



# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2020

[School Act, Sections 147(2)(b) and 276]

**4077 Greater St. Albert Roman Catholic Separate School District No. 734**

**Legal Name of School Jurisdiction**

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

**Contact Address, Telephone & Email Address**

### BOARD CHAIR

**Mr. Joseph Becigneul**

Name

Original Signed

Signature

### SUPERINTENDENT

**Mr. David Keohane**

Name

Original Signed

Signature

### SECRETARY TREASURER or TREASURER

**Mrs. Deborah Schlag**

Name

Original Signed

Signature


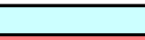





**Certified as an accurate summary of the year's budget as approved by the Board**

**of Trustees at its meeting held on **June 24, 2019** .**

Date

Version: 170615

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		salmon cells: contain referenced juris. information - protected					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	<b>HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2019/2020 BUDGET REPORT</b>								
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	<b><u>Budget Highlights, Plans &amp; Assumptions:</u></b>								
26									
27									
28	For 2019-2020, School Jurisdiction Funding Rates have not yet been released (due to the delay of the Provincial Budget to fall 2019). Revenues have been budgeted using 2018-								
29	2019 rates, unless otherwise known.								
30									
31	Over 82% of all revenue received goes directly to Instruction. The District expects a decrease in certificated staff of 7.75 FTE (6.664 FTE due to the expectation the Classroom								
32	Improvement Fund will no longer be provided in 2019-20. 1 FTE of reduction is due to the elimination of the District Principal position and the other .086 FTE is due to								
33	enrolment changes.								
34	On average, 75% of the District's overall expenses go toward personnel costs (salary and benefits), which is consistent with previous years, given that GSACRD contracts out								
35	both transportation and custodial services.								
36									
37	The District is projecting a deficit operating budget for 2019-2020 of (\$367,691). \$235,000 is projected as a result of opening a new school in September 2020, \$90,000 is a								
38	planned deficit as a result of centrally bargained items that will affect GSACRD, \$21,000 for Operations, which is available in their restricted reserves, to support vehicle lease								
39	costs, and the remaining \$21,691 in a small projected shortfall in instruction. Overall the deficit is about half of 1% on a \$71.5 M budget.								
40	* Instructional spending is projected for 2019-20 at \$9,556 per FTE student (based on 5,957 FTE students).								
41	* Operational spending is projected for 2019-20 at \$12,007 per FTE student (based on 5,957 FTE students).								
42									
43	Based on this budget, the estimated Accumulated Operating Surplus of \$1,037,955 expected on August 31, 2020 is approximately 1.5% of budgeted expenditures and								
44	represents only 2.9 days of budgeted operating expenditures (based on 200 days).								
45									
46	The Classroom Improvement Fund (CIF) of \$736,000, as received in 2017-18 and 2018-19 has NOT been included in Revenue. The funds were welcome and did improve the								
47	student experience in the classroom. The loss of this revenue will directly reduce Certified Staff by 6.7 FTE. The Nutrition Grant is also not expected and will result in the loss of								
48	1 support position.								
49	Transportation Fee increases for students receiving enhanced services (less than 2.4 km from the designated school) were required as ongoing deficits cannot be sustained over								
50	the long term. The District expects to have a balanced budget for transportation in 2019-20 as a result of these fees increases and route adjustments and will continue to look								
51	for further efficiencies.								
52									
53	Allocations for all schools continue to include a 0.1 FTE for Chaplaincy which will build capacity of staff to assist the principal in furthering the faith and instructional leadership								
54	priorities of the District. This will ensure that K-12 Religious Education may be part of a student's program plan, to thrive both intellectually and spiritually.								
55	<b><u>Significant Business and Financial Risks:</u></b>								
56									
57									
58	The District remains fully committed to French Immersion in St. Albert, Morinville, and Legal and provides additional support to all Dual Track Schools with an increased								
59	allocation as laid out in the Principles for the Basis of Allocations to Schools.								
60									
61	The District is committed to the goals outlined in Inspiring Education and continues efforts to transition away from traditional libraries toward a learning commons								
62	environment which promotes an inclusive, flexible, learner-centered, physical and/or virtual space for collaborative inquiry, imagination and play to expand and deepen								
63	learning for individual students and groups. All high schools are participants in the Flexible Programming Model and all revenue is pooled for grade K-12 distribution through								
64	the Basis for Allocations to Schools as approved by the Board of Trustees. Resources are directed to student independence so that they may learn, live fully, and serve others								
65	regardless of ability.								
66	While the district reserves are small, they still provide an ability to provide a bridge for one-time initiatives, while still allowing the Board to direct today's funding to today's								
67									



**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual Audited 2017/2018
<b>REVENUES</b>			
Alberta Education	\$54,084,306	\$58,438,914	\$55,980,165
Alberta Infrastructure	\$3,071,059	\$0	\$0
Other - Government of Alberta	\$317,000	\$17,406	\$86,517
Federal Government and First Nations	\$167,884	\$131,436	\$102,300
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$8,500,000	\$8,340,000	\$8,344,216
Fees	\$3,063,658	\$2,365,245	\$2,171,321
Other sales and services	\$1,142,750	\$1,148,450	\$1,115,197
Investment income	\$94,500	\$94,500	\$95,188
Gifts and donations	\$125,000	\$85,000	\$121,736
Rental of facilities	\$246,739	\$246,832	\$268,737
Fundraising	\$230,000	\$250,000	\$229,495
Gains on disposal of capital assets	\$0	\$0	\$0
Other revenue	\$116,633	\$128,230	\$200,826
<b>TOTAL REVENUES</b>	<b>\$71,159,529</b>	<b>\$71,246,013</b>	<b>\$68,715,698</b>
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$5,901,150	\$5,921,554	\$4,657,716
Instruction - Grades 1-12	\$51,023,268	\$50,928,859	\$51,890,752
Plant operations & maintenance	\$8,737,683	\$8,824,432	\$6,922,049
Transportation	\$2,762,977	\$2,862,948	\$2,805,389
Administration	\$2,561,235	\$2,582,247	\$2,634,767
External Services	\$540,907	\$762,072	\$564,750
<b>TOTAL EXPENSES</b>	<b>\$71,527,220</b>	<b>\$71,882,112</b>	<b>\$69,475,423</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$367,691)</b>	<b>(\$636,099)</b>	<b>(\$759,725)</b>

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

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual Audited 2017/2018
<b>EXPENSES</b>			
Certificated salaries	\$32,758,604	\$33,498,388	\$32,249,445
Certificated benefits	\$7,812,700	\$7,905,287	\$7,198,631
Non-certificated salaries and wages	\$10,130,260	\$9,990,170	\$9,927,742
Non-certificated benefits	\$2,760,496	\$2,662,380	\$2,523,033
Services, contracts, and supplies	\$14,729,442	\$14,921,876	\$15,493,852
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$3,071,059	\$2,528,962	\$1,562,620
Unsupported	\$260,150	\$357,643	\$472,804
<b>Interest on capital debt</b>			
Supported	\$4,509	\$17,406	\$47,296
Unsupported	\$0	\$0	\$0
Other interest and finance charges	\$0	\$0	\$0
Losses on disposal of capital assets	\$0	\$0	\$0
Other expenses	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$71,527,220</b>	<b>\$71,882,112</b>	<b>\$69,475,423</b>

**BUDGETED SCHEDULE OF FEE REVENUE**  
for the Year Ending August 31

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual 2017/2018
<b>FEES</b>			
TRANSPORTATION	\$292,563	\$308,715	\$230,823
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES (Mandatory)	\$85,623	\$89,951	\$87,842
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$148,831	\$82,172	\$129,534
Alternative program fees	\$554,200	\$530,800	\$466,245
Fees for optional courses	\$446,525	\$246,767	\$292,047
ECS enhanced program fees	\$325,325	\$367,250	\$313,521
<b>ACTIVITY FEES</b>			
Other fees to enhance education Cultural & Physical Education Enhancement	\$78,546	\$36,589	\$28,959
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$233,395	\$84,102	\$21,238
Non-curricular goods and services	\$161,453	\$127,500	\$108,795
<b>NON-CURRICULAR TRAVEL</b>			
OTHER FEES Summer School	\$5,940	\$90,966	\$38,880
<b>TOTAL FEES</b>	<b>\$3,063,658</b>	<b>\$2,365,245</b>	<b>\$2,171,321</b>

\*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 2019/2020	Fall Budget Update 2018/2019	Actual 2017/2018
Cafeteria sales, hot lunch, milk programs		\$234,231	\$196,865	\$194,190
Special events		\$205,974	\$173,185	\$218,496
Sales or rentals of other supplies/services		\$65,600	\$190,570	\$67,908
Out of district unfunded student revenue		\$0	\$0	\$0
International and out of province student revenue		\$21,500	\$21,500	\$10,750
Adult education revenue		\$0	\$0	\$0
Preschool		\$71,327	\$76,950	\$66,153
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$0	\$0	\$0
Bulk supply sales		\$0	\$0	\$0
Other (describe) Clubs & Teams: Fees, Tournaments, Wrapups		\$50,000	\$50,000	\$389,483
Other (describe) Other (Describe)		\$0	\$205,000	\$0
Other (describe) Other (Describe)		\$0	\$0	\$0
Other (describe) Other sales (describe here)		\$0	\$0	
Other (describe) Other sales (describe here)		\$0	\$0	
<b>TOTAL</b>		<b>\$648,632</b>	<b>\$914,070</b>	<b>\$946,980</b>

**BUDGETED SCHEDULE OF SUPPLEMENTARY DETAILS OF FEE REVENUE**  
for the Year Ending August 31

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B))* 2019/2020	Entry Fees and Admissions 2019/2020	Transportation Component 2019/2020	Supplies & Materials** 2019/2020	Total 2019/2020
<b>FEES</b>						
<b>TRANSPORTATION</b>						
		\$0	\$0	\$292,563	\$0	\$292,563
<b>BASIC INSTRUCTION SUPPLIES (Instructional supplies, &amp; materials)</b>						
		\$0	\$0	\$0	\$0	\$0
<b>LUNCHROOM SUPERVISION &amp; NOON HOUR ACTIVITY FEES</b>						
	Staffing Costs	\$85,623	\$0	\$0	\$0	\$85,623
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>						
<b>Technology user fees</b>						
		\$0	\$0	\$0	\$148,831	\$148,831
<b>Alternative program fees</b>						
	Sports Academy and Recreation Academy	\$554,200	\$0	\$0	\$0	\$554,200
<b>Fees for optional courses</b>						
		\$0	\$0	\$0	\$446,525	\$446,525
<b>ECS enhanced program fees</b>						
	All Day Every Day & Progressive ECS	\$325,325	\$0	\$0	\$0	\$325,325
<b>ACTIVITY FEES</b>						
		\$0	\$0	\$0	\$577,591	\$577,591
<b>Other fees to enhance education</b>						
		\$0	\$0	\$0	\$78,546	\$78,546
<b>NON-CURRICULAR FEES</b>						
<b>Extra-curricular fees</b>						
		\$0	\$0	\$0	\$233,395	\$233,395
<b>Non-curricular goods and services</b>						
		\$0	\$0	\$0	\$161,453	\$161,453
<b>NON-CURRICULAR TRAVEL</b>						
	Travel Costs	\$153,666	\$0	\$0	\$0	\$153,666
<b>OTHER FEES***</b>						
	Summer School	\$0	\$0	\$0	\$5,940	\$5,940
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
	<b>TOTAL FEES</b>	<b>\$1,118,814</b>	<b>\$0</b>	<b>\$292,563</b>	<b>\$1,652,281</b>	<b>\$3,063,658</b>

\*\*Supplies and Materials represent consumables (one-time use such as paper), reuseable supplies, equipment rental, workbooks).

\*\*\*Describe purpose of other fees. DO NOT use blanket names such as "Kindergarten", "Instructional Fees", "School Division Fees", "Registration Fees", etc.

\*\*\*Use Other Fees only for fees which do not meet predefined categories as described on Pages 14 & 15 of the Budget Guidelines 2019/2020

**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
<b>Actual balances per AFS at August 31, 2018</b>	\$5,299,027	\$3,408,094	\$0	\$1,465,137	\$1,036,925	\$428,212	\$425,796
<b>2018/2019 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$377,432)			(\$377,432)	(\$377,432)		
Estimated board funded capital asset additions		\$200,000		(\$200,000)	(\$200,000)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,018,726)		\$3,018,726	\$3,018,726		
Estimated capital revenue recognized - Alberta Education		\$1,640,793		(\$1,640,793)	(\$1,640,793)		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,020,142		(\$1,020,142)	(\$1,020,142)		
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	\$0	\$0	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2019</b>	\$4,921,595	\$3,250,303	\$0	\$1,245,496	\$817,284	\$428,212	\$425,796
<b>2019/2020 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$367,691)			(\$367,691)	(\$367,691)		
Projected board funded capital asset additions		\$100,000		(\$100,000)	(\$100,000)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,331,209)		\$3,331,209	\$3,331,209		
Budgeted capital revenue recognized - Alberta Education		\$1,640,220		(\$1,640,220)	(\$1,640,220)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,430,839		(\$1,430,839)	(\$1,430,839)		
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)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2020</b>	\$4,553,904	\$3,090,153	\$0	\$1,037,955	\$609,743	\$428,212	\$425,796



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

	Explanation	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2020	31-Aug-2021	31-Aug-2022	31-Aug-2020	31-Aug-2021	31-Aug-2022	31-Aug-2020	31-Aug-2021	31-Aug-2022
Projected opening balance		\$817,284	\$609,743	\$609,743	\$428,212	\$428,212	\$428,212	\$425,796	\$425,796	\$425,796
Projected excess of revenues over expenses (surplus only)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation - add'l space on AOS3 / AOS4	\$3,331,209	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	(\$3,071,059)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Full-day kindergarten	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
First nations, Metis, Inuit	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
POM expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Reallocate to Row 41-48 or Describe Asset	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Projected Deficit 19-20 - Expenses exceed revenues	Explanation - add'l space on AOS3 / AOS4	(\$367,691)	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$609,743	\$609,743	\$609,743	\$428,212	\$428,212	\$428,212	\$425,796	\$425,796	\$425,796

Total surplus as a percentage of 2020 Expenses 2.05% 2.05% 2.05%  
ASO as a percentage of 2020 Expenses 1.45% 1.45% 1.45%

**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)  
for the Year Ending August 31**

The following provides further explanation of the anticipated changes to each component of AOS for the 2018/2019, 2019/2020, 2020/2021 and 2021/2022 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2021. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

**Additional detail on uses of Accumulated Operating Surplus:**

**2018/2019**

Provide an explanation of material changes from the fall budget update originally submitted in November, 2018 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

While the 2018-19 deficit is not expected to reach the planned target of (\$636,099), it is still expected to be in the neighborhood of (\$377,432) as reported on the Quarter 3 Report to the Trustees. This revised deficit figure has been used in this budget.

**2019/2020**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

Generally speaking, the district does capitalize approximately \$200,000 in equipment each year, but items are not specifically planned at budget time, especially with the current uncertainty, but this has been the trend over time. \$100,000 has been used as District purchased assets.



**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)  
for the Year Ending August 31**

The following provides further explanation of the anticipated changes to each component of AOS for the 2018/2019, 2019/2020, 2020/2021 and 2021/2022 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2021. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

**Additional detail on uses of Accumulated Operating Surplus:**

**2020/2021**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

No additional information at this time.

**2021/2022**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

No additional information at this time.

**August 31, 2022**

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2022.

No additional information at this time.



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

	Budgeted 2019/2020 (Note 2)	Actual 2018/2019	Actual 2017/2018	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	4,041	4,005	4,024	Head count
Grades 10 to 12	1,552	1,593	1,320	Note 3
Total	5,593	5,598	5,344	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.1%	4.8%		
<b>Other Students:</b>				
Total	30	33	28	Note 4
<b>Total Net Enrolled Students</b>	5,623	5,631	5,372	
<b>Home Ed and Blended Program Students</b>	8	2	2	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	5,631	5,633	5,374	
Percentage Change	0.0%	4.8%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	183	184	162	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	436	459	492	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

<b>Eligible Funded Children</b>	473	519	443	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	50	54	56	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	523	573	499	
<b>Program Hours</b>	593	578	582	Minimum: 475 Hours
<b>FTE Ratio</b>	0.624	0.608	0.612	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	326	349	305	
Percentage Change	-6.4%	14.1%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	183	184	118	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	436	459	44	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 2019/2020 budget report preparation.
- 3) The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.
- 4) Other Grade 1-12 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.
- 5) Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.

PROJECTED STAFFING STATISTICS  
FULL TIME EQUIVALENT (FTE) PERSONNEL

	Budgeted 2019/2020	Actual 2018/2019	Fall Budget 2018/2019	Actual 2017/2018	Notes
<b>CERTIFICATED STAFF</b>					
School Based	320.1	330.3	323.5	314.2	Teacher certification required for performing functions at the school level.
Non-School Based	9.5	10.5	13.8	12.7	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	329.6	340.8	337.3	326.9	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-3.3%	4.2%	-2.3%	3.2%	CIF Funding incl in 18-19 Actual, but not in 19-20 Budgeted
If an average standard cost is used, please disclose rate:	\$ 92,125	\$ 92,445		\$ 91,885	
Student F.T.E. per certificated Staff	18.1	17.6		17.4	
<b>Certificated Staffing Change due to:</b>	<b>Please Allocate</b> (11.2)	-			
Enrolment Change	(2.0)	6.8	10.4		If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	n/a		If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	(9.2)	(3.3)	n/a		Descriptor (required): Elimination of Classroom Improvement Funding (CIF \$\$) for 6.664 FTE; 2.5 FTE realignment
Total Change	(11.2)	3.5	n/a		Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>					
Continuous contracts terminated	(1.0)	-	n/a		FTEs
Non-permanent contracts not being renewed	(6.2)	-	n/a		FTEs
Other (retirement, attrition, etc.)	(4.0)	-	n/a		Descriptor (required): 4.0 Retirements
Total Negative Change in Certificated FTEs	(11.2)	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
	<b>Please Allocate</b>				
<b>NON-CERTIFICATED STAFF</b>					
Instructional	161.9	163.9	168.5	166.0	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	10.5	10.5	10.6	10.7	Personnel providing support to maintain school facilities
Transportation	2.0	2.0	2.0	2.0	Personnel providing direct support to the transportation of students to and from school
Other	11.1	11.1	11.5	11.8	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	185.5	187.5	192.6	190.5	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.1%	-1.6%	-3.6%	1.1%	
<b>Explanation of Changes:</b>					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/>					
Please provide terms of contract for 2019/20 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					