

Minutes of the Regular Meeting of the Board of Education of the Chinook School Division No. 211 held on Monday, January 8, 2024 at 11:00 a.m. at the Chinook Education Centre.

PRESENT: Kimberly Pridmore
Dianne Hahn – present until 2:40 pm
Ken Duncalfe
Rachael Eliason
Gwen Humphrey
Susan Mouland
Rachelle Patzer
Tim Ramage

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

REGRETS: Keri Hudec
Katelyn Toney

STAFF PRESENTATIONS: **Dwight Booth, Coordinator of Technology**

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

AGENDA 01/24 Humphrey THAT the Agenda be approved as circulated and revised.

CARRIED

CLOSED 02/24 Duncalfe 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 03/24 Ramage THAT the Chinook Board of Education rise and report.

CARRIED

Dianne Hahn left the meeting

REGULAR MEETING -----January 8, 2024

MINUTES 04/24 Patzer THAT the minutes of the Regular meeting on December 11, 2023 be approved, as presented.

CARRIED

BUDGET 05/24 Mouland THAT the Chinook Board of Education approve the
WORKPLAN 2024-2025 budget workplan.

CARRIED

Dwight Booth, Coordinator of Technology, presented the technology status report.

TECH 06/24 Ramage THAT the Chinook Board of Education receive the Technology
REPORT status report for informational purposes.

CARRIED

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

FINANCIAL 07/24 Mouland THAT the Quarterly Financial Statements and Supporting
REPORT Schedules for the period of September 1, 2023 to November 30, 2023 are approved, as attached.

CARRIED

EASTEND 08/24 Humphrey THAT the Chinook Board of Education approve the renewed
AGREEMENT Eastend Activity Centre agreement.

CARRIED

REGULAR MEETING ----- January 8, 2024

STEWART VALLEY TENDERS 09/24 Eliason

THAT the Chinook Board of Education approve the awarding of the foundation tender for the Stewart Valley School as follows:

- Surveying – Midwest Surveys Inc. - \$14,975
- Concrete Piling – Allan Foundations Ltd. -\$202,995
- Concrete formwork – Quorex Construction Services Ltd. - \$78,650
- Concrete reinforcing – Supply – Ardel Steel - \$18,715
- Concrete reinforcing – Install – Quorex Construction Services Ltd. - \$9,720
- Concrete Suppliers – Koncrete Construction Group - \$375/m3
- Earthwork – Excavation & Fill – Knudsen Excavating Ltd. - \$89,674
- Site Services – Knudsen Excavating Ltd. - \$97,199.77

CARRIED

MARCH BOARD MEETING 10/24 Duncalfe

THAT the March regular board meeting be moved to Monday March 25, 2024.

CARRIED

CLOSED 11/24 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

OPEN 12/24 Patzer

THAT the Chinook Board of Education rise and report.

CARRIED

ADJOURN 13/24 Ramage

THAT we do now adjourn

CARRIED

Board Chair

CFO

Chinook School Division No. 211
Statement of Financial Position
as at November 30, 2023

	2023	2022
Financial Assets		
Cash and Cash Equivalents	21,290,603	18,107,573
Accounts Receivable	731,460	903,401
Portfolio Investments	7,532,184	9,395,111
Total Financial Assets	29,554,247	28,406,085
Liabilities		
Accounts Payable and Accrued Liabilities	4,880,295	5,341,716
Long-Term Debt	8,033,997	9,283,123
Liability for Employee Future Benefits	2,215,500	2,221,400
Deferred Revenue	2,870,150	21,311
Total Liabilities	17,999,942	16,867,550
Net Financial Assets	11,554,305	11,538,535
Non-Financial Assets		
Tangible Capital Assets	77,484,793	80,223,343
Inventory of Supplies for Consumption	707,387	771,410
Prepaid Expenses	564,237	565,643
Total Non-Financial Assets	78,756,417	81,560,396
Accumulated Surplus	90,310,722	93,098,931

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

	2023-2024 Budget	2023-2024 Actual - YTD	% of Budget YTD	2022-23 Budget	2022-23 Actual - YTD	% of Budget YTD
REVENUES						
Grants	83,379,163	20,168,368	24.2%	82,401,173	20,736,288	25.2%
Tuition and Related Fees	809,692	152,912	18.9%	923,337	265,942	28.8%
School Generated Funds	2,110,000	1,325,892	62.8%	2,110,000	1,184,371	56.1%
Complementary Services	609,370	196,102	32.2%	530,208	192,161	36.2%
External Services	442,314	55,172	12.5%	9,000	1,718	19.1%
Other	6,949,230	342,887	4.9%	575,610	252,084	43.8%
Total Revenues (Schedule A)	94,299,769	22,241,333	23.6%	86,549,328	22,632,564	26.1%
EXPENSES						
Governance	390,948	51,438	13.2%	338,501	45,651	13.5%
Administration	3,467,522	799,080	23.0%	3,364,687	750,466	22.3%
Instruction	61,003,297	16,569,047	27.2%	60,116,056	16,381,812	27.3%
Plant	14,357,445	2,553,603	17.8%	14,848,602	2,873,740	19.4%
Transportation	10,531,912	2,496,659	23.7%	10,788,917	2,600,601	24.1%
Tuition and Related Fees	442,902	307,553	69.4%	509,061	362,862	71.3%
School Generated Funds	2,169,152	894,736	41.2%	2,158,632	858,467	39.8%
Complementary Services	614,289	177,427	28.9%	556,794	157,168	28.2%
External Services	446,515	94,929	21.3%	-	-	0.0%
Other Expenses	312,566	56,204	18.0%	320,090	70,354	22.0%
Total Expenses (Schedule B)	93,736,548	24,000,676	25.6%	93,001,340	24,101,121	25.9%
Operating Deficit for the Period	563,221	(1,759,343)		(6,452,012)	(1,468,557)	
Accumulated Surplus, Beginning of Period		92,070,065				
Accumulated Surplus, End of Period		90,310,722				

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

	2023-24 Budget	2023-24 Actual - YTD	% of Budget YTD	2022-23 Budget	2022-23 Actual - YTD	% of Budget YTD
Grants						
Ministry of Education Operating Grant	81,058,442	20,100,918	24.8%	79,448,240	20,601,254	25.9%
Other Ministry Grants	2,320,721	67,450	2.9%	2,541,458	76,119	3.0%
Grants from Others	-	-	0.0%	411,475	58,915	14.3%
Federal Grants	31,855	-	0.0%	-	-	0.0%
Total Grants	83,379,163	20,168,368	24.2%	82,401,173	20,736,288	25.2%
Tuition and Related Fees Revenue						
Operating Fees						
Tuition Fees - School Boards	52,200	-	0.0%	52,200	-	0.0%
Tuition Fees - First Nations	404,492	108,467	26.8%	462,665	92,057	19.9%
Tuition Fees - Individuals & Others	-	14,272	0.0%	-	55,792	0.0%
Transportation Fees	353,000	30,173	8.5%	408,472	118,093	28.9%
Total Tuition and Related Fees Revenue	809,692	152,912	18.9%	923,337	265,942	28.8%
School Generated Funds Revenue						
Commercial Sales - Non-GST	65,000	29,312	45.1%	65,000	29,115	44.79%
Fundraising	900,000	426,456	47.4%	900,000	414,713	46.1%
Grants and Partnerships	145,000	343,462	236.9%	145,000	339,122	233.9%
Students Fees	200,000	157,878	78.9%	200,000	107,240	53.6%
Other	800,000	368,784	46.1%	800,000	294,181	36.8%
Total School Generated Funds Revenue	2,110,000	1,325,892	62.8%	2,110,000	1,184,371	56.1%
Complementary Services						
Operating Grants						
Ministry of Education Grants:						
Ministry of Education Operating Grant	355,000	88,752	25.0%	353,838	88,461	25.0%
Ministry of Education - Other	178,000	68,400	38.4%	100,000	30,000	30.0%
Tuition and Related Fees	76,370	36,700	48.1%	76,370	73,700	96.5%
Total Complementary Services Revenue	609,370	196,102	32.2%	530,208	192,161	36.2%
External Services						
Grants from Others	433,314	52,898	12.2%	-	-	0.0%
Other Revenue	9,000	2,274	25.3%	9,000	1,718	19.1%
Total External Services Revenue	442,314	55,172	12.5%	9,000	1,718	19.1%
Other Revenue						
Miscellaneous Revenue	6,313,000	65,411	1.0%	316,180	98,710	31.2%
Sales & Rentals	38,230	2,828	7.4%	9,430	2,828	30.0%
Investments	598,000	274,648	45.9%	250,000	150,546	60.2%
Total Other Revenue	6,949,230	342,887	4.9%	575,610	252,084	43.8%
TOTAL REVENUE FOR THE YEAR	94,299,769	22,241,333	23.6%	86,549,328	22,632,564	26.1%

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

	2023-24 Budget	2023-24 Actual - YTD	% of Budget YTD	2022-23 Budget	2022-23 Actual - YTD	% of Budget YTD
Governance Expense						
Board Members Expense	172,914	40,939	23.7%	136,857	37,279	27.2%
Professional Development- Board Members	31,390	3,353	10.7%	15,000	6,221	41.5%
Advisory Committees	-	-	0.0%	12,644	-	0.0%
Elections	5,000	-	0.0%	5,000	-	0.0%
Other Governance Expenses	181,644	7,146	3.9%	169,000	2,151	1.3%
Total Governance Expense	390,948	51,438	13.2%	338,501	45,651	13.5%
Administration Expense						
Salaries	2,465,077	600,524	24.4%	2,386,802	573,212	24.0%
Benefits	321,422	68,593	21.3%	305,690	64,692	21.2%
Supplies & Services	244,650	53,234	21.8%	245,150	26,090	10.6%
Non-Capital Furniture & Equipment	37,000	1,478	4.0%	29,000	1,709	5.9%
Building Operating Expenses	102,500	10,964	10.7%	102,500	25,649	25.0%
Communications	87,452	23,853	27.3%	87,352	21,725	24.9%
Travel	57,000	10,354	18.2%	58,500	8,291	14.2%
Professional Development	53,750	5,254	9.8%	51,250	4,445	8.7%
Amortization of Tangible Capital Assets	98,671	24,826	25.2%	98,443	24,653	25.0%
Total Administration Expense	3,467,522	799,080	23.0%	3,364,687	750,466	22.3%
Instruction Expense						
Instructional (Teacher Contract) Salaries	39,781,891	11,362,902	28.6%	39,795,656	11,530,191	29.0%
Instructional (Teacher Contract) Benefits	2,325,865	380,057	16.3%	2,139,001	305,725	14.3%
Program Support (Non-Teacher Contract) Salaries	9,957,428	2,611,574	26.2%	9,722,211	2,395,691	24.6%
Program Support (Non-Teacher Contract) Benefits	1,925,481	520,100	27.0%	1,861,096	467,242	25.1%
Instructional Aids	2,222,687	349,213	15.7%	1,515,919	355,620	23.5%
Supplies & Services	1,385,996	276,937	20.0%	1,477,534	210,073	14.2%
Non-Capital Furniture & Equipment	1,271,884	324,839	25.5%	1,496,670	404,619	27.0%
Communications	166,502	48,975	29.4%	165,414	49,424	29.9%
Travel	700,577	118,394	16.9%	550,377	130,299	23.7%
Professional Development	530,457	137,590	25.9%	552,078	107,496	19.5%
Student Related Expense	408,116	349,868	85.7%	481,325	336,907	70.0%
Amortization of Tangible Capital Assets	326,413	88,598	27.1%	358,775	88,525	24.7%
Total Instruction Expense	61,003,297	16,569,047	27.2%	60,116,056	16,381,812	27.3%
Plant Operation & Maintenance Expense						
Salaries	3,376,650	783,908	23.2%	3,554,263	788,169	22.2%
Benefits	664,690	157,313	23.7%	688,199	156,494	22.7%
Supplies & Services	14,400	5,126	35.6%	14,400	280	1.9%
Non-Capital Furniture & Equipment	49,100	4,920	10.0%	49,100	13,417	27.3%
Building Operating Expenses	7,491,187	929,724	12.4%	7,691,423	1,198,914	15.6%
Communications	15,258	2,231	14.6%	15,258	2,392	15.7%
Travel	151,500	26,317	17.4%	151,500	39,847	26.3%
Professional Development	14,500	396	2.7%	12,000	542	4.5%
Amortization of Tangible Capital Assets	2,580,160	643,668	24.9%	2,672,459	673,685	25.2%
Total Plant Operation & Maintenance Expense	14,357,445	2,553,603	17.8%	14,848,602	2,873,740	19.4%
Student Transportation Expense						
Salaries	4,527,418	1,132,585	25.0%	4,448,312	1,144,405	25.7%
Benefits	890,633	222,116	24.9%	857,533	228,938	26.7%
Supplies & Services	1,922,825	468,400	24.4%	2,082,825	513,873	24.7%
Non-Capital Furniture & Equipment	1,276,162	254,848	20.0%	1,266,162	297,086	23.5%
Building Operating Expenses	229,000	18,455	8.1%	229,000	23,750	10.4%
Communications	25,908	3,782	14.6%	27,908	4,109	14.7%
Travel	33,000	10,022	30.4%	33,000	7,579	23.0%
Professional Development	25,918	-	0.0%	25,918	281	1.1%
Contracted Transportation	111,990	38,398	34.3%	169,990	35,378	20.8%
Amortization of Tangible Capital Assets	1,489,058	348,053	23.4%	1,648,269	345,202	20.9%
Total Student Transportation Expense	10,531,912	2,496,659	23.7%	10,788,917	2,600,601	24.1%

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

	2023-24 Budget	2023-24 Actual- YTD	% of Budget YTD	2022-23 Budget	2022-23 Actual - YTD	% of Budget YTD
Tuition and Related Fees Expense						
Tuition Fees	385,853	307,553	79.7%	454,896	362,862	79.8%
Transportation Fees	57,049	-	0.0%	54,165	-	0.0%
Total Tuition and Related Fees Expense	442,902	307,553	69.4%	509,061	362,862	71.3%
School Generated Funds Expense						
Academic Supplies & Services	5,000	1,083	21.7%	5,000	2,074	41.5%
Cost of Sales	250,000	106,681	42.7%	250,000	118,971	47.6%
Non-Capital Furniture & Equipment	8,000	-	0.0%	8,000	-	0.0%
Student Fund Expenses	1,893,500	782,147	41.3%	1,893,500	734,113	38.8%
Amortization of Tangible Capital Assets	12,652	4,825	38.1%	2,132	3,309	155.2%
Total School Generated Funds Expense	2,169,152	894,736	41.2%	2,158,632	858,467	39.8%
Complementary Services Expense						
Instructional (Teacher Contract) Salaries & Benefits	341,644	102,056	29.9%	342,016	99,408	29.1%
Program Support (Non-Teacher Contract) Salaries & Benefits	137,232	36,674	26.7%	107,087	27,220	25.4%
Transportation Salaries & Benefits	42,865	13,454	31.4%	58,191	13,082	22.5%
Instructional Aids	39,048	2,581	6.6%	1,000	-	0.0%
Supplies & Services	15,000	11,432	76.2%	15,000	6,446	43.0%
Non-Capital Furniture & Equipment	5,000	-	0.0%	-	-	0.0%
Communications	500	-	0.0%	500	65	13.0%
Travel	6,400	2,965	46.3%	6,400	1,195	18.7%
Professional Development (Non-Salary Costs)	-	-	0.0%	-	-	0.0%
Student Related Expenses	-	-	0.0%	-	1,500	0.0%
Contracted Transportation & Allowances	26,600	8,265	31.1%	26,600	9,842	37.0%
Total Complementary Services Expense	614,289	177,427	28.9%	556,794	157,168	28.2%
External Service Expense						
Program Support (Non-Teacher Contract) Salaries & Benefits	284,049	78,222	27.5%	-	-	0.0%
Instructional Aids	500	-	0.0%	-	-	0.0%
Supplies & Services	98,700	6,138	6.2%	-	-	0.0%
Non-Capital Furniture & Equipment	14,700	-	0.0%	-	-	0.0%
Communications	8,500	2,178	25.6%	-	-	0.0%
Travel	7,000	819	11.7%	-	-	0.0%
Professional Development (Non-Salary Costs)	3,000	529	17.6%	-	-	0.0%
Amortization of Tangible Capital Assets	30,066	7,043	23.4%	-	-	0.0%
Total External Services Expense	446,515	94,929	21.3%	-	-	0.0%
Other Expense						
Interest and Bank Charges						
Current Interest and Bank Charges	16,900	215	1.3%	2,400	13	0.5%
Interest on Capital Loans - School Facilities	274,595	55,989	20.4%	296,619	70,341	23.7%
Interest on Capital Loans - Other	21,071	-	0.0%	21,071	-	0.0%
Total Other Expense	312,566	56,204	18.0%	320,090	70,354	22.0%
TOTAL EXPENSES FOR THE YEAR	93,736,548	24,000,676	25.6%	93,001,340	24,101,121	25.9%

Budget to actual Variance Analysis for September – November 2023

Revenue - \$22,241,333 – 23.6% of budget (2022, 26.1% of Budget)

Expenses -\$24,000,622 – 25.6% of budget (2022, 25.9% of Budget)

Revenues

Grants (24.2%)

-Operating grants	Budget: \$ 81,058,442	
	Actual: \$ 20,100,918 (24.8%)	On budget -3/12 months
-Other Ministry Grants	Budget: \$ 55,870	Nutrition grant budget
	Actual: \$ 57,450	Funds received
	Budget: \$ 2,244,282	(PMR) *
	Actual: \$ 0	Funding will be rec'd in May/June 2024
	Budget: \$ 5,369	French Language Grant
	Actual: \$ 0	Funds not received to date
	Budget: \$ 2,000	Following our Voices
	Actual: \$ 0	Funds not received to date
	Budget: \$ 13,200	EAL Assessment Funding
	Actual: \$ 0	Funds received in December \$4,916
	Budget: \$ 0	
	Actual: \$ 10,000	Received Mental Health grant – not budgeted
-Federal Grants	Budget: \$ 31,855	French Language Assistant
	Actual: \$ 0	Funds not received to date

*Additional Note re PMR funding:

-PMR funding typically received in June. At August 31, 2023 year end, the PMR balance that is reflected within the accumulated surplus was \$3,842,011. PMR spending to November 30, 2023 was \$12,020.81 on Leader Boiler Replacement & Val Marie Controls Upgrade leaving a PMR balance of \$3,829,990.19 at Nov 30, 2023.

Tuition (18.9%)

-Tuition Fees – School Boards	Budget: \$ 52,200	
	Actual: \$ 0	Billing in January

-Tuition Fees – First Nations Budget: \$404,492
 Actual: \$108,467 Two months billing completed (expected revenue will be \$542,334)

-Transportation Fees Budget: \$352,750 Holy Trinity
 Actual: \$ 30,172 One month billing (expected revenue to be \$301,727)

School Generated Funds Revenue (62.8%)

- Continuing general increase in school activities as reflected in the increase of revenue from 56.1% in prior year.
- Grants & Partnerships - like prior year as annual student activity grant funding of and SCC grants of occur in September.

Complementary (32.2%)

-Operating grants –PreK Budget: \$355,000
 Actual: \$ 88,752 Received 25% of funding – same as operating grant

- Youth in Hospitals Budget: \$103,000 Dorie’s House
 Actual: \$ 30,900 Received 3/10 months funding

-ELIS – Pre-K Budget: \$ 75,000
 Actual: \$ 37,500 Received ½ funding as per agreement

-Tuition and Related Fees Budget: \$76,370
 Actual: \$36,700 CIP tuition received

External Services (12.5%)

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

-Other Grants – SGI Budget: \$433,314 – Driver Training (First year as External Services)
 Actual: 51,780 – (11.95%) tracking like prior years

Other (4.9%)

-Miscellaneous Revenue Budget: \$173,000 - User Fees, general reimbursements,
 Actual \$ 41,311 - (23.9%) tracking similar to prior years

	Budget:	\$6,140,000	Includes Stewart Valley insurance proceeds for \$6,000,000
	Actual	\$ 24,100	received to date – no insurance included
Sales and Rentals	Budget:	\$ 9,430	Natural Wonders ELC
	Actual:	\$ 2,828	3 months' rent received
	Budget:	\$28,800	SDLC Lease – SCCHS, Leader, Ponteix, Tompkins
	Actual:	0	No billings done to date
-Investments	Budget:	\$598,000	Interest income
	Actual:	\$276,298	(46.2%) will be overbudget if interest rates remain favourable

Expenses

Governance (13.2%) – 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:	172,914
	Actual:	40,939 (23.7%) – slightly under budget
-Prof. Development	Budget:	31,390
	Actual:	3,353 (10.7%)

Administration (23.0%) - 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:	2,465,077
	Actual :	600,524 (24.4%) – slightly under budget

Instructional (27.2%) -Tracking slightly under budget as we would expect most expenses to be 10 month in nature; therefore, expenditures target is 30% = 3 /10 months

-Teacher Salaries	Budget:	\$ 39,781,891
	Actual:	\$ 11,362,902 (28.6%)

Budget FTE – 400.03 per MBF (includes 3 contingencies)
Actual FTE – 391.70 per HR report

Not all hires have been made for classroom complexity positions (5 positions at Hutterian schools to be hired in the spring @ .4 FTE each = 2.0 FTE). One teacher counsellor position was filled as support staff. Two teacher educational psychologist positions have not been filled – utilizing contracted services.

All categories tracking closely to prior years.

-Student Related Expense Budget: \$408,116
 Actual: \$349,868 – includes annual student activity
 grants transferred to SGF in September

Plant (17.8%) - Tracking under budget as most expenditures would be 12 month in nature; therefore, expenditures target is 25% = 3 /12 months

-Building Operating Exp - Budget: \$7,491,187
 Actual: \$ 929,724 (12.4%)

Included in Building Operating Exp:	<u>Budget</u>	<u>Actual</u>	<u>% in 22-23</u>	<u>% in 22-23</u>
Minor Renos	2,531,782	37,854		
Less PMR	2,244,282	12,021	0.5%	7.2%
Other Minor Renos	287,500	25,833	9.0%	46.0%
	<u>Budget</u>	<u>Actual</u>		
Caretaking Materials	328,150	63,424	19.3%	16.5%
Maintenance Materials	415,880	84,489	20.3%	21.1%
Contract Caretaking	264,500	390	0.2%	0.0%
Contract Maintenance	1,026,230	128,521	12.5%	14.3%
Heating Fuel	662,731	122,975	18.5%	16.1%
Electricity	1,332,236	301,251	22.6%	23.0%
Water & Sewer	196,636	39,416	20.0%	17.4%
Insurance	665,533	149,226	22.4%	23.1%
Appraisal Fees	58,800	0	0.0%	0.0%
Rent of Facilities	8,708	2,177	25.0%	25.0%

Transportation (23.7%) - 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 24.7%; however, the budget was decreased by 160,000 for a total budget of \$1,582,135. Actual expenses in 23-24 to November 30/23 at \$390,548. (in 22-23 Budget \$1,742,135 actual \$446,334). It appears the budget will be utilized by year end reflecting a small decline in fuel prices from prior year.

- Repair & Maintenance of Buses (included in Non-Capital Furniture & Equipment) is tracking at 20.0% with a total budget of \$1,240,262; actual \$243,718 (In 22-23 the budget was increased to reflect inflationary pressures. At Nov 30/22 - budget \$1,230,262; actual \$290,337 – spending at 23.5%). This again would indicate the budget will be utilized by year end.

Tuition & Related Fees (69.4%)

Budget: \$442,902 Great Plains College \$307,553; Prairie Rose \$135,349

Actual: 307,553 Great Plains College \$307,553; Prairie Rose – billing not received

School Generated Funds Expense (41.2%)

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

Complementary Services Expense (28.9%) 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 ELIS program are included under complementary services.

External Services (21.3%)

-Driver Education program is being recorded through external services this year as per ministry directive.

Other Expenses (18.0%)

-Tracking on budget – like prior years.