
<b>Total Governance Expense</b>	<b>338,501</b>	<b>45,651</b>	<b>13.5%</b>	<b>382,001</b>	<b>114,986</b>	<b>30.1%</b>
<b>Administration Expense</b>						
Salaries	2,386,802	573,212	24.0%	2,338,065	563,129	24.1%
Benefits	305,690	64,692	21.2%	294,411	62,179	21.1%
Supplies & Services	245,150	26,090	10.6%	231,650	48,523	20.9%
Non-Capital Furniture & Equipment	29,000	1,709	5.9%	44,500	4,957	11.1%
Building Operating Expenses	102,500	25,649	25.0%	102,500	11,314	11.0%
Communications	87,352	21,725	24.9%	102,234	21,065	20.6%
Travel	58,500	8,291	14.2%	72,500	5,329	7.4%
Professional Development	51,250	4,445	8.7%	44,750	3,667	8.2%
Amortization of Tangible Capital Assets	98,443	24,653	25.0%	104,296	26,213	25.1%
<b>Total Administration Expense</b>	<b>3,364,687</b>	<b>750,466</b>	<b>22.3%</b>	<b>3,334,906</b>	<b>746,376</b>	<b>22.4%</b>
<b>Instruction Expense</b>						
Instructional (Teacher Contract) Salaries	39,795,656	11,530,191	29.0%	40,178,633	11,718,999	29.2%
Instructional (Teacher Contract) Benefits	2,139,001	305,725	14.3%	2,073,862	306,562	14.8%
Program Support (Non-Teacher Contract) Salaries	9,722,211	2,395,691	24.6%	9,332,728	2,431,766	26.1%
Program Support (Non-Teacher Contract) Benefits	1,861,096	467,242	25.1%	1,756,136	470,861	26.8%
Instructional Aids	1,515,919	355,620	23.5%	1,806,330	327,063	18.1%
Supplies & Services	1,477,534	210,073	14.2%	981,700	604,767	61.6%
Non-Capital Furniture & Equipment	1,496,670	404,619	27.0%	806,596	286,972	35.6%
Communications	165,414	49,424	29.9%	186,918	60,568	32.4%
Travel	550,377	130,299	23.7%	542,577	75,320	13.9%
Professional Development	552,078	107,496	19.5%	507,096	64,273	12.7%
Student Related Expense	481,325	336,907	70.0%	431,780	334,452	77.5%
Amortization of Tangible Capital Assets	358,775	88,525	24.7%	269,844	89,990	33.3%
<b>Total Instruction Expense</b>	<b>60,116,056</b>	<b>16,381,812</b>	<b>27.3%</b>	<b>58,874,200</b>	<b>16,771,593</b>	<b>28.5%</b>
<b>Plant Operation &amp; Maintenance Expense</b>						
Salaries	3,554,263	788,169	22.2%	3,455,561	781,636	22.6%
Benefits	688,199	156,494	22.7%	648,528	149,889	23.1%
Supplies & Services	14,400	280	1.9%	14,400	847	5.9%
Non-Capital Furniture & Equipment	49,100	13,417	27.3%	49,100	13,379	27.2%
Building Operating Expenses	7,691,423	1,198,914	15.6%	7,035,409	1,250,705	17.8%
Communications	15,258	2,392	15.7%	15,258	2,176	14.3%
Travel	151,500	39,847	26.3%	151,500	33,828	22.3%
Professional Development	12,000	542	4.5%	12,000	1,669	13.9%
Amortization of Tangible Capital Assets	2,672,459	673,685	25.2%	2,475,036	666,820	26.9%
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>14,848,602</b>	<b>2,873,740</b>	<b>19.4%</b>	<b>13,856,792</b>	<b>2,900,949</b>	<b>20.9%</b>
<b>Student Transportation Expense</b>						
Salaries	4,448,312	1,144,405	25.7%	4,434,709	1,108,714	25.0%
Benefits	857,533	228,938	26.7%	828,527	211,122	25.5%
Supplies & Services	2,082,825	513,873	24.7%	1,828,825	365,948	20.0%
Non-Capital Furniture & Equipment	1,266,162	297,086	23.5%	1,121,777	192,898	17.2%
Building Operating Expenses	229,000	23,750	10.4%	231,000	27,936	12.1%
Communications	27,908	4,109	14.7%	28,908	3,330	11.5%
Travel	33,000	7,579	23.0%	32,000	7,444	23.3%
Professional Development	25,918	281	1.1%	25,918	281	1.1%
Contracted Transportation	169,990	35,378	20.8%	166,490	42,761	25.7%
Amortization of Tangible Capital Assets	1,648,269	345,202	20.9%	1,472,041	353,557	24.0%
<b>Total Student Transportation Expense</b>	<b>10,788,917</b>	<b>2,600,601</b>	<b>24.1%</b>	<b>10,170,195</b>	<b>2,313,991</b>	<b>22.8%</b>

**Chinook School Division No. 211**  
**Schedule B: Supplementary Details of Expenses**  
**for the period ended November, 2022**

	2022-23 Budget	2022-23 Actual- YTD	% of Budget YTD	2021-22 Budget	2021-22 Actual - YTD	% of Budget YTD
<b>Tuition and Related Fees Expense</b>						
Tuition Fees	454,896	362,862	79.8%	615,975	511,575	83.1%
Transportation Fees	54,165	-	0.0%	67,052	-	0.0%
<b>Total Tuition and Related Fees Expense</b>	<b>509,061</b>	<b>362,862</b>	<b>71.3%</b>	<b>683,027</b>	<b>511,575</b>	<b>74.9%</b>
<b>School Generated Funds Expense</b>						
Academic Supplies & Services	5,000	2,074	41.5%	5,000	3,081	61.6%
Cost of Sales	250,000	118,971	47.6%	250,000	28,166	11.3%
Non-Capital Furniture & Equipment	8,000	-	0.0%	8,000	19	0.2%
Student Fund Expenses	1,893,500	734,113	38.8%	1,850,000	587,803	31.8%
Amortization of Tangible Capital Assets	2,132	3,309	155.2%	836	742	88.8%
<b>Total School Generated Funds Expense</b>	<b>2,158,632</b>	<b>858,467</b>	<b>39.8%</b>	<b>2,113,836</b>	<b>619,811</b>	<b>29.3%</b>
<b>Complementary Services Expense</b>						
Instructional (Teacher Contract) Salaries & Benefits	342,016	99,408	29.1%	240,940	79,280	32.9%
Program Support (Non-Teacher Contract) Salaries & Benefits	107,087	27,220	25.4%	93,570	26,608	28.4%
Transportation Salaries & Benefits	58,191	13,082	22.5%	55,850	12,026	21.5%
Instructional Aids	1,000	-	0.0%	5,700	170	3.0%
Supplies & Services	15,000	6,446	43.0%	-	6,830	0.0%
Communications	500	65	13.0%	3,100	200	6.5%
Travel	6,400	1,195	18.7%	2,400	1,079	45.0%
Student Related Expenses	-	1,500	0.0%	-	-	0.0%
Contracted Transportation & Allowances	26,600	9,842	37.0%	23,100	7,615	33.0%
<b>Total Complementary Services Expense</b>	<b>556,794</b>	<b>157,168</b>	<b>28.2%</b>	<b>424,660</b>	<b>133,808</b>	<b>31.5%</b>
<b>External Service Expense</b>						
Program Support (Non-Teacher Contract) Salaries & Benefits	-	-	0.0%	62,818	14,321	22.8%
Instructional Aids	-	-	0.0%	1,000	-	0.0%
Supplies & Services	-	-	0.0%	3,180	-	0.0%
Communications	-	-	0.0%	1,500	142	9.5%
Travel	-	-	0.0%	8,000	-	0.0%
Professional Development (Non-Salary Costs)	-	-	0.0%	2,000	-	0.0%
<b>Total External Services Expense</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>78,498</b>	<b>14,463</b>	<b>18.4%</b>
<b>Other Expense</b>						
<b>Interest and Bank Charges</b>						
Current Interest and Bank Charges	2,400	13	0.5%	2,400	-	0.0%
Interest on Capital Loans - School Facilities	296,619	70,341	23.7%	309,487	86,277	27.9%
Interest on Capital Loans - Other	21,071	-	0.0%	34,828	-	0.0%
<b>Total Other Expense</b>	<b>320,090</b>	<b>70,354</b>	<b>22.0%</b>	<b>346,715</b>	<b>86,277</b>	<b>24.9%</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>93,001,340</b>	<b>24,101,121</b>	<b>25.9%</b>	<b>90,264,830</b>	<b>24,213,829</b>	<b>26.8%</b>



## **Budget to actual Variance Analysis for September – November 2022**

**Revenue - \$22,632,564 – 26.1% of budget (2021, 24.8% of Budget)**

**Expenses - \$24,101,121 – 25.9% of budget (2021, 26.8% of Budget)**

### **Revenues**

#### **Grants (25.2%)**

-Operating grants	Budget: \$ 79,448,240	
	Actual: \$ 20,601,254 (25.9%)	On budget -3/12 months
-Other Ministry Grants	Budget: \$ 55,870	Nutrition grant
	Actual: \$ 55,780	Funds received
	Budget: \$ 13,200	EAL Assessment Funding
	Actual: \$ 0	Funding received in December
	Budget: \$ 2,467,019	(PMR)
	Actual: \$ 0	Funding will be rec'd in May/June 2023
	Budget: \$ 5,369	French Language Grant
	Actual: \$ 20,339	Additional grant received- not budgeted
-Grants from Others	Budget: \$ 411,475	SGI – Driver Ed
	Actual: \$ 58,915	(14.3%) tracking similar to prior 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 November 30, 2022 was \$178,726 on projects (Mechanical upgrades- Central and Gull Lake, Leader – window replacement, SPS – controls upgrade, SCCHS – Boiler, pump, motor controls) leaving a PMR balance of \$3,341,614 at Nov 30, 2022.

#### **Tuition (28.8%)**

-Tuition Fees – School Boards	Budget: \$ 52,200	
	Actual: \$ 0	Billing in January
-Tuition Fees – First Nations	Budget: \$425,000	
	Actual: \$ 81,958	Two months billing completed
-Transportation Fees	Budget: \$408,222	
	Actual: \$118,093	Two months billing posted in first quarter

**School Generated Funds Revenue** (56.1%)

- General increase in school activities as reflected in the increase of revenue from 44.8% in prior year.
- Grants & Partnerships @233.9% - like prior year as annual student activity grant funding of and SCC grants occur in September

**Complementary** (36.2%)

- Operating grants –PreK Budget: \$353,838  
Actual: \$ 88,461 Received 25% of funding
- Youth in Hospitals Budget: \$100,000  
Actual: \$ 30,000 Received 3/10 months funding
- Tuition and Related Fees Budget: \$76,370  
Actual: \$73,700 CIP tuition for 4 full time, 3 part-time students attending

**External Services** (19.1%) –

- Other Revenue Budget: \$ 9,000 - Cafeteria rent  
Actual: \$ 1,718 - 19.1% received

**Other** (43.8%)

- Miscellaneous Revenue Budget: \$316,180 - User Fees, general reimbursements  
Actual \$ 98,710 - Actual - 31.2% includes rebate for GIP excess contributions that was not budgeted
- Sales and Rentals Budget: \$ 9,430  
Actual: \$ 2,828 - 3 months' rent received
- Investments Budget: \$250,000  
Actual: \$150,546 – (60.2%) interest rate increases

## **Expenses**

**Governance** (13.5%) – Tracking under budget as most expenditures would be 10 month in nature; therefore, expenditures target is at 30% = 3 /10 months

-Board Members Expense            Budget: 136,857  
Actual: 37,279 (27.2%) – slightly under budget

-Prof. Development                 Budget: 15,000  
Actual: 6,221

**Administration** (22.3%) -Tracking slightly under budget as we would expect to be at 25% as these expenditures are 12 month in nature – so target would be 3/12 months

- Salaries                                 Budget: 2,386,802  
Actual : 573,202 (24.0%) – slightly underbudget

**Instructional** (27.3%) -Tracking slightly under budget as we would expect most expenses to be 10 month in nature; therefore, expenditures target is 30% = 3 /10 months

-Teacher Salaries                     Budget: \$ 39,795,656  
Actual: \$ 11,530,191 (29.0%)

Budget FTE – 405.00 per MBF (includes 2 contingencies)

Actual FTE – 407.11 per HR report

The actual costs for teacher salaries is reporting on budget at 29.0%. There are new hires of 4.11 FTE for continued intervention.

-Student Related Expense            Budget: \$481,325  
Actual: \$336,907 – includes annual student activity grants transferred

**Plant** (19.4%) - Tracking under budget as most expenditures would be 12 month in nature; therefore, expenditures target is 25% = 3 /12 months

-Building Operating Exp - Budget: \$7,691,423  
Actual: \$1,198,914 (15.6%)

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	310,858		
Less PMR	<u>2,467,019</u>	<u>178,726</u>	7.2%	8.6%
Other Minor Renos	287,500	132,132	46.0%	29.3%
	<u>Budget</u>	<u>Actual</u>		
Caretaking Materials	328,150	54,285	16.5%	70.4%
Maintenance Materials	378,380	76,634	21.1%	25.9%
Contract Caretaking (No bills not rec'd to date)	264,500	0	0.0%	2.0%
Contract Maintenance	973,730	139,201	14.3%	16.3%
Heating Fuel	692,731	111,831	16.1%	18.2%
Electricity	1,362,236	312,920	23.0%	21.1%
Water & Sewer	196,636	34,125	17.4%	19.5%
Insurance	665,533	153,883	23.1%	25.0%
Appraisal Fees	66,300	0	0.0%	0.0%
Rent of Facilities	8,708	2,177	25.0%	25.0%

**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. The actual column and the % in 22-23 column indicate that these increases will be utilized by year end.

**Transportation** (24.1%) - Most expenditures tracking under budget as a majority of expenditures are 10 month in nature; therefore, expenditures target is at 30% = 3/10 months.

- Vehicle Gas & Oil (included in Supplies & Services) is tracking under budget at 25.6%; however, the budget was increased by \$250,000 for a total budget of \$1,742,135. Actual expenses in 22-23 to November 30/22 at \$446,334. (in 21-22 Budget \$1,492,135 actual \$309,698). 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 23.5% with increased budget of \$140,385 for a total budget of \$1,230,262; actual \$290,337 (in 21-22 – at 16.6% with budget \$1,089,877; actual \$181,528). This again would indicate the inflationary budget increases will be utilized by year end.

**Tuition & Related Fees** (71.3%)

Budget: \$509,061 Great Plains College \$376,596; Prairie Rose \$132,465  
Actual: 362,862 Great Plains College \$362,862; Prairie Rose – billing not received

**School Generated Funds Expense** (39.8%)

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

**Complementary Services Expense** (28.2%) Tracking slightly under budget as we would expect most expenses to be 10 month in nature; therefore, expenditures target is 30% = 3 /10 months

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

-There were 7 international students attending from Sept 1 to November 30/21. Four will be attending all year, and three are partial year students.

**Other Expenses** (22.0%)

-Tracking on budget – like prior years.