

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

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

2285 The Battle River School Division

Legal Name of School Jurisdiction

5402 48 A Avenue Camrose 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 11, 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		green cells: populated based on information previously submitted					yellow cells: to be completed when yellow only.			
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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										
26	<u>Budget Highlights, Plans & Assumptions:</u>									
27	The 2020/2021 Battle River School Division budget is based on the principle of alignment with the division's three-year plan.									
28	The 2020/2021 funding announcement was provided on April 20 th , 2020 by Alberta Education to BRSD.									
29	The budget is being prepared based on the acknowledgment that the Division's reserves have been depleted and operational changes will be required in order to operate within the									
30	funds that are provided by Alberta Education.									
30	The basis for enrollment based grants is done using a Weight Moving Average (WMA) Enrollment. For 2020-21, BRSD's WMA is:									
31	Weighted Moving Average Enrollment									
32		ECS	1 - 9	10 - 12						
33				Yr 1 -3	Yr 4	Yr 5+				
33	2018/19 - 20%	442	4,198	1,238	79	7				
34	2019/20 - 30%	496	4,074	1,217	76	16				
35	2020/21 - 50%	477	4,155	1,232	92	23				
36	WMA	475.7	4,139.3	1,228.7	84.6	17.7				
37	Specialized Learning Support is a new category that encompasses many of the categories that were previously provided under Inclusive Education. The level of funding that has been									
38	provided for next year is \$4.8 million. Previously the division was provided with funding of \$7.3 million to support our students that require extra supports. Included in the \$7.3 million									
39	was \$3.9 million dollars of Program Equity Funding which has been discontinued. In addition, the funding received through the Regional Collaborative Delivery Model \$415,000 has been									
40	discontinued.									
40	Program Unit Funding (PUF) is now provided for children between the ages of 2 years, 8 months to 4 years, 8 months. Previously it included funding for children up to the age of 5 years, 8									
41	months. Support for the five year old children is to now be provided through the Specialized Learning Support funding. In addition, the funding rates have changed and children that									
42	access half day programming are funded at \$15,000 where previously there was no hour cap and funding could be received to a maximum of \$25,051. For 2020/2021, BRSD will received									
43	\$1.9 million less funding under PUF.									
43	A new System Administration Grant has been provided that ensures that the maximum allowable expenditure is between 3.15 and 4.95 of the jurisdiction's total operating expenditure									
44	based on the August 31, 2019 Audited Financial Statements. This amount of funding is fixed for the next three school years. If the jurisdiction's board and administration expenses									
45	exceeds the allocation amount, the following year's allocation will be reduced by any overage.									
45	The new Operations and Maintenance Grant is now a targeted grant, meaning that these funds cannot be used to support instruction or other departments. Funds can be transferred into									
46	the Facilities budget, but not out of. Any unspent funds must be set aside for future expenditures in Facilities at year-end.									
47	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 the									
48	actual results differ from the budget assumptions, the projected year-end financial results will change. Some of the key budget assumptions are:									
49	The average teacher salary is projected to be \$107,915 (vs. \$ 104,310 for 2019/2020). This change is a result of increased premiums for ASEBP and statutory benefits (CPP, EI), grid									
50	movement and a reduction in teaching staff.									
50	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 staff of									
51	907 hours.									
52	All school staff – teachers and school support staff – will be allocated centrally.									
53	Both Transportation and O&M grants will be spent in their respective areas.									
54	30% of the Infrastructure, Maintenance and Renewal grant will be spent on projects that can be capitalized.									
55	The Administration budget will be within the allocation provided									
55	School Generated Funds (SGF) will be based on 2018/2019 actual revenues and expenses.									
56	<u>Significant Business and Financial Risks:</u>									
57	Under the new Alberta Education funding framework, BRSD has been allocated \$4,001,511 in bridge funding. As this is not on-going funding, the amount provided to BRSD will be									
58	reduced over the next two years to the amount of zero. As that amount is reduced, our current operations will be impacted. This will mean further reduction to staffing and other									
59	operating expenses.									
59	In addition, similar to many school divisions in Alberta, we are in the process of looking at insurance alternatives. 2019-2020 saw a significant increase and the information provided so far									
60	indicates that insurance will continue to increase in the upcoming school year.									
61	In light of the unknown implications of COVID re-entry, the potential costs that may need to be incurred may not fit within the budget that has been presented.									
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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	\$ 75,244,641	\$74,627,121	\$77,033,949
Federal Government and First Nations	\$ -	\$0	\$0
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 889,976	\$1,078,175	\$833,344
Other sales and services	\$ 748,683	\$1,156,335	\$3,007,718
Investment income	\$ 130,000	\$120,000	\$203,025
Gifts and donations	\$ 479,863	\$166,000	\$349,641
Rental of facilities	\$ -	\$25,180	\$17,623
Fundraising	\$ 902,561	\$869,000	\$854,734
Gains on disposal of capital assets	\$ -	\$0	\$23,676
Other revenue	\$ -	\$178,299	\$176,552
TOTAL REVENUES	\$78,395,724	\$78,220,110	\$82,500,262
EXPENSES			
Instruction - Pre K	\$ 825,555	\$ -	\$ -
Instruction - K to Grade 12	\$ 55,482,510	\$61,505,851	\$62,063,277
Operations & maintenance	\$ 12,149,140	\$11,067,044	\$11,215,523
Transportation	\$ 5,907,286	\$5,643,167	\$5,390,580
System Administration	\$ 2,566,297	\$2,716,327	\$2,911,702
External Services	\$ 1,681,838	\$1,928,013	\$1,928,529
TOTAL EXPENSES	\$78,612,626	\$82,860,402	\$83,509,611
ANNUAL SURPLUS (DEFICIT)	(\$216,902)	(\$4,640,292)	(\$1,009,349)

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	\$ 34,279,900	\$35,614,895	\$37,150,658
Certificated benefits	\$ 7,863,438	\$7,982,106	\$8,028,287
Non-certificated salaries and wages	\$ 13,115,922	\$15,760,772	\$15,143,387
Non-certificated benefits	\$ 3,386,615	\$4,207,523	\$3,747,551
Services, contracts, and supplies	\$ 16,457,441	\$15,751,679	\$15,843,524
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,300,992	\$2,258,119	\$2,303,568
Unsupported	\$ 1,208,318	\$1,281,488	\$1,285,263
Interest on capital debt			
Supported	\$ -	\$3,820	\$7,334
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$39
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$78,612,626	\$82,860,402	\$83,509,611

**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	\$ 825,555	\$ -	\$ 52,885,532	\$ 9,683,685	\$ 5,708,290	\$ 2,770,718	\$ 1,008,455	\$ 72,882,235	\$ 75,076,049
(2) Alberta Infrastructure	\$ -	\$ -	\$ 133,271	\$ 1,814,572	\$ -	\$ -	\$ -	\$ 1,947,843	\$ 1,599,304
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 411,563	\$ 411,563	\$ 356,009
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 2,587
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ -	\$ 777,976	\$ -	\$ 112,000	\$ -	\$ -	\$ 889,976	\$ 833,344
(10) Other sales and services	\$ -	\$ -	\$ 318,433	\$ 49,000	\$ 189,500	\$ -	\$ 191,750	\$ 748,683	\$ 3,007,718
(11) Investment income	\$ -	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 203,025
(12) Gifts and donations	\$ -	\$ -	\$ 351,260	\$ 128,603	\$ -	\$ -	\$ -	\$ 479,863	\$ 349,641
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,623
(14) Fundraising	\$ -	\$ -	\$ 902,561	\$ -	\$ -	\$ -	\$ -	\$ 902,561	\$ 854,734
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,676
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,552
(17) TOTAL REVENUES	\$ 825,555	\$ -	\$ 55,499,033	\$ 11,675,860	\$ 6,012,790	\$ 2,770,718	\$ 1,611,768	\$ 78,395,724	\$ 82,500,262
EXPENSES									
(18) Certificated salaries	\$ 270,195	\$ -	\$ 33,585,069	\$ -	\$ -	\$ 379,242	\$ 45,394	\$ 34,279,900	\$ 37,150,658
(19) Certificated benefits	\$ 59,652	\$ -	\$ 7,707,154	\$ -	\$ -	\$ 86,637	\$ 9,995	\$ 7,863,438	\$ 8,028,287
(20) Non-certificated salaries and wages	\$ 362,842	\$ -	\$ 6,365,480	\$ 1,219,217	\$ 2,768,976	\$ 1,293,552	\$ 1,105,855	\$ 13,115,922	\$ 15,143,387
(21) Non-certificated benefits	\$ 102,180	\$ -	\$ 1,999,629	\$ 313,134	\$ 382,516	\$ 323,510	\$ 265,646	\$ 3,386,615	\$ 3,747,551
(22) SUB - TOTAL	\$ 794,869	\$ -	\$ 49,657,332	\$ 1,532,351	\$ 3,151,492	\$ 2,082,941	\$ 1,426,890	\$ 58,645,875	\$ 64,069,883
(23) Services, contracts and supplies	\$ 30,686	\$ -	\$ 5,502,193	\$ 7,952,884	\$ 2,249,225	\$ 467,505	\$ 254,948	\$ 16,457,441	\$ 15,843,524
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 187,267	\$ 2,111,652	\$ 2,073	\$ -	\$ -	\$ 2,300,992	\$ 2,303,568
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 135,718	\$ 552,253	\$ 504,496	\$ 15,851	\$ -	\$ 1,208,318	\$ 1,285,263
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,334
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) TOTAL EXPENSES	\$ 825,555	\$ -	\$ 55,482,510	\$ 12,149,140	\$ 5,907,286	\$ 2,566,297	\$ 1,681,838	\$ 78,612,626	\$ 83,509,611
(32) OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ 16,523	\$ (473,280)	\$ 105,504	\$ 204,421	\$ (70,070)	\$ (216,902)	\$ (1,009,349)

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	\$112,000	\$124,150	\$130,368
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	(\$19,078)
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$75,000	\$0	(\$156)
Alternative program fees	\$38,025	\$49,425	\$38,025
Fees for optional courses	\$169,838	\$219,600	\$189,072
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$227,712	\$315,000	\$227,712
Non-curricular goods and services	\$57,352	\$100,000	\$57,352
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$889,976	\$1,078,175	\$833,344

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	\$267,000	\$215,000	\$266,690
Special events	\$72,000	\$95,000	\$72,554
Sales or rentals of other supplies/services	\$45,000	\$45,000	\$45,460
International and out of province student revenue	\$109,500	\$270,450	\$638,505
Adult education revenue	\$0	\$0	\$62,766
Preschool	\$0	\$100,000	\$108,260
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$5,908
Other (describe) International Student Transportation	\$3,000	\$10,200	\$0
Other (describe) International Program Fees (Homestay, etc.)	\$82,250	\$217,300	\$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	\$578,750	\$952,950	\$1,200,143

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	\$16,718,215	\$10,171,127	\$0	\$5,440,821	(\$0)	\$5,440,821	\$1,106,267
2019/2020 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$3,556,258)			(\$3,556,258)	(\$3,556,258)		
Estimated board funded capital asset additions		\$60,000		(\$45,000)	\$0	(\$45,000)	(\$15,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,539,607)		\$3,539,607	\$3,539,607		
Estimated capital revenue recognized - Alberta Education		\$603,693		(\$603,693)	(\$603,693)		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,476,127		(\$1,476,127)	(\$1,476,127)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$178,299		(\$178,299)	(\$178,299)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$695,000)	\$2,274,770	(\$2,969,770)	\$695,000
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2020	\$13,161,957	\$8,949,639	\$0	\$2,426,051	(\$0)	\$2,426,051	\$1,786,267
2020/21 Budget projections for:							
Budgeted surplus(deficit)	(\$216,902)			(\$216,902)	(\$216,902)		
Projected board funded capital asset additions		\$1,182,000		(\$182,000)	(\$182,000)	\$0	(\$1,000,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,509,310)		\$3,509,310	\$3,509,310		
Budgeted capital revenue recognized - Alberta Education		\$173,657		(\$173,657)	(\$173,657)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,947,843		(\$1,947,843)	(\$1,947,843)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$179,492		(\$179,492)	(\$179,492)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$830,272)	(\$809,416)	(\$20,856)	\$830,272
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2021	\$12,945,055	\$8,923,321	\$0	\$2,405,195	(\$0)	\$2,405,195	\$1,616,539

**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	(\$0)	(\$0)	(\$0)	\$2,426,051	\$2,405,195	\$2,405,195	\$1,786,267	\$1,616,539	\$2,286,539
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 \$3,509,310	\$3,509,310	\$3,509,310		\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4 (\$2,300,992)	(\$2,300,992)	(\$2,300,992)		\$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 (\$809,416)	(\$670,000)	(\$670,000)	(\$20,856)	\$0	\$0	\$830,272	\$670,000	\$670,000
Projected assumptions/transfers of operations	Explanation - add'l space on AOS3 / AOS4 \$0	(\$538,318)	(\$538,318)	\$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			
Operations & maintenance	Explanation - add'l space on AOS3 / AOS4 (\$473,280)	\$0	\$0		\$0	\$0			
English language learners	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
System Administration	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 (\$140,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4 (\$42,000)	\$0	\$0	\$0	\$0	\$0	(\$1,000,000)	\$0	(\$1,000,000)
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	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0		\$0	\$0
Intentional Program	Explanation - add'l space on AOS3 / AOS4 (\$70,070)	\$0	\$0		\$0	\$0		\$0	\$0
Combined surpluses (SGF, School reserves, Transportation, Admin)	Explanation - add'l space on AOS3 / AOS4 \$326,448	\$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	(\$0)	(\$0)	(\$0)	\$2,405,195	\$2,405,195	\$2,405,195	\$1,616,539	\$2,286,539	\$1,956,539

Total surplus as a percentage of 2020 Expenses	5.12%	5.97%	5.55%
ASO as a percentage of 2020 Expenses	3.06%	3.06%	3.06%

**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	\$ (216,902)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(216,902)	
Estimated Operating Deficit Due to:		
Description 1 (fill only your board projected an operating deficit)	\$70,070	International Program - decreased registrations due to COVID
Description 2 (fill only your board projected an operating deficit)	\$146,832	Facilities - Projected increase in property insurance costs.
Description 3 (fill only your board projected an operating deficit)	\$0	
Description 4 (fill only your board projected an operating deficit)	\$0	
Description 5 (fill only your board projected an operating deficit)	\$0	
Description 6 (fill only your board projected an operating deficit)	\$0	
Description 7 (fill only your board projected an operating deficit)	\$0	
Subtotal, access of operating reserves to cover operating deficit	216,902	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	182,000	
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(1,208,318)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	830,272	
Total projected amount to access ASO in 2020/21	\$ 20,856	

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	477	496	442	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	239	248	221	0.5 times Head Count
Grades 1 to 9	4,155	4,074	4,198	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	1,232	1,253	1,283	Head count
Grades 10 to 12 - 4th year	92	76	79	Head count
Grades 10 to 12 - 4th year FTE	46	38	40	0.5 times Head Count
Grades 10 to 12 - 5th year	23	16	7	Head count
Grades 10 to 12 - 5th year FTE	6	4	2	0.25 times Head Count
Total FTE	5,677	5,617	5,743	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.1%	-2.2%		
Other Students:				
Total	10	38	64	Note 3
Total Net Enrolled Students	5,687	5,655	5,807	
Home Ed Students	7	8	7	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	5,694	5,663	5,814	
Percentage Change	0.6%	-2.6%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	256	256	228	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	569	569	620	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Pre - Kindergarten (Pre - K)				
Eligible Funded Children	68	71	59	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	-	83	83	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	68	154	142	
Program Hours	400	400	400	Minimum: 400 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 800
FTE's Enrolled, Pre - K	34	77	71	
Percentage Change	-55.8%	8.5%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	71	71	59	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	-	5	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	326.9	346.0	359.0	Teacher certification required for performing functions at the school level.
Non-School Based	8.9	12.0	16.5	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	335.8	358.0	375.5	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-6.2%	-4.7%	-11.8%	
If an average standard cost is used, please disclose rate:	\$ 107,915	\$ 103,860	\$ 106,025	
Student F.T.E. per certificated Staff	17.1	16.0	15.7	
Enrolment Change	-	-		
Other Factors	(22.2)	(17.5)		Descriptor (required): Reduced funding, less reserve funds available, and closed two schools and four Pre-K programs
Total Change	(22.2)	(17.5)		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:				
Continuous contracts terminated	-	-		FTEs
Non-permanent contracts not being renewed	(11.2)	(1.5)		FTEs
Other (retirement, attrition, etc.)	(11.0)	(16.0)		Descriptor (required): Retirements and resignations
Total Negative Change in Certificated FTEs	(22.2)	(17.5)		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	293.0	285.0	274.0	
Permanent - Part time	43.0	50.0	48.0	
Probationary - Full time	9.0	12.0	3.0	
Probationary - Part time	14.0	15.0	-	
Temporary - Full time	8.0	10.0	1.0	
Temporary - Part time	11.0	10.0	-	
NON-CERTIFICATED STAFF				
Instructional - Education Assistants	120.3	141.5	158.3	Personnel support students as part of a multidisciplinary team with teachers and other other support
Instructional - Other non-certificated instruction	54.0	68.5	69.8	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	18.8	21.8	22.8	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	36.0	35.0	35.0	Bus drivers employed, but not contracted
Transportation - Other Staff	7.8	7.8	10.7	Other personnel providing direct support to the transportation of students to and from school other tha
Other	30.7	31.9	30.7	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	267.6	306.5	327.3	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-12.7%	-6.4%	-18.2%	
Explanation of Changes:				
Additional Information				
Are non-certificated staff subject to a collective agreement? <input type="text" value="Some are"/>				
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.				
Two agreements - both contracts end as of August 31, 2020 and have yet been renegotiated. (19 positions + 5.5 FTE)				