



GOLDEN HILLS SCHOOL DIVISION

AGENDA

TYPE: Regular Board Meeting

DATE: 4/20/2021 **TIME:** 9:30 AM

LOCATION: Boardroom of the Golden Hills School Division

DETAILS:

"Powering Hope and Possibilities" Vision: Inspiring confident, connected, caring citizens of the world

Mission: Intentionally maximizing learning for all

1.0 Attendance

2.0 Call to Order

3.0 Acknowledgment

4.0 In Camera

4.1 In Camera Action

4.2 Out of In Camera Action

5.0 Approval of Agenda

5.1 Approval of Agenda Action

6.0 Welcome Public, Vision and Mission Statements

7.0 Presentation of Minutes

7.1 Regular Minutes of March 23, 2021 Action

8.0 REPORTS

- A) Chair's Report
- B) Board Committees
- C) Board Representatives to External Organizations
- D) Administration Reports

9.0 NEW BUSINESS

- A) Action Items
- B) Information Items
 - 9.1 Monthly Enrolment Monitoring Report - March (T. Sabir) Info
 - 9.2 Budget Reporting 2021-2022 (T. Sabir) Info
 - 9.3 Second Quarter Financial Report - Dec/Jan/Feb (T. Sabir) Info
 - 9.4 Interim Education Plan 2021 - DRAFT (B. Daverne) Info

10.0 ADJOURNMENT

10.1 Adjournment Action



MINUTES

Golden Hills School Division No. 75

Regular Meeting of the Board of Trustees

Location: Boardroom of the Golden Hills School Division

Start Time: 9:30 AM

Tuesday, March 23, 2021 (9:30 AM)

1.0 Attendance

Present:

a) Chair

- Laurie Huntley

b) Vice Chair

- Jennifer Mertz

c) Trustees

- Barry Kletke
- Rob Pirie (via Zoom)
- Justin Bolin
- Jim Northcott

d) Superintendent

- Bevan Daverne

e) Secretary Treasurer

- Tahra Sabir

h) Recording Secretary

- Kristy Polet

Absent:

f) Associate Superintendent

- Jeff Grimsdale

g) Deputy Superintendent

- Wes Miskiman

2.0 Call to Order

Chair Huntley called the meeting to order at 9:29 a.m.

3.0 Acknowledgment

We would like to acknowledge that we are on lands in the Treaty 7 area. We are making this acknowledgment to demonstrate our commitment to work together as a community in laying the foundation for reconciliation through education.

4.0 In Camera

4.1 In Camera

Recommendation: BD#20210323.1001

MOVED by Trustee Northcott that the Board of Trustees go In Camera at 9:30 a.m.

4.2 Out of In Camera

Recommendation: BD#20210323.1002

MOVED by Trustee Bolin that the Board of Trustees rise from In Camera at 11:00 a.m.

5.0 Approval of Agenda

5.1 Approval of Agenda

Recommendation: BD#20210323.1003

MOVED by Trustee Northcott that the Board of Trustees approve the March 23, 2021 agenda.

6.0 Welcome Public, Vision and Mission Statements

7.0 Presentation of Minutes

7.1 Regular Minutes of February 23, 2021

Recommendation: BD#20210323.1004

MOVED by Trustee Bolin that the Board of Trustees approve the February 23, 2021 Regular Minutes.

8.0 REPORTS

A) Chair's Report

Chair Huntley presented information on the following topics:

- March 9-10, 2021 - Participated in Alberta Mental Health Conference - Working Stronger.
- March 10, 2021 - Participated in National Indigenous Education Conference.
- Participated in the Indigenous Leaders Panel sponsored by Alberta School Boards Association (ASBA).
- March 12, 2021 - ASBA Zone 5 call with Education Minister, Adrianna LaGrange.
- Meeting with MLA Nate Horner has been rescheduled from April 29, 2021 to March 26, 2021.
- Participating in Public School Boards' Association (PSBAA) Franklin Covey Workshop taking place March 24, 2021.
- Took part in Alberta Education Survey - Satisfaction with Education in Alberta.

Correspondence received:

- Ministers' Office - March 1, 2021 review of Alberta Government Procurement Process and Project Delivery Practices.
- Dr. Aboud - March 2, 2021 Post Budget Summary.
- Dr. Aboud - March 3, 2021 Mental Health Survey.
- Dr. Aboud - March 5, 2021 Summary of Partners meeting.
- PSBAA - March 9, 2021 Franklin Covey Training Session.

- Ministers' Office - March 9, 2021 Bill 55 - CASS Professional Status.
- Ministers' Office - March 12 Literacy Program.
- Dr. Aboud - March 15, 2021 Alberta School Boards Insurance Exchange (ASBIE) Annual Report.
- Deputy Minister - March 18, 2021 Early Years Assessment.
- Dr. Aboud - March 19, 2021 Trustees Resource Link.

B) Board Committees

Trustee Pirie presented information on the following topics from Alberta School Boards Association (ASBA) Zone 5:

- Meeting highlight - conversation with the Education Minister, Adrianna LaGrange.
- ASBA Election resources for Trustees.

Trustee Kletke has no further information to report on for the Public School Boards' Association of Alberta (PSBAA).

C) Board Representatives to External Organizations

Nothing to report on currently.

D) Administration Reports

Secretary Treasurer Sabir presented information on the following topics:

Insurance Update:

- Held a virtual second quarter Alberta Risk Management Insurance Consortium (ARMIC) meeting, first quarter meeting was held in December 2020.
- ARMIC consists of 37 school boards, MARSH will be inspecting one school for each division this year.
- Optic Risk - in the process of setting up a database to be used to record and gather information on incidents, help mitigate risks.
- Bus Operator Insurance - insurance for boards that have Contracted Bus Drivers (CBO), Golden Hills owns fleet. Premiums have increased for divisions. However, CBO's premiums are high due to two major contractor claims.
- Market - looking into changing our renewal period, would like to avoid capacity issues and not compete against other big pools.

Transportation Update:

- Golden Hills is in the process of registering for a Class 2 S Melt Training Centre.
- Hosted a virtual Professional Development day for bus drivers on Friday, March 19, 2021. Received lots of positive feedback, reviewed bus safety and mechanics were available for questions.

Facilities Update:

- Tenders are going out for Summer work.
 - GHSD may purchase outside insurance if required. This is to mitigate risks.

Superintendent Daverne presented information on the following topics:

- Alberta Teachers Association (ATA) Retirement Workshop will be held May 1, 2021.
- Support Staff have the option to take part in one-on-one Local Authorities Pension Plan (LAPP) workshops.
- Edwin Parr Nominees are:
 - Melissa Holmes is from Trinity Christian Academy, Melissa is a Grade two Teacher.
 - Jordan Trenton is from Three Hills School and is a Grade three Teacher.
- Attended six virtual Teacher Career Fairs.
- Long Service Awards (LSA) will not be held again this year due to COVID-19. In the interim, Division Office will produce the Retiree videos and supply them to the coordinating schools.
- Interim Education Plan and AERR - new this year, the budget will be included.
- Schools - online students are slowly integrating back into schools for learning - new this year, schools are planning a reunion day for students that have been online through out the pandemic.

9.0 NEW BUSINESS

A) Action Items

9.1 Field Trip Studies/Student Excursion - Drumheller Valley Secondary School (B. Daverne)

Recommendation: BD#20210323.1005

MOVED by Trustee Bolin that the Board of Trustees approve the proposed high school field studies/excursion for Drumheller Valley Secondary School to Peru (Machu Picchu) from April 14, 2022 to April 24, 2022 subject to advisory notices from Foreign Affairs and International Trade Canada website http://www.voyage.gc.ca/countries_pays/updates_mise-a-jour-eng.asp such that if a travel warning is issued prior to the trip and not rescinded before the departure date, the trip will be cancelled and parents must be advised that this will be the case.

9.2 Capital Planning (T. Sabir)

Recommendation: BD#20210323.1006

MOVED by Trustee Kletke that the Board of Trustees approve the request for continued support for the following:

1. Conversion of existing Acme elementary-sized gym to flex space and Career Technology Studies Area with the addition of a newly constructed, appropriately sized gym, with opportunity for potential community partnerships.
2. Westmount School (\$3,930,778 deferred maintenance)
3. Greentree School (\$3,310,293 deferred maintenance)

9.3 Rural School Board Caucus (RSBC) Membership Review (B. Daverne)

Recommendation: BD#20210323.1007

MOVED by Trustee Northcott that the Board of Trustees continue membership in the Rural School Board Caucus (RSBC).

9.4 Linden Cultural Center (T. Sabir)

Recommendation: BD#20210323.1008

MOVED by Trustee Northcott that the Board of Trustees approve, in principle, the request for a long-term lease between the Village of Linden and Golden Hills School Division.

B) Information Items

9.5 Monthly Enrolment Monitoring Report - February (T. Sabir)

Recommendation:

Secretary Treasurer Sabir presented information on the Monthly Enrolment Monitoring Report for February 2021.

9.6 Budget Announcement (T. Sabir)

Recommendation:

Secretary Treasurer Sabir reviewed the 2021/2022 Budget to the Board of Trustees as information.

10.0 ADJOURNMENT

10.1 Adjournment

Recommendation: BD#20210323.1009

The Board of Trustees adjourn at 12:02 p.m.

Chair

Secretary Treasurer



MONTHLY ENROLMENT MONITORING REPORT

"Inspiring confident, connected, caring citizens of the world"

April 20, 2021

Background:

The Board of Trustees regularly monitors enrolment and notes trends over time. Funding is primarily enrolment-driven, and monitoring and projecting enrolment trends informs the board's budgeting processes.

As per the attached monitoring report, information is provided on the September 30, 2020 enrolment of Provincially funded students, Siksika funded students and International funded students. Enrolment information has been adjusted for the New Funding Model.

Recommendation:

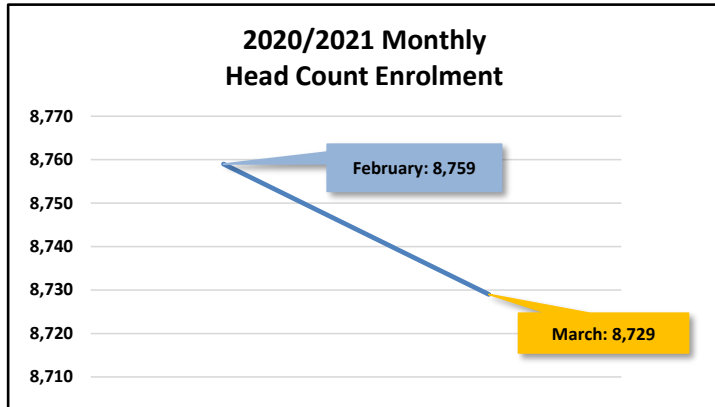
That the Board of Trustees receives the Enrolment Monitoring Report for information and for the record.

Bevan Daverne
Superintendent

Tahra Sabir
Secretary Treasurer

Golden Hills School Division Enrolment

* Enrolment information has been adjusted for the New Funding Model



Schools - Month to Month Comparison

Feb 2021 to Mar 2021

Configuration	School	March 31, 2021	February 28, 2021	Difference
K-6, 10-12	Acme School	200.00	200.00	0.00
K-9	Carbon School	64.00	64.00	0.00
K-6	Carseland School	69.00	69.00	0.00
7-9	Crowther Memorial Jr. High School	486.00	481.00	5.00
K-9	Dr. Elliott Community School	185.00	183.00	2.00
7-12	Drumheller Valley Secondary School	389.00	400.00	-11.00
K-6	École Brentwood Elementary School	238.00	236.00	2.00
K-12	George Freeman School	385.00	385.00	0.00
K-6	Greentree School	351.00	347.00	4.00
K-12	Prairie Christian Academy School	271.00	271.00	0.00
10-12	Strathmore High School	578.00	581.00	-3.00
K-12	Three Hills School	462.00	460.00	2.00
K-9	Trinity Christian Academy	163.00	164.00	-1.00
K-12	Trochu Valley School	246.00	248.00	-2.00
K-6	Westmount School	372.00	369.00	3.00
K-12	Wheatland Crossing School	324.00	323.00	1.00
K-6	Wheatland Elementary School	309.00	308.00	1.00
	Sub Total	5,092.00	5,089.00	3.00
7-9	Colonies	356.00	357.00	-1.00
7-12	Drumheller Outreach	35.00	32.00	3.00
1-12	Golden Hills Learning Academy	805.00	820.00	-15.00
1-12	NorthStar Academy	657.00	661.00	-4.00
7-12	Strathmore StoreFront	66.00	70.00	-4.00
	Sub Total	1,919.00	1,940.00	(21.00)
	Homeschool	1,008.00	1,017.00	-9.00
	Shared Responsibility	314.00	317.00	-3.00
	Sub Total	1,322.00	1,334.00	-12.00
	Provincial Total	8,333.00	8,363.00	-30.00
	Siksika	157.00	157.00	0.00
	International (Incl. Online)	239.00	239.00	0.00
	Sub Total	396.00	396.00	0.00
	Total HEADCOUNT	8,729.00	8,759.00	-30.00



BUDGET REPORTING

"Inspiring confident, connected, caring citizens of the world"

April 20, 2021

Background:

On February 25, 2021, the Government of Alberta released its \$8.3 billion dollar budget, which provided school boards with a Budget for 2021/2022. The submission deadline for this budget is May 31, 2021.

A Quick Recap of the budget is as follows:

- For this year (2020/2021), boards that **grew** will receive their actual enrolment based on the weighted moving average formula. Boards that **declined** in enrolment will receive their 2020/2021 projected enrolment based on the weighted moving average formula. (Hold Harmless funding)
- **Learning Support Funding** - additional \$40 million to learning support funding, including special learning support and PUF grants.
- **Transportation Funding** - transportation task force report will be released in the coming weeks.
- **Operations and Maintenance (POM) and IMR funding** - will continue.
- **Capital Funding** - there are 14 new school projects.
- **Teacher Pension Plan** - continued contribution.
- **Department Administration Budget** - continue to reduce administrative costs.

We have provided Administrators and Department Managers with budget numbers to start building their budgets for next year.

Some of the changes are:

- Base funding increased by \$3.4M (Instructional Dollars)
- Funding for non Primary students changed from a tiered model to a per student rate (\$1,350)
- Overall SLS supports increased by just over \$500K
- Operations & Maintenance funding (O&M) decreased by \$500K (reduced the per square meter)
- Capital Maintenance & Renewal/ Infrastructure Maintenance & Renewal (CMR/IMR) decreased by \$200K due to timing differences
- Bridge Funding decreased by \$400K.

We projected an overall enrolment increase of 2% and our funding will reflect this projection.

However, projected enrolment at each school varies and we will bring you updated enrolment by school in May.

Golden Hills still has the same priorities as follows:

- Align with Golden Hills Mission and Vision
- Program Continuity; and
- System improvements

We also continue to use the site-based model, which allows administrators to make the local decisions that meet the local needs of the schools and communities.

For the month of May, we will continue to work with Administrators to balance their budgets and will bring the final information to the May 25, 2021 Board Meeting.

The Ministry is requesting disclosure on the anticipated Use of Accumulated Surplus from Operation. Boards will require approval to use reserves. As of August 2023, reserves will be required to be no more than 3.15% of total expenditures.

A PowerPoint presentation will be presented at the meeting.

Recommendation:

That the Board of Trustees receives the Budget Reporting for information and for the record.



Bevan Daverne
Superintendent



Tahra Sabir
Secretary Treasurer



SECOND QUARTERLY FINANCIAL REPORT

"Inspiring confident, connected, caring citizens of the world"

April 20, 2021

Background:

The Office of the Auditor General (OAG) recommends that school board trustees hold management accountable for achieving goals while staying within budget. In order for trustees to hold management accountable, they must monitor actual spending against the budget. The OAG recommends that this monitoring should be through quarterly interim reporting.

The Quarterly Financial Report (attached) provides monitoring information and major variances that will be reviewed.

The Quarterly Financial Report for September 2020 – February 2021 (attached) will be discussed at the Board Meeting.

Recommendation:

That the Board of Trustees receives the Quarterly Financial Report as information and for the record.

Bevan Daverne
Superintendent

Tahra Sabir
Secretary Treasurer

The Golden Hills School Division



2nd Quarterly REPORT – 2020-21

September 2020 – February 2021

Prepared by the Finance Department for the April 20, 2021 Board Meeting

Purpose of Quarterly Report

1. Monitor Activity
2. Review Variances
3. Highlight Key Points

I CONTEXT

The second quarterly financial report lists revenues and expenditures recorded to **February 28, 2021**, representing the first **six** months of the fiscal year. As there are six (6) months expended in the 2nd quarter, the normal benchmark for comparison is 50% (6/12 months); however, for some categories 60% (6/10 months) is used.

The 2020-21 Budget was submitted to Alberta Education May 26, 2020 and budget points of reference are from this May 26, 2020 Spring budget submission.

II. ACTUALS AND COMPARISON TO BUDGET

A.

Golden Hills School Division						
Statement of Revenue and Expenses						
Budget vs. Actual Variance						
Period - September 1, 2020 - February 28, 2021						
	Spring 2020/21 Annual Budget submitted May 26, 2020	Prorated Budget (50%) for Q2	YTD Actuals 2020/2021 -Q2	YTD Budget Variance-Q2	% Budget Rec'd/Used	Management Benchmark %
Revenues						
Alberta Education/Infrastructure	71,554,706	35,777,353	39,205,019	3,427,666	55%	50%
Federal Government and/or First Nations	1,633,135	816,568	990,831	174,263	61%	60%
Other Government of Alberta	139,796	69,898	137,500	67,602	98%	50%
Fees	5,943,583	2,971,792	3,255,321	283,530	55%	60%
Other Revenues	3,730,354	1,865,177	1,828,601	-36,576	49%	50%
Amortization	4,271,289	2,135,645	2,159,339	23,694	51%	50%
Total Revenues	87,272,863	43,636,432	47,576,611	3,940,180	55%	52%
EXPENSES						
Certificated Salaries and Benefits	45,906,237	22,953,119	22,950,970	2,149	50%	50%
Non-Certificated Salaries and Benefits	15,553,382	7,776,691	8,664,223	-887,532	56%	54%
Sub-Total	61,459,619	30,729,810	31,615,193	-885,383	51%	52%
Supplies and Services	21,225,172	10,612,586	9,398,168	1,214,418	44%	50%
Amortization	5,792,781	2,896,391	2,906,094	-9,704	50%	50%
Interest Charges	70,000	35,000	11,411	23,589	16%	50%
Total Expenses	88,547,572	44,273,786	43,930,865	342,921	50%	52%
Surplus/(Deficit)	-1,274,709	-637,355	3,645,746			
POSITIVE/(NEGATIVE) BUDGET VARIANCE				4,283,101		

Notes: Overall, a surplus of \$3,646K for the second quarter is significantly better than the projected deficit budget planned for the 2020-21 fiscal year. Much of the surplus is due to the Federal Covid Safe return to School grant (\$2.95M) being received in full by end of quarter with only \$1.3M being spent.

B. NOTES ON COMPARISON TO BUDGET – REVENUES

The overall **\$3,646K** year-to-date **excess of revenues over expenses**, along with the positive budget variance are due, in part, to the skewing effect of the irregular payments received.

- Timing of revenue from Alberta Education is normally disbursed on a monthly basis. Exceptions to this are those payments which are received either annually, bi-annually or as a one-time-payment:

Alberta Education non-monthly Grant Revenues Received in Q2		
Name of Grant	Amount Received	% of Grant Received
Safe School Re-entry Funding	\$ 2,279,900	100%
COVID Learning Supports	\$ 674,005	100%
IMR CMR Stimulus	\$ 495,200	67%
Total	\$3,449,105	

- Revenues from Alberta Education, as per above, have contributed to the overall revenue variance by \$+1,601K (\$3,449K less a 6-month calculated equivalent of \$1,848K), primarily due to certain grants being received in lump amounts covering more than six months of revenues.
- Included in the first two quarters' operations are the following:

SGF Revenues	\$1,822,682
SGF Expenses	<u>-\$1,420,870</u>
Unexpended	\$ 401,812

Note – the overall unexpended SGF funds are not recorded as deferred revenues but instead, an operating reserve is established.

C Notes on Comparison to Budget - Expenses

Certificated Salaries and Benefits

Total Certificated Salaries and Benefits for the 2nd quarter were **\$22,950,970** (50% of a \$45.9M budget) which is right in line what the budget would permit by the 2nd quarter primarily. Typically, benefit costs are lower in the 1st quarter and higher in January then drop off as maximums on premiums are reached. As well, hiring of staff occurs throughout the 1st quarter so labour costs are typically lower than budget at the start of the fiscal year but even out as the year progresses.

Notes: Overall, certificated salary and benefit costs are within budget.

Non-Certificated Salaries and Benefits

Total Non-Certificated Salaries and Benefits for the 2nd quarter were **\$8,664,223** (56% of a \$15.5M budget) which is somewhat above the budget; however, a significant portion of non-certificated staff is paid over 10 months and not 12 months; therefore, the expenditure is higher for first 10 months but decreases in the last two months.

The overall labour variance is \$-885K for the first 2 quarters and will fluctuate over the final two quarters. Labour costs are higher due to on-line learning and the additional resources required for Safe return to school initiatives; however, these additional costs are offset by funding from the Federal government. We anticipate this cost to balance itself at year-end.

Supplies and Services

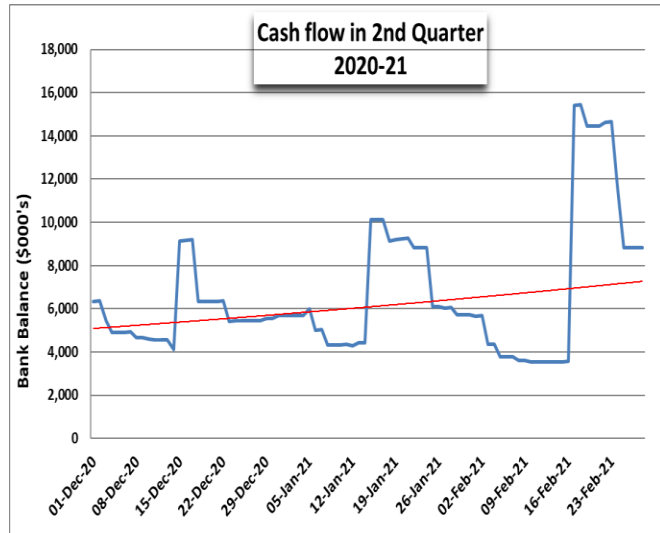
Supplies and services year-to-date are **\$9,975,070** (47% of \$21.2M budget). Typically, many of these costs occur over a 10-month school year and not the 12-month fiscal year, resulting in higher costs in the first 3 quarters and lower costs in the 4th quarter. Department managers continue to carefully monitor their budgets throughout the year to ensure they stay within their spending limits.

- *Overall, supply costs year-to-date at February 28th are significantly lower compared to the same time period last year. Supply cost are lower than expected by for the first two quarters by \$1.2M due, in part, to careful monitoring of expenditures during a time of uncertainty during the pandemic.*

III AVERAGE SOURCE AND USE OF CASH

A. Approximate average monthly cash flow values as at November 30, 2020:

Statement of Cash Flow	
Grants/Fees	6,519,517
Account Receivable	3,875,879
Total Cash In	10,395,396
Accounts Payable	3,925,000
Payroll	3,950,000
Total Cash Out	7,875,000



Included in Grants/Fees are operating grants for schools, targeted grants for special initiatives and fees from Students. Included in the Accounts Receivable are payments received from capital projects. Both operating and capital costs are included in Account Payable.

B. **Golden Hills is currently in a positive cash position.**

Cash is critical for short-term operations as it pays the salaries and vendors, which comprises the largest part of the budget. Note: as of February 28, 2021, **\$6.25M** of the cash balance has been invested into One-Year GIC's to obtain more favourable investment returns, of which \$0.5M is cashable now and another \$0.5M cashable before fiscal year end.

Currently, we are utilizing the services of only one Institutional Cash Management Financial Advisory Team – **Canaccord Genuity Corp.** As of February 28th, we had **\$6.25M** invested in GIC's with maturing dates ranging from June 10, 2021 to February 24, 2022, earning yields ranging from 0.80% - 1.40%.

C. **Note on Amortization:**

Depreciation is a method of recovering the cost of a **tangible asset** over its useful life for example a building. Amortization is the same process as depreciation, only for **intangible** assets - items that have value, but that you can't touch. For example, a patent or a trademark has value, as does goodwill. In addition, amortization also has a meaning in paying off a debt, like a mortgage, but in the current context it has to do with business assets. Overall, amortization is a more

general term which may apply to both tangible and intangible assets and/or liabilities, whereas, depreciation is a term restricted to tangible assets only.

IV. REVENUE AND EXPENSES BY ENVELOPE SEPTEMBER 1, 2020 – FEBRUARY 28, 2021

A.

Revenue and Expenses by Envelope									
From September 1, 2020 - February 28, 2021									
REVENUE FROM	SGF	ECS -Grade 12	Operations and Maintenance	Transportation	Board and System Admin	External Services	Total	% Budget Rec'd / Used	Management Benchmark %
ALBERTA EDUCATION/ INFRASTRUCTURE		31,883,000.02	3,592,126.06	2,129,142.68	1,600,750.38	0.00	39,205,019.14	55%	50%
OTHER - GOVERNMENT OF ALBERTA		137,500.00	0.00	0.00	0.00	0.00	137,500.00	98%	50%
FEDERAL GOV'T AND/OR FIRST NATIONS		865,830.88	124,999.98	0.00	0.00	0.00	990,830.86	61%	60%
ALBERTA MUNICIPALITIES/SCHOOL AUTH.		0.00	0.00	0.00	0.00	0.00	0.00	0%	0%
INSTRUCTIONAL RESOURCE FEES		0.00		0.00	0.00	0.00	0.00	0%	0%
FEES	352,150.01	0.00				2,903,171.39	3,255,321.40	55%	60%
FUNDRAISING REVENUES -SGF	89,109.37					0.00	89,109.37	32%	50%
OTHER SALES AND SERVICES	1,359,255.24	676,390.71	5.00	3,960.00	0.00	-489,196.68	1,550,414.27	71%	60%
INVESTMENT INCOME	0.00	0.00		0.00	32,614.21	0.00	32,614.21	43%	50%
GIFTS AND DONATIONS -SGF	22,167.17	30,340.57	0.00	0.00	0.00	0.00	52,507.74	40%	50%
RENTAL OF FACILITIES		1,200.00	45,427.60	0.00	0.00	0.00	46,627.60	47%	50%
OTHER REVENUES		57,268.00	60.00	0.00	0.00	0.00	57,328.00	46%	50%
AMORTIZATION OF CAPITAL ALLOCATIONS		162,383.22	1,996,955.58	0.00	0.00	0.00	2,159,338.80	51%	50%
TOTAL REVENUES	1,822,681.79	33,813,913.40	5,759,574.22	2,133,102.68	1,633,364.59	2,413,974.71	47,576,611.39	55%	52%
EXPENDITURES									
CERTIFICATED SALARIES		18,460,932.45	0.00	0.00	282,059.94	80,705.04	18,823,697.43	50%	50%
CERTIFICATED BENEFITS		4,086,934.13	0.00	0.00	32,739.08	7,599.03	4,127,272.24	50%	50%
NON-CERTIFICATED SALARIES & WAGES		3,855,275.94	1,000,937.28	927,324.54	640,420.58	553,065.19	6,977,023.53	55%	55%
NON-CERTIFICATED BENEFITS		1,083,544.40	244,037.86	93,066.95	147,115.73	119,434.68	1,687,199.62	58%	55%
SERVICE, CONTRACTS AND SUPPLIES	1,420,869.97	3,428,311.14	2,485,534.58	675,323.19	254,097.29	1,134,031.62	9,398,167.79	44%	50%
AMORTIZATION		230,862.96	2,126,531.12	343,202.64	128,704.14	76,793.16	2,906,094.02	50%	50%
INTEREST CHARGES		1,547.32	0.00	0.00	3,000.00	6,863.24	11,410.56	16%	50%
TOTAL EXPENSES	1,420,869.97	31,147,408.34	5,857,040.84	2,038,917.32	1,488,136.76	1,978,491.96	43,930,865.19	49%	52%
POSITIVE/-NEGATIVE VARIANCE TO DATE	401,811.82	2,666,505.06	-97,466.62	94,185.36	145,227.83	435,482.75	3,645,746.20		
ECS -Grade 12 labor cost analysis									
	2019-20 Q2	2020-21 Q2	change						
CERTIFICATED SALARIES	18,209,275	18,460,932	251,657	1.4%					
CERTIFICATED BENEFITS	3,943,768	4,086,934	143,166	3.6%					
NON-CERTIFICATED SALARIES & WAGES	3,984,750	3,855,276	-129,474	-3.2%					
NON-CERTIFICATED BENEFITS	1,087,417	1,083,544	-3,872	-0.4%					
	27,225,210	27,486,687	261,477	1.0%					

B. ANALYSIS OF REVENUE/ EXPENSES BY ENVELOPE

1. Instruction

- Instructional Resource Fees are no longer permitted; however, fees associated with non-curricular supplies and travel, as well as other fees to enhance education are permitted.

2. Plant Operations and Maintenance (PO&M)

A deficit of approximately \$97K at the end of the 2nd Quarter is in line with the budget target. It should be noted that the majority of insurance costs have been set up as a Prepaid and expensed based on the time period covered by the insurance. However, some insurance premiums have been expensed in full.

Golden Hills School Division					
Statement of Revenue and Expenses - Comparison to Budget					
Plant Operations and Maintenance					
Period - September 2020 - February 2021					
Revenues	Total Budget	YTD Actuals	Budget	% Budget	Management Benchmark %
	Yr 2020/2021	Yr 2020/2021	Remaining	Used	
Alberta Education	8,092,243.00	3,592,126.06	4,500,116.94	44%	50%
Other Revenues	525,000.00	170,492.58	354,507.42	32%	50%
Amortization	4,271,288.00	1,996,955.58	2,274,332.42	47%	50%
Total Revenues	12,888,531.00	5,759,574.22	7,128,956.78	45%	50%
EXPENSES					
Non-Certificated Salaries and Benefits	2,649,765.00	1,244,975.14	1,404,789.86	47%	50%
Sub-Total	2,649,765.00	1,244,975.14	1,404,789.86	47%	50%
Supplies and Services	5,720,336.00	2,485,534.58	3,234,801.42	43%	50%
Amortization	4,518,430.00	2,126,531.12	2,391,898.88	47%	50%
Total Expenses	12,888,531.00	5,857,040.84	7,031,490.16	45%	50%
POSITIVE/(NEGATIVE) VARIANCE	0.00	-97,466.62			
	Current Q2	Prior Year Q2			
YTD Actuals breakdown	YTD @ Feb. 28, 2021	YTD @ Feb. 28, 2020	% increase		
NON-CERTIFICATED SALARIES & WAGES	1,000,937.28	997,149.00	0.4%		
NON-CERTIFICATED BENEFITS	244,037.86	238,370.09	2.4%		
TOTAL LABOUR EXPENSE	1,244,975.14	1,235,519.09	0.8%		
SERVICE, CONTRACTS AND SUPPLIES	2,485,534.58	2,380,320.24	4.4%		
INTEREST CHARGES	-	-			
AMORTIZATION	2,126,531.12	2,105,155.80	1.0%		
TOTAL SERVICE & SUPPLIES	4,612,065.70	4,485,476.04	2.8%		
TOTAL EXPENSES	5,857,040.84	5,720,995.13	2.4%		

Note: Approximately \$577K of POM insurance expense has been set up as a Prepaid Expense as at Feb 28, 2021. Overall, with careful monitoring of expenses throughout the year, we anticipate PO&M to meet its budget target at year-end.

3. Transportation

Golden Hills School Division					
Statement of Revenue and Expenses - Comparison to Budget					
Transportation					
Period - September 1, 2020 - February 28, 2021					
Revenues	Total 2020-21 Budget	YTD Actuals	Budget Remaining	% Budget Used	Management Benchmark %
Alberta Education	4,258,285	2,129,143	2,129,142	50.0%	50.0%
Other Revenues	0	3,960	-3,960		50.0%
Total Revenues	4,258,285	2,133,103	2,125,182	50.1%	50.0%
EXPENSES					
Non-Certificated Salaries and Benefits	1,890,849	1,020,391	870,458	54.0%	55.0%
Sub-Total	1,890,849	1,020,391	870,458	54.0%	55.0%
Services and Supplies	1,681,029	675,323	1,005,706	40.2%	50.0%
Amortization	686,407	343,203	343,204	50.0%	50.0%
Total Expenses	4,258,285	2,038,917	2,219,368	47.9%	50.0%
POSITIVE/(NEGATIVE) VARIANCE	0	94,185			
Variations in Services and Supplies					
	Budget	Actual	% of Budget Used	Management Benchmark %	
Contracted Bus Services	81,000.00	35,619.18	44%	50%	
Fuel	680,000.00	221,598.37	33%	50%	
Other supplies & services	920,029.00	418,105.64	45%	50%	
Total	1,681,029.00	675,323.19	40%	50%	

a. For the Second quarter, a positive YTD variance of **\$94K** can be attributed in part to the following:

- Transportation expends its budget over a **10 month period** vs. a 12 month period. Both salaries and supplies expenses are higher for 10 months than the projected July and August expenditures while revenues are recorded over a 12 month period.

b. No transportation fees are planned for fiscal 2012-21 even though autonomy with Transportation Fees lies with the Boards. Note: GHSD had eliminated transportation fees seven years ago.

Note: Golden Hills has opted not to shift any financial shortfalls, if any, to parents.

Overall, with continued, careful monitoring of expenses, the Transportation dept. is well positioned to meet its budget target of a balanced budget by fiscal year end.

4. Board and System Administration

A break-even year for Board and System Administration is expected for the year end.

Overall, System Administration currently has a positive variance of **\$145K** for the second quarter. It is anticipated that this will reach a breakeven point at year end.

New to this fiscal year is the provision of a separate System Administration Targeted Grant. This grant is effectively calculated to be 3.15% of our total operating expenditures. The 3.15% is the funding tier determined by the WMA (weighted moving average) of FTE enrolment. Note: amounts spent over the limit may be subject to claw back.

- a. Below is a summary of the revenues and expenses associated with the **Board of Trustees**:

SUMMARY STATEMENT OF REVENUES AND EXPENSES						
BOARD OF TRUSTEES						
BUDGET vs. ACTUAL						
FOR THE PERIOD OF SEPTEMBER 1, 2020 TO FEBRUARY 28, 2021						
Expense		ANNUAL BUDGET	YTD ACTUALS	BUDGET REMAINING	% BUDGET USED	
Budgeted Revenues		228,700.00	228,700.00	-	100%	
TOTAL REVENUES		\$ 228,700.00	\$ 228,700.00	\$ -	100%	
Trustee Earnings and Benefits		147,200.00	87,985.96	59,214.04	60%	
Trustee Travel & Supplies		81,500.00	11,827.94	69,672.06	15%	
TOTAL EXPENSES		\$ 228,700.00	\$ 99,813.90	\$ 128,886.10	44%	

- To date, Board expenses are in line with the range of projected expenditure amounts.

5. External Services

For the second quarter, External Services has a positive variance of **\$435K**, which is mostly due to the timing of the revenue recognition.

External Services includes International Services, joint-use agreements and external contract service agreements. Included within this period is the recognition of **\$3,073,390** of **ISS tuition fees** revenue, of which **\$1,079,279** was originally recorded as Unearned Revenue at the prior year end. ISS Revenues are received in unequal amounts throughout the year, much of it in the first few months. As a result, this revenue is pro-rated to each quarter based on an estimation of related expenses (35/30/25/10), while expenses are recognized when they occur.

A break-even for External Services is anticipated for year-end.

QUARTERLY SUMMARY

Golden Hills continues to manage expenses despite the uncertainty in funding for the current fiscal year along with higher costs and continues to fund programs that are in alignment with our goals and missions.

Overall, GHSD is on track and is aligned with meeting the Board's May 26, 2020 approved and submitted 2020-21 budget (\$1,275K deficit). Any planned deficit that should occur will be covered by our operating reserves.



DRAFT INTERM EDUCATION PLAN AND BUDGET

“Inspiring confident, connected, caring citizens of the world”

April 20, 2021

The Government Accountability Act, Education Act, and Ministerial Regulations (see: *Policy and Requirements for School Board Planning and Results Reporting*, require that jurisdictions prepare three year education plans (revised annually in a rolling-forward process) and annual education results reports. Alberta Education receives, reviews, and monitors compliance with the planning and reporting requirements.

Planning for continuous improvement and reporting on results achieved are parts of the overall *Performance Management Cycle*, illustrated below, to improve the quality and effectiveness of education programs and to improve student learning and achievement.



In response to budget dialogues between Alberta Education and the various school authorities, the planning and reporting requirements were streamlined. While boards must have an updated Education Plan and budget in place before the start of the school year, the Three Year Education Plan (3YEP) and Annual Education Results Report (AERR) may be combined into a single document which is due annually on November 30. Changes between the preliminary and final document consider the fall report on the previous year’s Provincial Achievement Test and Diploma Examination Results as well as any budget updates.

As per the Funding Manual for School Authorities, the Interim Education Plan and annual budget must be prepared for review by the Board of Trustees and posted on the website by May 31, 2021. School authorities must notify the Field Services Branch Director of the posting, including a permalink to the document.

Recommendation:

That the Board of Trustees reviews the draft Interim Education Plan 2021-2024 and annual budget 2021/2022 for submission to Alberta Education on May 31, 2021.

A handwritten signature in blue ink, appearing to read 'B. Daverne', written over a horizontal line.

Bevan Daverne
Superintendent of Schools