



GOLDEN HILLS SCHOOL DIVISION

AGENDA

TYPE: Regular Board Meeting

DATE: 4/28/2020 **TIME:** 9:30 AM

LOCATION: Boardroom of the Golden Hills School Division No. 75

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 24, 2020

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) Information Items

9.1 Monthly Enrolment Monitoring Report (March 2020) (T. Sabir)

Info

9.2 Second Quarter Financial Report (Dec/Jan/Feb) (T. Sabir)

Info

9.3 Funding Reduction 2019/2020 - COVID-19 (T. Sabir)

Info

9.4 Budget Reporting 2020-2021 (T. Sabir)

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: 9:00 AM

Tuesday, March 24, 2020 (9:00 AM)

1.0 Attendance

Present:

a) Chair

- Laurie Huntley

b) Vice Chair

- Jennifer Mertz

c) Trustees

- Barry Kletke
- Rob Pirie
- Justin Bolin
- Jim Northcott

d) Superintendent

- Bevan Daverne

e) Secretary Treasurer

- Tahra Sabir

f) Associate Superintendent

- Wes Miskiman

h) Recording Secretary

- Kristy Polet

Absent:

g) Deputy Superintendent

- Dr. Kandace Jordan

2.0 Call to Order

Chair Huntley called the meeting to order at 9:08 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#20200324.1001

MOVED by Trustee Kletke that the Board of Trustees go In Camera at 9:09 a.m.

4.2 Out of In Camera

Recommendation: BD#20200324.1002

MOVED by Trustee Kletke that the Board of Trustees rise from In Camera at 9:25 a.m.

5.0 Approval of Agenda

5.1 Approval of Agenda

Recommendation: BD#20200324.1003

MOVED by Trustee Northcott that the Board of Trustees approve the agenda as presented.

6.0 Welcome Public, Vision and Mission Statements

7.0 Presentation of Minutes

7.1 Regular Minutes of January 28, 2020

Recommendation: BD#20200324.1004

MOVED by Trustee Pirie that the Board of Trustees approve te Regular Minutes of January 28, 2020.

7.2 Special Minutes of February 11, 2020

Recommendation: BD#20200324.1005

MOVED by Trustee Bolin that the Board of Trustees approve the Special Minutes of February 11, 2020.

7.3 Special Minutes of February 18, 2020

Recommendation: BD#20200324.1006

MOVED by Trustee Northcott that the Board of Trustees approve the Special Minutes of February 18, 2020.

7.4 Special Minutes of March 13, 2020

Recommendation: BD#20200324.1007

MOVED by Trustee Pirie that the Board of Trustees approve the Special Minutes of March 13, 2020.

8.0 REPORTS

A) Chair's Report

Chair Huntley presented information on the following:

- Chair Huntley mentioned that there has been discussions amongst Board Chairs.
- Discussed conference call that Chair Huntley, Vice Chair Mertz and Trustee Pirie took part in with MLA, Leela Aheer.

- Discussed conference call that took place with Alberta Health Services (AHS), update on the COVID-19 situation.
- Updated Trustees on correspondence between Town of Strathmore and Golden Hills School Division.
- Suggested sending a note to our MLA's in our division to reassure them that schooling is still on going in many capacities.

B) Board Committees

Trustee Pirie and Vice Chair Mertz presented information on Alberta School Boards Association (ASBA) Zone 5 meeting.

- Discussed Funding Model - Metropolitan versus Rural, what that looks like.
- Edwin Parr Event - has been put on hold. Candidate, Jasmine Manning, is from Drumheller Valley Secondary School.

Trustee Pirie had no new information to report on at this time from the Teachers Employer Bargaining Association (TEBA).

Trustee Kletke presented information on Public School Boards' Association of Alberta (PSBAA).

- PSBAA President, Cathy Hogg, is reportedly doing very well after her surgery.
- Welcomed new Executive Director and CEO of PSBAA, Troy Tait. Troy joined the PSBAA administration team March 16, 2020.

C) Board Representatives to External Organizations

Nothing to report on at this time.

D) Administration Reports

Associate Superintendent Miskiman presented information on the following:

- March 9-13, 2020 was Teacher Appreciation week - letters went out to all teachers and subs.
- Alberta Teachers' Association (ATA) Pre-retirement workshop that was to be hosted at Division office has been postponed.
- Local Authorities Pension Plan (LAPP) consultations - Representatives came to division office and met with support staff to discuss Plans.
- Edwin Parr Nominees are:
 - Jasmine Manning – candidate for Golden Hills is from Drumheller Valley Secondary School.
 - MacKenzie Hudgeon is from Greentree School.
 - Abbie Neufeld is from Dr. Elliott School.
- Discussed the voluntary partial work from home that Golden Hills School Division has implemented for Teachers and Support Staff.

Secretary Treasurer Sabir presented information on the following:

- Updated the Trustees on demolition progress with the three schools, crushing equipment to arrive at Gleichen to start breaking down the rubble.
- Trinity Christian Academy - tender has been put on hold.

Superintendent Daverne presented information on the following:

- Grad 2020 has been postponed; schools are looking into different ideas.
- Long Service Awards (LSA) - to be determined.
- Majority of in person meetings have been changed to online meetings.
- International Students have returned to their home countries.
- Discussed Education Plan and how to make learning at home successful through online and paper resources.
- Discussed public areas that the Municipality has closed, which includes playgrounds.

Break:

Recessed at 10:20 a.m.

Reconvened at 10:30 a.m.

9.0 NEW BUSINESS

A) Action Items

9.1 Budget Principles, Process and Announcement (T. Sabir)

Recommendation: BD#20200324.1008

MOVED by Trustee Northcott that the Board of Trustees adopt the Budgeting Principles and timeline for the 2020-21 fiscal year along with the budgeting announcement for information and for the record.

9.2 Capital Planning (T. Sabir)

Recommendation: BD#20200324.1009

MOVED by Trustee Pirie 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 (\$4,927,572 Deferred Maintenance)
3. Greentree School (\$3,131,111 Deferred Maintenance)

B) Information Items

9.3 Monthly Enrolment Monitoring Report (Jan/Feb) (T. Sabir)

Recommendation:

Secretary Treasurer Sabir reviewed Monthly Enrolment for the months of January and February for information.

9.4 Transportation Monitoring Report (T. Sabir)

Recommendation:

Secretary Treasurer Sabir presented information on the Transportation Monitoring Report for September 1, 2018-August 31, 2019 and September 1, 2019 to current. This report provides opportunity to consider the impact of Policy 18, Transportation Services on the Education of students in the jurisdiction.

10.0 ADJOURNMENT

10.1 Adjournment

Recommendation: BD#20200324.1010

MOVED by Trustee Northcott that the Board of Trustees adjourn at 11:14 a.m.

Chair

Secretary Treasurer



ENROLMENT BACKGROUNDER

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

April 28, 2020

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 for March 2020 enrolment of provincially funded students, Siksika funded students and International funded students.

Alberta Education calculates funding for Kindergarten to Grade 9 based on the full-time equivalent student count as of September 30, 2019. High school funding is based on the Credit Enrolment Units earned per student.

Recommendation:

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

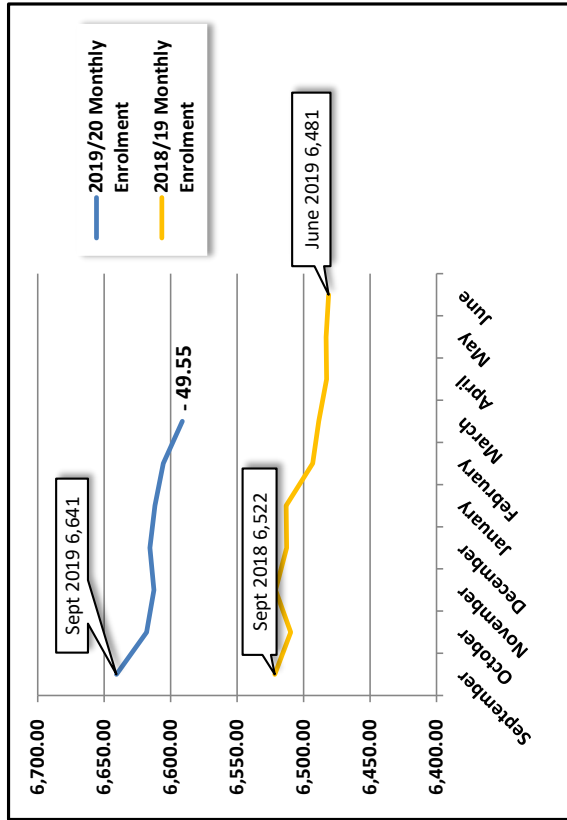
Bevan Daverne
Superintendent

Tahra Sabir
Secretary Treasurer

Golden Hills School Division Enrolment

Last Year Enrolment & Comparison to September 2019

Funded Total Enrolment	31-Mar-20 Enrolment	30-Sept-19 Enrolment	Difference
Provincially Funded Students	6,591.20	6,640.75	- 49.55
<i>Note: These numbers include Prov. FTE, ISS FTE, Siksika FTE and Homeschool at .25</i>			
Total	6,591.20	6,640.75	- 49.55



Schools - Month to Month Feb 29, 2020 to Mar 31, 2020

Configuration	March 31, 2020		February 29, 2020		Difference
	Provincially Funded	Difference	Provincially Funded	Difference	
K-6, 10-12	192.50	1.00	191.50	1.00	1.00
K-9	67.50	0.50	67.00	0.50	0.50
K-6	53.50	0.00	53.50	0.00	0.00
7-9	501.00	-1.00	502.00	-1.00	-1.00
K-9	182.50	0.50	182.00	0.50	0.50
7-12	433.00	0.00	433.00	0.00	0.00
K-6	263.50	-2.00	265.50	-2.00	-2.00
K-12	327.50	2.00	325.50	2.00	2.00
K-6	335.50	0.00	335.50	0.00	0.00
K-12	298.50	2.00	296.50	2.00	2.00
10-12	570.00	-5.00	575.00	-5.00	-5.00
K-12	459.50	-1.00	460.50	-1.00	-1.00
K-9	171.50	0.00	171.50	0.00	0.00
K-12	257.50	-2.00	259.50	-2.00	-2.00
K-6	373.50	1.00	372.50	1.00	1.00
K-12	341.00	-2.00	343.00	-2.00	-2.00
K-6	336.00	1.00	335.00	1.00	1.00
Totals	5,164.00	-5.00	5,169.00	-5.00	-5.00
Configuration	SCHOOL		Provincially Funded		Difference
7-9	13.00	0.00	13.00	0.00	0.00
7-12	12.00	0.00	12.00	0.00	0.00
1-12	159.00	0.00	159.00	0.00	0.00
1-12	288.50	0.00	288.50	0.00	0.00
7-12	40.00	0.00	40.00	0.00	0.00
Totals	512.50	0.00	512.50	0.00	0.00
Configuration	COLONY SCHOOLS		Provincially Funded		Difference
K-9	343.00	0.00	343.00	0.00	0.00

Summary of Totals - Monthly

Funded Total Enrolment	31-Mar-20 Enrolment	29-Feb-20 Enrolment	Difference
Provincially Funded Students	6,019.50	6,024.50	-5.00
Siksika Students	155.00	155.00	0.00
International Students	257.90	267.25	-9.35
Total	6,432.40	6,446.75	-14.35



SECOND QUARTERLY FINANCIAL REPORT

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

April 28, 2020

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 2019 – February 2020 (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 – draft v1.1

September 2019 – February 2020

Prepared by the Finance Department
for the April 28, 2019 Board Meeting

Purpose of Quarterly Report

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

I CONTEXT

The first quarterly financial report lists revenues and expenditures recorded to **February 29, 2020**, which represent the first **six** months of the fiscal year. There are three (6) months expended within the 2nd quarter; therefore, the normal benchmark for comparison is 50% (6/12 months) or 60% (6/10) months for some categories.

The updated 2019-20 Budget was submitted to Alberta Education November 27, 2019 and budget points of reference are from this November 30, 2019 fall budget submitted.

II. ACTUALS AND COMPARISON TO BUDGET

A.

Golden Hills School Division							
Statement of Revenue and Expenses							
Budget vs. Actual Variance							
Period - September 1, 2019 - February 29, 2020							
	Spring 2019/20 Annual Budget submitted May 29, 2019	Fall Update 2019/20 Annual Budget submitted Nov 27, 2019	Prorated Budget (50%) for Q2	YTD Actuals 2019/2020 -Q12	YTD Budget Variance-Q2	% Budget Rec'd/Used	Management Benchmark %
Revenues							
Alberta Education/Infrastructure	69,667,375	69,755,416	34,877,708	34,477,607	-400,101	49%	50%
Federal Government and/or First Nations	1,623,314	1,621,050	810,525	915,420	104,895	56%	55%
Other Government of Alberta	522,729	688,127	344,064	293,495	-50,568	43%	50%
Fees	8,165,140	8,362,715	4,181,358	4,904,625	723,267	59%	60%
Other Revenues	3,822,877	3,696,522	1,848,261	2,325,323	477,062	63%	60%
Amortization	4,337,887	4,337,887	2,168,944	2,110,579	-58,365	49%	50%
Total Revenues	88,139,322	88,461,717	44,230,859	45,027,049	796,190	51%	52%
EXPENSES							
Certificated Salaries and Benefits	47,848,998	47,153,018	23,576,509	22,542,163	1,034,346	48%	50%
Non-Certificated Salaries and Benefits	15,617,961	16,546,021	8,273,011	8,696,146	-423,136	53%	53%
Sub-Total	63,466,959	63,699,039	31,849,520	31,238,309	611,210	49%	51%
Supplies and Services	19,376,208	20,667,134	10,333,567	11,168,755	-835,188	54%	55%
Amortization	6,004,897	5,873,197	2,936,599	2,878,212	58,387	49%	50%
Interest Charges	72,500	68,000	34,000	32,317	1,683	48%	50%
Total Expenses	88,920,564	90,307,370	45,153,685	45,317,592	-163,907	50%	52%
Surplus/(Deficit)	-781,242	-1,845,653	-922,827	-290,543			
POSITIVE/(NEGATIVE) BUDGET VARIANCE					632,283		

Notes: Overall, a deficit of -\$290 K for the second quarter is better than expected given the projected deficit budget planned for the 2019-20 fiscal year.

B. NOTES ON COMPARISON TO BUDGET – REVENUES

The overall **290 K** year-to-date **excess of revenues over expenditures**, along with the positive budget variance of approximately 632K are due to a **+\$512K** in unexpended revenues in **SGF** and, in part, to the offsetting 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
Duel Credit Start Up	\$ 46,500	100%
Family School Resource Counseling	\$ 110,961	50%
Innovation in First Nations Education (IFNE)	\$ 90,482	100%
One-Time Transition	\$ 1,088,025	50%
Regional Collaborative Service Delivery	\$ 609,432	58%
School Nutrition Program	\$ 156,318	80%
Supernet Grant	\$ 123,193	58%
Total	\$ 2,224,911	

- Revenues from Alberta Education, as per above, have contributed to the overall revenue variance by \$ +232K (2,225K less a 6-month calculated equivalent of 1,993K), primarily due to certain grants being received in lump amounts covering more than 6 months of revenues.
- Included in the second quarters' operations are the following:

SGF Revenues	\$2,509,931
SGF Expenses	<u>-\$1,997,865</u>
Unexpended	\$ 512,066

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 **\$22,542,163** (48% of a \$47.1M budget) which is less than what the budget would permit by the 2nd

quarter primarily because 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.

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

Non-Certificated Salaries and Benefits

Total Non-Certificated Salaries and Benefits for the 2nd quarter were **\$8,696,146** (53% of a \$16.5M budget) which is 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 positive (+611K) for the second quarter but will fluctuate over the next two quarters. Because administrators tend to wait until enrollment numbers are finalized before hiring in the fall in addition to payroll costs trending lower over the summer months, we anticipate this cost to balance itself at year-end.

Supplies and Services

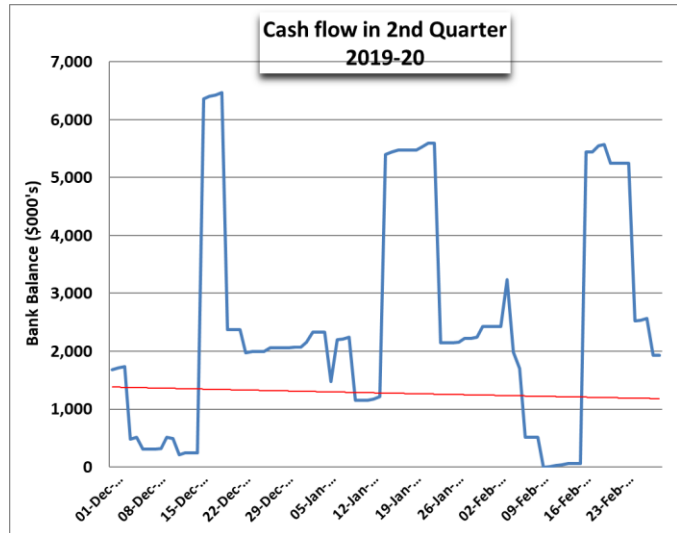
Supplies and services year-to-date are **\$11,168,755** (54% of \$20.6M budget). Because many of these costs occur over a 10-month school year and not the 12-month fiscal year, this results in higher costs in the first 3 quarters and lower costs in the 4th quarter. Department managers will continue to carefully monitor their budgets throughout the year to ensure they stay within their spending limits.

- *Overall, supply costs year-to-date at February 29th are only slightly higher compared to the same time period last year by approximately \$166 K, resulting in 54% of the budget spent to date, which compares favorably to last years' budget spent to date of 58%.*

III AVERAGE SOURCE AND USE OF CASH

A. Approximate average monthly cash flow values as at February 29, 2020:

Statement of Cash Flow	
Grants/Fees	5,920,000.00
Other Revenues	210,000.00
Total Cash In	6,130,000.00
Accounts Payable	2,475,000.00
Payroll	3,800,000.00
Total Cash Out	6,275,000.00



Included in the Grants as well as the Accounts Payable are monthly operating grants and monthly grant amounts for capital projects.

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 29, 2020, **\$1.725 M** of the cash balance has been invested into 12 month GIC's to obtain more favourable investment returns, of which the full amount of \$1.5M are cashable after 90 days from purchase date.

Currently, we are utilizing the services of only one Institutional Cash Management Financial Advisory Team – **Canaccord Genuity Corp.** As at February 29th, we had **\$1.725M** invested in GIC's with maturing dates ranging from February 19, 2020 to November 23rd, 2020, earning yields ranging from 2.35% - 2.40%.

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, 2019 – FEBRUARY 29, 2020

A.

Revenue and Expenses by Envelope									
From September 1, 2019 - February 29, 2020									
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		28,176,452.74	2,823,811.50	1,946,752.52	1,530,589.94	0.00	34,477,606.70	49%	50%
OTHER - GOVERNMENT OF ALBERTA		285,579.40	7,916.02	0.00	0.00	0.00	293,495.42	43%	50%
FEDERAL GOV'T AND/OR FIRST NATIONS		790,420.36	124,999.98	0.00	0.00	0.00	915,420.34	56%	55%
ALBERTA MUNICIPALITIES/SCHOOL AUTH.		0.00	0.00	0.00	0.00	0.00	0.00	0%	0%
INSTRUCTIONAL RESOURCE FEES		20,282.22		0.00	0.00	0.00	20,282.22	72%	75%
FEES	815,684.89	0.00				4,068,657.65	4,884,342.54	58%	60%
FUNDRAISING REVENUES -SGF	184,447.13					0.00	184,447.13	43%	50%
OTHER SALES AND SERVICES	1,490,624.92	752,956.50	225.00	31,103.01	0.00	-549,983.05	1,724,926.38	54%	55%
INVESTMENT INCOME	0.00	0.00		0.00	59,677.63	0.00	59,677.63	34%	50%
GIFTS AND DONATIONS -SGF	19,174.37	215,513.97	0.00	0.00	0.00	0.00	234,688.34	90%	55%
RENTAL OF FACILITIES		115.65	68,467.35	0.00	0.00	13,200.00	81,783.00	82%	55%
OTHER REVENUES		0.00	1,360.00	2,079.78	36,360.66	0.00	39,800.44	32%	50%
AMORTIZATION OF CAPITAL ALLOCATIONS		147,375.60	1,963,203.00	0.00	0.00	0.00	2,110,578.60	49%	50%
TOTAL REVENUES	2,509,931.31	30,388,696.44	4,989,982.85	1,979,935.31	1,626,628.23	3,531,874.60	45,027,048.74	51%	52%
EXPENDITURES									
CERTIFICATED SALARIES		18,209,275.23	0.00	0.00	196,310.04	154,249.55	18,559,834.82	48%	50%
CERTIFICATED BENEFITS		3,943,768.36	0.00	0.00	24,248.84	14,310.81	3,982,328.01	47%	50%
NON-CERTIFICATED SALARIES & WAGES		3,984,749.84	997,149.00	976,768.38	605,047.40	483,684.37	7,047,398.99	53%	53%
NON-CERTIFICATED BENEFITS		1,087,416.87	238,370.09	96,026.08	135,111.61	91,822.62	1,648,747.27	52%	53%
SERVICE, CONTRACTS AND SUPPLIES	1,997,865.48	2,895,074.58	2,380,320.24	707,672.83	341,643.11	2,846,178.69	11,168,754.93	54%	50%
AMORTIZATION		230,980.92	2,105,155.80	354,758.34	105,226.56	82,089.96	2,878,211.58	49%	50%
INTEREST CHARGES		2,719.60	0.00	0.00	9,000.00	20,596.96	32,316.56	48%	50%
TOTAL EXPENSES	1,997,865.48	30,353,985.40	5,720,995.13	2,135,225.63	1,416,587.56	3,692,932.96	45,317,592.16	50%	50%
POSITIVE/-NEGATIVE VARIANCE TO DATE	512,065.83	34,711.04	-731,012.28	-155,290.32	210,040.67	-161,058.36	-290,543.42		
ECS -Grade 12 labor cost analysis									
	2018-19 Q2	2018-19 Q2	change						
CERTIFICATED SALARIES	18,306,193	18,209,275	-96,918	-0.5%					
CERTIFICATED BENEFITS	3,870,312	3,943,768	73,456	1.9%					
NON-CERTIFICATED SALARIES & WAGES	3,962,182	3,984,750	22,568	0.6%					
NON-CERTIFICATED BENEFITS	1,057,493	1,087,417	29,924	2.8%					
	27,196,180	27,225,210	29,030	0.1%					

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 allowed.

2. Plant Operations and Maintenance (PO&M)

A deficit of approximately **-\$175 K** at the end of the 2nd quarter is in line with our estimated deficit. It should also be noted that insurance costs of approximately \$278K has been included in the Supplies and Services cost for the first quarter.

Golden Hills School Division					
Statement of Revenue and Expenses - Comparison to Budget					
Plant Operations and Maintenance					
Period - September 2019 - February 2020					
Revenues	Total Budget	YTD Actuals	Budget	% Budget	Management
	Yr 2019/2020	Yr 2019/2020	Remaining	Used	Benchmark %
Alberta Education	6,627,485.00	2,823,811.50	3,803,673.50	43%	50%
Other Revenues	563,917.00	202,968.35	360,948.65	36%	50%
Amortization	4,337,887.00	1,963,203.00	2,374,684.00	45%	50%
Total Revenues	11,529,289.00	4,989,982.85	6,539,306.15	43%	50%
EXPENSES					
Non-Certificated Salaries and Benefits	2,556,493.00	1,235,519.09	1,320,973.91	48%	50%
Sub-Total	2,556,493.00	1,235,519.09	1,320,973.91	48%	50%
Supplies and Services	5,902,314.00	2,380,320.24	3,521,993.76	40%	50%
Amortization	4,624,004.00	2,105,155.80	2,518,848.20	46%	50%
Total Expenses	13,082,811.00	5,720,995.13	7,361,815.87	44%	50%
POSITIVE/(NEGATIVE) VARIANCE	-1,553,522.00	-731,012.28			
	Current Q2	Prior Year Q2			
YTD Actuals breakdown	YTD @ Feb 29, 2020	YTD @ Feb 28, 2019	% increase		
NON-CERTIFICATED SALARIES & WAGES	997,149.00	983,414.04	1.4%		
NON-CERTIFICATED BENEFITS	238,370.09	236,815.60	0.7%		
TOTAL LABOUR EXPENSE	1,235,519.09	1,220,229.64	1.3%		
SERVICE, CONTRACTS AND SUPPLIES	2,380,320.24	2,091,621.67	13.8%		
INTEREST CHARGES	-	-			
AMORTIZATION	2,105,155.80	2,055,380.91	2.4%		
TOTAL SERVICE & SUPPLIES	4,485,476.04	4,147,002.58	8.2%		
TOTAL EXPENSES	5,720,995.13	5,367,232.22	6.6%		

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, 2019 - February 29, 2020					
Revenues	Total 2019-20 Budget	YTD Actuals	Budget Remaining	% Budget Used	Management Benchmark %
Alberta Education	3,666,486	1,946,753	1,719,733	53.1%	50.0%
Other Revenues	95,000	33,183	61,817	34.9%	50.0%
Total Revenues	3,761,486	1,979,935	1,781,551	52.6%	50.0%
EXPENSES					
Non-Certificated Salaries and Benefits	1,842,190	1,072,794	769,396	58.2%	55.0%
Sub-Total	1,842,190	1,072,794	769,396	58.2%	55.0%
Services and Supplies	1,464,680	707,673	757,007	48.3%	50.0%
Amortization	746,640	354,758	391,882	47.5%	50.0%
Total Expenses	4,053,510	2,135,226	1,918,284	52.7%	52.0%
POSITIVE/(NEGATIVE) VARIANCE	-292,024	-155,290			
Variations in Services and Supplies					
	Budget	Actual	% of Budget Used	Management Benchmark %	
Contracted Bus Services	49,000.00	24,127.91	49%	50%	
Fuel	680,000.00	347,823.01	51%	50%	
Other supplies & services	735,680.00	282,603.39	38%	50%	
Total	1,464,680.00	654,554.31	45%	50%	

a. For the second quarter, a negative YTD variance of **-\$155 K** 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 2019-20 even though autonomy with Transportation Fees lies with the Boards. **GHSD had eliminated transportation fees six years ago.**

Golden Hills has opted not to shift the financial shortfalls to parents.

It is anticipated there will be a deficit in transportation, at year-end, of approximately \$-292K which will be covered by operating reserves. Overall, with careful monitoring of expenses throughout the year, we anticipate Transportation to meet its budget target by year-end.

4. Board and System Administration

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

System administration currently has a positive variance of **\$210K** for the second quarter. It is anticipated that this will reach a breakeven point at year end. At present, this is not enveloped funding; rather school jurisdiction systems are permitted to spend to a maximum of 3.6% of their expenditures, where the total net enrolment of students is over 6,000. Amounts spent over the limit may be subject to claw back. As system expenditures decrease, the formula for Board and System Administration automatically decrease. Historically, this envelope has consistently been under 3.6%.

Note: beginning fiscal year 2020-21, System Administration will be a targeted grant allocation and will be a fixed amount for each of the next 3 years based on a percentage determined by the weighted moving average of FTE enrollment.

- 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, 2019 TO FEBRUARY 29, 2020						
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	91,445.71	55,754.29	62%	
Trustee Travel & Supplies		81,500.00	26,026.97	55,473.03	32%	
TOTAL EXPENSES		\$ 228,700.00	\$ 117,472.68	\$ 111,227.32	51%	

- To date, Board expenses are inline overall with the range of projected expenditure amounts.

5. External Services

For the second quarter, External Services has a negative variance of -\$161K, 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 **\$4,098,824** of **ISS tuition fees** revenue, of which **\$3,185,103** was originally recorded as Deferred 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 significant decrease 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 appears to be on track and is aligned with meeting the Board's November 27, 2019 approved and submitted 2019-20 budget (\$1,846K deficit). A planned deficit budget will be covered by our operating reserves.



TEMPORARY FUNDING REDUCTION – COVID-19 Budget 2020-2021

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

April 28, 2020

Background:

On Saturday, March 14, as a result of COVID 19, the Minister of Education announced that all schools in Alberta would be closed until further notice.

On March 31st, Andre Corbould, Deputy Minister of Education, announced that there would be a temporary funding reduction for all school authorities. This adjustment is to reflect reduced service requirements in an at-home learning environment, including less staffing for educational assistants, other support staff and bus drivers. All savings from these adjustments will be reallocated to support Alberta’s COVID-19 response.

What does this mean for Golden Hills?

- **\$1,387,319** Overall Total Adjustment

Where will the reduction amount come from?

- **\$870,084** to Grades 1-12 Base Instruction
- **\$517,235** to Transportation

Adjustments will be reflected in the April, May and June payments. Regular funding will be restored to each authority when in-person classes resume.

Recommendation:

That the Board of Trustees receives this as information and for the record.

Bevan Daverne
Superintendent of Schools

Tahra Sabir
are to be Secretary Treasurer



BUDGET REPORTING

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

April 28, 2020

Background:

On February 27, 2020, the Honourable Minister LaGrange, Minister of Education, provided school boards with a Budget for 2020/2021. With this budget came a new funding and assurance model. The submission deadline for this budget is May 31, 2020.

A quick recap of what that was is as follows:

• 36 to 15 grants

Base Instruction	Services & Supports	School	Community	Jurisdiction
<ul style="list-style-type: none"> • ECS • Grades 1-9 • High School • Rural Small Schools 	<ul style="list-style-type: none"> • Specialized Learning Support • PUF (pre-K) • ESL • Refugee • FNMI 	<ul style="list-style-type: none"> • Operations & Maintenance • Transportation 	<ul style="list-style-type: none"> • Socioeconomic Status • Geographic • Nutrition 	<ul style="list-style-type: none"> • System Administration

The new model encourages the following:

- More dollars in the classroom
- Increased flexibility in the model
- Allow school authorities to deliver best outcomes for students
- Reduce red tape and administrative costs
- Consolidated 36 grants into 15

As this is an entirely new funding model, it is difficult to provide comparisons from one year to the next.

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

Some of the changes are:

- Per student Allocations
- Standard Costs for Teachers and Staff

We also projected an overall enrolment to increase by 1% 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.

Points of Interest:

- Instructional dollars have decreased, especially at the high school level. Over 12% reduction at the high school level.
- External dollars from community partners have been either decreased or eliminated.
- Inclusive Education and Program Unit Funding has been bundled and reduced.
- Operations & Maintenance & Transportation dollars have increased.

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 26, 2020 Board Meeting.

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