

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


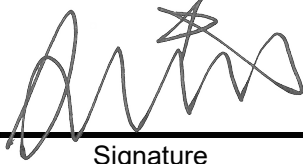
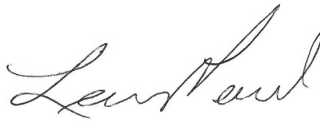
[Education Act, Sections 139(2)(b) and 244]

1190 The Rocky View School Division

Legal Name of School Jurisdiction

2651 Chinook Winds Drive SW Airdrie, AB T4B 0B4; 403-945-4008; lpaul@rockyview.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR	
Fiona Gilbert _____ Name	 _____ Signature
SUPERINTENDENT	
Mr. Gregory Luterbach _____ Name	 _____ Signature
SECRETARY TREASURER or TREASURER	
Mr. Larry Paul _____ Name	 _____ Signature
<p>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>May 21, 2020</u> . Date</p>	

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
Phone: (780) 427-3855
E-MAIL: EDC.FRA@gov.ab.ca

	A	B	C	D	E	F	G	H	I
1									School Jurisdiction Code: 1190
2	TABLE OF CONTENTS								
3									
4									
5									Page
6	BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)								3
7	BUDGETED SCHEDULE OF PROGRAM OPERATIONS								4
8	BUDGETED SCHEDULE OF FEE REVENUE								5
9	PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS								6
10	SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES								7
11	BUDGETED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS								8
12	PROJECTED STUDENT STATISTICS								9
13	PROJECTED STAFFING STATISTICS								10
14	Color coded cells:								
15	blue cells: require the input of data/descriptors wherever applicable.				grey cells: data not applicable - protected				
16	green cells: populated based on information previously submitted				white cells: within text boxes REQUIRE the input of points and data.				
17					yellow cells: to be completed when yellow only.				
18									
19									
20	HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2020/2021 BUDGET REPORT								
21	The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into								
22	consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year								
23	Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will								
24	support the jurisdiction's plans.								
25	<u>Budget Highlights, Plans & Assumptions:</u>								
26									
27	New funding framework was introduced by the Province using weighted moving average enrolments (WMA) for all grants which incorporates a graduated funding								
28	model for new student enrolments over a three-year period.								
29									
30	Projected enrolments are anticipated to increase by 3.9 percent over prior years budgeted enrolments or approximately 857 additional students.								
31									
32	Overall revenue is projected to be \$281,400,000 and expenditure will total \$282,600,000								
33	At the K-8/9 grade levels, the equivalent of 16 new classes will be added (approximately 17.2 teacher FTE), which will maintain the divisional K-8/9 class size								
34	average.								
35									
36	High Schools will receive funding for student growth and anticipating adding approximately 11 teacher FTE during the year.								
37	Inclusive Education Services (IES) funding, directed to schools has been restructured to deploy K-12 supports (previously 1-12 supports) and funding for the model was								
38	increased by \$500,000.								
39									
40	Central learning department budgets (including Technology for Learning, Learning Services, Learning Supports, and PUF) were reduced by \$1,600,000. These								
41	resources were redeployed to school-based budgets. System administrations budgets were asked to reduce subsistence and professional learning by 50 percent.								
42	Intending to use \$1,300,000 of reserves in 2020-21 to help achieve a balanced budget, and limit fee increases to parents.								
43									
44									
45	<u>Significant Business and Financial Risks:</u>								
46									
47	As a growing school board, weighted moving average enrolment funding creates resource constraints for the education of students.								
48									
49	The increasing complexity of student medical needs and social responsibilities placed on the public school system with regards to social and emotional wellbeing results								
50	in resource constraints within the board.								
51	Recession within the Province could lead to public sector funding cuts, resulting in lack of stability of funding for the education sector.								
52									
53	Recession within the Province places families in a position of financial hardship, with the potential for increased waivers and lower collection rates for fees.								
54	There is the risk of labor unrest as the current two year Collective Agreement is set to expire in August 2020.								
55									
56	There is a capital deficit as enrolments have surpassed new approvals for schools in RVS communities, and applications for portable modulars do not accomodate all								
57	new enrolments.								
58	Hardening insurance market may result in higher insurance premiums, translating into less resources directed to students in the system.								
59									
60	The increasing complexity of student needs and social responsibilities placed on the public school system with regards to social and emotional wellbeing, result in								
61	resource constraints within the board.								
62									
63	The evolving COVID-19 pandemic poses a significant risk for the Division. The impact of social distancing on student transportation, staffing levels, staff and student								
64	wellbeing as well as the cost of supplies and goods may negatively impact the financial operations of the Division.								
65									
66									
67									

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	\$ 267,026,737	\$258,462,720	\$268,043,942
Federal Government and First Nations	\$ 611,332	\$557,701	\$749,727
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 9,961,075	\$9,531,703	\$6,673,482
Other sales and services	\$ 1,331,000	\$1,580,500	\$3,021,005
Investment income	\$ 230,000	\$230,000	\$888,362
Gifts and donations	\$ 850,000	\$850,000	\$1,867,700
Rental of facilities	\$ 180,800	\$186,200	\$340,045
Fundraising	\$ 1,200,000	\$1,289,250	\$1,635,355
Gains on disposal of capital assets	\$ 8,000	\$8,000	\$0
Other revenue	\$ -	\$0	\$2,048,824
TOTAL REVENUES	\$281,398,944	\$272,696,074	\$285,268,442
EXPENSES			
Instruction - Pre K	\$ 1,376,253	\$ 1,373,935	\$ 1,356,351
Instruction - K to Grade 12	\$ 215,187,856	\$214,993,886	\$212,242,243
Operations & maintenance	\$ 39,766,548	\$36,878,628	\$39,456,115
Transportation	\$ 18,279,525	\$17,118,834	\$17,618,002
System Administration	\$ 7,848,979	\$8,172,564	\$7,630,422
External Services	\$ 190,785	\$190,785	\$211,496
TOTAL EXPENSES	\$282,649,946	\$278,728,632	\$278,514,629
ANNUAL SURPLUS (DEFICIT)	(\$1,251,002)	(\$6,032,558)	\$6,753,813

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	\$ 134,248,277	\$129,350,043	\$126,069,520
Certificated benefits	\$ 31,442,419	\$30,105,343	\$29,448,120
Non-certificated salaries and wages	\$ 38,362,538	\$41,743,276	\$41,692,388
Non-certificated benefits	\$ 10,258,117	\$11,052,651	\$10,395,931
Services, contracts, and supplies	\$ 51,766,280	\$49,930,018	\$55,526,829
Capital and debt services			
Amortization of capital assets			
Supported	\$ 14,000,000	\$14,000,000	\$12,845,034
Unsupported	\$ 2,313,208	\$2,283,194	\$2,183,173
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 84,107	\$84,107	\$91,627
Other interest and finance charges	\$ 175,000	\$180,000	\$253,057
Losses on disposal of capital assets	\$ -	\$0	\$8,950
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$282,649,946	\$278,728,632	\$278,514,629

**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	\$ 726,900	\$ -	\$ 204,193,060	\$ 21,268,096	\$ 12,962,824	\$ 7,848,979	\$ 157,785	\$ 247,157,644	\$ 248,687,588
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ 18,192,918	\$ -	\$ -	\$ -	\$ 18,192,918	\$ 16,590,331
(3) Other - Government of Alberta	\$ -	\$ -	\$ 376,175	\$ -	\$ -	\$ -	\$ -	\$ 376,175	\$ 1,485,774
(4) Federal Government and First Nations	\$ -	\$ -	\$ 597,598	\$ 13,734	\$ -	\$ -	\$ -	\$ 611,332	\$ 749,727
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ 1,300,000	\$ 1,280,249
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ -	\$ 6,468,950	\$ -	\$ 3,492,125	\$ -	\$ -	\$ 9,961,075	\$ 6,673,482
(10) Other sales and services	\$ -	\$ -	\$ 1,215,000	\$ 83,000	\$ -	\$ -	\$ 33,000	\$ 1,331,000	\$ 3,021,005
(11) Investment income	\$ -	\$ -	\$ 200,000	\$ 20,000	\$ 10,000	\$ -	\$ -	\$ 230,000	\$ 888,362
(12) Gifts and donations	\$ -	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ 1,867,700
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ 180,800	\$ -	\$ -	\$ -	\$ 180,800	\$ 340,045
(14) Fundraising	\$ -	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 1,635,355
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000	\$ -
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,048,824
(17) TOTAL REVENUES	\$ 726,900	\$ -	\$ 215,100,783	\$ 39,766,548	\$ 17,764,949	\$ 7,848,979	\$ 190,785	\$ 281,398,944	\$ 285,268,442
EXPENSES									
(18) Certificated salaries	\$ 421,289	\$ -	\$ 130,039,744	\$ -	\$ -	\$ 3,787,244	\$ -	\$ 134,248,277	\$ 126,069,520
(19) Certificated benefits	\$ 74,345	\$ -	\$ 30,412,029	\$ -	\$ -	\$ 956,045	\$ -	\$ 31,442,419	\$ 29,448,120
(20) Non-certificated salaries and wages	\$ 615,464	\$ -	\$ 25,771,363	\$ 9,929,314	\$ 848,955	\$ 1,103,297	\$ 94,145	\$ 38,362,538	\$ 41,692,388
(21) Non-certificated benefits	\$ 205,155	\$ -	\$ 6,942,477	\$ 2,674,527	\$ 220,160	\$ 195,239	\$ 20,559	\$ 10,258,117	\$ 10,395,931
(22) SUB - TOTAL	\$ 1,316,253	\$ -	\$ 193,165,613	\$ 12,603,841	\$ 1,069,115	\$ 6,041,825	\$ 114,704	\$ 214,311,351	\$ 207,605,959
(23) Services, contracts and supplies	\$ 60,000	\$ -	\$ 20,195,961	\$ 12,931,207	\$ 17,210,410	\$ 1,292,621	\$ 76,081	\$ 51,766,280	\$ 55,526,829
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 14,000,000	\$ -	\$ -	\$ -	\$ 14,000,000	\$ 12,845,034
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 1,651,282	\$ 231,500	\$ -	\$ 430,426	\$ -	\$ 2,313,208	\$ 2,183,173
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,107	\$ -	\$ 84,107	\$ 91,627
(28) Other interest and finance charges	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 253,057
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,950
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) TOTAL EXPENSES	\$ 1,376,253	\$ -	\$ 215,187,856	\$ 39,766,548	\$ 18,279,525	\$ 7,848,979	\$ 190,785	\$ 282,649,946	\$ 278,514,629
(32) OPERATING SURPLUS (DEFICIT)	\$ (649,353)	\$ -	\$ (87,073)	\$ -	\$ (514,576)	\$ -	\$ -	\$ (1,251,002)	\$ 6,753,813

**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	\$3,492,125	\$2,294,951	\$935,526
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES (Optional)	\$62,000	\$509,236	\$510,822
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$256,058	\$379,639	\$103,177
Fees for optional courses	\$1,324,065	\$1,060,396	\$1,167,397
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education Advanced placement fees	\$5,432	\$47,660	\$8,740
NON-CURRICULAR FEES			
Extra-curricular fees	\$1,089,573	\$1,127,604	\$933,158
Non-curricular goods and services	\$1,049,695	\$1,178,338	\$665,047
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$0	\$52,890	\$0
TOTAL FEES	\$9,961,075	\$9,531,703	\$6,673,482

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	\$325,000	\$470,000	\$443,407
Special events	\$195,000	\$237,500	\$230,882
Sales or rentals of other supplies/services	\$620,500	\$800,000	\$718,918
International and out of province student revenue	\$35,000	\$35,000	\$0
Adult education revenue	\$33,000	\$33,000	\$40,871
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$6,500	\$5,000	\$5,795
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$1,215,000	\$1,580,500	\$1,439,873

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	\$57,599,198	\$32,558,743	\$90,941	\$17,566,070	\$0	\$17,566,070	\$7,383,444
2019/2020 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,872,262)			(\$1,872,262)	(\$1,872,262)		
Estimated board funded capital asset additions		\$1,544,958		(\$843,958)	(\$593,958)	(\$250,000)	(\$701,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$16,283,194)		\$16,283,194	\$16,283,194		
Estimated capital revenue recognized - Alberta Education		\$1,000,000		(\$1,000,000)	(\$1,000,000)		
Estimated capital revenue recognized - Alberta Infrastructure		\$14,000,000		(\$14,000,000)	(\$14,000,000)		
Estimated capital revenue recognized - Other GOA		\$50,000		(\$50,000)	(\$50,000)		
Estimated capital revenue recognized - Other sources		\$100,000		(\$100,000)	(\$100,000)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$289,236		(\$289,236)	(\$289,236)		
Estimated reserve transfers (net)				\$0	\$1,622,262	(\$1,622,262)	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2020	\$55,726,936	\$33,259,743	\$90,941	\$15,693,808	\$0	\$15,693,808	\$6,682,444
2020/21 Budget projections for:							
Budgeted surplus(deficit)	(\$1,251,002)			(\$1,251,002)	(\$1,251,002)		
Projected board funded capital asset additions		\$835,000		\$0	\$0		(\$835,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$16,313,208)		\$16,313,208	\$16,313,208		
Budgeted capital revenue recognized - Alberta Education		\$1,000,000		(\$1,000,000)	(\$1,000,000)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$14,000,000		(\$14,000,000)	(\$14,000,000)		
Budgeted capital revenue recognized - Other GOA		\$525,000		(\$525,000)	(\$525,000)		
Budgeted capital revenue recognized - Other sources		\$498,972		(\$498,972)	(\$498,972)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$289,236		(\$289,236)	(\$289,236)		
Projected reserve transfers (net)				\$0	\$1,251,002	(\$1,251,002)	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2021	\$54,475,934	\$34,094,743	\$90,941	\$14,442,806	\$0	\$14,442,806	\$5,847,444

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	\$15,693,808	\$14,442,806	\$14,442,806	\$6,682,444	\$5,847,444	\$4,847,444
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$16,313,208	\$0	\$0	\$0	\$0	\$0			
Budgeted capital revenue recognized	(\$16,023,972)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	(\$289,236)	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	\$1,251,002	\$0	\$0	(\$1,251,002)	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$150,000	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	(\$450,000)	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	\$0	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	(\$150,000)	(\$350,000)	(\$1,448,824)
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0		\$0	(\$456,277)
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$650,000)	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0	(\$235,000)	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0		\$0	\$0	(\$50,000)	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0		\$0	\$0	(\$400,000)	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Transfer to Operating Reserves	(\$951,002)	\$0	\$0		\$0	\$0		\$0	\$0
	\$0	\$0	\$0		\$0	\$0		\$0	\$0
	\$0	\$0	\$0		\$0	\$0		\$0	\$0
	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$14,442,806	\$14,442,806	\$14,442,806	\$5,847,444	\$4,847,444	\$2,942,343

Total surplus as a percentage of 2020 Expenses	7.18%	6.82%	6.15%
ASO as a percentage of 2020 Expenses	5.11%	5.11%	5.11%

**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	\$ (1,251,002)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(1,251,002)	
Estimated Operating Deficit Due to:		
Buffer inflation costs associated with activity and optional course fees	\$751,002	For one year, use operating reserves to reduce existing fees, and not introduce new fees
Inclusive Education enhanced funding	\$500,000	To enhance services for the 2020/21 school year for students with complex needs
Description 3 (fill only your board projected an operating deficit)		
Description 4 (fill only your board projected an operating deficit)		
Description 5 (fill only your board projected an operating deficit)		
Description 6 (fill only your board projected an operating deficit)		
Description 7 (fill only your board projected an operating deficit)		
Subtotal, access of operating reserves to cover operating deficit	1,251,002	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	-	
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(289,236)	
Budgeted unsupported debt principal repayment	289,236	
Projected net transfer to (from) Capital Reserves	-	
Total projected amount to access ASO in 2020/21	\$ 1,251,002	

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	1,746	1,897	1,999	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	873	949	1,000	0.5 times Head Count
Grades 1 to 9	19,092	18,367	17,532	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	5,424	5,089	4,908	Head count
Grades 10 to 12 - 4th year	96	117	63	Head count
Grades 10 to 12 - 4th year FTE	48	59	32	0.5 times Head Count
Grades 10 to 12 - 5th year	29	70	21	Head count
Grades 10 to 12 - 5th year FTE	7	18	5	0.25 times Head Count
Total FTE	25,444	24,481	23,476	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	3.9%	4.3%		
Other Students:				
Total	80	91	111	Note 3
Total Net Enrolled Students	25,524	24,572	23,587	
Home Ed Students	75	75	76	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	25,599	24,647	23,663	
Percentage Change	3.9%	4.2%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	645	610	397	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	3,541	3,413	1,383	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

Pre - Kindergarten (Pre - K)

Eligible Funded Children	79	76	84	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	-	-	-	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	79	76	84	
Program Hours	475	475	475	Minimum: 400 Hours
FTE Ratio	0.594	0.594	0.594	Actual hours divided by 800
FTE's Enrolled, Pre - K	47	45	50	
Percentage Change	3.9%	-9.5%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	68	62	73	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	11	14	11	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2020/2021 budget report preparation.
- 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.
- 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	1,323.9	1,308.0	1,305.5	Teacher certification required for performing functions at the school level.
Non-School Based	32.4	41.4	39.6	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	1,356.3	1,349.4	1,345.1	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	0.5%	0.3%	0.8%	
If an average standard cost is used, please disclose rate:	\$ 101,476	\$ 101,683	\$ 99,156	
Student F.T.E. per certificated Staff	18.9	18.3	17.6	
	Please Allocate	Please Allocate		
	6.9	4.3		
Enrolment Change	6.9	4.3		
Other Factors	-	-	Descriptor (required):	
Total Change	6.9	4.3	Year-over-year change in Certificated FTE	
Breakdown, where total change is Negative:				
Continuous contracts terminated	-	-	FTEs	
Non-permanent contracts not being renewed	-	-	FTEs	
Other (retirement, attrition, etc.)	-	-	Descriptor (required):	
Total Negative Change in Certificated FTEs	-	-	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.	
<i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</i>				
Certificated Number of Teachers				
Permanent - Full time	1,189.0	1,178.0	1,127.0	
Permanent - Part time	96.0	91.0	91.0	
Probationary - Full time	92.0	96.0	99.0	
Probationary - Part time	10.0	11.0	18.0	
Temporary - Full time	124.0	121.0	135.0	
Temporary - Part time	25.0	23.0	37.0	
NON-CERTIFICATED STAFF				
Instructional - Education Assistants	336.6	346.0	374.0	Personnel support students as part of a multidisciplinary team with teachers and other support
Instructional - Other non-certificated instruction	295.4	308.4	312.0	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	186.3	173.1	184.9	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	12.7	13.9	12.7	Other personnel providing direct support to the transportation of students to and from school other than
Other	47.4	46.8	48.2	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	878.4	888.2	931.8	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.1%	-4.7%	-5.7%	
Explanation of Changes:				
As direct funding to schools is placed under pressure, support staff positions, most significantly learning assistants positions, are reduced as a measure to balance revenues and expenditures. In addition, learning commons facilitator and school technologist positions were both reduced resulting in the overall decrease for other instructional non-certificated staff.				
Additional Information				
Are non-certificated staff subject to a collective agreement? <input type="text" value="No"/>				
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.				