Prairie South Schools BOARD OF EDUCATION

Special Board Meeting June 21, 2023

10:00 a.m. Central Office, 1075 9th Avenue NW Moose Jaw

AGENDA

- 1. Call to Order
- 2. Adoption of the Agenda
- 3. Declarations of Conflict of Interest
- 4. Decision Item
 - 4.1. Proposed Amended 2023-2024 Budget
- 5. Adjournment

AGENDA ITEM

Meeting Date:	June 21, 2023	Agenda Item #: 4.1	
Topic:	Proposed Amended 2023-2024 Budget		
Intent:	□ Discussion	Information	

Background:	I: The Board of Education provides strategic direction during		
	the budget development process and has reviewed the		
	proposed budget for the 2023-2024 at the most recent		
	planning session on April 26, 2023. The budget was passed		
	May 2, 2023 subject to changes for Community Net and		
	Capital Funding. Given the changes to funding, to the Sask		
	Distance Learning Corporation deduction, to Community Net,		
	and some other smaller grants, the Board chose to rescind the		
	motion to pass the budget on June 6, 2023 and have a		
	corrected budget presented for approval at this Special Board		
	Meeting June 21, 2023.		
Current Status:	The Ministry of Education has adjusted the required date that		
	the Board of Education submit their 2023-2024 budget for		
	approval to July 31, 2023.		
Pros and Cons:			
Financial Implications:			
Governance/Policy			
Implications:			
Legal Implications:	In accordance with <i>The Education Act 1995</i> , the Minister of		
	Education must approve the School Division budget before it		
	is implemented.		
Communications:			

Prepared By:	Date:	Attachments:
Ron Purdy	June 20, 2023	Budget schedule

Recommendation:

That the Board approve the 2023-2024 budget as presented with revenue of \$108,114,020, operating expenses of \$95,841,724 and capital purchases of \$19,160,118 subject to ministry change to the capital grant amount for the new joint use school.

SCHOOL DIVISION: Prairie South School Division No. 210 CASH BUDGET

For the period ending August 31, 2024

### ### ### ### ### ### ### ### ### ##	Chart of Accounts	Description		Budget 2023-24	Budget 2022-23
1-1-02-000-000 Grants 101,360,135 93,142,359 1-1-03-000-000 Tuition and Related Fees 277,500 285,500 1-1-04-000-000 School Generated Funds 1,373,985 1,297,533 1-1-07-000-000 External Services 754,292 702,458 1-1-08-000-000 External Services 3,445,108 3,345,456 1-1-05-000-000 Other Revenue 903,000 535,000 Total Revenue 423,689 410,865 1-2-11-000-000 Administration 2,953,618 2,782,252 1-2-12-000-000 Instruction 64,040,914 64,001,601 1-2-13-000-000 Plant 14,316,677 14,773,526 1-2-13-000-000 Transportation 7,647,266 7,647,266 7,637,856 1-2-13-000-000 Transportation 7,647,266 7,637,856 1-2-13-000-000 School Generated Funds 1,288,761 1,220,021 1-2-11-000-000 School Generated Funds 1,288,761 1,220,021 1-2-12-000-000 School Generated Funds 1,288,761 1,220,021 1-2-17-000-000 Complementary Services 1,603,613 1,589,586 1-2-20-0000 Total Expenditures 95,841,724 95,809,739 Excess (Deficit) for the year 91,000 13,000 13,000 Total Expenditures 95,841,724 95,809,739 Excess (Deficit) for the year 12,272,296 3,498,567 1,603,613 1,603,61	REVENUES				
1-1-03-000-000		Grants		101,360,135	93,142,359
1-1-04-000-000 School Generated Funds 1-1-04-000-000 Complementary Services 1-1-08-000-000 External Services 1-1-08-000-000 Other Revenue 1-08-000-000 Other Revenue 1-08-000-000 Total Revenue 1-1-09-000-000 Governance 1-2-10-000-000 Governance 1-2-11-000-000 Administration 1-2-11-000-000 Instruction 1-2-11-000-000 Instruction 1-2-11-000-000 Flant 1-2-11-000-000 Flant 1-2-13-000-000 Flant 1-2-13-000-000 Transportation 1-2-14-000-000 Transportation 1-2-15-000-000 Transportation 1-2-16-000-000 Transportation 1-2-16-000-000 School Generated Funds 1-2-21-000-000 External Services 1-2-18-000-000 External Services 1-2-19-000-000 External Services 1-2-20-000-000 External Services 1-2-20-000-000 External Services 1-2-10-000-000 Other Expenses 1-2-10-000-000 Other Expenses 1-2-10-000-000 Other Expenses 1-2-10-000-000 External Services 1-2-10-000-000 External Services 1-2-10-000-000 External Services 1-2-10-000-000 Other Expenses 1-					
1-1-07-000-000 Complementary Services 3,445,108 3,345,136 1-108-000-000 Other Revenue 903,000 535,000 Total Revenue 903,000 108,114,000 903,008,306 PEXPENDITURES 9253,618 2,782,252 1-2-10-000-000 Administration 2,953,618 2,782,252 1-2-12-000-000 Instruction 64,040,914 64,001,601 1-2-13-000-000 Plant 14,316,677 14,773,526 1-2-14-000-000 Transportation 7,647,266 7,637,856 1-2-14-000-000 Transportation 7,647,266 7,637,856 1-2-15-000-000 Total Expendition 1,288,761 1,220,021 1-2-15-000-000 External Services 1,603,613 1,589,586 1-2-22-000-000 External Services 1,603,613 1,589,586 1-2-22-000-000 External Services 1,9000 13,000 Total Expenditures 95,841,724 95,809,739 Excess (Deficit) for the year 12,272,296 3,498,567 Total Expenditures 95,841,724 95,809,739 Excess (Deficit) for the year 12,272,296 3,498,567 Total Expenditures 95,841,724 95,809,739 Excess (Deficit) for the year 12,272,296 3,498,567 Total Expenditures 5,400,000 1,000		School Generated Funds		•	•
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Total Revenues 108,114,020 99,308,306	1-1-08-000-000	External Services		3,445,108	3,345,456
EXPENDITURES 1-2-10-000-000 Governance 423,689 410,865 1-2-11-000-000 Administration 2,953,618 2,782,252 1-2-12-000-000 Instruction 64,040,914 64,001,601 1-2-13-000-000 Plant 14,316,677 14,773,526 1-2-14-000-000 Transportation 7,647,266 7,637,856 1-2-15-000-000 Transportation 7,647,266 7,637,856 1-2-15-000-000 School Generated Funds 1,288,761 1,220,021 1-2-21-000-000 Complementary Services 1,603,613 1,589,586 1-2-22-000-000 External Services 3,548,186 3,373,032 1-2-17-000-000 Other Expenses 19,000 13,000 Total Expenditures 95,841,724 95,809,739 Excess (Deficit) for the year 12,272,296 3,498,567 3,49	1-1-05-000-000	Other Revenue		903,000	535,000
1-2-10-000-000 Governance 423,689 410,865 1-2-11-000-000 Administration 2,953,618 2,782,252 1-2-12-000-000 Instruction 64,040,914 64,001,601 1-2-13-000-000 Plant 14,316,677 14,773,526 1-2-14-000-000 Transportation 7,647,266 7,637,856 1-2-15-000-000 Transportation 7,647,266 7,637,856 1-2-15-000-000 School Generated Funds 1,288,761 1,220,021 1-2-21-000-000 Complementary Services 1,603,613 1,589,586 1-2-22-000-000 External Services 3,548,186 3,373,032 1-2-17-000-000 Other Expenses 19,000 13,000 Total Expenditures 95,841,724 95,809,739 Excess (Deficit) for the year 95,841,724 2022-23 Tangible Capital Assets (1): (-) Purchases Schedule 1 19,160,118 11,605,742 (+) Proceeds from disposals Schedule 2 -	Total Re	evenues		108,114,020	99,308,306
1-2-10-000-000 Governance 423,689 410,865 1-2-11-000-000 Administration 2,953,618 2,782,252 1-2-12-000-000 Instruction 64,040,914 64,001,601 1-2-13-000-000 Plant 14,316,677 14,773,526 1-2-14-000-000 Transportation 7,647,266 7,637,856 1-2-15-000-000 Tuition and Related Fees - 8,000 1-2-15-000-000 School Generated Funds 1,288,761 1,220,021 1-2-21-000-000 Complementary Services 1,603,613 1,589,586 1-2-22-000-000 External Services 3,548,186 3,373,032 1-2-17-000-000 Other Expenses 19,000 13,000 Total Expenditures 95,841,724 95,809,739 Excess (Deficit) for the year 95,841,724 2022-23 Tangible Capital Assets (1): (-) Purchases Schedule 1 19,160,118 11,605,742 (+) Proceeds from disposals Schedule 2 - -	EXPENDITURES				
1-2-11-000-000 Administration 2,953,618 2,782,252 1-2-12-000-000 Instruction 64,040,914 64,001,601 1-2-13-000-000 Plant 14,316,677 14,773,526 1-2-14-000-000 Transportation 7,647,266 7,637,856 1-2-15-000-000 Tuition and Related Fees - 8,000 1-2-16-000-000 School Generated Funds 1,288,761 1,220,021 1-2-21-000-000 Complementary Services 1,603,613 1,589,586 1-2-22-000-000 External Services 3,548,186 3,373,032 1-2-17-000-000 Other Expenses 19,000 13,000 Total Expenditures 95,841,724 95,809,739 Excess (Deficit) for the year 95,841,724 95,809,739 12,272,296 3,498,567		Governance		423,689	410,865
1-2-12-000-000 Instruction 64,040,914 64,001,601 1-2-13-000-000 Plant 14,316,677 14,773,526 1-2-14-000-000 Transportation 7,647,266 7,637,856 1-2-15-000-000 Tuition and Related Fees - 8,000 1-2-16-000-000 School Generated Funds 1,288,761 1,220,021 1-2-21-000-000 External Services 1,603,613 1,589,586 1-2-22-000-000 External Services 19,000 13,000 1-2-17-000-000 Other Expenses 19,000 13,000 13,000 Total Expenditures 95,841,724 95,809,739 Excess (Deficit) for the year 95,841,724 2022-23 1-2-17-000-000 External Services 12,272,296 3,498,567 12,272,296 3,498,567 12,272,296 3,498,567 12,272,296 12		Administration		•	•
1-2-13-000-000 Plant 14,316,677 14,773,526 1-2-14-000-000 Transportation 7,647,266 7,637,856 1-2-15-000-000 Tuition and Related Fees - 8,000 1-2-16-000-000 School Generated Funds 1,288,761 1,220,021 1-2-21-000-000 Complementary Services 1,608,613 1,589,586 1-2-22-000-000 External Services 3,548,186 3,373,032 1-2-17-000-000 Other Expenses 19,000 13,000 Total Expenditures 95,841,724 95,809,739 Excess (Deficit) for the year 12,272,296 3,498,567	1-2-12-000-000	Instruction			•
1-2-14-000-000 Transportation 7,647,266 7,637,856 1-2-15-000-000 Tuition and Related Fees - 8,000 1-2-16-000-000 School Generated Funds 1,288,761 1,220,021 1-2-21-000-000 Complementary Services 1,603,613 1,589,586 1-2-22-000-000 External Services 3,548,186 3,373,032 1-2-17-000-000 Other Expenses 19,000 13,000 Total Expenditures 95,841,724 95,809,739 Excess (Deficit) for the year 95,841,724 95,809,739 Excess (Deficit) for the year 12,272,296 3,498,567	1-2-13-000-000	Plant		• •	
1-2-16-000-000 School Generated Funds 1,288,761 1,220,021 1-2-21-000-000 Complementary Services 1,603,613 1,589,586 1-2-22-000-000 External Services 3,548,186 3,373,032 1-2-17-000-000 Other Expenses 19,000 13,000 Total Expenditures 95,841,724 95,809,739 Excess (Deficit) for the year 95,841,724 2023-24 ADDITIONAL INFORMATION REQUESTED FROM THE SCHOOL DIVISIONS: Budget 2023-24 2022-23 Tangible Capital Assets (1):	1-2-14-000-000	Transportation			
1-2-21-000-000 Complementary Services 1,603,613 1,589,586 1-2-22-000-000 External Services 3,548,186 3,373,032 1-2-17-000-000 Other Expenses 19,000 13,000 Total Expenditures 95,841,724 95,809,739 Excess (Deficit) for the year 12,272,296 3,498,567 ADDITIONAL INFORMATION REQUESTED FROM THE SCHOOL DIVISIONS: Budget 2023-24 2022-23 Tangible Capital Assets (1): (-) Purchases Schedule 1 19,160,118 11,605,742 (+) Proceeds from disposals Schedule 1 -	1-2-15-000-000	Tuition and Related Fees		-	8,000
1-2-22-000-000 External Services 3,548,186 3,373,032 1-2-17-000-000 Other Expenses 19,000 13,000 Total Expenditures 95,841,724 95,809,739 Excess (Deficit) for the year 12,272,296 3,498,567 ADDITIONAL INFORMATION REQUESTED FROM THE SCHOOL DIVISIONS: Budget 2023-24 2022-23 Tangible Capital Assets (1): (-) Purchases Schedule 1 19,160,118 11,605,742 (+) Proceeds from disposals Schedule 1 -	1-2-16-000-000	School Generated Funds		1,288,761	1,220,021
1-2-17-000-000 Other Expenses 19,000 13,000 Total Expenditures 95,841,724 95,809,739 Excess (Deficit) for the year 12,272,296 3,498,567 ADDITIONAL INFORMATION REQUESTED FROM THE SCHOOL DIVISIONS: Budget Budget 2023-24 2022-23 2022-23 2022-24 2022-23 2022-24 2022-23	1-2-21-000-000	Complementary Services		1,603,613	1,589,586
Total Expenditures Excess (Deficit) for the year ADDITIONAL INFORMATION REQUESTED FROM THE SCHOOL DIVISIONS: Budget 2023-24 2022-23 Tangible Capital Assets (1): (-) Purchases Schedule 1 19,160,118 11,605,742 (+) Proceeds from disposals Schedule 1 Long Term Debt, including capital leases (2): (-) Repayments of the year Schedule 2 (+) Debt issued during the year Schedule 2 Schedule 2 NON-CASH GAIN/EXPENSES (3):	1-2-22-000-000	External Services		3,548,186	3,373,032
Excess (Deficit) for the year 12,272,296 3,498,567 ADDITIONAL INFORMATION REQUESTED FROM THE SCHOOL DIVISIONS: Budget 2023-24 2022-23 Tangible Capital Assets (1): (-) Purchases Schedule 1 19,160,118 11,605,742 (+) Proceeds from disposals Schedule 1 Long Term Debt, including capital leases (2): (-) Repayments of the year Schedule 2 (+) Debt issued during the year Schedule 2 NON-CASH GAIN/EXPENSES (3):	1-2-17-000-000	Other Expenses		19,000	13,000
ADDITIONAL INFORMATION REQUESTED FROM THE SCHOOL DIVISIONS: Budget 2023-24 2022-23 Tangible Capital Assets (1): (-) Purchases Schedule 1 19,160,118 11,605,742 (+) Proceeds from disposals Schedule 1 Long Term Debt, including capital leases (2): (-) Repayments of the year Schedule 2 (+) Debt issued during the year Schedule 2 NON-CASH GAIN/EXPENSES (3):	Total Ex	penditures		95,841,724	95,809,739
Tangible Capital Assets (1): (-) Purchases (+) Proceeds from disposals Schedule 1 - Long Term Debt, including capital leases (2): (-) Repayments of the year (+) Debt issued during the year Schedule 2 Schedule 3 Schedule 4 Schedule 3 Schedule 4 Schedule 4 Schedule 4 Schedule 4 Schedule 5 Schedule 5 Schedule 5 Schedule 5 Schedule 7 Schedule 7 Schedule 8 Schedule 8 Schedule 9 Sch	Excess (Deficit) for the year		12,272,296	3,498,567	
Tangible Capital Assets (1): (-) Purchases (+) Proceeds from disposals Schedule 1 C-) Repayments of the year (+) Debt issued during the year NON-CASH GAIN/EXPENSES (3):	ADDITIONAL INFO	DRMATION REQUESTED FROM THE	SCHOOL DIVISIONS:		
(-) Purchases (+) Proceeds from disposals Schedule 1 19,160,118 11,605,742 Schedule 1 - - Long Term Debt, including capital leases (2): (-) Repayments of the year (+) Debt issued during the year Schedule 2 - NON-CASH GAIN/EXPENSES (3):				_	_
(+) Proceeds from disposals Schedule 1 Long Term Debt, including capital leases (2): (-) Repayments of the year (+) Debt issued during the year Schedule 2 - Schedule 2 - NON-CASH GAIN/EXPENSES (3):	Tangible Capital A	Assets (1):			
Long Term Debt, including capital leases (2): (-) Repayments of the year (+) Debt issued during the year Schedule 2 - Schedule 2 - NON-CASH GAIN/EXPENSES (3):	(-) Purchases		Schedule 1	19,160,118_	11,605,742
(-) Repayments of the year Schedule 2 Schedule 2 NON-CASH GAIN/EXPENSES (3):	(+) Proceeds fro	m disposals	Schedule 1		-
(+) Debt issued during the year Schedule 2 NON-CASH GAIN/EXPENSES (3):	Long Term Debt,	including capital leases (2):			
NON-CASH GAIN/EXPENSES (3):	(-) Repayments of the year		Schedule 2	<u> </u>	
	(+) Debt issued during the year		Schedule 2	-	
	NON-CASH GAIN	FYDENSES (3).			
			Schedule 1	4,221,860	4,104,606

(-) Gain on disposals of tangible capital assets	Schedule 1					
(+) Employee Future Benefits expenses	Actuarial Report	296,100	178,900			
OTHER CASH REQUIREMENTS:						
(-) Employee Future Benefits expected payments	Actuarial Report	249,900	155,300			
NET EXCESS (DEFICIT) CASH OF THE YEAR		(2,619,762)	(3,978,969)			
FINAL DEFICIT/EXCESS POSITION WILL BE COVERED BY/ALLOCATED TO:						
S.286 /Federal Capital Tuition Reserves		-	-			
Unused PMR funding from previous years		-	775,519			
Designated Assets		2,619,762	683,920			
Unrestricted Surplus		-	2,519,530			
Other		-				
REVISED CASH POSITION		-				