

**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

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:								3070
3	<b>TABLE OF CONTENTS</b>								
5									<b>Page</b>
6	<b>BUDGETED STATEMENT OF OPERATIONS &amp; ALLOCATION OF EXPENSES (BY OBJECT)</b>								<b>3</b>
7	<b>BUDGETED SCHEDULE OF PROGRAM OPERATIONS</b>								<b>4</b>
8	<b>BUDGETED SCHEDULE OF FEE REVENUE</b>								<b>5</b>
9	<b>PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS</b>								<b>6</b>
10	<b>SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES</b>								<b>7</b>
11	<b>BUDGETED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS</b>								<b>8</b>
12	<b>PROJECTED STUDENT STATISTICS</b>								<b>9</b>
13	<b>PROJECTED STAFFING STATISTICS</b>								<b>10</b>
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				white cells: within text boxes REQUIRE the input of points and data.			
18						yellow cells: to be completed when yellow only.			
19									
20	<b>HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2020/2021 BUDGET REPORT</b>								
21	The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into								
22	consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year								
23	Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will								
24	support the jurisdiction's plans.								
25	<b><u>Budget Highlights, Plans &amp; Assumptions:</u></b>								
26									
27	Maintain current District budget priorities by accessing District operating reserves								
28									
29	Adjusting school Per Pupil Allocation (PPA) down by \$140								
30									
31	Cost savings within Central Services budgets								
32									
33	Balanced school budgets								
34									
35	School reserves from the current school year are directed to District surplus (deficit).								
36									
37									
38									
39	<b><u>Significant Business and Financial Risks:</u></b>								
40									
41	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								
42	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								
43	Health/Psychosocial Supports for Students and Staff.								
44									
45	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,								
46	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								
47	following funding year.								
48	CUPE collective agreement expires on August 31, 2021. A new agreement may be negotiated in the spring of 2021.								
49									
50	ATA collective agreement for local bargaining expires on August 31, 2020. A new agreement is yet to be negotiated.								
51									
52	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.								
53	The increase to property insurance rates are expected for the foreseeable future.								
54									
55	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.								
56	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.								
57									
58									
59									
60									
61									
62									
63									
64									
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
<b>REVENUES</b>			
Government of Alberta	\$ 117,166,531	\$116,214,389	\$116,936,224
Federal Government and First Nations	\$ 145,938	\$144,267	\$132,603
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 2,565,378	\$3,093,216	\$1,620,293
Other sales and services	\$ 1,984,996	\$2,555,395	\$3,564,043
Investment income	\$ 100,000	\$100,000	\$287,966
Gifts and donations	\$ 378,632	\$378,632	\$605,828
Rental of facilities	\$ 230,629	\$230,629	\$291,975
Fundraising	\$ 19,425	\$19,425	\$193,837
Gains on disposal of capital assets	\$ -	\$0	\$52,733
Other revenue	\$ 240,738	\$240,738	\$218,434
<b>TOTAL REVENUES</b>	\$122,832,267	\$122,976,691	\$123,903,935
<b>EXPENSES</b>			
Instruction - Pre K	\$ 1,278,876	\$ -	\$ -
Instruction - K to Grade 12	\$ 100,168,655	\$102,152,124	\$102,164,007
Operations & maintenance	\$ 17,773,719	\$16,841,830	\$13,386,926
Transportation	\$ 2,864,736	\$2,904,207	\$2,855,948
System Administration	\$ 3,746,281	\$4,078,530	\$3,772,219
External Services	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$125,832,267	\$125,976,691	\$122,179,101
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$3,000,000)	(\$3,000,000)	\$1,724,835

**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
<b>EXPENSES</b>			
Certificated salaries	\$ 58,411,987	\$58,746,239	\$59,118,641
Certificated benefits	\$ 13,394,793	\$14,512,745	\$13,588,198
Non-certificated salaries and wages	\$ 18,632,410	\$18,853,602	\$18,774,903
Non-certificated benefits	\$ 5,278,401	\$4,867,060	\$5,319,290
Services, contracts, and supplies	\$ 23,958,664	\$22,754,058	\$19,536,265
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$ 5,015,382	\$5,101,507	\$4,519,617
Unsupported	\$ 1,136,230	\$1,136,230	\$1,279,579
<b>Interest on capital debt</b>			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
<b>Other interest and finance charges</b>	\$ 4,400	\$5,250	\$42,608
<b>Losses on disposal of capital assets</b>	\$ -	\$0	\$0
<b>Other expenses</b>	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$125,832,267	\$125,976,691	\$122,179,101

**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	\$ 975,676	\$ 303,200	\$ 91,404,211	\$ 12,930,116	\$ 2,583,393	\$ 3,819,156	\$ -	\$ 112,015,752	\$ 112,124,974
(2)	Alberta Infrastructure	\$ -	\$ -	\$ -	\$ 4,814,564	\$ -	\$ -	\$ -	\$ 4,814,564	\$ 4,148,600
(3)	Other - Government of Alberta	\$ -	\$ -	\$ 141,215	\$ -	\$ -	\$ -	\$ -	\$ 141,215	\$ 387,460
(4)	Federal Government and First Nations	\$ -	\$ -	\$ 145,938	\$ -	\$ -	\$ -	\$ -	\$ 145,938	\$ 132,603
(5)	Other Alberta school authorities	\$ -	\$ -	\$ 195,000	\$ -	\$ -	\$ -	\$ -	\$ 195,000	\$ 275,189
(6)	Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7)	Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8)	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9)	Fees	\$ -	\$ -	\$ 2,312,978	\$ -	\$ 252,400	\$ -	\$ -	\$ 2,565,378	\$ 1,620,293
(10)	Other sales and services	\$ -	\$ -	\$ 1,984,996	\$ -	\$ -	\$ -	\$ -	\$ 1,984,996	\$ 3,564,043
(11)	Investment income	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 287,966
(12)	Gifts and donations	\$ -	\$ -	\$ 378,632	\$ -	\$ -	\$ -	\$ -	\$ 378,632	\$ 605,828
(13)	Rental of facilities	\$ -	\$ -	\$ 201,590	\$ 29,039	\$ -	\$ -	\$ -	\$ 230,629	\$ 291,975
(14)	Fundraising	\$ -	\$ -	\$ 19,425	\$ -	\$ -	\$ -	\$ -	\$ 19,425	\$ 193,837
(15)	Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,733
(16)	Other revenue	\$ -	\$ -	\$ 240,738	\$ -	\$ -	\$ -	\$ -	\$ 240,738	\$ 218,434
(17)	<b>TOTAL REVENUES</b>	\$ 975,676	\$ 303,200	\$ 97,124,723	\$ 17,773,719	\$ 2,835,793	\$ 3,819,156	\$ -	\$ 122,832,267	\$ 123,903,935
<b>EXPENSES</b>										
(18)	Certificated salaries	\$ 104,036	\$ 90,410	\$ 57,047,292	\$ -	\$ -	\$ 1,170,249	\$ -	\$ 58,411,987	\$ 59,118,641
(19)	Certificated benefits	\$ 33,066	\$ 11,590	\$ 13,101,305	\$ -	\$ -	\$ 248,832	\$ -	\$ 13,394,793	\$ 13,588,198
(20)	Non-certificated salaries and wages	\$ 502,503	\$ 81,372	\$ 12,827,877	\$ 3,873,856	\$ 72,052	\$ 1,274,750	\$ -	\$ 18,632,410	\$ 18,774,903
(21)	Non-certificated benefits	\$ 142,218	\$ 24,348	\$ 3,659,478	\$ 1,005,587	\$ 18,734	\$ 428,036	\$ -	\$ 5,278,401	\$ 5,319,290
(22)	<b>SUB - TOTAL</b>	\$ 781,823	\$ 207,720	\$ 86,635,952	\$ 4,879,443	\$ 90,786	\$ 3,121,867	\$ -	\$ 95,717,591	\$ 96,801,031
(23)	Services, contracts and supplies	\$ 193,853	\$ 95,480	\$ 12,611,775	\$ 7,659,192	\$ 2,773,950	\$ 624,414	\$ -	\$ 23,958,664	\$ 19,536,265
(24)	Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 5,015,382	\$ -	\$ -	\$ -	\$ 5,015,382	\$ 4,519,617
(25)	Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 916,528	\$ 219,702	\$ -	\$ -	\$ -	\$ 1,136,230	\$ 1,279,579
(26)	Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27)	Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28)	Other interest and finance charges	\$ -	\$ -	\$ 4,400	\$ -	\$ -	\$ -	\$ -	\$ 4,400	\$ 42,608
(29)	Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30)	Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31)	<b>TOTAL EXPENSES</b>	\$ 975,676	\$ 303,200	\$ 100,168,655	\$ 17,773,719	\$ 2,864,736	\$ 3,746,281	\$ -	\$ 125,832,267	\$ 122,179,101
(32)	<b>OPERATING SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ (3,043,932)	\$ -	\$ (28,943)	\$ 72,875	\$ -	\$ (3,000,000)	\$ 1,724,835

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

	<b>Approved Budget 2020/2021</b>	<b>Fall Budget Update 2019/2020</b>	<b>Actual 2018/2019</b>
<b>FEEES</b>			
TRANSPORTATION	\$252,400	\$252,400	\$246,639
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$226,600	\$226,600	\$198,014
Fees for optional courses	\$54,890	\$58,000	\$165,163
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>	\$541,995	\$616,446	\$248,862
Other fees to enhance education (Describe here)	\$134,755	\$122,250	\$146,498
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$582,550	\$415,804	\$361,306
Non-curricular goods and services	\$233,288	\$219,366	\$115,646
<b>NON-CURRICULAR TRAVEL</b>	\$514,400	\$1,125,400	\$138,164
OTHER FEES (Describe here)	\$24,500	\$56,950	\$0
<b>TOTAL FEES</b>	<b>\$2,565,378</b>	<b>\$3,093,216</b>	<b>\$1,620,293</b>

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

Please disclose amounts paid by parents of students that are recorded as "Other sales and services" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	<b>Approved Budget 2020/2021</b>	<b>Fall Budget Update 2019/2020</b>	<b>Actual 2018/2019</b>
Cafeteria sales, hot lunch, milk programs	\$353,440	\$366,585	\$410,592
Special events	\$45,000	\$45,000	\$106,113
Sales or rentals of other supplies/services	\$32,500	\$35,000	\$31,855
International and out of province student revenue	\$1,235,000	\$1,488,210	\$1,939,619
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$25,000	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Extracurricular fees (sports teams and clubs)	\$30,000	\$30,000	\$215,849
Other (describe) Locker rental	\$0	\$0	\$0
Other (describe) Textbooks, including lost or replacement fees, course materials	\$0	\$0	\$25,374
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
<b>TOTAL</b>	<b>\$1,695,940</b>	<b>\$1,989,795</b>	<b>\$2,729,402</b>

**PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)**  
for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2019</b>	\$16,038,872	\$6,313,354	\$35,367	\$9,428,715	\$4,459,587	\$4,969,128	\$261,437
<b>2019/2020 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,000,000)			(\$1,000,000)	(\$1,000,000)		
Estimated board funded capital asset additions		\$1,429,669		(\$1,429,669)	(\$1,429,669)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$6,406,958)		\$6,406,958	\$6,406,958		
Estimated capital revenue recognized - Alberta Education		\$425,835		(\$425,835)	(\$425,835)		
Estimated capital revenue recognized - Alberta Infrastructure		\$4,695,068		(\$4,695,068)	(\$4,695,068)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2020</b>	\$15,038,872	\$6,456,968	\$35,367	\$8,285,101	\$3,315,973	\$4,969,128	\$261,437
<b>2020/21 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$3,000,000)			(\$3,000,000)	(\$3,000,000)		
Projected board funded capital asset additions		\$1,129,669		(\$1,129,669)	(\$1,129,669)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$6,151,612)		\$6,151,612	\$6,151,612		
Budgeted capital revenue recognized - Alberta Education		\$200,818		(\$200,818)	(\$200,818)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$4,814,564		(\$4,814,564)	(\$4,814,564)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$3,000,000	(\$3,000,000)	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2021</b>	\$12,038,872	\$6,450,407	\$35,367	\$5,291,662	\$3,322,534	\$1,969,128	\$261,437

**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
<b>Projected opening balance</b>	\$3,315,973	\$3,322,534	\$3,322,534	\$4,969,128	\$1,969,128	\$1,969,128	\$261,437	\$261,437	\$261,437
<b>Projected excess of revenues over expenses (surplus only)</b>	\$0	\$0	\$0						
<b>Budgeted disposal of unsupported tangible capital assets</b>	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
<b>Budgeted amortization of capital assets (expense)</b>	\$6,151,612	\$0	\$0		\$0	\$0			
<b>Budgeted capital revenue recognized</b>	(\$5,015,382)	\$0	\$0		\$0	\$0			
<b>Budgeted changes in Endowments</b>	\$0	\$0	\$0		\$0	\$0			
<b>Budgeted unsupported debt principal repayment</b>	\$0	\$0	\$0		\$0	\$0			
<b>Projected reserves transfers (net)</b>	\$3,000,000	\$0	\$0	(\$3,000,000)	\$0	\$0	\$0	\$0	\$0
<b>Projected assumptions/transfers of operations</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Increase in (use of) school generated funds</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>New school start-up costs</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Decentralized school reserves</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Non-recurring certificated remuneration</b>	\$0	\$0	\$0		\$0	\$0			
<b>Non-recurring non-certificated remuneration</b>	\$0	\$0	\$0		\$0	\$0			
<b>Non-recurring contracts, supplies &amp; services</b>	\$0	\$0	\$0		\$0	\$0			
<b>Professional development, training &amp; support</b>	\$0	\$0	\$0		\$0	\$0			
<b>Transportation Expenses</b>	\$0	\$0	\$0		\$0	\$0			
<b>Operations &amp; maintenance</b>	\$0	\$0	\$0		\$0	\$0			
<b>English language learners</b>	\$0	\$0	\$0		\$0	\$0			
<b>System Administration</b>	\$0	\$0	\$0		\$0	\$0			
<b>OH&amp;S / wellness programs</b>	\$0	\$0	\$0		\$0	\$0			
<b>B &amp; S administration organization / reorganization</b>	\$0	\$0	\$0		\$0	\$0			
<b>Debt repayment</b>	\$0	\$0	\$0		\$0	\$0			
<b>POM expenses</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Non-salary related programming costs (explain)</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - School building &amp; land</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Technology</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Vehicle &amp; transportation</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Administration building</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - POM building &amp; equipment</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Other (explain)</b>	\$0	\$0	\$0		\$0	\$0			
<b>Capital costs - School land &amp; building</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modernization</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modular &amp; additions</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School building partnership projects</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Technology</b>	(\$529,669)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Vehicle &amp; transportation</b>	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Administration building</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - POM building &amp; equipment</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Costs - Furniture &amp; Equipment</b>	(\$500,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Other</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Building leases</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Planned use of operating reserves to support classroom instruction	(\$3,000,000)	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Estimated closing balance for operating contingency</b>	\$3,322,534	\$3,322,534	\$3,322,534	\$1,969,128	\$1,969,128	\$1,969,128	\$261,437	\$261,437	\$261,437

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**

	Amount	Detailed explanation to the Minister for the purpose of using ASO
Estimated Operating Surplus (Deficit) Aug. 31, 2021	\$ (3,000,000)	
<b>PLEASE ALLOCATE IN BLUE CELLS BELOW</b>	<b>(3,000,000)</b>	<b>OVERALLOCATED - PLEASE ALLOCATE</b>
<b>Estimated Operating Deficit Due to:</b>		
Continue with Support for social-emotional supports	\$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.
Weighted Moving Average to anticipated actual enrolment	\$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.
		**The Board of Trustees has a three year plan to reduce their AOS. 2020-21 school year is year one of the plan.
<b>Subtotal, access of operating reserves to cover operating deficit</b>	3,006,561	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	1,129,669	Purchase of replacement as well as new furniture & equipment, computer technology and O&M vehicles
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(1,136,230)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	-	
<b>Total projected amount to access ASO in 2020/21</b>	<b>\$ 3,000,000</b>	

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
<b>Kindergarten, and Grades 1 to 12</b>				
<b>Eligible Funded Students:</b>				
Kindergarten	775	789	789	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	388	395	395	0.5 times Head Count
Grades 1 to 9	7,551	7,494	7,342	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	2,541	2,470	2,482	Head count
Grades 10 to 12 - 4th year	141	137	138	Head count
Grades 10 to 12 - 4th year FTE	71	69	69	0.5 times Head Count
Grades 10 to 12 - 5th year	11	11	33	Head count
Grades 10 to 12 - 5th year FTE	3	3	8	0.25 times Head Count
Total FTE	10,553	10,430	10,296	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.2%	1.3%		
<b>Other Students:</b>				
Total	-	-	-	Note 3
<b>Total Net Enrolled Students</b>	10,553	10,430	10,296	
<b>Home Ed Students</b>	-	-	-	Note 4
<b>Total Enrolled Students, Kindergarten, and Grades 1-12</b>	10,553	10,430	10,296	
Percentage Change	1.2%	1.3%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	266	266	274	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	-	566	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>Pre - Kindergarten (Pre - K)</b>				
<b>Eligible Funded Children</b>	58	73	64	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Other Children</b>	-	-	-	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Total Enrolled Children - Pre - K</b>	58	73	64	
<b>Program Hours</b>	400	460	460	Minimum: 400 Hours
<b>FTE Ratio</b>	0.500	0.575	0.575	Actual hours divided by 800
<b>FTE's Enrolled, Pre - K</b>	29	42	37	
Percentage Change	-30.9%	14.1%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	153	159	137	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	73	73	84	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>NOTES:</b>				
1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.				
2) Budgeted enrolment is to be based on best information available at time of the 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
<b>CERTIFICATED STAFF</b>				
School Based	588.0	597.3	596.3	Teacher certification required for performing functions at the school level.
Non-School Based	11.6	12.0	12.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	599.6	609.3	608.3	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-1.6%	0.2%	-1.5%	
If an average standard cost is used, please disclose rate:	\$ 102,000	\$ 102,000	\$ 102,000	
Student F.T.E. per certificated Staff	17.6	17.2	17.0	
	Please Allocate			
	(9.7)	-		
Enrolment Change	-	1.0		
Other Factors	9.7	-	-	Descriptor (required): Reduction to funding in the 2019/2020 year and changes to funding in 2020/2021 budget funding
Total Change	9.7	1.0		Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>				
Continuous contracts terminated	-	-		FTEs
Non-permanent contracts not being renewed	9.7	1.0		FTEs
Other (retirement, attrition, etc.)	-	-		Descriptor (required):
Total Negative Change in Certificated FTEs	9.7	1.0		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</b>				
<b>Certificated Number of Teachers</b>				
Permanent - Full time	440.0	440.0	431.0	
Permanent - Part time	74.0	74.0	69.0	
Probationary - Full time	40.0	41.0	28.0	
Probationary - Part time	9.0	10.0	3.0	
Temporary - Full time	43.0	48.0	51.0	
Temporary - Part time	21.0	26.0	15.0	
<b>NON-CERTIFICATED STAFF</b>				
Instructional - Education Assistants	242.4	247.7	259.7	Personnel support students as part of a multidisciplinary team with teachers and other other support
Instructional - Other non-certificated instruction	94.8	96.7	(12.2)	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	71.8	71.5	70.0	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	1.0	2.0	2.0	Other personnel providing direct support to the transportation of students to and from school other tha
Other	26.0	28.8	131.0	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	436.0	446.7	450.5	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-2.4%	-0.8%	-3.2%	
<b>Explanation of Changes:</b>				
Reduction to funding in the 2019/2020 year and changes to funding in 2020/2021 budget funding				
<b>Additional Information</b>				
Are non-certificated staff subject to a collective agreement?	<input checked="" type="checkbox"/> Yes			
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.				
CUPE collective agreement expires on August 31, 2021 Number of qualifying staff FTE = 65				