

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2021**

[Education Act, Sections 139(2)(b) and 244]

4077 The Greater St. Albert Roman Catholic Separate School Division

Legal Name of School Jurisdiction

6 St. Vital Avenue St. Albert AB T8N 1K2; 780-459-7711; ipaulik@gsacrd.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Mr. Joseph Becigneul

Name



Signature

SUPERINTENDENT

Mr. David Keohane

Name



Signature

SECRETARY TREASURER or TREASURER

Mrs. Iva Paulik

Name



Signature

Certified as an accurate summary of the year's budget as approved by the Board

of Trustees at its meeting held on

May 29, 2020

Date

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
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15	Color coded cells:								
16	blue cells: require the input of data/descriptors wherever applicable.				grey cells: data not applicable - protected				
17					white cells: within text boxes REQUIRE the input of points and data.				
18	green cells: populated based on information previously submitted				yellow cells: to be completed when yellow only.				
19									
20	HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2020/2021 BUDGET REPORT								
21	The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into								
22	consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year								
23	Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will								
24	support the jurisdiction's plans.								
25	<u>Budget Highlights, Plans & Assumptions:</u>								
26	Regular school start up (assuming COVID 19 restrictions lift)								
27	Opening of St. Kateri School in Morinville								
28	Continuation of Sports Academies and Rec Academies								
29	Transfer of ESSMY high school to SACHS								
30	Transfer of St. Gabriel Outreach Program from Mission Hill to DO								
31	PD for new curriculum								
32	New assurance and funding model with significant changes to high school and specialized learning services (i.e. diverse learning)								
33	Substantial changes in ECS Pre-K Program due to the new funding model eligibility requirements and by delays in assessments due to COVID 19								
34	Faith in Our Future 2.0 – focus on improving utilization rates of school facilities and working towards securing a school site in St. Albert in Riverside								
35	Modernization of MCHS –to be managed by the Division								
36	Increased average salaries and benefits for certificated staff due to a high number of staff at the top of the grids and higher ASEBP premium rates, CPP and EI rates								
37	(certificated - \$105,700).								
38	School allocations based on projected enrolment rather than a moving weighted average to minimize impact on growing schools.								
39									
40	<u>Challenges</u>								
41									
42	Uncertainty around the timing and logistics of school re-entry in September of 2020 and its associated unknown costs in instruction, O&M and transportation								
43	Uncertainty around September 30 th count, should parents choose to home educate their children or seek alternate programs								
44	Reduced specialized learning services for ECS PUF program								
45									
46	<u>Significant Business and Financial Risks:</u>								
47									
48	Uncertainty around the final 2019-2020 financial position due to significant budget cuts in the fall of 2019, followed by the temporary funding adjustment related to COVID 19								
49	of approximately \$1 million dollars and subsequent loss of fee, rental and school generated revenues (donations, fundraising and other sales and services)								
50	Volatile insurance market								
51	Increased risk for short and long term sick leaves due to pandemic								
52	A known financial risk of losing the Bridge funding of \$3.5 million (6% of the overall Alberta Education funding) in the next two fiscal years.								
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BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual Audited 2018/2019
REVENUES			
Government of Alberta	\$ 55,250,263	\$55,550,053	\$57,253,312
Federal Government and First Nations	\$ 286,757	\$190,000	\$131,436
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ 8,487,922	\$8,487,922	\$8,487,922
Fees	\$ 2,963,164	\$3,001,719	\$2,500,089
Other sales and services	\$ 861,929	\$1,125,461	\$1,147,662
Investment income	\$ -	\$0	\$122,420
Gifts and donations	\$ 80,800	\$101,000	\$100,901
Rental of facilities	\$ 165,790	\$276,316	\$276,316
Fundraising	\$ 105,000	\$175,000	\$174,856
Gains on disposal of capital assets	\$ -	\$0	\$14,609
Other revenue	\$ 213,688	\$278,379	\$195,344
TOTAL REVENUES	\$68,415,313	\$69,185,850	\$70,404,867
EXPENSES			
Instruction - Pre K	\$ 1,435,953	\$ 2,189,685	\$ 2,644,916
Instruction - K to Grade 12	\$ 50,215,744	\$52,706,699	\$53,779,725
Operations & maintenance	\$ 10,565,066	\$9,780,708	\$8,217,411
Transportation	\$ 2,912,998	\$2,657,312	\$2,822,161
System Administration	\$ 2,526,463	\$ 2,433,730	\$2,752,546
External Services	\$ 599,094	\$535,455	\$731,271
TOTAL EXPENSES	\$68,255,318	\$70,303,589	\$70,948,030
ANNUAL SURPLUS (DEFICIT)	\$159,995	(\$1,117,739)	(\$543,163)

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)
for the Year Ending August 31

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual Audited 2018/2019
EXPENSES			
Certificated salaries	\$ 31,212,034	\$32,036,285	\$33,393,197
Certificated benefits	\$ 6,720,696	\$7,241,027	\$7,316,567
Non-certificated salaries and wages	\$ 8,076,405	\$9,228,903	\$10,142,792
Non-certificated benefits	\$ 2,006,630	\$2,414,794	\$2,488,146
Services, contracts, and supplies	\$ 16,585,135	\$16,010,561	\$14,568,607
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,398,229	\$3,088,787	\$2,660,508
Unsupported	\$ 256,189	\$278,723	\$358,316
Interest on capital debt			
Supported	\$ -	\$4,509	\$17,407
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$2,490
TOTAL EXPENSES	\$68,255,318	\$70,303,589	\$70,948,030

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

REVENUES	Approved Budget 2020/2021								Actual Audited 2018/19
	Instruction			Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	Pre K - PUF	Pre - K non PUF	K - Grade 12						
(1) Alberta Education	\$ 1,421,703	\$ -	\$ 37,937,012	\$ 7,334,202	\$ 2,241,348	\$ 2,418,808	\$ 465,406	\$ 51,818,479	\$ 54,563,788
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ 3,230,864	\$ -	\$ -	\$ -	\$ 3,230,864	\$ 2,620,056
(3) Other - Government of Alberta	\$ -	\$ -	\$ 200,920	\$ -	\$ -	\$ -	\$ -	\$ 200,920	\$ 69,468
(4) Federal Government and First Nations	\$ -	\$ -	\$ 286,757	\$ -	\$ -	\$ -	\$ -	\$ 286,757	\$ 131,436
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ 8,487,922	\$ -	\$ -	\$ -	\$ -	\$ 8,487,922	\$ 8,487,922
(9) Fees	\$ -	\$ -	\$ 2,291,514	\$ -	\$ 671,650	\$ -	\$ -	\$ 2,963,164	\$ 2,500,089
(10) Other sales and services	\$ -	\$ 14,250	\$ 847,679	\$ -	\$ -	\$ -	\$ -	\$ 861,929	\$ 1,147,662
(11) Investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,420
(12) Gifts and donations	\$ -	\$ -	\$ 80,800	\$ -	\$ -	\$ -	\$ -	\$ 80,800	\$ 100,901
(13) Rental of facilities	\$ -	\$ -	\$ 88,135	\$ -	\$ -	\$ 77,655	\$ -	\$ 165,790	\$ 276,316
(14) Fundraising	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ 174,856
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,609
(16) Other revenue	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 30,000	\$ 133,688	\$ 213,688	\$ 195,344
(17) TOTAL REVENUES	\$ 1,421,703	\$ 14,250	\$ 50,375,739	\$ 10,565,066	\$ 2,912,998	\$ 2,526,463	\$ 599,094	\$ 68,415,313	\$ 70,404,867
EXPENSES									
(18) Certificated salaries	\$ 266,047	\$ -	\$ 29,871,308	\$ -	\$ -	\$ 541,000	\$ 533,679	\$ 31,212,034	\$ 33,393,197
(19) Certificated benefits	\$ 35,875	\$ -	\$ 6,560,939	\$ -	\$ -	\$ 58,467	\$ 65,415	\$ 6,720,696	\$ 7,316,567
(20) Non-certificated salaries and wages	\$ 903,222	\$ -	\$ 5,302,824	\$ 783,704	\$ 141,254	\$ 945,401	\$ -	\$ 8,076,405	\$ 10,142,792
(21) Non-certificated benefits	\$ 157,159	\$ -	\$ 1,367,835	\$ 185,846	\$ 42,376	\$ 253,414	\$ -	\$ 2,006,630	\$ 2,488,146
(22) SUB - TOTAL	\$ 1,362,303	\$ -	\$ 43,102,906	\$ 969,550	\$ 183,630	\$ 1,798,282	\$ 599,094	\$ 48,015,765	\$ 53,340,702
(23) Services, contracts and supplies	\$ 59,400	\$ 14,250	\$ 7,055,374	\$ 6,062,746	\$ 2,729,368	\$ 663,997	\$ -	\$ 16,585,135	\$ 14,568,607
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 3,398,229	\$ -	\$ -	\$ -	\$ 3,398,229	\$ 2,660,508
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 57,464	\$ 134,541	\$ -	\$ 64,184	\$ -	\$ 256,189	\$ 358,316
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,407
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,490
(31) TOTAL EXPENSES	\$ 1,421,703	\$ 14,250	\$ 50,215,744	\$ 10,565,066	\$ 2,912,998	\$ 2,526,463	\$ 599,094	\$ 68,255,318	\$ 70,948,030
(32) OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ 159,995	\$ -	\$ -	\$ -	\$ -	\$ 159,995	\$ (543,163)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual 2018/2019
FEEs			
TRANSPORTATION	\$671,650	\$658,850	\$272,949
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$97,783	\$85,033	\$85,033
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$86,492	\$75,108	\$69,709
Alternative program fees	\$738,950	\$674,100	\$556,726
Fees for optional courses	\$257,341	\$281,290	\$265,566
ECS enhanced program fees	\$351,200	\$393,900	\$395,522
ACTIVITY FEES	\$464,229	\$265,566	\$286,712
Other fees to enhance education Cultural fees, physical education enhancement fees	\$74,782	\$25,640	\$25,640
NON-CURRICULAR FEES			
Extra-curricular fees	\$99,086	\$413,126	\$413,126
Non-curricular goods and services	\$107,651	\$47,265	\$47,265
NON-CURRICULAR TRAVEL	\$0	\$81,841	\$81,841
OTHER FEES Summer School	\$14,000	\$0	\$0
TOTAL FEES	\$2,963,164	\$3,001,719	\$2,500,089

PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY

Please disclose amounts paid by parents of students that are recorded as "Other sales and services" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.		Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual 2018/2019
Cafeteria sales, hot lunch, milk programs		\$116,862	\$150,607	\$150,607
Special events		\$186,049	\$239,773	\$239,773
Sales or rentals of other supplies/services		\$19,361	\$24,952	\$24,952
International and out of province student revenue		\$0	\$10,750	\$22,621
Adult education revenue		\$0	\$0	\$0
Preschool		\$14,250	\$54,150	\$64,480
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$0	\$0	\$0
Other (describe) Clubs & Teams: Fees, Tournaments, Wrapups		\$500,657	\$645,229	\$645,229
Other (describe) Other (Describe)		\$0	\$0	\$0
Other (describe) Other (Describe)		\$0	\$0	\$0
Other (describe) Other sales (describe here)		\$0	\$0	
Other (describe) Other sales (describe here)		\$0	\$0	
TOTAL		\$837,179	\$1,125,461	\$1,147,662

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)
for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2019	\$4,755,864	\$3,201,408	\$0	\$1,117,739	\$689,527	\$428,212	\$436,717
2019/2020 Estimated Impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,117,739)			(\$1,117,739)	(\$1,117,739)		
Estimated board funded capital asset additions		\$80,000		\$0	\$0	\$0	(\$80,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,367,510)		\$3,367,510	\$3,367,510		
Estimated capital revenue recognized - Alberta Education		\$167,365		(\$167,365)	(\$167,365)		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,921,422		(\$2,921,422)	(\$2,921,422)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	\$150,000	(\$150,000)	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2020	\$3,638,125	\$3,002,685	\$0	\$278,723	\$511	\$278,212	\$356,717
2020/21 Budget projections for:							
Budgeted surplus(deficit)	\$159,995			\$159,995	\$159,995		
Projected board funded capital asset additions		\$200,000		(\$150,000)	(\$150,000)	\$0	(\$50,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,654,418)		\$3,654,418	\$3,654,418		
Budgeted capital revenue recognized - Alberta Education		\$167,365		(\$167,365)	(\$167,365)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,230,864		(\$3,230,864)	(\$3,230,864)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$50,000)	(\$200,000)	\$150,000	\$50,000
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2021	\$3,798,120	\$2,946,496	\$0	\$494,907	\$66,695	\$428,212	\$356,717

SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES
for the Year Ending August 31

	Unrestricted Surplus Usage			Operating Reserves Usage			Year Ended		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2021	31-Aug-2022	31-Aug-2023	31-Aug-2021	31-Aug-2022	31-Aug-2023	31-Aug-2021	31-Aug-2022	31-Aug-2023
Projected opening balance	\$511	\$66,695	\$222,884		\$278,212	\$478,212		\$356,717	\$406,717
Projected excess of revenues over expenses (surplus only)	\$169,995	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets		\$0	\$0			\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$3,654,418	\$3,654,418	\$3,654,418			\$0	\$0		
Budgeted capital revenue recognized	(\$3,398,229)	(\$3,398,229)	(\$3,398,229)			\$0	\$0		
Budgeted changes in Endowments	\$0	\$0	\$0			\$0	\$0		
Budgeted unsupported debt principal repayment	\$0	\$0	\$0			\$0	\$0		
Projected reserves transfers (net)	(\$200,000)	(\$100,000)	(\$50,000)	\$150,000	\$50,000	\$0	\$50,000	\$50,000	\$50,000
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Transportation Expenses	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Operations & maintenance	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
System Administration	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
POM expenses	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Capital costs - School land & building	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Capital costs - Other	(\$150,000)	\$0	\$0	\$0	\$0	\$0	(\$50,000)	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$66,695	\$222,884	\$429,073	\$428,212	\$478,212	\$478,212	\$356,717	\$406,717	\$456,717

Total surplus as a percentage of 2020 Expenses
ASO as a percentage of 2020 Expenses

1.25% 1.62% 2.00%
0.73% 1.03% 1.33%

PROJECTED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS (ASO)
for the Year Ending August 31

	Amount	Detailed explanation to the Minister for the purpose of using ASO
Estimated Operating Surplus (Deficit) Aug. 31, 2021	\$ 159,995	
PLEASE DO NOT ALLOCATE IN BLUE CELLS BELOW	0	
Estimated Operating Deficit Due to:		
Description 1 (fill only your board projected an operating deficit)		
Description 2 (fill only your board projected an operating deficit)		
Description 3 (fill only your board projected an operating deficit)		
Description 4 (fill only your board projected an operating deficit)		
Description 5 (fill only your board projected an operating deficit)		
Description 6 (fill only your board projected an operating deficit)		
Description 7 (fill only your board projected an operating deficit)		
Subtotal, access of operating reserves to cover operating deficit	-	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	150,000	
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(256,189)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	50,000	
Total projected amount to access ASO in 2020/21	\$ (216,184)	
Total amount approved by the Minister		

**PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

	Budgeted 2020/2021 (Note 2)	Actual 2019/2020	Actual 2018/2019	Notes
Kindergarten, and Grades 1 to 12				
Eligible Funded Students:				
Kindergarten	379	362	416	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	190	181	208	0.5 times Head Count
Grades 1 to 9	3,936	4,004	3,982	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	1,077	1,082	1,079	Head count
Grades 10 to 12 - 4th year	83	84	92	Head count
Grades 10 to 12 - 4th year FTE	42	42	46	0.5 times Head Count
Grades 10 to 12 - 5th year	18	17	22	Head count
Grades 10 to 12 - 5th year FTE	5	4	6	0.25 times Head Count
Total FTE	5,249	5,313	5,321	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-1.2%	-0.1%		
Other Students:				
Total	39	39	33	Note 3
Total Net Enrolled Students	5,288	5,352	5,354	
Home Ed Students	3	3	2	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	5,291	5,355	5,356	
Percentage Change	-1.2%	0.0%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	202	227	184	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	16	12	10	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Pre - Kindergarten (Pre - K)				
Eligible Funded Children	56	114	102	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	10	36	53	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	66	150	155	
Program Hours	475	475	475	Minimum: 400 Hours
FTE Ratio	0.594	0.594	0.594	Actual hours divided by 800
FTE's Enrolled, Pre - K	39	89	92	
Percentage Change	-56.0%	-3.2%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	24	40	38	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	4	12	10	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
NOTES:				
1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.				
2) Budgeted enrolment is to be based on best information available at time of the 2020/2021 budget report preparation.				
3) Other K to Grade 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.				
4) Because they are funded separately, Home Education students are not included with total net enrolled students.				

**PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL**

	Budgeted 2020/2021	Actual 2019/2020	Actual 2018/2019	Notes
CERTIFICATED STAFF				
School Based	294.3	302.0	308.0	Teacher certification required for performing functions at the school level.
Non-School Based	7.8	9.5	10.5	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	302.1	311.5	318.5	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-3.0%	-2.2%	-5.4%	
If an average standard cost is used, please disclose rate:	\$ 105,700	\$ 103,400	\$ 103,700	
Student F.T.E. per certificated Staff	17.6	17.5	17.1	
	Please Allocate	Please Allocate		
	(9.4)	(7.0)		
Enrolment Change	2.0	0.2		
Other Factors	7.4	6.8		Change required: Budget cuts of \$3.2 million (Class Size and CF), no operating reserves and insurance cost premium increase of \$800K
Total Change	9.4	7.0		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:				
Continuous contracts terminated	-	-	FTEs	
Non-permanent contracts not being renewed	-	-	FTEs	
Other (retirement, attrition, etc.)	9.4	7.0		Descriptor required: Retirement and Attrition
Total Negative Change in Certificated FTEs	9.4	7.0		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):				
Certificated Number of Teachers				
Permanent - Full time	249.0	254.0	259.0	
Permanent - Part time	30.0	29.0	24.0	
Probationary - Full time	-	13.0	20.0	
Probationary - Part time	-	9.0	12.0	
Temporary - Full time	5.0	13.0	11.0	
Temporary - Part time	6.0	4.0	8.0	
NON-CERTIFICATED STAFF				
Instructional - Education Assistants	49.4	65.2	68.6	Personnel support students as part of a multidisciplinary team with teachers and other other support
Instructional - Other non-certificated instruction	66.5	67.6	75.3	Personnel providing instruction support for schools under 'Instruction' program areas other than EA
Operations & Maintenance	10.0	9.7	10.5	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	2.0	2.0	2.0	Other personnel providing direct support to the transportation of students to and from school other than
Other	10.2	9.6	11.1	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	138.1	174.1	187.5	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-20.7%	-7.1%	-28.4%	
Explanation of Changes:				
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Additional Information				
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> Yes				
Please provide terms of contract for 2020/21 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.				
CUPE Collective Agreement - September 1, 2019 to August 31, 2022. UNIFOR Collective Agreement - September 1, 2017 to August 31, 2020.				