BUDGET REPORT
FOR THE YEAR ENDING AUGUST 31, 2021
[Education Act, Sections 139(2)(b) and 244]

3070 The Red Deer School Division
Legal Name of School Jurisdiction
4747 53 Street Red Deer AB T4N 2E6; 403-342-3750; colin.cairney@rdpsd.ab.ca
Contact Address, Telephone & Email Address

BOARD CHAIR
Mrs. N. Buchanan
Name
Original Signed
Signature

SUPERINTENDENT
Mr. Stuart Henry
Name
Original Signed
Signature

SECRETARY TREASURER or TREASURER
Mr. Colin Cairney
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 May 28, 2020.

Date

Information officer: 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
**HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2020/2021 BUDGET REPORT**

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 consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction’s plans.

**Budget Highlights, Plans & Assumptions:**

- Maintain current District budget priorities by accessing District operating reserves
- Adjusting school Per Pupil Allocation (PPA) down by $140
- Cost savings within Central Services budgets
- Balanced school budgets
- School reserves from the current school year are directed to District surplus (deficit).

**Significant Business and Financial Risks:**

With the uncertainty of Covid-19 there are several potential risk factors such as increased cost to transportation, cleaning/disinfecting requirements with costs of manpower and supplies, unknown costs due to changes of overall operations of schools to comply with physical distancing, relief costs for potential staff absences as well as Mental Health/Psychosocial Supports for Students and Staff.

With the current status of the provincial economy there has been some uncertainty of what next years’ student enrolment will be. While we are confident in our projections, an increase or decrease may result in late staffing placements or transfers in the fall as well as a potential reduction to the Weighted Moving Average funding for the following funding year.

CUPE collective agreement expires on August 31, 2021. A new agreement may be negotiated in the spring of 2021.

ATA collective agreement for local bargaining expires on August 31, 2020. A new agreement is yet to be negotiated.

Alberta has recently been designated a high-risk province due to natural disasters such as fires and floods. Insurance rates for school boards have increased exponentially. The increase to property insurance rates are expected for the foreseeable future.

With school and transportation fees no longer being funded this puts pressure on the district to consider cost saving measures or return to charging parents for these fees.

Commencing with the 2022/23 school year, a cap on the amount of operating reserves will be implemented as per the new Education funding model.
### REVENUES

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Government of Alberta</td>
<td>$117,166,531</td>
<td>$116,214,389</td>
<td>$116,936,224</td>
</tr>
<tr>
<td>Federal Government and First Nations</td>
<td>$145,938</td>
<td>$144,267</td>
<td>$132,603</td>
</tr>
<tr>
<td>Out of province authorities</td>
<td>$-</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Alberta Municipalities-special tax levies</td>
<td>$-</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Property taxes</td>
<td>$-</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Fees</td>
<td>$2,565,378</td>
<td>$3,093,216</td>
<td>$1,620,293</td>
</tr>
<tr>
<td>Other sales and services</td>
<td>$1,984,996</td>
<td>$3,564,043</td>
<td>$3,564,043</td>
</tr>
<tr>
<td>Investment income</td>
<td>$100,000</td>
<td>$100,000</td>
<td>$287,966</td>
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<tr>
<td>Gifts and donations</td>
<td>$378,632</td>
<td>$378,632</td>
<td>$605,828</td>
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<tr>
<td>Rental of facilities</td>
<td>$230,629</td>
<td>$230,629</td>
<td>$291,975</td>
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<tr>
<td>Fundraising</td>
<td>$19,425</td>
<td>$19,425</td>
<td>$193,837</td>
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<tr>
<td>Gains on disposal of capital assets</td>
<td>$-</td>
<td>$0</td>
<td>$52,733</td>
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<tr>
<td>Other revenue</td>
<td>$240,738</td>
<td>$240,738</td>
<td>$218,434</td>
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<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$122,832,267</strong></td>
<td><strong>$122,976,691</strong></td>
<td><strong>$123,903,935</strong></td>
</tr>
</tbody>
</table>

### EXPENSES

#### Instruction - Pre K

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Certificated salaries</strong></td>
<td>$58,411,987</td>
<td>$58,746,239</td>
<td>$59,118,641</td>
</tr>
<tr>
<td><strong>Certificated benefits</strong></td>
<td>$13,394,793</td>
<td>$14,512,745</td>
<td>$13,588,198</td>
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<tr>
<td><strong>Non-certificated salaries and wages</strong></td>
<td>$18,632,410</td>
<td>$18,853,602</td>
<td>$18,774,903</td>
</tr>
<tr>
<td><strong>Non-certificated benefits</strong></td>
<td>$5,278,401</td>
<td>$4,867,060</td>
<td>$5,319,290</td>
</tr>
<tr>
<td><strong>Services, contracts, and supplies</strong></td>
<td>$23,958,664</td>
<td>$22,754,058</td>
<td>$19,536,265</td>
</tr>
</tbody>
</table>

#### Operations & maintenance

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Amortization of capital assets</strong></td>
<td>$5,015,382</td>
<td>$5,101,507</td>
<td>$4,519,617</td>
</tr>
<tr>
<td><strong>Interest on capital debt</strong></td>
<td>$1,136,230</td>
<td>$1,136,230</td>
<td>$1,279,579</td>
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</tbody>
</table>

#### Transportation

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Other expenses</strong></td>
<td>$-</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

#### System Administration

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>$125,832,267</strong></td>
<td><strong>$125,976,691</strong></td>
<td><strong>$122,179,101</strong></td>
</tr>
</tbody>
</table>

#### Capital and debt services

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Amortization of capital assets</strong></td>
<td>$5,015,382</td>
<td>$5,101,507</td>
<td>$4,519,617</td>
</tr>
<tr>
<td><strong>Interest on capital debt</strong></td>
<td>$1,136,230</td>
<td>$1,136,230</td>
<td>$1,279,579</td>
</tr>
<tr>
<td><strong>Other expenses</strong></td>
<td>$-</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

#### Other interest and finance charges

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Other expenses</strong></td>
<td>$-</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

#### Total Expenses

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>$125,832,267</strong></td>
<td><strong>$125,976,691</strong></td>
<td><strong>$122,179,101</strong></td>
</tr>
</tbody>
</table>
BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

<table>
<thead>
<tr>
<th>REVENUES</th>
<th>Approved Budget 2020/2021</th>
<th>Actual Audited 2018/19</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Pre K - PUF</td>
<td>Pre - K non PUF</td>
</tr>
<tr>
<td>(1) Alberta Education</td>
<td>$ 975,676</td>
<td>$ 303,200</td>
</tr>
<tr>
<td>(2) Alberta Infrastructure</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(3) Other - Government of Alberta</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(4) Federal Government and First Nations</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(5) Other Alberta school authorities</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(6) Out of province authorities</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(7) Alberta municipalities-special tax levies</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(8) Property taxes</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(9) Fees</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(10) Other sales and services</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(11) Investment income</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(12) Gifts and donations</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(13) Rental of facilities</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(14) Fundraising</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(15) Gains on disposal of tangible capital assets</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(16) Non-certificated salaries and wages</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(17) TOTAL REVENUES</td>
<td>$ 975,676</td>
<td>$ 303,200</td>
</tr>
</tbody>
</table>

EXPENSES

<table>
<thead>
<tr>
<th></th>
<th>Pre K - PUF</th>
<th>Pre - K non PUF</th>
<th>K - Grade 12</th>
<th>Operations and Maintenance</th>
<th>Transportation</th>
<th>System Administration</th>
<th>External Services</th>
<th>TOTAL</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>(18) Certificated salaries</td>
<td>$ 104,036</td>
<td>$ 90,410</td>
<td>$ 57,047,292</td>
<td>$ -</td>
<td>$ 1,170,249</td>
<td>$ -</td>
<td>$ 59,118,641</td>
<td>$ 59,411,907</td>
<td>$ 59,118,641</td>
</tr>
<tr>
<td>(20) Non-certificated salaries and wages</td>
<td>$ 502,503</td>
<td>$ 81,372</td>
<td>$ 12,827,877</td>
<td>$ 3,873,856</td>
<td>$ 72,052</td>
<td>$ 1,005,587</td>
<td>$ 18,734</td>
<td>$ 163,241</td>
<td>$ 18,774,903</td>
</tr>
<tr>
<td>(21) Non-certificated benefits</td>
<td>$ 142,216</td>
<td>$ 24,348</td>
<td>$ 3,659,478</td>
<td>$ 1,005,587</td>
<td>$ 18,734</td>
<td>$ 428,036</td>
<td>$ -</td>
<td>$ 5,728,401</td>
<td>$ 5,319,290</td>
</tr>
<tr>
<td>(22) SUB - TOTAL</td>
<td>$ 781,823</td>
<td>$ 207,720</td>
<td>$ 86,635,952</td>
<td>$ 4,879,443</td>
<td>$ 90,786</td>
<td>$ 3,121,867</td>
<td>$ -</td>
<td>$ 95,717,591</td>
<td>$ 96,801,031</td>
</tr>
<tr>
<td>(23) Services, contracts and supplies</td>
<td>$ 193,853</td>
<td>$ 95,480</td>
<td>$ 12,611,775</td>
<td>$ 7,659,192</td>
<td>$ 2,773,950</td>
<td>$ 624,414</td>
<td>$ -</td>
<td>$ 23,956,664</td>
<td>$ 19,936,265</td>
</tr>
<tr>
<td>(24) Amortization of supported tangible capital assets</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 5,015,382</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 5,015,382</td>
<td>$ 4,519,617</td>
</tr>
<tr>
<td>(25) Amortization of unsupported tangible capital assets</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 916,528</td>
<td>$ 219,702</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 1,136,230</td>
<td>$ 1,279,579</td>
</tr>
<tr>
<td>(26) Supported interest on capital debt</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(27) Unsupported interest on capital debt</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(28) Other interest and finance charges</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 4,400</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 4,400</td>
<td>$ 42,608</td>
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<tr>
<td>(29) Losses on disposal of tangible capital assets</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(30) Other expense</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>(31) TOTAL EXPENSES</td>
<td>$ 975,676</td>
<td>$ 303,200</td>
<td>$ 100,168,655</td>
<td>$ 17,773,719</td>
<td>$ 2,864,738</td>
<td>$ 3,746,281</td>
<td>$ -</td>
<td>$ 125,832,267</td>
<td>$ 122,179,101</td>
</tr>
<tr>
<td>(32) OPERATING SURPLUS (DEFICIT)</td>
<td>$ -</td>
<td>$ -</td>
<td>$ (3,043,932)</td>
<td>$ -</td>
<td>$ (28,943)</td>
<td>$ 72,875</td>
<td>$ -</td>
<td>$ (3,000,000)</td>
<td>$ 1,724,835</td>
</tr>
</tbody>
</table>
## BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

### FEE REVENUE SUMMARY

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cafeteria sales, hot lunch, milk programs</td>
<td>$353,440</td>
<td>$366,585</td>
<td>$410,592</td>
</tr>
<tr>
<td>Special events</td>
<td>$45,000</td>
<td>$45,000</td>
<td>$106,113</td>
</tr>
<tr>
<td>Sales or rentals of other supplies/services</td>
<td>$32,500</td>
<td>$35,000</td>
<td>$31,855</td>
</tr>
<tr>
<td>International and out of province student revenue</td>
<td>$1,235,000</td>
<td>$1,488,210</td>
<td>$1,939,619</td>
</tr>
<tr>
<td>Adult education revenue</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Preschool</td>
<td>$0</td>
<td>$25,000</td>
<td>$0</td>
</tr>
<tr>
<td>Child care &amp; before and after school care</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Lost item replacement fees</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Other (describe) Extracurricular fees (sports teams and clubs)</td>
<td>$30,000</td>
<td>$30,000</td>
<td>$215,849</td>
</tr>
<tr>
<td>Other (describe) Locker rental</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Other (describe) Textbooks, including lost or replacement fees, course materials</td>
<td>$0</td>
<td>$0</td>
<td>$25,374</td>
</tr>
<tr>
<td>Other (describe) Other sales (describe here)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Other (describe) Other sales (describe here)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$1,695,940</td>
<td>$1,989,795</td>
<td>$2,729,402</td>
</tr>
</tbody>
</table>

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

---

<table>
<thead>
<tr>
<th>Description</th>
<th>Approved Budget 2020/2021</th>
<th>Fall Budget Update 2019/2020</th>
<th>Actual 2018/2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cafeteria sales, hot lunch, milk programs</td>
<td>$353,440</td>
<td>$366,585</td>
<td>$410,592</td>
</tr>
<tr>
<td>Special events</td>
<td>$45,000</td>
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<td>$1,939,619</td>
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<tr>
<td>Adult education revenue</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Preschool</td>
<td>$0</td>
<td>$25,000</td>
<td>$0</td>
</tr>
<tr>
<td>Child care &amp; before and after school care</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Lost item replacement fees</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
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<td>$30,000</td>
<td>$215,849</td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
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<td>$0</td>
<td>$25,374</td>
</tr>
<tr>
<td>Other (describe) Other sales (describe here)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Other (describe) Other sales (describe here)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$1,695,940</td>
<td>$1,989,795</td>
<td>$2,729,402</td>
</tr>
</tbody>
</table>
## PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)
for the Year Ending August 31

<table>
<thead>
<tr>
<th>Actual balances per AFS at August 31, 2019</th>
<th>$16,038,872</th>
<th>$6,313,354</th>
<th>$35,367</th>
<th>$9,428,715</th>
<th>$4,459,587</th>
<th>$4,969,128</th>
<th>$261,437</th>
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<tbody>
<tr>
<td>2019/2020 Estimated impact to AOS for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior period adjustment</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Estimated surplus(deficit)</td>
<td>($1,000,000)</td>
<td>($1,000,000)</td>
<td>($1,000,000)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Estimated board funded capital asset additions</td>
<td>$1,429,669</td>
<td>($1,429,669)</td>
<td>($1,429,669)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Estimated amortization of capital assets (expense)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Estimated capital revenue recognized - Alberta Education</td>
<td>$425,835</td>
<td>($425,835)</td>
<td>($425,835)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Estimated capital revenue recognized - Alberta Infrastructure</td>
<td>$4,695,068</td>
<td>($4,695,068)</td>
<td>($4,695,068)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Estimated capital revenue recognized - Other GOA</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Estimated capital revenue recognized - Other sources</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Estimated changes in Endowments</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Estimated unsupported debt principal repayment</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Estimated reserve transfers (net)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Estimated assumptions/transfers of operations (explain)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>2020/21 Budget projections for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budgeted surplus(deficit)</td>
<td>($3,000,000)</td>
<td>($3,000,000)</td>
<td>($3,000,000)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Projected board funded capital asset additions</td>
<td>$1,129,669</td>
<td>($1,129,669)</td>
<td>($1,129,669)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Budgeted amortization of capital assets (expense)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Budgeted capital revenue recognized - Alberta Education</td>
<td>$200,818</td>
<td>($200,818)</td>
<td>($200,818)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Budgeted capital revenue recognized - Alberta Infrastructure</td>
<td>$4,814,564</td>
<td>($4,814,564)</td>
<td>($4,814,564)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Budgeted capital revenue recognized - Other GOA</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Budgeted capital revenue recognized - Other sources</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Budgeted changes in Endowments</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Budgeted unsupported debt principal repayment</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Projected reserve transfers (net)</td>
<td>$0</td>
<td>$3,000,000</td>
<td>($3,000,000)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Projected assumptions/transfers of operations (explain)</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Projected Balances for August 31, 2021</td>
<td>$12,038,872</td>
<td>$6,450,407</td>
<td>$35,367</td>
<td>$5,291,662</td>
<td>$3,322,534</td>
<td>$1,969,128</td>
<td>$261,437</td>
</tr>
</tbody>
</table>
## SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES

**for the Year Ending August 31**

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted Surplus Usage</th>
<th>Operating Reserves Usage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Projected opening balance</td>
<td>$3,315,973</td>
<td>$3,322,534</td>
</tr>
<tr>
<td>Projected excess of revenues over expenses (surplus only)</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Budgeted disposal of unsupported tangible capital assets</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Budgeted amortization of capital assets (expense)</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Budgeted capital revenue recognized</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Budgeted changes in Endowments</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Budgeted unsupported debt principal repayment</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Projected reserves transfers (net)</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Projected assumptions/transfers of operations</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Increase in (use of) school generated funds</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>New school start-up costs</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Decentralized school reserves</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Non-recurring certificated remuneration</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Non-recurring non-certificated remuneration</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Non-recurring contracts, supplies &amp; services</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Professional development, training &amp; support</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Transportation Expenses</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Operations &amp; maintenance</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>English language learners</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>System Administration</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>OH&amp;S / wellness programs</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>B &amp; S administration organization / reorganization</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Debt repayment</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>POM expenses</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Non-allergy related programming costs (explain)</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Repairs &amp; maintenance - School building &amp; land</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Repairs &amp; maintenance - Technology</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Repairs &amp; maintenance - Vehicle &amp; transportation</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Repairs &amp; maintenance - Administration building</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Repairs &amp; maintenance - POM building &amp; equipment</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Repairs &amp; maintenance - Other (explain)</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Capital costs - School land &amp; building</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Capital costs - School modernization</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Capital costs - School modular &amp; additions</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Capital costs - School building partnership projects</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Capital costs - Technology</td>
<td>($509,668)</td>
<td>$0</td>
</tr>
<tr>
<td>Capital costs - Vehicle &amp; transportation</td>
<td>($100,000)</td>
<td>$0</td>
</tr>
<tr>
<td>Capital costs - Administration building</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Capital costs - POM building &amp; equipment</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Capital Costs - Furniture &amp; Equipment</td>
<td>($500,000)</td>
<td>$0</td>
</tr>
<tr>
<td>Capital costs - Other</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Building leases</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Planned use of operating reserves to support classroom instruction</td>
<td>($3,000,000)</td>
<td>$0</td>
</tr>
<tr>
<td>Other 2 - please use this row only if no other row is appropriate</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Other 3 - please use this row only if no other row is appropriate</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Other 4 - please use this row only if no other row is appropriate</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Estimated closing balance for operating contingency</td>
<td>$3,322,534</td>
<td>$3,322,534</td>
</tr>
</tbody>
</table>

Total surplus as a percentage of 2020 Expenses: 4.41% 4.41% 4.41%
ASO as a percentage of 2020 Expenses: 4.21% 4.21% 4.21%
## PROJECTED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS (ASO)
for the Year Ending August 31

<table>
<thead>
<tr>
<th>Amount</th>
<th>Detailed explanation to the Minister for the purpose of using ASO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Operating Surplus (Deficit) Aug. 31, 2021</td>
<td>$(3,000,000)</td>
</tr>
<tr>
<td><strong>PLEASE ALLOCATE IN BLUE CELLS BELOW</strong></td>
<td>OVERALLOCATED - PLEASE ALLOCATE</td>
</tr>
<tr>
<td>Estimated Operating Deficit Due to:</td>
<td></td>
</tr>
<tr>
<td>Continue with Support for social-emotional supports</td>
<td>$2,522,671 Maintain the current use of Community Liaison Workers, AHS partnership and Learning Assistant Teachers to help support learning gaps during the transition from online learning back to classroom learning.</td>
</tr>
<tr>
<td>Weighted Moving Average to anticipated actual enrolment</td>
<td>$483,890 To offset the difference between the WMA and the actual enrolment anticipated. This allows time to determine the impact of not receiving additional funding for enrolment as was the case in previous years.</td>
</tr>
<tr>
<td><strong>The Board of Trustees has a three year plan to reduce their AOS. 2020-21 school year is year one of the plan.</strong></td>
<td></td>
</tr>
<tr>
<td>Subtotal, access of operating reserves to cover operating deficit</td>
<td>3,006,561</td>
</tr>
<tr>
<td>Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves</td>
<td>1,129,669 Purchase of replacement as well as new furniture &amp; equipment, computer technology and O&amp;M vehicles</td>
</tr>
<tr>
<td><strong>Budgeted disposal of unsupported Tangible capital Assets</strong></td>
<td>-</td>
</tr>
<tr>
<td><strong>Budgeted amortization of board funded Tangible Capital Assets</strong></td>
<td>-</td>
</tr>
<tr>
<td><strong>Budgeted unsupported debt principal repayment</strong></td>
<td>-</td>
</tr>
<tr>
<td>Projected net transfer to (from) Capital Reserves</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total projected amount to access ASO in 2020/21</strong></td>
<td><strong>$ 3,000,000</strong></td>
</tr>
<tr>
<td><strong>Total amount approved by the Minister</strong></td>
<td></td>
</tr>
</tbody>
</table>
## Projected Student Statistics

### Full Time Equivalent (FTE) Enrolled Students

<table>
<thead>
<tr>
<th>Kindergarten, and Grades 1 to 12</th>
<th>Budgeted 2020/2021 (Note 2)</th>
<th>Actual 2019/2020</th>
<th>Actual 2018/2019</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eligible Funded Students:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kindergarten</td>
<td>775</td>
<td>789</td>
<td>789</td>
<td>Head count</td>
</tr>
<tr>
<td>Kindergarten program hours</td>
<td>475</td>
<td>475</td>
<td>475</td>
<td>Minimum: 475 hours</td>
</tr>
<tr>
<td>Kindergarten FTE's Enrolled</td>
<td>388</td>
<td>395</td>
<td>395</td>
<td>0.5 times Head Count</td>
</tr>
<tr>
<td>Grades 1 to 9</td>
<td>7,551</td>
<td>7,494</td>
<td>7,342</td>
<td>Head count</td>
</tr>
<tr>
<td>Grades 10 to 12 - 1st, 2nd &amp; 3rd year</td>
<td>2,541</td>
<td>2,470</td>
<td>2,482</td>
<td>Head count</td>
</tr>
<tr>
<td>Grades 10 to 12 - 4th year</td>
<td>141</td>
<td>137</td>
<td>138</td>
<td>Head count</td>
</tr>
<tr>
<td>Grades 10 to 12 - 4th year FTE</td>
<td>71</td>
<td>69</td>
<td>69</td>
<td>0.5 times Head Count</td>
</tr>
<tr>
<td>Grades 10 to 12 - 5th year</td>
<td>11</td>
<td>11</td>
<td>33</td>
<td>Head count</td>
</tr>
<tr>
<td>Grades 10 to 12 - 5th year FTE</td>
<td>3</td>
<td>3</td>
<td>8</td>
<td>0.25 times Head Count</td>
</tr>
<tr>
<td>Total FTE</td>
<td>10,553</td>
<td>10,430</td>
<td>10,296</td>
<td>K- Grade 12 students eligible for base instruction funding from Alberta Education.</td>
</tr>
<tr>
<td>Percentage Change</td>
<td>1.2%</td>
<td>1.3%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Students:</td>
<td></td>
<td></td>
<td></td>
<td>Note 3</td>
</tr>
<tr>
<td>Total Net Enrolled Students</td>
<td>10,553</td>
<td>10,430</td>
<td>10,296</td>
<td></td>
</tr>
<tr>
<td>Home Ed Students</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>Note 4</td>
</tr>
<tr>
<td>Total Enrolled Students, Kindergarten, and Grades 1-12</td>
<td>10,553</td>
<td>10,430</td>
<td>10,296</td>
<td></td>
</tr>
<tr>
<td>Percentage Change</td>
<td>1.2%</td>
<td>1.3%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Of the Eligible Funded Students:

- Students with Severe Disabilities: 266, 266, 274
- Students with Mild/Moderate Disabilities: -

### Other Students:

- Total: -

---

### Pre - Kindergarten (Pre - K)

<table>
<thead>
<tr>
<th>Eligible Funded Children</th>
<th>58</th>
<th>73</th>
<th>64</th>
<th>Children between the age of 2 years 8 months and 4 years 8 months.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Children</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>Children between the age of 2 years 8 months and 4 years 8 months.</td>
</tr>
<tr>
<td>Total Enrolled Children - Pre - K</td>
<td>58</td>
<td>73</td>
<td>64</td>
<td></td>
</tr>
</tbody>
</table>

### Program Hours

- FTE Ratio: 0.500, 0.575, 0.575
- FTE's Enrolled, Pre - K: 29, 42, 37

### Percentage Change

- -30.9%, 14.1%

### Of the Eligible Funded Children:

- Students with Severe Disabilities (PUF): 153, 159, 137
- Students with Mild/Moderate Disabilities: 73, 73, 84

---

### 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

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CERTIFICATED STAFF</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>School Based</td>
<td>588.0</td>
<td>597.3</td>
<td>596.3</td>
<td>Teacher certification required for performing functions at the school level.</td>
</tr>
<tr>
<td>Non-School Based</td>
<td>11.6</td>
<td>12.0</td>
<td>12.0</td>
<td>Teacher certification required for performing functions at the system/central office level.</td>
</tr>
<tr>
<td>Total Certificated Staff FTE</td>
<td>599.6</td>
<td>609.3</td>
<td>608.3</td>
<td>FTE for personnel possessing a valid Alberta teaching certificate or equivalency.</td>
</tr>
<tr>
<td>Percentage change from prior period</td>
<td>-1.6%</td>
<td>0.2%</td>
<td>-1.5%</td>
<td></td>
</tr>
<tr>
<td>If an average standard cost is used, please disclose rate:</td>
<td>$102,000</td>
<td>$102,000</td>
<td>$102,000</td>
<td></td>
</tr>
<tr>
<td>Student F.T.E. per certificated Staff</td>
<td>17.6</td>
<td>17.2</td>
<td>17.0</td>
<td></td>
</tr>
<tr>
<td>Please Allocate</td>
<td>(9.7)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enrolment Change</td>
<td>-</td>
<td>1.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Factors</td>
<td>9.7</td>
<td>-</td>
<td></td>
<td>Description (required): Reduction to funding in the 2019/2020 year and changes to funding in 2020/2021 budget funding.</td>
</tr>
<tr>
<td>Total Change</td>
<td>9.7</td>
<td>1.0</td>
<td></td>
<td>Year-over-year change in Certificated FTE.</td>
</tr>
<tr>
<td><strong>Breakdown, where total change is Negative:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Continuous contracts terminated</td>
<td>-</td>
<td>-</td>
<td>FTEs</td>
<td></td>
</tr>
<tr>
<td>Non-permanent contracts not being renewed</td>
<td>9.7</td>
<td>1.0</td>
<td>FTEs</td>
<td></td>
</tr>
<tr>
<td>Other (retirement, attrition, etc.)</td>
<td>-</td>
<td>-</td>
<td>Description (required):</td>
<td></td>
</tr>
<tr>
<td>Total Negative Change in Certificated FTEs</td>
<td>9.7</td>
<td>1.0</td>
<td></td>
<td>Breakdown required where year-over-year total change in Certificated FTE is ‘negative’ only.</td>
</tr>
<tr>
<td><strong>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Certificated Number of Teachers</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Permanent - Full time</td>
<td>440.0</td>
<td>440.0</td>
<td>431.0</td>
<td></td>
</tr>
<tr>
<td>Permanent - Part time</td>
<td>74.0</td>
<td>74.0</td>
<td>69.0</td>
<td></td>
</tr>
<tr>
<td>Probationary - Full time</td>
<td>40.0</td>
<td>41.0</td>
<td>28.0</td>
<td></td>
</tr>
<tr>
<td>Probationary - Part time</td>
<td>9.0</td>
<td>10.0</td>
<td>3.0</td>
<td></td>
</tr>
<tr>
<td>Temporary - Full time</td>
<td>43.0</td>
<td>48.0</td>
<td>51.0</td>
<td></td>
</tr>
<tr>
<td>Temporary - Part time</td>
<td>21.0</td>
<td>26.0</td>
<td>15.0</td>
<td></td>
</tr>
<tr>
<td><strong>NON-CERTIFICATED STAFF</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instructional - Education Assistants</td>
<td>242.4</td>
<td>247.7</td>
<td>259.7</td>
<td>Personnel support students as part of a multidisciplinary team with teachers and other support</td>
</tr>
<tr>
<td>Instructional - Other non-certificated instruction</td>
<td>94.8</td>
<td>96.7</td>
<td>(12.2)</td>
<td>Personnel providing instruction support for schools under “Instruction” program areas other than EAs</td>
</tr>
<tr>
<td>Operations &amp; Maintenance</td>
<td>71.8</td>
<td>71.5</td>
<td>70.0</td>
<td>Personnel providing support to maintain school facilities</td>
</tr>
<tr>
<td>Transportation - Bus Drivers Employed</td>
<td>-</td>
<td>-</td>
<td></td>
<td>Bus drivers employed, but not contracted</td>
</tr>
<tr>
<td>Transportation - Other Staff</td>
<td>1.0</td>
<td>2.0</td>
<td>2.0</td>
<td>Other personnel providing direct support to the transportation of students to and from school other than bus drivers</td>
</tr>
<tr>
<td>Other</td>
<td>26.0</td>
<td>28.8</td>
<td>131.0</td>
<td>Personnel in System Admin. and External service areas.</td>
</tr>
<tr>
<td>Total Non-Certificated Staff FTE</td>
<td>436.0</td>
<td>446.7</td>
<td>450.5</td>
<td>FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.</td>
</tr>
<tr>
<td>Percentage Change</td>
<td>-2.4%</td>
<td>-0.8%</td>
<td>-3.2%</td>
<td></td>
</tr>
</tbody>
</table>

### Explanation of Changes:

Reduction to funding in the 2019/2020 year and changes to funding in 2020/2021 budget funding

### Additional Information

Are non-certificated staff subject to a collective agreement? Yes

Please provide terms of contract for 2020/2021 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE’s.

COPE collective agreement expires on August 31, 2021

Number of qualifying staff FTE = 65