

0056 Westwind Regional Division No. 74

School Jurisdiction Code and Name

FALL 2017 UPDATE TO THE 2017/2018 BUDGET: Page 1

	Fall 2017 Update to the Budget 2017/2018	Spring 2017 Budget Report 2017/2018	Variance	% Variance
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	\$51,227,116	\$50,444,228	\$782,888	1.6%
Other - Government of Alberta	\$11,225	\$11,225	\$0	0.0%
Federal Government and First Nations	\$2,858,822	\$2,858,822	\$0	0.0%
Other Alberta school authorities	\$0	\$0	\$0	0.0%
Out of province authorities	\$0	\$0	\$0	0.0%
Alberta municipalities - special tax levies	\$55,000	\$55,000	\$0	0.0%
Property taxes	\$0	\$0	\$0	0.0%
Fees	\$637,005	\$702,005	(\$65,000)	-9.3%
Other sales and services	\$392,676	\$327,676	\$65,000	19.8%
Investment income	\$113,872	\$113,872	\$0	0.0%
Gifts and donation	\$49,378	\$49,378	\$0	0.0%
Rental of facilities	\$500	\$500	\$0	0.0%
Fundraising	\$549,874	\$549,874	\$0	0.0%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$26,500	\$26,500	\$0	0.0%
Total revenues	\$55,921,968	\$55,139,080	\$782,888	1.4%
Expenses By Program				
Instruction - Early Childhood Services	\$3,795,858	\$3,754,029	\$41,829	1.1%
Instruction - Grades 1 - 12	\$40,358,191	\$39,305,413	\$1,052,778	2.7%
Plant operations and maintenance	\$6,914,852	\$6,854,299	\$60,553	0.9%
Transportation	\$2,099,654	\$2,119,306	(\$19,652)	-0.9%
Board & system administration	\$2,444,612	\$2,496,862	(\$52,250)	-2.1%
External services	\$208,027	\$208,027	\$0	0.0%
Total Expenses	\$55,821,194	\$54,737,936	\$1,083,258	2.0%
Annual Surplus (Deficit)	\$100,774	\$401,144	(\$300,370)	-74.9%
Expenses by Object				
Certificated salaries & wages	\$23,956,367	\$23,839,995	\$116,372	0.5%
Certificated benefits	\$5,630,700	\$5,614,379	\$16,321	0.3%
Non-certificated salaries & wages	\$10,034,176	\$9,585,735	\$448,441	4.7%
Non-certificated benefits	\$3,252,740	\$3,118,756	\$133,984	4.3%
Services, contracts and supplies	\$10,366,039	\$9,997,898	\$368,141	3.7%
Amortization expense - supported	\$1,940,798	\$1,940,798	\$0	0.0%
Amortization expense - unsupported	\$627,649	\$627,650	(\$1)	0.0%
Interest on capital debt - supported	\$11,225	\$11,225	\$0	0.0%
Interest on capital debt - unsupported	\$0	\$0	\$0	0.0%
Other interest and finance charges	\$1,500	\$1,500	\$0	0.0%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
Total Expenses	\$55,821,194	\$54,737,936	\$1,083,258	2.0%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2017	\$1,277,705	\$1,808,757	(\$531,052)	-29.4%
Accumulated Surplus from Operations - August 31, 2018	\$1,526,922	\$2,379,967	(\$853,045)	-35.8%
Capital Reserves - August 31, 2017	\$1,937,325	\$2,010,909	(\$73,584)	-3.7%
Capital Reserves - August 31, 2018	\$1,884,734	\$1,900,993	(\$16,259)	-0.9%
Certificated Staff FTE's				
School based	240.5	239.9	0.6	0.2%
Non-school based	5.0	5.0	-	0.0%
Total Certificated Staff FTE's	245.5	244.9	0.6	0.2%
Non-Certificated Staff FTE's				
Instructional	227.9	217.9	10.0	4.6%
Plant operations & maintenance	31.1	30.3	0.8	2.5%
Transportation	42.4	42.4	-	0.0%
Other non-instructional	16.8	17.3	(0.5)	-2.9%
Total Non-Certificated Staff FTE's	318.2	307.9	10.2	3.3%

Attestation of Secretary-Treasurer/Treasurer:

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

November 16, 2017

0056 Westwind Regional Division No. 74

School Jurisdiction Code and Name

FALL 2017 UPDATE TO THE 2017/2018 BUDGET: Page 2

	Fall 2017 Update to the Budget 2017/2018	Spring 2017 Budget Report 2017/2018	Variance	% Variance
FEE & SALES TO PARENTS & STUDENTS				
Fees				
Transportation	\$0	\$65,000	(\$65,000)	-100.0%
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	\$50,750	\$50,750	\$0	0.0%
ECS enhanced program fees	\$35,000	\$35,000	\$0	0.0%
Activity fees	\$31,778	\$31,778	\$0	0.0%
Other fees to enhance education	\$151,550	\$151,550	\$0	0.0%
Extra-curricular fees	\$337,235	\$337,235	\$0	0.0%
Non-curricular supplies, materials, and services	\$0	\$0	\$0	0.0%
Non-curricular travel	\$0	\$0	\$0	0.0%
Other fees	\$30,692	\$30,692	\$0	0.0%
Total fees	\$637,005	\$702,005	(\$65,000)	-9.3%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$0	0.0%
Special events	\$0	\$0	\$0	0.0%
Sales or rentals of other supplies / services	\$0	\$0	\$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%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$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	\$0	\$0	\$0	0.0%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	2,933.0	2971.0	(38.0)	-1.3%
Eligible funded students - Grades 10 to 12	800.0	790.0	10.0	1.3%
Other students	254.0	250.0	4.0	1.6%
Home ed and blended program students	49.0	48.0	1.0	2.1%
Total Enrolled Students, Grades 1-12	4,036.0	4,059.0	(23.0)	-0.6%
Early Childhood Services (ECS)				
Eligible funded children - ECS	459.0	438.0	21.0	4.8%
Other children	10.0	15.0	(5.0)	-33.3%
Program hours	475.0	475.0	-	0.0%
ECS FTE's Enrolled	234.5	226.5	8.0	3.5%

Attestation of Secretary-Treasurer/Treasurer:

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

November 16, 2017

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FALL 2017 UPDATE TO THE 2017/2018 BUDGET

Comments/Explanations of changes from original Spring 2017/2018 Budget Report:

Explain any changes in revenue or fee items >5% (any highlighted items in cells S10-S24 on Page 1 or cells S10 - S21 and S25 - S38 on Page 2):

- \$65,000 Extracurricular Recovery from School charge was previously included in Fees. AB ED instructed Westwind to put this amount in Other Sales and Services.

Explain any changes in program expenses >5% (any highlighted items in cells S27-S32 on Page 1):

Explain any changes in expenses by object >5% (any highlighted items in cells S37 - S48 of Page 1):

Explain any changes in projected Accumulated Operating Surplus and Capital Reserves as at August 31, 2017 or August 31, 2018 by >5% (highlighted items in cell S52 to S55):

- In the Spring Westwinds projected Operational Surplus was projected at \$325,000. Actual is a Deficit of \$264,000. This represents the \$500k plus swing.

- Going along with the previous comment - this result would impact the projected Accumulated Surplus from Operations for August 2018. Above the \$500K swing in 2017 is the reduction in budgeted Annual Surplus from the Spring budget to the Fall. This Surplus reduced by \$300,000. Together these variances explain the \$800,000 swing.

Explain change in total certificated staff >3% (if cell S58 or S59 on Page 1 is highlighted) or non-certificated staff >3% (if cell S63 - S66 on Page 1 is highlighted):

- In the Spring the CIF grant wasn't recorded along with the budgeted costs. The Non-Certificated Staff Instructional FTE increase is due to these items being budgeted.

Explain change in enrolment >3% (if cell S55 or cell S61 on Page 2 is highlighted):

Attestation of Secretary-Treasurer/Treasurer:

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

November 16, 2017

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