

1220 High Prairie School Division No. 48

School Jurisdiction Code and Name

FALL 2019 UPDATE TO THE 2019/2020 BUDGET: Page 1

	Fall 2019 Update to the Budget 2019/2020	Spring 2019 Budget Report 2019/2020	Variance	% Variance
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	\$44,489,208	\$44,371,580	\$117,628	0.3%
Alberta Infrastructure	\$0	\$0	\$0	0.0%
Other - Government of Alberta	\$0	\$0	\$0	0.0%
Federal Government and First Nations	\$4,462,550	\$4,836,875	(\$374,325)	-7.7%
Other Alberta school authorities	\$431,000	\$400,000	\$31,000	7.8%
Out of province authorities	\$0	\$0	\$0	0.0%
Alberta municipalities - special tax levies	\$0	\$0	\$0	0.0%
Property taxes	\$0	\$0	\$0	0.0%
Fees	\$436,000	\$417,000	\$19,000	4.6%
Other sales and services	\$1,101,690	\$963,640	\$138,050	14.3%
Investment income	\$215,000	\$170,000	\$45,000	26.5%
Gifts and donation	\$22,000	\$22,000	\$0	0.0%
Rental of facilities	\$36,650	\$36,650	\$0	0.0%
Fundraising	\$330,000	\$330,000	\$0	0.0%
Gain on disposal of capital assets	\$14,000	\$14,000	\$0	0.0%
Other revenue	\$0	\$0	\$0	0.0%
Total revenues	\$51,538,098	\$51,561,745	(\$23,647)	0.0%
Expenses By Program				
Instruction - Early Childhood Services	\$1,923,800	\$1,923,800	\$0	0.0%
Instruction - Grades 1 - 12	\$36,808,308	\$37,009,245	(\$200,937)	-0.5%
Plant operations and maintenance	\$5,890,759	\$5,903,230	(\$12,471)	-0.2%
Transportation	\$4,116,817	\$4,042,015	\$74,802	1.9%
Board & system administration	\$2,196,193	\$2,125,084	\$71,109	3.3%
External services	\$1,737,007	\$1,719,518	\$17,489	1.0%
Total Expenses	\$52,672,884	\$52,722,892	(\$50,008)	-0.1%
Annual Surplus (Deficit)	(\$1,134,786)	(\$1,161,147)	\$26,361	2.3%
Expenses by Object				
Certificated salaries & wages	\$19,438,115	\$19,492,394	(\$54,279)	-0.3%
Certificated benefits	\$4,266,866	\$4,272,866	(\$6,000)	-0.1%
Non-certificated salaries & wages	\$11,775,993	\$11,811,790	(\$35,797)	-0.3%
Non-certificated benefits	\$2,498,030	\$2,514,821	(\$16,791)	-0.7%
Services, contracts and supplies	\$12,134,597	\$12,013,894	\$120,703	1.0%
Amortization expense - supported	\$1,381,637	\$1,372,076	\$9,561	0.7%
Amortization expense - unsupported	\$1,177,646	\$1,245,051	(\$67,405)	-5.4%
Interest on capital debt - supported	\$0	\$0	\$0	0.0%
Interest on capital debt - unsupported	\$0	\$0	\$0	0.0%
Other interest and finance charges	\$0	\$0	\$0	0.0%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
Total Expenses	\$52,672,884	\$52,722,892	(\$50,008)	-0.1%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2019	\$2,823,153	\$4,567,575	(\$1,744,422)	-38.2%
Accumulated Surplus from Operations - August 31, 2020	\$1,688,367	\$4,651,479	(\$2,963,112)	-63.7%
Capital Reserves - August 31, 2019	\$3,917,409	\$4,654,777	(\$737,368)	-15.8%
Capital Reserves - August 31, 2020	\$3,672,551	\$3,672,551	(\$0)	0.0%
Certificated Staff FTE's				
School based	201.3	201.9	(0.6)	-0.3%
Non-school based	7.0	7.5	(0.5)	-6.7%
Total Certificated Staff FTE's	208.3	209.4	(1.1)	-0.5%
Non-Certificated Staff FTE's				
Instructional	187.5	146.1	41.4	28.3%
Plant operations & maintenance	12.0	12.0	-	0.0%
Transportation	10.8	10.6	0.2	2.1%
Other non-instructional	21.4	63.5	(42.1)	-66.3%
Total Non-Certificated Staff FTE's	231.7	232.2	(0.5)	-0.2%

Attestation of Secretary-Treasurer/Treasurer:

This information was formally received by the Board of Trustees at the meeting held on :

November 20, 2019

****Please complete the attached Comment Sheet to provide information regarding any material (>5% for revenues, expenses, fees, reserves, and surpluses, or >3% for staffing & enrolment) changes from the Spring Budget to the Fall forecast as identified in yellow above as well as any other pertinent information.**

1220 High Prairie School Division No. 48

School Jurisdiction Code and Name

FALL 2019 UPDATE TO THE 2019/2020 BUDGET: Page 2

	Fall 2019 Update to the Budget 2019/2020	Spring 2019 Budget Report 2019/2020	Variance	% Variance
FEE & SALES TO PARENTS & STUDENTS				
Fees				
Transportation	\$131,000	\$112,000	\$19,000	17.0%
Basic instruction supplies	\$0	\$0	\$0	0.0%
Lunchroom Supervision & Activity Fees	\$0	\$0	\$0	0.0%
Technology user-fees	\$0	\$0	\$0	0.0%
Alternative program fees	\$0	\$0	\$0	0.0%
Fees for optional courses	\$25,000	\$25,000	\$0	0.0%
ECS enhanced program fees	\$0	\$0	\$0	0.0%
Activity fees	\$53,000	\$53,000	\$0	0.0%
Other fees to enhance education	\$0	\$0	\$0	0.0%
Extra-curricular fees	\$150,000	\$150,000	\$0	0.0%
Non-curricular supplies, materials, and services	\$0	\$0	\$0	0.0%
Non-curricular travel	\$77,000	\$77,000	\$0	0.0%
Other fees	\$0	\$0	\$0	0.0%
Total fees	\$436,000	\$417,000	\$19,000	4.6%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$100,000	\$100,000	\$0	0.0%
Special events	\$4,000	\$4,000	\$0	0.0%
Sales or rentals of other supplies / services	\$75,000	\$75,000	\$0	0.0%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$0	\$0	\$0	0.0%
Adult education revenue	\$0	\$0	\$0	0.0%
Preschool	\$0	\$0	\$0	0.0%
Child care & before and after school care	\$0	\$0	\$0	0.0%
Lost item replacement fees	\$0	\$0	\$0	0.0%
Bulk Supply Sales	\$0	\$0	\$0	0.0%
Other (Describe)	\$0	\$0	\$0	0.0%
Other (Describe)	\$0	\$0	\$0	0.0%
Other (Describe)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Total other sales	\$179,000	\$179,000	\$0	0.0%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	1,821.0	1,822.0	(1.0)	-0.1%
Eligible funded students - Grades 10 to 12	775.0	818.0	(43.0)	-5.3%
Other students	314.0	349.0	(35.0)	-10.0%
Home ed and blended program students	-	-	-	0.0%
Total Enrolled Students, Grades 1-12	2,910.0	2,989.0	(79.0)	-2.6%
Early Childhood Services (ECS)				
Eligible funded children - ECS	189.0	199.0	(10.0)	-5.0%
Other children	14.0	27.0	(13.0)	-48.1%
Program hours	810.0	810.0	-	0.0%
ECS FTE's Enrolled	173.1	192.7	(19.6)	-10.2%

Attestation of Secretary-Treasurer/Treasurer:

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November 20, 2019

****Please complete the attached Comment Sheet to provide information regarding any material (>5% for revenues, expenses, fees, reserves, and surpluses, or >3% for staffing & enrolment) changes from the Spring Budget to the Fall forecast as identified in yellow above as well as any other pertinent information.**

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FALL 2019 UPDATE TO THE 2019/2020 BUDGET

Comments/Explanations of changes from original Spring 2019/2020 Budget Report:

Explain any changes in revenue or fee items >5% (any highlighted items in cells S10-S25 on Page 1 or cells S10 - S22 and S26 - S40 on Page 2):

1. Federal revenue dropped \$374,325 to reflect an enrollment decrease of 31 federal students
2. Other school authorities increased to reflect a less conservative approach in budgeting model and is reflected in income received over the last few years.
3. Other sales and services increased to reflect a less conservative approach in budgeting model and is reflective of income received over the last few years for external bus repairs and forestry and HSA and visa refunds.
4. Investment income has increased to reflect a less conservative approach in budgeting model and is reflective of income received due to an increase in interest rates.

Explain any changes in program expenses >5% (any highlighted items in cells S28 - S33 on Page 1):

n/a

Explain any changes in expenses by object >5% (any highlighted items in cells S38 - S49 of Page 1):

Unsupported amortization has changed to reflect the anticipated decrease in expenses due to a reduction in the capital expenditures budget

Explain any changes in projected Accumulated Operating Surplus and Capital Reserves as at August 31, 2019 or August 31, 2020 by >5% (any highlighted items in cells S53 - S56 on Page 1):

ASO: The spring numbers did not include the 2019 and 2020 projected deficits

Capital: The spring number did not include drawing down the reserve to fund capital acquisition

Explain change in total certificated staff >3% (if cell S59 or S60 on Page 1 is highlighted) or non-certificated staff >3% (any highlighted items in cells S64 - S67 on Page 1):

One of our non school based cert staff will transition to school based for the second half of the year.

Explain change in enrolment >3% (if cell S48 or cell S54 on Page 2 is highlighted):

We have 23 less ECS students (10 Provincial and 13 FNJ)

Attestation of Secretary-Treasurer/Treasurer:

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November 20, 2019