

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2020**

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

**2285 Battle River Regional Division No. 31**

**Legal Name of School Jurisdiction**

5402 48 A Avenue Camrose AB AB T4V 0L3; 780-672-6131; lwalsh@brsd.ab.ca

**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

Mr. Norm Erickson

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature

**SUPERINTENDENT**

Mrs. Rita Marler

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature

**SECRETARY TREASURER or TREASURER**

Mrs. Imogene Walsh

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature

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

**of Trustees at its meeting held on** June 20, 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										
26	<b><u>Budget Highlights, Plans &amp; Assumptions:</u></b>									
27	The 2019/2020 Battle River School Division budget is based on the principle of alignment with the division's three-year plan and a focus on BRSD's Everyday 4. A reminder of									
28	Alberta Education's statements that "school authorities have maximum flexibility in determining how these funds are used to best meet local needs. School Authorities are									
29	accountable for their use of funds and results achieved."									
30	The 2019/2020 budget will not be announced by the government until the fall. With this information, we were left to determine our best guess at what funding may look like. The									
31	budget is being prepared based on the assumption that Nutrition Funding and Classroom Improvement Funding will not be provided in the upcoming school year. It is also being									
32	assumed that the costs that were negotiated as part of the central TEBA agreement will not be funded as there was no commitment by the previous government that these costs									
33	would be covered.									
34	It is assumed that the current restriction on the maximum expenditure on system administration and school board governance continues to be 3.6% of the division's total									
35	expenditures. The division's funding has been reduced by \$344,084 (.4%) to reflect this 10% reduction in the administration cap.									
36	The budget is based on key assumptions. These assumptions are based on the best information available at the time the budget is being prepared. If during the course of the year									
37	the actual results differ from the budget assumptions, the projected year-end financial results will change. Some of the key budget assumptions are:									
38	The 2019/2020 projected enrollment of 6,021 (excluding Pre-K children) represents a decrease of .87% or 53 students from the 2018/2019 budget enrollment of 6,074. The									
39	enrollment is based on a review of the school projected enrollments, the roll-over of the September 30 <sup>th</sup> , 2018 enrollment, and a projection prepared by Baragar Systems. The									
40	Baragar System is a software tool that uses data from various government sources: the provincial birth registry; Canada Revenue Agency; and Service Alberta – Vital Statistics.									
41	The average teacher salary is projected to be \$104,310 (vs. \$ 102,300 budgeted for 2018/2019). The 1.96% increase is a result of the TEBA agreement changes (admin allowance									
42	& Health Spending Account), grid movement and benefit cost increases.									
43	The above items, in addition to the reduction to the amount available from reserves, will result in a reduction of teaching staff. 2018-2019 saw a significant reduction in school									
44	support staff in order to not impact the number of teacher positions.									
45	School teaching staff allocations support the average of 900 hours of instructional time for all teaching staff. This is based on the TEBA negotiated instructional time for teaching									
46	staff of 907 hours.									
47	All school staff – teachers and school support staff – will be allocated centrally.									
48	School administrative time has been reduced, to lower the impact on the number of teachers that are in classrooms.									
49	Learning Coach positions have been eliminated, again, to lower the impact on the number of teachers that are in classrooms.									
50	Both Transportation and PO&M grants will be spent in their respective areas.									
51	The Administration budget will be within 3.6% allowable cap.									
52	School Generated Funds (SGF) will be based on 2017/2018 actual revenues and expenses.									
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**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	\$74,106,204	\$76,441,378	\$78,456,324
Alberta Infrastructure	\$1,476,127	\$0	\$0
Other - Government of Alberta	\$506,417	\$278,545	\$332,615
Federal Government and First Nations		\$0	\$21,430
Other Alberta school authorities		\$0	\$3,531
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$1,078,175	\$1,909,660	\$1,260,066
Other sales and services	\$1,127,350	\$1,359,529	\$1,428,569
Investment income	\$120,000	\$170,000	\$205,605
Gifts and donations	\$166,845	\$197,379	\$317,940
Rental of facilities	\$17,000	\$17,000	\$17,912
Fundraising	\$836,763	\$1,083,503	\$869,496
Gains on disposal of capital assets		\$0	\$23,052
Other revenue	\$178,299	\$0	\$0
<b>TOTAL REVENUES</b>	\$79,613,180	\$81,456,994	\$82,936,540
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$4,321,823	\$3,689,770	\$4,490,215
Instruction - Grades 1-12	\$57,146,717	\$60,304,962	\$60,722,289
Plant operations & maintenance	\$9,960,972	\$10,175,846	\$10,787,607
Transportation	\$5,452,163	\$5,514,252	\$5,254,211
Administration	\$2,818,398	\$2,940,778	\$3,083,163
External Services	\$1,940,536	\$1,781,981	\$1,683,576
<b>TOTAL EXPENSES</b>	\$81,640,609	\$84,407,589	\$86,021,061
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$2,027,429)	(\$2,950,595)	(\$3,084,521)

**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	\$35,645,056	\$36,577,581	\$38,620,400
Certificated benefits	\$7,934,241	\$8,016,421	\$8,361,040
Non-certificated salaries and wages	\$15,588,833	\$15,271,092	\$15,172,159
Non-certificated benefits	\$4,114,528	\$4,105,502	\$3,737,157
Services, contracts, and supplies	\$14,814,524	\$16,805,818	\$16,351,998
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$2,258,119	\$2,292,156	\$2,418,781
Unsupported	\$1,281,488	\$1,326,131	\$1,337,106
<b>Interest on capital debt</b>			
Supported	\$3,820	\$12,888	\$22,418
Unsupported		\$0	\$0
Other interest and finance charges		\$0	\$2
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
<b>TOTAL EXPENSES</b>	\$81,640,609	\$84,407,589	\$86,021,061

**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	\$124,150	\$136,550	\$73,201
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	(\$3,862)
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	(\$254)
Alternative program fees	\$49,425	\$38,000	\$45,675
Fees for optional courses	\$219,600	\$151,253	\$221,180
ECS enhanced program fees	\$0	\$0	\$18
<b>ACTIVITY FEES</b>			
Other fees to enhance education (Describe here)	\$0	\$0	(\$50)
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$315,000	\$362,202	\$217,357
Non-curricular goods and services	\$100,000	\$73,958	\$73,303
<b>NON-CURRICULAR TRAVEL</b>			
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$1,078,175	\$1,909,660	\$914,536

*\*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	\$215,000	\$234,138	\$215,686
Special events	\$95,000	\$104,772	\$96,603
Sales or rentals of other supplies/services	\$45,000	\$0	\$47,861
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$266,250	\$302,800	\$625,581
Adult education revenue	\$0	\$44,481	\$54,273
Preschool	\$90,000	\$90,540	\$82,165
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$6,421
Bulk supply sales	\$0	\$0	\$6,421
Other (describe) International Student Transportation	\$6,000	\$9,600	\$0
Other (describe) International Program Fees (Homestay, etc.)	\$202,625	\$274,285	\$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>	\$919,875	\$1,060,616	\$1,135,011

**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	\$124,150	\$0	\$124,150
	<b>BASIC INSTRUCTION SUPPLIES (Instructional supplies, &amp; materials)</b>	\$0	\$0	\$0	\$0	\$0
	<b>LUNCHROOM SUPERVISION &amp; NOON HOUR ACTIVITY FEES</b>	\$0	\$0	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>						
	<b>Technology user fees</b>	\$0	\$0	\$0	\$0	\$0
	<b>Alternative program fees</b> Hockey/Soccer Academy (Facility rental, etc.)	\$49,425	\$0	\$0	\$0	\$49,425
	<b>Fees for optional courses</b>	\$0	\$0	\$0	\$219,600	\$219,600
	<b>ECS enhanced program fees</b>	\$0	\$0	\$0	\$0	\$0
	<b>ACTIVITY FEES</b> Field trip entrance fees & travel	\$230,000	\$0	\$0	\$0	\$230,000
	<b>Other fees to enhance education</b>	\$0	\$0	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>						
	<b>Extra-curricular fees</b> Sports teams, School Clubs	\$315,000	\$0	\$0	\$0	\$315,000
	<b>Non-curricular goods and services</b>	\$0	\$0	\$0	\$100,000	\$100,000
	<b>NON-CURRICULAR TRAVEL</b> Camps, Ski Trips, International Travel	\$40,000	\$0	\$0	\$0	\$40,000
<b>OTHER FEES***</b>						
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
	<b>TOTAL FEES</b>	\$634,425	\$0	\$124,150	\$319,600	\$1,078,175

\*\*Supplies and Materials represent consumables (one-time use such as paper), reusable 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>	\$17,727,564	\$10,579,575	\$0	\$6,119,244	(\$0)	\$6,119,244	\$1,028,745
<b>2018/2019 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$3,087,090)			(\$3,087,090)	(\$3,087,090)		
Estimated board funded capital asset additions		\$790,358		(\$218,296)	\$0	(\$218,296)	(\$572,062)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,618,287)		\$3,618,287	\$3,618,287		
Estimated capital revenue recognized - Alberta Education		\$6,800		(\$6,800)	(\$6,800)		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,285,356		(\$2,285,356)	(\$2,285,356)		
Estimated capital revenue recognized - Other GOA		\$0		\$0			
Estimated capital revenue recognized - Other sources		\$0		\$0			
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$670,000)	\$1,760,959	(\$2,430,959)	\$670,000
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2019</b>	\$14,640,474	\$10,043,802	\$0	\$3,469,989	(\$0)	\$3,469,989	\$1,126,683
<b>2019/2020 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$2,027,429)			(\$2,027,429)	(\$2,027,429)		
Projected board funded capital asset additions		\$45,000		(\$45,000)	\$0	(\$45,000)	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,539,607)		\$3,539,607	\$3,539,607		
Budgeted capital revenue recognized - Alberta Education		\$603,693		(\$603,693)	(\$603,693)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,476,127		(\$1,476,127)	(\$1,476,127)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$178,299		(\$178,299)	(\$178,299)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$837,000)	\$745,941	(\$1,582,941)	\$837,000
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2020</b>	\$12,613,045	\$8,807,314	\$0	\$1,842,048	(\$0)	\$1,842,048	\$1,963,683

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

		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
<b>Projected opening balance</b>		(\$0)	(\$0)	(\$0)	\$3,469,989	\$1,842,048	\$1,842,048	\$1,126,683	\$1,963,683	\$1,733,683
<b>Projected excess of revenues over expenses (surplus only)</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0						
<b>Budgeted disposal of unsupported tangible capital assets</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
<b>Budgeted amortization of capital assets (expense)</b>	Explanation - add'l space on AOS3 / AOS4	\$3,539,607	\$3,539,607	\$3,539,607		\$0	\$0			
<b>Budgeted capital revenue recognized</b>	Explanation - add'l space on AOS3 / AOS4	(\$2,258,119)	(\$2,258,118)	(\$2,258,119)		\$0	\$0			
<b>Budgeted changes in Endowments</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Budgeted unsupported debt principal repayment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Projected reserves transfers (net)</b>	Explanation - add'l space on AOS3 / AOS4	\$745,941	(\$670,000)	(\$670,000)	(\$1,582,941)	\$0	\$0	\$837,000	\$670,000	\$670,000
<b>Projected assumptions/transfers of operations</b>	Explanation - add'l space on AOS3 / AOS4	\$0	(\$611,489)	(\$611,489)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Increase in (use of) school generated funds</b>	Explanation - add'l space on AOS3 / AOS4	(\$123,790)	\$0	\$0		\$0	\$0		\$0	\$0
<b>New school start-up costs</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Decentralized school reserves</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Non-recurring certificated remuneration</b>	Explanation - add'l space on AOS3 / AOS4	(\$147,612)	\$0	\$0		\$0	\$0			
<b>Non-recurring non-certificated remuneration</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Non-recurring contracts, supplies &amp; services</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Professional development, training &amp; support</b>	Explanation - add'l space on AOS3 / AOS4	(\$508,545)	\$0	\$0		\$0	\$0			
<b>Transportation Expenses</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Full-day kindergarten</b>	Two full day Kindergarten programs	(\$113,751)	\$0	\$0		\$0	\$0			
<b>English language learners</b>	ELL Support	(\$114,310)	\$0	\$0		\$0	\$0			
<b>First nations, Metis, Inuit</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>OH&amp;S / wellness programs</b>	Safety Program	(\$161,710)	\$0	\$0		\$0	\$0			
<b>B &amp; S administration organization / reorganization</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Debt repayment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>POM expenses</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Non-salary related programming costs (explain)</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - School building &amp; land</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Technology</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Vehicle &amp; transportation</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Administration building</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - POM building &amp; equipment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Other (explain)</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
<b>Capital costs - School land &amp; building</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modernization</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modular &amp; additions</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School building partnership projects</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Technology</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Vehicle &amp; transportation</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$900,000)	\$0
<b>Capital costs - Administration building</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - POM building &amp; equipment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Costs - Furniture &amp; Equipment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Other</b>	Photocopiers	\$0	\$0	\$0	(\$45,000)	\$0	\$0	\$0	\$0	\$0
<b>Building leases</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Colony Pool	Colony Agreement	(\$328,034)	\$0	\$0		\$0	\$0		\$0	\$0
FSLW Program		(\$529,677)	\$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
<b>Estimated closing balance for operating contingency</b>		(\$0)	(\$0)	(\$1)	\$1,842,048	\$1,842,048	\$1,842,048	\$1,963,683	\$1,733,683	\$2,403,683

Total surplus as a percentage of 2020 Expenses	4.66%	4.38%	5.20%
ASO as a percentage of 2020 Expenses	2.26%	2.26%	2.26%

**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.

**2019/2020**

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



**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.

**2021/2022**

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

Transportation storage facilities  
Technology infrastructure

**August 31, 2022**

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

**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	4,193	4,198	4,320	Head count
Grades 10 to 12	1,412	1,370	1,409	Note 3
Total	5,605	5,568	5,729	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.7%	-2.8%		
<b>Other Students:</b>				
Total	25	64	50	Note 4
<b>Total Net Enrolled Students</b>				
	5,630	5,632	5,779	
<b>Home Ed and Blended Program Students</b>				
	12	7	6	Note 5
<b>Total Enrolled Students, Grades 1-12</b>				
	5,642	5,639	5,785	
Percentage Change	0.1%	-2.5%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	228	228	247	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	620	620	585	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
<b>Eligible Funded Children</b>				
	404	442	455	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>				
	-	4	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>				
	404	446	455	
<b>Program Hours</b>				
	475	475	475	Minimum: 475 Hours
<b>FTE Ratio</b>				
	0.500	0.500	0.500	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>				
	202	223	228	
Percentage Change	-9.4%	-2.0%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	102	102	106	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	17	17	15	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>NOTES:</b>				
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><u>CERTIFICATED STAFF</u></b>					
School Based	346.0	359.0	359.0	373.9	Teacher certification required for performing functions at the school level.
Non-School Based	12.0	16.5	16.5	17.1	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	358.0	375.5	375.5	391.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-4.7%	-4.0%	-4.7%	-4.0%	
If an average standard cost is used, please disclose rate:	\$ 104,310	\$ 103,115		\$ 103,268	
Student F.T.E. per certificated Staff	16.3	15.6		15.4	
<b>Certificated Staffing Change due to:</b>					
Enrolment Change	-	-	(15.5)		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	(17.5)	-	n/a		Descriptor (required): Estimation of reduced funding and less reserve funds available to access
Total Change	(17.5)	-	n/a		Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>					
Continuous contracts terminated	-	-	n/a		FTEs
Non-permanent contracts not being renewed	(1.5)	-	n/a		FTEs
Other (retirement, attrition, etc.)	(16.0)	-	n/a		Descriptor (required): Retirements & resignations
Total Negative Change in Certificated FTEs	(17.5)	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please Allocate					
<b><u>NON-CERTIFICATED STAFF</u></b>					
Instructional	210.0	228.1	228.1	263.4	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	21.8	22.8	22.8	24.8	Personnel providing support to maintain school facilities
Transportation	42.6	45.7	45.7	44.3	Personnel providing direct support to the transportation of students to and from school
Other	31.9	30.7	30.7	29.6	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	306.3	327.3	327.3	362.1	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-6.4%	-9.6%	-6.4%	-9.6%	
<b>Explanation of Changes:</b>					
Reduction of staff is a result of enrollment decline and fiscal restraints.					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement? <span style="border: 1px solid black; padding: 2px;">Some are</span>					
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.					
Two agreements - One agreement covers 10.25 FTE, Sept 1, 2018 to Aug 31, 2020, 2% grid increase Sept 1, 2019. The other agreement covers 5.5 FTE, Sept 1, 2016 to Aug 31, 2020, 1% grid increase Sept. 1, 2019					

**BOARD AND SYSTEM ADMINISTRATION  
2019/2020 EXPENSES UNDER (OVER) MAXIMUM LIMIT**

2285

<b>TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)</b>	<b>\$81,640,609</b>
<b>Enter Number of Net Enrolled Students:</b>	<b>5,630</b>
<b>Enter Number of Funded (ECS) Children:</b>	<b>404</b>
<b>Enter "C" if Charter School</b>	
<b>STEP 1</b>	
<b>Calculation of maximum expense limit percentage for Board and System Administration expenses</b>	
If "Total Net Enrolled Students" are 6,000 and over = 3.6%	<b>3.77%</b>
If "Total Net Enrolled Students" are 2,000 and less = 5.4%	
<p>The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 -12, net of Home Education AND Adult students, between 2,000 to 6,000 at .00045 per FTE (Example: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .00045 = 0.675% plus 3.6% = maximum expense limit of 4.28%).</p>	
<b>STEP 2</b>	
<b>A. Calculate maximum expense limit amounts for Board and System Administration expenses</b>	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	<b>\$3,074,994</b>
<b>B. Considerations for Charter Schools and Small School Boards:</b>	
If charter schools and small school boards,	
<b>The amount of Small Board Administration funding</b> ( <i>Funding Manual</i> Section 1.13)	<b>\$0</b>
<b>2019/2020 MAXIMUM EXPENSE LIMIT (the greater of A or B above)</b>	<b>\$3,074,994</b>
<b>Actual Board &amp; System Administration from G31 of "Budgeted Statement of Operations"</b>	<b>\$2,818,398</b>
<b>Amount Overspent</b>	<b>\$0</b>

3.45%