



AGENDA

Golden Hills School Division No. 75

Vision: *Inspiring confident, connected, caring citizens of the world*

Mission: *Engaging all learners in achieving their highest levels of academic and personal competence within a caring, innovative environment.*

Regular Meeting Of The Board Of Trustees

Tuesday, April 29, 2014

Start time 1:00 PM

Boardroom of the Golden Hills School Division No. 75

AGENDA

1. **ATTENDANCE**
2. **CALL TO ORDER**
3. **IN CAMERA**
4. **APPROVAL OF AGENDA**
5. **WELCOME AND OPENING PRAYER**
6. **PRESENTATION OF MINUTES**
 - 6.1 **REGULAR MEETING OF THE BOARD OF TRUSTEES (2014/03/25)**
7. **REPORTS**
 - 7.1. **CHAIR'S REPORT**
 - 7.2. **BOARD COMMITTEES**
 - 7.3. **BOARD REPRESENTATIVES TO EXTERNAL ORGANIZATIONS (ASBA ZONE 5 AND PSBAA)**
 - 7.4. **ADMINISTRATION REPORTS**
8. **NEW BUSINESS**
 - 8.1. **ACTION ITEMS**
 - 8.1.1. **PUBLIC SCHOOL BOARDS ASSOCIATION MEMBERSHIP REVIEW** B. Daverne
 - 8.2. **INFORMATION ITEMS**
 - 8.2.1. **MONTHLY ENROLMENT MONITORING REPORT** T. Sabir

8.2.2. **SECOND QUARTER FINANCIAL REPORT**

8.2.3. **BUDGET DEVELOPMENT PROCESS UPDATE**

T. Sabir

8.2.4. **ADMINISTRATIVE PROCEDURE 411, JOB SHARING - TEACHERS**

W. Miskiman

9. **ADJOURNMENT**

Draft



MINUTES

Golden Hills School Division No. 75

Regular Meeting Of The Board Of Trustees

Meeting Type : REGULAR BOARD MEETING

Date : Tuesday, March 25, 2014

Start time : 9:30 AM

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

MINUTES

ATTENDANCE

Present were:

a) Chair

- David Price

b) Vice-Chair

- Larry Tucker

c) Trustee

- Alan Larsen (arrived at 10:20 a.m.)
- Joyce Bazant
- Barry Kletke
- Sherri Nielsen

d) Superintendent of Schools

- Bevan Daverne

e) Associate Superintendent

- Kandace Jordan
- Wes Miskiman

f) Secretary/Treasurer

- Tahra Sabir

g) Recording Secretary

- Brenda Scott

CALL TO ORDER

Chair Price called the meeting to order at 9:35 a.m.

Chair Initials _____ Secretary Treasurer Initials: _____

IN CAMERA

Resolution #BD20140325.1001

MOVED by Trustee Kletke that the Board go in-camera at 9:36 a.m. to discuss legal issues.

CARRIED

Resolution #BD20140325.1002

MOVED by Trustee Tucker that the Board of Trustees rise from in-camera at 10:38 a.m.

CARRIED

WELCOME AND OPENING PRAYER

Trustee Larsen offered the opening prayer.

APPROVAL OF AGENDA

Resolution #BD20140325.1003

MOVED by Trustee Kletke that the Board of Trustees approve the agenda as revised:
Add to Action Items: 1) Field Studies Excursion (Strathmore High School) and
2) Proposed Boundary Change

CARRIED

PRESENTATION OF MINUTES

Resolution #BD20140325.1004

MOVED by Trustee Kletke that the Board of Trustees approve the minutes of the February 25, 2014 regular meeting as presented.

CARRIED

CHAIR'S REPORT (REPORTS)

Chair Price reported on the following items:

- Budget announcement, March 6
- Alberta School Boards Association Task Force meeting, March 7

BOARD COMMITTEES (POLICY) (REPORTS)

Trustee Nielsen presented information on the Policy Committee meeting held February 28, 2014.

BOARD REPRESENTATIVES TO EXTERNAL ORGANIZATIONS (ASBA ZONE 5) (REPORTS)

Trustee Tucker presented information on the Alberta School Boards Association Zone 5 meeting, March 7, 2014.

ADMINISTRATION REPORTS (REPORTS)

Superintendent Daverne presented information on the following items:

- Friends of East Wheatland brochure
- Community meetings with Friends of East Wheatland (March 24 and 25)
- Community Engagement School Council meetings schedule and review of dates

Associate Superintendent Jordan presented information on the following items:

- Alberta Education re: Inspiring Education (Learning and Technology Framework)
- Edwin Parr award nomination

Associate Superintendent Miskiman presented information on the following items:

- CUPE bargaining meeting, March 24, 2014 re: 2347 agreement
- C2 Committee work (Teacher Support, Workload and Efficacy) continuing focus on efficacy
- Spring staffing underway

Secretary-Treasurer Sabir presented information on the following items:

- Bus Drivers' Inservice training, February dates (one in Carbon and one in Strathmore) - positive feedback from bus drivers
- March 20 inclement weather
- Secretaries Inservice March 17, 2014 - positive feedback from Secretaries
- Update on PCA modernization re:bid documents

BREAK

Recessed at 12:12 p.m.

Reconvened at 1:05 p.m.

FIELD STUDIES/EXCURSION (STRATHMORE HIGH SCHOOL)

(ACTION ITEMS)

Resolution #BD20140325.1005

MOVED by Trustee Kletke that the Board of Trustees approve the proposed high school field studies/excursion for Strathmore High School to Washington D.C. May 4 – May 9, 2014 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.

CARRIED

Resolution #BD20140325.1006

MOVED by Trustee Bazant that the Board of Trustees approves the proposed high school field studies/excursion for Strathmore High School to Chicago from May 16, 2014 to May 19, 2014 subject to tournament cancellation and other issues that may arise.

CARRIED

POLICY 16, RECRUITMENT AND SELECTION OF PERSONNEL

(ACTION ITEMS)

Resolution #BD20140325.1007

MOVED by Trustee Nielsen approve the amendment, as presented, to Policy 16, *Recruitment and Selection of Personnel*.

CARRIED

CAPITAL PLANNING

(ACTION ITEMS)

Resolution #BD20140325.1008

CAPITAL PLAN

MOVED by Trustee Tucker that the Board of Trustees approve the Capital Plan for 2104-2015 as follows:

Modernizations in order of priority:

1. Westmount School
2. Greentree School
3. Dr. Elliott School
4. Acme School
5. Carbon School

Lease Requests:

1. Prairie Christian Academy (Jr/Sr High) (Please note new location opening 2015 and lease will expire)
2. Trinity Christian Academy

New Schools for the following areas based on criteria for capital development, in order of priority:

1. new 500 student K-9 school in Strathmore
2. new 250 student K-9 school for Trinity Christian Academy (if we are unable to

continue current lease agreement)

CARRIED

Note: re: request for new schools: It is possible to build these two projects on a common site. Reduction in overall costs can be achieved due to shared mechanical and electrical systems, shared staff and public parking, shared caretaking rooms, shared science and CTS labs, a shared gym, etc.

**EAST WHEATLAND
THIRD READING AND
LAND
RE-DESIGNATION**
(ACTION ITEMS)

Resolution #BD20140325.1009

MOVED by Trustee Larsen that the Board of Trustees approves final documentation for submission to Wheatland County containing the Irrevocable Letters of Credit as per Wheatland County's requirements.

CARRIED

Resolution #BD20140325.1010

MOVED by Trustee Nielsen that the Board of Trustees approve the letter of understanding for information and the record.

CARRIED

Resolution #BD20140325.1011

MOVED by Trustee Kletke that the Board of Trustees approve the proposed attendance boundary change (Carbon attendance area).

CARRIED

**MONTHLY
ENROLMENT
MONITORING
REPORT**
(INFORMATION ITEMS)

Secretary-Treasurer Sabir presented information on the monthly enrolment monitoring report.

**FIELD
STUDIES/EXCURSION
(HUSSAR)**
(INFORMATION ITEMS)

Superintendent Daverne presented information on the Field Studies/Excursion (Hussar School).

**BUDGET
ANNOUNCEMENT**
(INFORMATION ITEMS)

Secretary-Treasurer Sabir presented information on the 2014-2015 budget announcement.

ADJOURNMENT

Resolution #BD20140325.1012

MOVED by Trustee Larsen that the Board of Trustees adjourn the meeting at 3:10 p.m.

Chair

Secretary-Treasurer



PUBLIC SCHOOL BOARDS ASSOCIATION OF ALBERTA

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

April 29, 2014

Background:

The Golden Hills School Division Board of Trustees joined the Public School Boards Association of Alberta for a trial period commencing in February, 2013. In April, 2013 the board approved that membership remain in force, and subsequent review be scheduled for April, 2014.

The Association hosts the following meetings and events each year:

- a) **Public School Boards Council Meetings** – each Member Board chooses a representative who serves as their representative and attends each Council Meeting as a voting member. The Council meets three times a year – February, April and August. These meetings are also open to all Trustees, thus Boards often send additional Trustees who attend as Observers;
- b) **Spring General Assembly** – this gathering takes place the first weekend in June, in Red Deer, AB. Typically members bring the full Board along with their Superintendent and/or Secretary Treasurer. We are pleased to confirm that the Minister of Education will be joining our members for dinner and conversation to begin our Spring General Assembly on the Friday evening;
- c) **Fall Events** – this includes our annual MLA Reception / Trustee University / Lois E. Hole Dinner and Lecture / Annual General Meeting. The event begins on the Wednesday evening and concludes on the Saturday afternoon. These events are open to all Member Trustees and Senior Administration;
- d) **Governance Seminars** – these one day Professional Development seminars are offered in response to member requests. This year we will be offering three regional seminars focussed on Campaign School for Public School Trustees. I have attached the information brochure for this year's Governance Seminars.

The Trustee who serves as the Board's representative, attends each Council Meeting as a voting member.

Recommendation:

That the Board of Trustees reviews membership in Public School Boards Association.

A handwritten signature in blue ink, appearing to read "Bevan Daverne".

Bevan Daverne
Superintendent



ENROLMENT BACKGROUNDER

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

April 29, 2014

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 March 31, 2014 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, 2013. 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.

A handwritten signature in blue ink, appearing to read "Bevan Daverne".

Bevan Daverne
Superintendent

A handwritten signature in blue ink, appearing to read "Tahra Sabir".

Tahra Sabir
Secretary-Treasurer

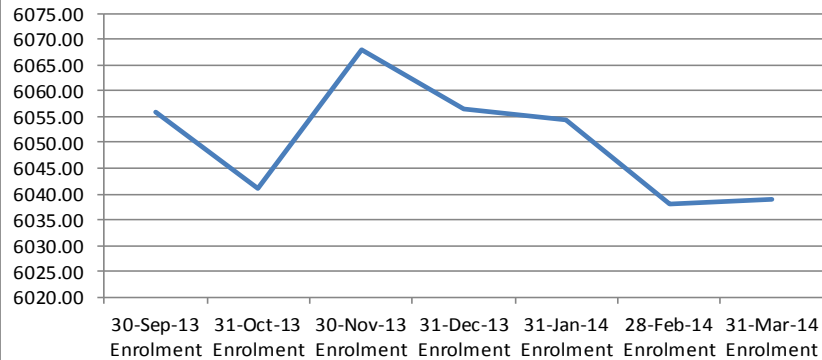
Goldan Hills School Division No. 75 Enrolment Monitoring Report

Summary of Totals

February 28, 2014 - March 31, 2014

	31-Mar-14 Enrolment	28-Feb-14 Enrolment	Difference	% Change
Funded Total Enrolment				
Provincially Funded Students	5,739.00	5,738.00	1.00	0.02%
Siksika Students	155.00	155.00	0.00	0.0%
International Students	145.00	145.00	0.00	0.0%
Total	6,039.00	6,038.00	1.00	0.0%

2013/14 Monthly Enrolment



Grade Figure Analysis

	30-Sep-13 Provincially Funded Enrolment	30-Sep-12 Provincially Funded Enrolment	Difference	% Change
Kindergarten	216.00	204.50	11.50	5.6%
Grades 1-3	1,385.00	1,430.00	-45.00	-3.1%
Grades 4-6	1,361.00	1,312.00	49.00	3.7%
Grades 7-9	1,311.00	1,322.00	-11.00	-0.8%
Grades 10-12	1,483.00	1,430.00	53.00	3.7%
Total	5,756.00	5,698.50	57.50	1.0%

*Kindergarten expressed at 1/2 FTE

	This Year 30-Sep-13 Funded Enrolment	Last Year 30-Sep-12 Funded Enrolment
Funded Total Enrolment		
Provincially Funded Students	5,756.00	5,698.50
Siksika Students	155.00	178.00
International Students	145.00	158.00
Total	6,056.00	6,034.50

Schools

		March 31, 2014	February 28, 2014	Difference	% Change
Configuration	SCHOOL	Provincially Funded	Provincially Funded		
K-6, 10-12	Acme School	173.50	172.50	1.00	0.6%
K-6	Brentwood Elementary School	337.00	336.50	0.50	0.1%
K-9	Carbon School	90.50	90.50	0.00	0.0%
K-6	Carseland School	71.00	70.00	1.00	1.4%
K-8	Central Bow Valley School	26.00	26.00	0.00	0.0%
7-9	Crowther Memorial Jr. High School	547.00	547.00	0.00	0.0%
K-9	Dr. Elliott Community School	171.00	171.00	0.00	0.0%
7-12	Drumheller Valley Secondary School	349.00	349.00	0.00	0.0%
K-6	Greentree School	428.00	427.00	1.00	0.2%
K-6	Hussar School	47.00	47.00	0.00	0.0%
K-12	Prairie Christian Academy School	262.50	260.50	2.00	0.8%
K-6	Rockyford School	37.00	37.00	0.00	0.0%
K-12	Standard School	209.50	204.50	5.00	2.4%
10-12	Strathmore High School	613.00	616.00	-3.00	-0.5%
K-12	Three Hills School	447.50	450.50	-3.00	-0.7%
K-9	Trinity Christian Academy	114.50	114.50	0.00	0.0%
K-12	Trochu Valley School	311.00	314.00	-3.00	-1.0%
K-6	Westmount School	428.00	423.00	5.00	1.2%
K-6	Wheatland Elementary School	360.00	362.50	-2.50	-0.7%
	Totals	5,023.00	5,019.00	4.00	0.1%
Configuration	SCHOOL	Provincially Funded	Provincially Funded	Difference	% Change
7-9	Anchors II Outreach	10.00	10.00	0.00	0.0%
7-12	Drumheller Outreach	22.00	22.00	0.00	0.0%
1-12	Golden Hills Learning Academy	89.00	89.00	0.00	0.0%
1-12	NorthStar Academy	204.00	204.00	0.00	0.0%
7-12	Sequoia Outreach	0.00	0.00	0.00	0.0%
7-12	Strathmore StoreFront	38.00	38.00	0.00	0.0%
10-12	Trochu Valley Outreach	25.00	25.00	0.00	0.0%
	Totals	388.00	388.00	0.00	0.0%
Configuration		Provincially Funded	Provincially Funded	Difference	% Change
K-9	Colonies	328.00	331.00	-3.00	-0.9%



SECOND QUARTERLY FINANCIAL REPORT

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

April 29, 2014

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 will be reviewed.

The Quarterly Financial Report for September 2013 – February 2014 (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.

A handwritten signature in blue ink, appearing to read "Bevan Daverne".

Bevan Daverne
Superintendent

A handwritten signature in blue ink, appearing to read "Tahra Sabir".

Tahra Sabir
Secretary-Treasurer

Golden Hills School Division No.75



2nd Quarterly Report

September 2013 – February 2014

Prepared by the Finance Department for the April 29, 2014 Board Meeting

Purpose of Quarterly Report

1. Monitor Activity
2. Review Variances

I Context

The second quarterly financial report lists revenues and expenditures recorded to **February 28, 2014**, which are the first six months of the fiscal year. The number of months expended in the quarter are three (6); therefore the normal benchmark for comparison is 50% (6/12 months) or 60% (6/10) months for some categories.

The updated 2013-14 Budget was submitted to Alberta Education November 30, 2013 and budget points of reference are from the November 30, 2013 submitted budget.

Reporting Pretext – As a result of adopting **Public Sector Accounting Standards (PSAS)**, the majority of changes are reflected in the Statement of Financial Position (Balance Sheet) as well as with the presentation of certain statements at year-end and the various note disclosures. That said, the Quarterly Statement of Operations remain virtually unchanged from the previous year; the exception being the treatment of unexpended SGF, which now must be recognized as a revenue instead of a deferred revenue but can be offset with an internally restricted operating reserve.

II. Actuals and Comparison to Budget

A.

Golden Hills School Division No.75							
Statement of Revenue and Expenses							
Budget vs. Actual Variance							
Period - September 1, 2013 - February 28, 2014							
	Initial Annual Budget	Revised Annual Budget	Prorated Budget	YTD Actuals	YTD Budget	% Budget	Management
	2013/2014	Fall Update 2013/2014	for Q2	2013/2014 -Q2	Variance-Q1	Rec'd/Used	Benchmark %
Revenues							
Alberta Education	64,255,172	65,536,533	32,768,267	33,116,971	348,704	51%	50%
Federal Government and/or First Nations	1,565,000	1,320,000	660,000	750,724	90,724	57%	60%
Alberta Municipalities	67,200	45,825	22,913	45,825	22,913	100%	100%
Fees	1,565,000	929,012	464,506	817,744	353,238	88%	75%
Other Revenues	4,387,505	6,465,883	3,232,942	3,990,209	757,268	62%	60%
Amortization	2,950,000	2,140,052	1,070,026	1,071,872	1,846	50%	50%
Total Revenues	74,789,877	76,437,305	38,218,653	39,793,344	1,574,692	52%	53%
EXPENSES							
Certificated Salaries and Benefits	42,440,873	43,039,862	21,519,931	20,944,999	574,932	49%	50%
Non-Certificated Salaries and Benefits	12,899,737	13,398,371	6,699,186	7,038,989	-339,804	53%	55%
Sub-Total	55,340,610	56,438,233	28,219,117	27,983,988	235,129	50%	52%
Supplies and Services	17,383,502	18,064,761	9,032,381	9,129,857	-97,477	51%	50%
Amortization	4,136,257	3,449,873	1,724,937	1,699,804	25,132	49%	50%
Interest Charges	102,430	102,430	51,215	55,626	-4,411	54%	50%
Total Expenses	76,962,799	78,055,297	10,808,532	38,869,275	158,374	50%	51%
Budgeted Surplus/(Deficit)	-2,172,922	-1,617,992	27,410,121	924,070			
POSITIVE/(NEGATIVE) BUDGET VARIANCE					1,733,066		

B. Notes on Comparison to Budget – Revenues

The overall **\$924K** year-to-date excess of revenues over expenses and the positive budget variance of approximately **\$1,733K**, are, in part, the result of the following:

- 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 Q1 & Q2		
Name of Grant	Amount Received	% of Grant Received
RCSD	\$ 502,194	58%
RCSD - One Time Funding	\$ 100,000	100%
IMR grant	\$ 276,925	36%
School Facility Leasing Cost	\$ 429,300	100%
Supernet grant	\$ 139,992	58%
FSCR grants	\$ 40,825	100%
Total	\$ 1,489,236	

- Included in the first 2 quarters' operations are the following:

SGF Revenues	\$1,920,231
SGF Expenses	<u>-\$1,647,571</u>
Unexpended	\$ 272,660

PSAS impact – last year's quarterly would not have included \$272,660 as it would have been recorded as deferred revenue.

- Revenues from Alberta Education have contributed to the overall positive variance by \$266K (1,489K less a 6-month calculated equivalent of 1,223K), primarily due to certain grants being received in lump amounts covering more than 6 months of revenues.

The overall positive variance of \$1,733K, when mediated by these factors, is estimated to be in the actual range of \$250,000 to \$275,000.

C Notes on Comparison to Budget - Expenses**Certificated Salaries and Benefits**

Total Certificated Salaries and Benefits for the 2nd quarter were \$20,945,999 (49% of a \$43M budget) which is lower 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 year. This positive variance of \$574K is not unexpected and is similar to the \$415K positive variance reported in the 2nd quarter of the previous year.

Non-Certificated Salaries and Benefits

Total Non-Certificated Salaries and Benefits for the 2nd quarter were \$7,038,989 (53% of budgeted \$13.4M); 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. This variance (-339K) is similar to the variance achieved in the 2nd quarter of the previous year.

Supplies and Services

Supplies and services year-to-date are \$9,129,857 (51% of budget \$18.1M). 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 monitor their budgets throughout the year to ensure they stay within their spending limits.

- Overall, supply costs year-to-date at February 28th are showing a small negative variance of approximately **\$-97K**, which is significantly lower than the prior year.

III Average Source and Use of Cash**A. Approximate average monthly cash flow values as at February 28, 2014:**

Statement of Cash Flow	
Grants	5,100,000.00
Account Receivable	250,000.00
Total Cash In	5,350,000.00
Accounts Payable	2,550,000.00
Payroll	3,200,000.00
Total Cash Out	5,750,000.00

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 the date of report, \$6.0M of the cash balance has been invested into 12-18 month GIC's to obtain more favourable investment returns. In addition, \$5.0M has been transferred into a premium investment account. Interest yields on these short term investments ranged from 1.27% to 1.70%.

We have also enlisted the services of an additional Institutional Cash Management Financial Advisory Team – Raymond James Ltd. Currently, we have \$2.72M invested in GIC's with maturing dates ranging from July'14 to Jan'15, earning yields ranging from 1.55%-2.05%.

Positive/Negative Variance – profit/surplus is not an actual record of money. This number does not represent actual cash. For example, amortization is a way of the spreading the cost of an asset over many years but there is not actual exchange of cash in that particular period

C. Other Notes:

Depreciation is 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.

1V Revenue and Expenses by Envelope September 1, 2013 – February 28, 2014

A.

GOLDEN HILLS SCHOOL DIVISION #75									
Revenue and Expenses by Envelope									
From September 1, 2013 - February 28, 2014									
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		27,053,672.16	2,979,376.99	1,832,068.66	1,137,288.98	-	33,002,406.79	51%	50%
OTHER - GOVERNMENT OF ALBERTA		110,577.00	3,986.76	-	-	-	114,563.76	51%	50%
FEDERAL GOV'T AND/OR FIRST NATIONS		675,723.96	75,000.00	-	-	-	750,723.96	57%	60%
ALBERTA MUNICIPALITIES/SCHOOL AUTH.		45,825.00	-	-	-	-	45,825.00	100%	100%
INSTRUCTIONAL RESOURCE FEES		359,367.31	-	-	-	-	359,367.31	88%	75%
TRANSPORTATION FEES		-	-	-	-	-	-	0%	0%
FEES	458,376.73	-	-	-	-	-	458,376.73	88%	75%
FUNDRAISING REVENUES -SGF	480,759.49						480,759.49	70%	50%
OTHER SALES AND SERVICES	884,004.80	488.82	-	6,264.01	230.60	2,247,186.48	3,138,174.71	60%	60%
INVESTMENT INCOME		-	-	-	53,329.88	-	53,329.88	100%	50%
GIFTS AND DONATIONS -SGF	97,089.99	80,070.00	-	-	-	-	177,159.99	101%	50%
RENTAL OF FACILITIES		2,947.81	55,780.20	-	-	-	58,728.01	50%	50%
OTHER REVENUES		79,304.24	-	2,700.00	53.06	-	82,057.30	62%	60%
AMORTIZATION OF CAPITAL ALLOCATIONS		29,181.18	1,042,690.38				1,071,871.56	50%	50%
TOTAL REVENUES	1,920,231.01	28,437,157.48	4,156,834.33	1,841,032.67	1,190,902.52	2,247,186.48	39,793,344.49	52%	53%
EXPENDITURES									
CERTIFICATED SALARIES		16,897,474.83	-	-	176,770.20	13,242.87	17,087,487.90	49%	50%
CERTIFICATED BENEFITS		3,814,458.72	-	-	42,001.20	1,050.68	3,857,510.60	49%	50%
NON-CERTIFICATED SALARIES & WAGES		3,065,944.68	1,019,394.84	805,058.81	496,717.64	251,179.09	5,638,295.06	53%	55%
NON-CERTIFICATED BENEFITS		894,540.59	256,412.52	93,125.84	123,655.73	32,959.57	1,400,694.25	53%	55%
SERVICE, CONTRACTS AND SUPPLIES	1,647,571.21	2,390,599.93	2,067,616.24	1,056,293.64	443,839.68	1,523,936.36	9,129,857.06	51%	50%
AMORTIZATION		86,418.42	1,253,912.76	269,013.90	36,317.16	54,141.78	1,699,804.02	49%	50%
INTEREST CHARGES		551.00	-	-	21,861.78	33,213.11	55,625.89	54%	50%
TOTAL EXPENSES	1,647,571.21	27,149,988.17	4,597,336.36	2,223,492.19	1,341,163.39	1,909,723.46	38,869,274.78	50%	51%
POSITIVE/-NEGATIVE VARIANCE TO DATE	272,659.80	1,287,169.31	(440,502.03)	(382,459.52)	(150,260.87)	337,463.02	924,069.71		

B. ANALYSIS OF REVENUE/ EXPENSES BY ENVELOPE**1. Instruction**

- A positive variance within the Instruction envelope occurs primarily because of the timing of certain grants results in higher revenues than budgeted; on the expense side, a positive variance occurs because during the 1st quarter, hiring continues to occur to fill all the required positions and benefit costs are lower towards the end of the calendar year because maximums on certain benefits premiums are reached.
- Instructional Resource Fees are collected at the schools and a process is in place for monthly submission by the schools to include in the quarterly reports.
- Analysis of collection of Instructional Resources Fees (current year) as at November 30, 2013 is as follows:

Invoiced	Collected	Waived
\$298,196	\$202,181 (67.8%)	\$1,680 (0.6%)

- Note: Resource fees for 2013-14 have remained the same as 2012-13, which had been reduced by 50% from the 2011-12 rates. In the previous year, collections of Resource Fees were 65.5% at Feb 28, 2013.

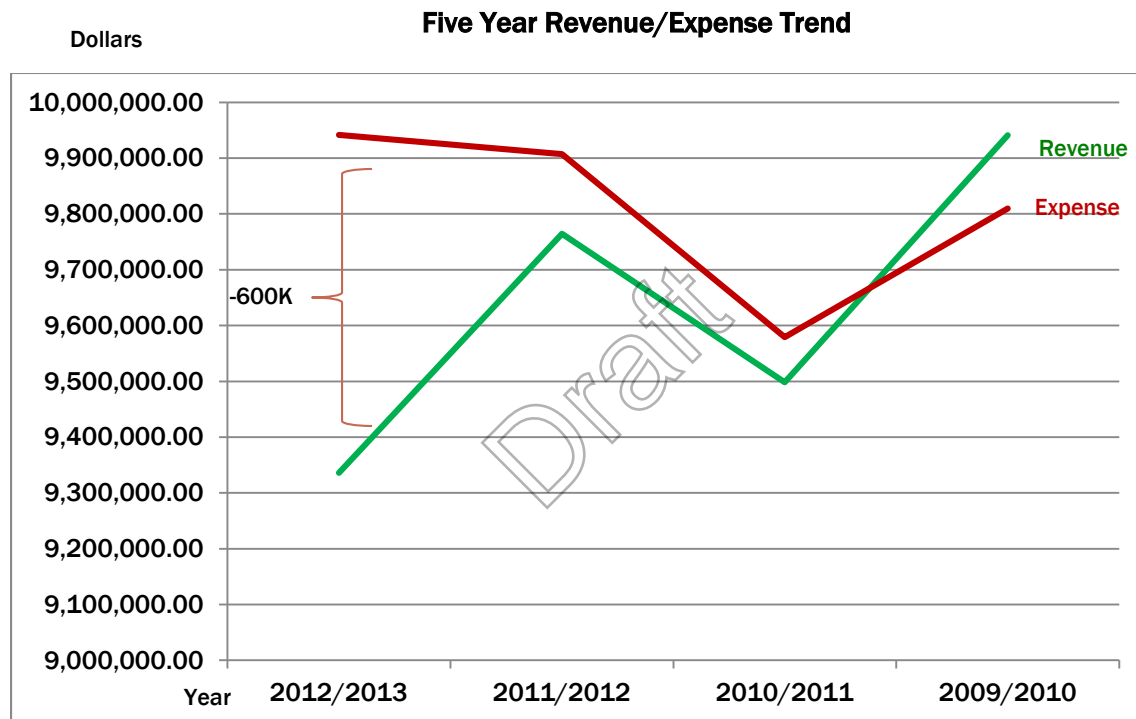
2. Plant Operations and Maintenance

Golden Hills School Division No.75					
Statement of Revenue and Expenses - Comparison to Budget					
Plant Operations and Maintenance					
Period - September 2013 - February 2014					
Revenues	Total Budget Yr 2013/2014	YTD Actuals Yr 2013/2014	Budget Remaining	% Budget Used	Management Benchmark %
Alberta Education	5,895,692.00	2,979,376.99	2,916,315.01	51%	50%
Other Revenues	573,972.00	134,766.96	439,205.04	23%	25%
Amortization	2,140,052.00	1,042,690.38	1,097,361.62	49%	50%
Total Revenues	8,609,716.00	4,156,834.33	4,452,881.67	48%	49%
EXPENSES					
Non-Certificated Salaries and Benefits	2,346,073.00	1,275,807.36	1,070,265.64	54%	50%
Sub-Total	2,346,073.00	1,275,807.36	1,070,265.64	54%	50%
Supplies and Services	3,756,171.00	2,067,616.24	1,688,554.76	55%	50%
Amortization	2,507,472.00	1,253,912.76	1,253,559.24	50%	50%
Total Expenses	8,609,716.00	4,597,336.36	4,012,379.64	53%	50%
POSITIVE/(NEGATIVE) VARIANCE		-440,502.03			
YTD Actuals breakdown	YTD @ Feb 28, 2014				
NON-CERTIFICATED SALARIES & WAGES	1,019,394.84				
NON-CERTIFICATED BENEFITS	256,412.52				
TOTAL LABOUR EXPENSE	1,275,807.36				
SERVICE, CONTRACTS AND SUPPLIES	2,067,616.24				
INTEREST CHARGES	-				
AMORTIZATION	1,253,912.76				
TOTAL SERVICE & SUPPLIES	3,321,529.00				
TOTAL EXPENSES	4,597,336.36				

A negative variance of approximately **-\$440,500** is the result of lower than anticipated other revenues and higher than anticipated supply costs. For example, revenues from facility rentals are lower than budget due to termination and/or renegotiated leases. On the expense side, utilities and snow removal were significantly higher than anticipated as a result of colder temperatures and increased snowfall.

The graph below depicts how revenue has decreased (\$600K) over the last five years while expenses have increased (\$100K). Overall we are underfunded in this envelope. As a result we continue to incur deficits on a regular basis.

It is anticipated that by year end the deficit was projected at \$310K, however, as a result of a spike in natural gas costs and rising fuel prices, we anticipate this deficit to be closer to \$400K.



3. Transportation

Golden Hills School Division No.75					
Statement of Revenue and Expenses - Comparison to Budget					
Transportation					
Period - September 1, 2013 - February 28, 2014					
Revenues	Total 2013-14 Budget	YTD Actuals	Budget Remaining	% Budget Used	Management Benchmark %
Alberta Education	3,951,722	1,832,069	2,119,653	46%	50%
Other Revenues	10,000	8,964	1,036	90%	50%
Amortization	0	0	0		
Total Revenues	3,961,722	1,841,033	2,120,689	46%	50%
EXPENSES					
Non-Certificated Salaries and Benefits	1,766,443	898,185	868,258	51%	55%
Sub-Total	1,766,443	898,185	868,258	51%	55%
Services and Supplies	1,619,279	1,056,294	562,985	65%	56%
Amortization	576,000	269,014	306,986	47%	50%
Total Expenses	3,961,722	2,223,492	1,738,230	56%	55%
POSITIVE/(NEGATIVE) VARIANCE	0.00	-382,459.52			
Variances in Services and Supplies	Budget	Actual	% of Budget Used	Management Benchmark %	
Contracted Bus Services	700,146.00	424,458.18	61%	55%	
Fuel	470,000.00	385,717.51	82%	55%	
Other supplies	449,133.00	246,118.31	55%	60%	
Total	1,619,279.00	1,056,294.00	65%	56%	

- a. For the second quarter, a negative YTD variance of **-\$382,459** is attributed to the following:
- There is higher than anticipated **fuel cost** (budget \$1.15/L vs. \$1.20 -1.39/L) due to colder weather for both the 1st and 2nd quarters as well as to the overall market price of diesel (Avg. YTD cost/ litre of diesel fuel=\$1.25 /L) . Along with the cold weather, bad roads has added to the overall cost of fuel as well as increased maintenance costs.
 - More miles for field trips in which \$0.85 per km is recoverable vs. \$1.09 being the actual average \$cost/km.
 - 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 were charged nor will be charged in fiscal 2013-14, as was the case in 2012-13.

4. Board and System Administration

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

System administration is close to target with only a negative variance of **-\$150,260** showing for the second quarter. This is not enveloped funding, rather 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. In effect, the formula has a built in mechanism for reducing Board and System Administration when overall expenses decrease. As system expenditures decrease, the formula for Board and System Administration automatically decrease. Historically, this envelope is under 3.6%.

- 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, 2013 TO FEBRUARY 28, 2014						
Expense		ANNUAL BUDGET	YTD ACTUALS	BUDGET REMAINING	% BUDGET USED	
Budgeted Revenues		204,200.00	204,200.00	-	100%	
TOTAL REVENUES		\$ 204,200.00	\$ 204,200.00	\$ -	100%	
Trustee Earnings and Benefits		100,500.00	51,522.27	48,977.73	51%	
Trustee Travel & Supplies		103,700.00	42,292.49	61,407.51	41%	
TOTAL EXPENSES		\$ 204,200.00	\$ 93,814.76	\$ 110,385.24	46%	

- To date, Board expenses are within the projected expenditure amount.

5. External Services

For the second quarter, External Services has a positive variance of **\$337,463**. External Services includes International Services, joint use agreements and external contract service agreements. Included within this period is the recognition of \$1,448,595 of ISS tuition fee revenues (originally recorded as Deferred Revenue at 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.

SUMMARY OF QUARTERLY

Overall, GHSD appears to be on track and is aligned with meeting the Board's November 30, 2013 approved and submitted budget.



BUDGET DEVELOPMENT PROCESS UPDATE

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

April 29, 2014

Background:

Alberta Education requires all Boards to submit a budget by May 31, of each year. Final budget is submitted by November 30, of each year.

Priorities:

1. Align with Golden Hills Mission and Vision
2. Enrolment Projection
3. Program Continuity
4. System Improvements

Where are we in the Process?

- Board established Budgeting Principles – February 2013
- Budget Development Stage – Principals have projected enrolment and adjusted staffing levels and expenditures and are finalizing budgets.

Enrolment Projection Update (2014/2015)

- Funded Students have decreased
- Siksika students cap may be adjusted and the information is unknown at this time
- International student count anticipated to remain stable for 2014/2015

Challenges:

- Enrolment volatility and uncertainty
- Aging Infrastructure
- Rural Recruiting
- Funding Uncertainties (mid-year cuts)
- Escalating and unfunded expenses

Next Steps

Continue:

1. Reviewing Education Plan and Priorities to align with budget development
2. Working with Administrators and Managers on budget development
3. Reviewing Impact on Envelopes, Departments and Schools

Appendix 1 for 8.2.3.: Budget Development Process Update

There will be a presentation at the board meeting.

Recommendation:

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



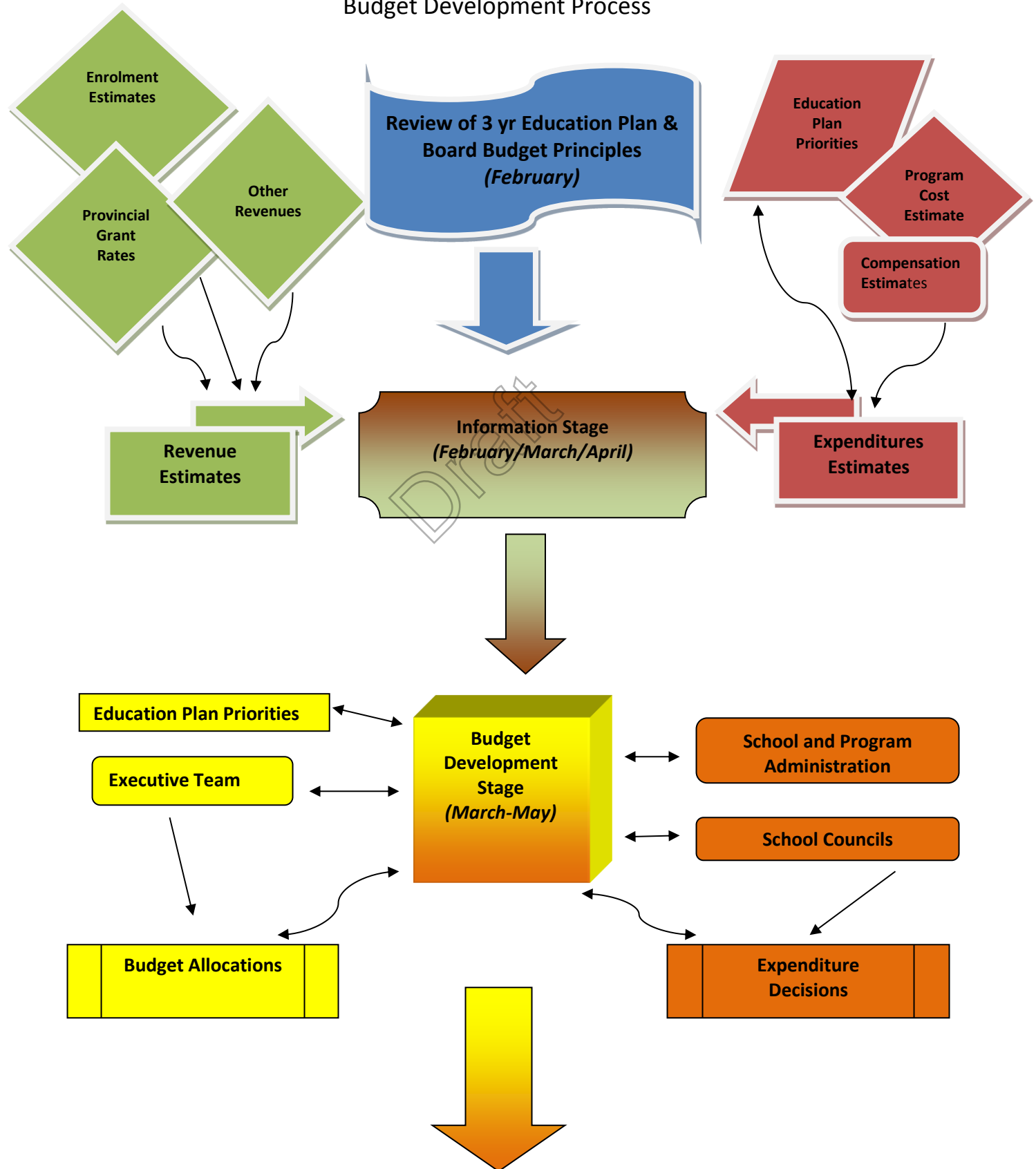
Bevan Daverne
Superintendent

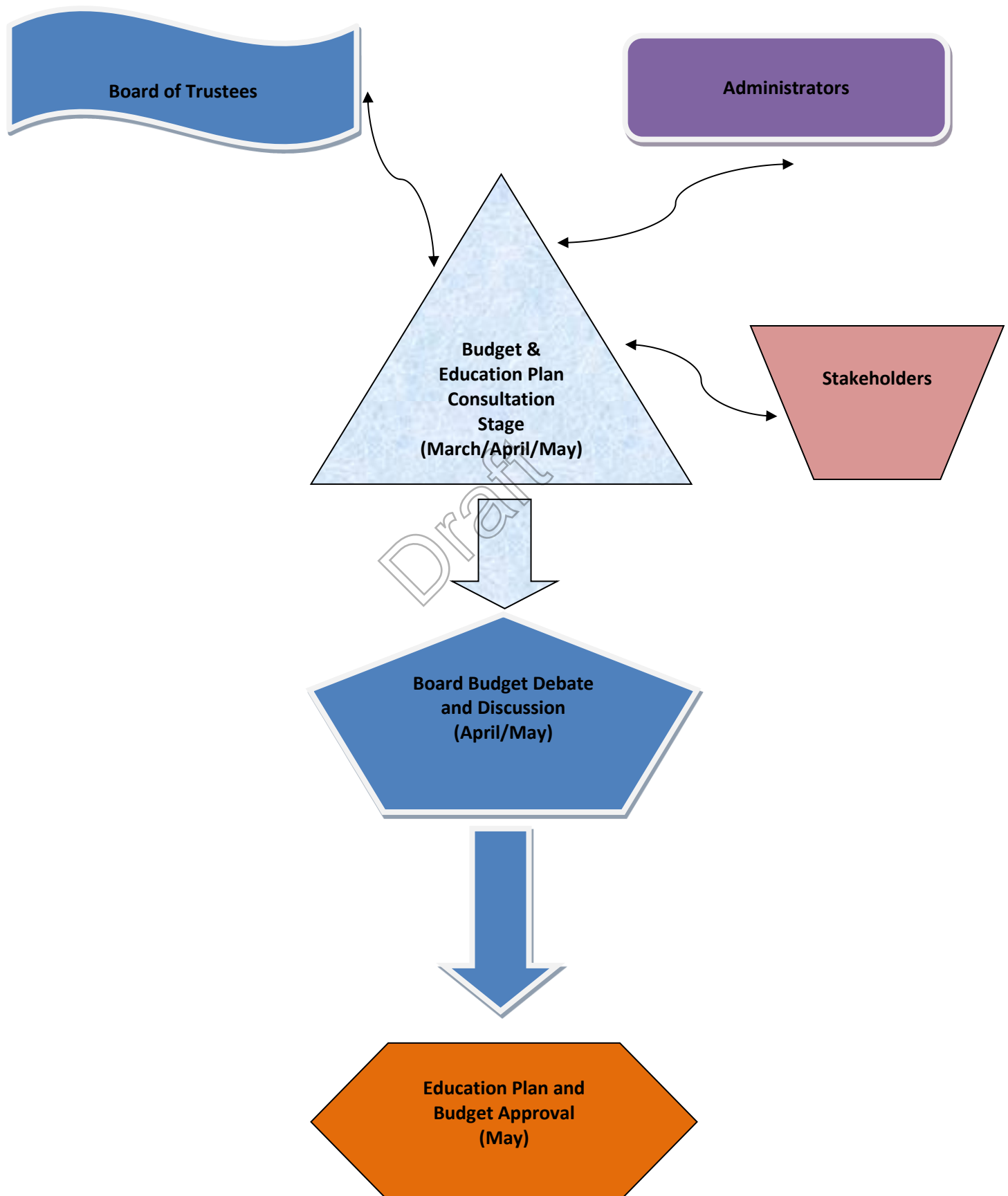


Tahra Sabir
Secretary-Treasurer

Draft

Golden Hills School Division No. 75
Budget Development Process







AP 411 – Job Sharing – Teachers

"Inspiring confident, caring citizens of the world"

April 29, 2014

Background:

Administrative Procedure 411 – Job Sharing - Teachers was developed by Human Resources in response to teacher requests for job sharing assignments. During the last round of teacher bargaining, a new article addressing job sharing and the costs of the collective agreement was negotiated into the Collective Agreement between the Golden Hills School Division No. 75 and the Alberta Teachers' Association. The new Article 17 – Job Sharing in the Collective Agreement is as follows:

- 17.1 Where the Employer approves a job sharing arrangement involving two teachers sharing a single full-time position, the parties agree that the teachers involved will share, on a prorated basis, the cost of the provisions of this collective agreement so that no additional cost to the Employer will occur as a result of an approved job sharing agreement.

The attached procedure will provide Administration with guidelines to approve and implement job sharing proposals brought forward by teachers and principals. The procedure requires teachers accessing this program to sign an agreement form confirming the job sharing arrangement. The procedure is aligned to the Collective Agreement - Article 17 – Job Sharing and identifies the conditions and requirements of the job sharing agreement. No additional costs to the Board of Trustees will occur as a result of an approved job sharing agreement.

Recommendation:

That the Board of Trustees receives Administrative Procedure 411 - Job Sharing – Teachers as information and for the record.

A handwritten signature in blue ink, appearing to read "Bevan Daverne".

Bevan Daverne
Superintendent

A handwritten signature in blue ink, appearing to read "Wes Miskiman".

Wes Miskiman
Associate Superintendent

Administrative Procedure 411

JOB SHARING - TEACHERS

Background

The Board of Trustees believes that alternate approaches to program delivery and staffing can result in positive outcomes for students, and can enhance employee career satisfaction. Therefore, administration will facilitate job sharing arrangements when requested by continuous contract teachers, and when feasible for the operation of Golden Hills Schools. Approval for job sharing is delegated to the Superintendent of Schools or designate, in consultation with the Principal and affected staff.

Procedures

1. Teachers wishing to participate in a job sharing arrangement with Golden Hills School Division must adhere to the following guidelines:
 - 1.1 Job sharing is defined as two continuous contract teachers agreeing to assume the duties and responsibilities of a single full-time position.
 - 1.2 Participating teachers must have a continuous teaching contract with the board. Exceptions to this are to be approved by the Associate Superintendent of Human Resources.
 - 1.3 Teachers must have their principal's approval to enter into a job sharing arrangement.
 - 1.4 As per the Collective Agreement – Article 17 – Job Sharing, the salary, benefit premiums, leaves, pensions and increments/seniority will be pro-rated to the amount of the assignment so that no additional cost to the Employer will occur as a result of the approved job sharing arrangement. The teacher is responsible for the balance of the benefit premium so as to receive full benefits. The teacher's share of the benefit premiums will be deducted through payroll.
 - 1.5 Participants will have the option to return to their previous position at the conclusion of the first full academic year of a job sharing assignment. Continuation of the approved job sharing assignment beyond the original full academic year may occur subject to Human Resources final approval. Teachers requesting a second job sharing assignment shall be required to accept a part-time continuing contract.
2. Staff members accessing this program will be required to sign an agreement form provided by Human Resources confirming the job sharing arrangement. The job sharing proposal and the job sharing agreement are to be submitted to Human Resources prior to April 1st of the proceeding year. The first job sharing assignment shall be for one full academic year. Continuation of the job sharing arrangement, beyond the first full academic year, maybe agreed to for as long as the principal and teachers wish to continue the job sharing arrangement and Human Resources concurs.

Appendix 1 for 8.2.4.: AP 411, Job Sharing -Teachers

Administrative Procedure 411 – JOB SHARING – TEACHERS - Appendix A - FORM

We, the undersigned, agree to the following terms and conditions governing job sharing:

1. Location of Position

School: _____ Grade(s): _____
Other: _____

2. Time Period

2.1 First Job Sharing Assignment (Mandatory One Full Academic Year)

Date: _____ to date: _____

2.2 Subsequent Job Sharing Assignment

Date: _____ to date: _____

The Job Sharing Proposal and the Job Sharing Agreement are to be submitted to Human Resources prior to April 1st of the proceeding year. Teachers requesting a second Job Sharing arrangement shall be required to accept a part-time continuing contract.

3. Shared Time

Name: _____ %

Name: _____ %

4. Conditions

- 4.1 Each teacher is expected to teach their respective percentage of instructional days and to attend all staff meetings, parent/teacher nights, parent –teacher interviews, school and district learning/collaborative days and other meetings called by the Principal.
- 4.2 Each teacher is expected to participate in supervision schedules on a pro-rata basis.
- 4.3 Each teacher shall receive pro-rated planning time.
- 4.4 Each teacher is responsible for reporting progress of pupils to parents.
- 4.5 If, at any time during the year, one of the two teachers withdraws from the program, or accesses a leave of absence, the other teacher shall assume full-time duties, unless a satisfactory substitute can be found by the Principal.
- 4.6 Each teacher is bound by the Job Sharing Proposal, as developed and endorsed by the Principal and approved by the Associate Superintendent of Human Resources, including the timetable and defined set of responsibilities for each teacher.
- 4.7 Each teacher is entitled to salary, benefits, leaves and experience credit on a pro rata basis as per the Collective Agreement – Article 17 – Job Sharing. The teacher is responsible for the balance of the benefit premium so as to receive full benefits. The teacher's share of the benefit premiums will be deducted through payroll.
- 4.8 Each teacher's signature below indicates acceptance of this Job Sharing Agreement.
- 4.9 The principal's signature below indicates his/her endorsement of the proposal for, and the conditions of, this Job Sharing Agreement.
- 4.10 Final approval of the Job Sharing Agreement is granted by the Associate Superintendent of Human Resources.
- 4.11 Teachers approved for a Job Sharing Agreement will return to their regular positions at the conclusion of the First Full Year Job Sharing Arrangement. Teachers requesting a second Job Sharing Arrangement shall be required to accept a part-time continuing contract.

Signatures:

Teacher: _____ Teacher: _____

Principal: _____

Associate Supt. of Human Resources: _____

Date of Approval: _____