

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2021

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

1110 The Sturgeon School Division

Legal Name of School Jurisdiction

9820 104 Street NW Morinville AB T8R 1L8; 780-939-4341 ; Lynne.Chaston@ssd24.onmicrosoft.com

Contact Address, Telephone & Email Address

BOARD CHAIR

Terry Jewell

Name



Signature

SUPERINTENDENT

Ms. Mary Lynne R. Campbell

Name



Signature

SECRETARY TREASURER or TREASURER

Lynne Chaston

Name



Signature

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

of Trustees at its meeting held on

May 27, 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
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15 Color coded cells:

16	blue cells: require the input of data/descriptors wherever applicable.	grey cells: data not applicable - protected
17		white cells: within text boxes REQUIRE the input of points and data.
18	green cells: populated based on information previously submitted	yellow cells: to be completed when yellow only.

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.

Budget Highlights, Plans & Assumptions:

27 PUF programming was decreased by 55% of 2019-2020 budget.
 29 See attached letter sent to A. Corbould, Deputy Minister on May 28 regarding the budget plans and assumptions.

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Significant Business and Financial Risks:

43 System Administration is over budget by \$600,000 for the Lagoon litigation, approved by the Minister. Estimated cost if it goes to trial is 2.4 million. As per
 45 See attached letter from A. LaGrange, Education Minister regarding our expenditures relating to the litigation.

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BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual Audited 2018/2019
REVENUES			
Government of Alberta	\$ 68,805,408	\$69,901,401	\$71,625,838
Federal Government and First Nations	\$ 300,000	\$300,000	\$336,008
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 2,016,389	\$1,774,516	\$1,298,174
Other sales and services	\$ 430,491	\$277,577	\$407,695
Investment income	\$ 170,000	\$160,000	\$220,465
Gifts and donations	\$ 195,000	\$194,000	\$212,327
Rental of facilities	\$ 37,477	\$40,177	\$39,203
Fundraising	\$ 115,000	\$87,000	\$148,349
Gains on disposal of capital assets	\$ -	\$0	\$0
Other revenue	\$ 48,000	\$67,000	\$75,428
TOTAL REVENUES	\$72,117,765	\$72,801,671	\$74,363,487
EXPENSES			
Instruction - Pre K	\$ 4,663,218	\$ 9,476,155	\$ 8,751,894
Instruction - K to Grade 12	\$ 45,321,873	\$45,846,353	\$45,992,421
Operations & maintenance	\$ 10,092,831	\$9,221,618	\$8,415,937
Transportation	\$ 5,100,848	\$5,591,540	\$5,843,732
System Administration	\$ 3,379,294	\$3,265,553	\$3,032,403
External Services	\$ 443,912	\$629,238	\$778,501
TOTAL EXPENSES	\$69,001,977	\$74,030,457	\$72,814,888
ANNUAL SURPLUS (DEFICIT)	\$3,115,788	(\$1,228,786)	\$1,548,599

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	\$ 28,444,952	\$29,326,570	\$30,085,207
Certificated benefits	\$ 6,585,691	\$6,672,673	\$6,355,452
Non-certificated salaries and wages	\$ 11,137,182	\$14,349,657	\$14,436,674
Non-certificated benefits	\$ 3,623,118	\$3,899,557	\$3,558,074
Services, contracts, and supplies	\$ 15,623,615	\$16,566,323	\$15,437,137
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,227,959	\$2,917,253	\$2,762,096
Unsupported	\$ 230,035	\$298,424	\$180,248
Interest on capital debt			
Supported	\$ 129,425	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$69,001,977	\$74,030,457	\$72,814,888

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	Maintenance							
(1) Alberta Education	\$ 3,346,800	\$ 1,316,418	\$ 44,783,046	\$ 6,777,172	\$ 4,461,137	\$ -	\$ 2,689,294	\$ 376,582	\$ 63,750,449	\$ 69,822,576	
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ 3,227,959	\$ -	\$ -	\$ -	\$ -	\$ 3,227,959	\$ 816,570	
(3) Other - Government of Alberta	\$ -	\$ -	\$ 1,827,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,827,000	\$ 986,692	
(4) Federal Government and First Nations	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 336,008	
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(9) Fees	\$ -	\$ -	\$ 1,381,689	\$ -	\$ 634,700	\$ -	\$ -	\$ -	\$ 2,016,389	\$ 1,298,174	
(10) Other sales and services	\$ -	\$ -	\$ 358,150	\$ -	\$ 5,011	\$ -	\$ -	\$ 67,330	\$ 430,491	\$ 407,695	
(11) Investment income	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 90,000	\$ -	\$ 170,000	\$ 220,465	
(12) Gifts and donations	\$ -	\$ -	\$ 195,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,000	\$ 212,327	
(13) Rental of facilities	\$ -	\$ -	\$ 29,777	\$ 7,700	\$ -	\$ -	\$ -	\$ -	\$ 37,477	\$ 39,203	
(14) Fundraising	\$ -	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000	\$ 148,349	
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(16) Other revenue	\$ -	\$ -	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,000	\$ 75,428	
(17) TOTAL REVENUES	\$ 3,346,800	\$ 1,316,418	\$ 49,037,662	\$ 10,092,831	\$ 5,100,848	\$ -	\$ 2,779,294	\$ 443,912	\$ 72,117,765	\$ 74,363,487	
EXPENSES											
(18) Certificated salaries	\$ 131,024	\$ 1,173,844	\$ 26,373,214	\$ -	\$ -	\$ -	\$ 410,530	\$ 356,339	\$ 28,444,952	\$ 30,085,207	
(19) Certificated benefits	\$ 16,802	\$ 142,574	\$ 6,321,978	\$ -	\$ -	\$ -	\$ 59,592	\$ 44,746	\$ 6,585,691	\$ 6,355,452	
(20) Non-certificated salaries and wages	\$ 2,276,157	\$ -	\$ 5,827,426	\$ 1,814,257	\$ 140,559	\$ -	\$ 1,044,591	\$ 34,192	\$ 11,137,182	\$ 14,436,674	
(21) Non-certificated benefits	\$ 650,817	\$ -	\$ 2,192,470	\$ 495,939	\$ 36,738	\$ -	\$ 239,520	\$ 8,635	\$ 3,623,118	\$ 3,558,074	
(22) SUB - TOTAL	\$ 3,074,800	\$ 1,316,418	\$ 40,715,087	\$ 2,310,196	\$ 176,297	\$ -	\$ 1,754,233	\$ 443,912	\$ 49,790,943	\$ 54,435,407	
(23) Services, contracts and supplies	\$ 272,000	\$ -	\$ 4,551,586	\$ 4,329,106	\$ 4,895,411	\$ -	\$ 1,575,511	\$ -	\$ 15,623,615	\$ 15,437,137	
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,227,959	\$ 2,762,096	
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 55,200	\$ 96,144	\$ 29,140	\$ -	\$ 49,550	\$ -	\$ 230,035	\$ 180,248	
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ 129,425	\$ -	\$ -	\$ -	\$ -	\$ 129,425	\$ -	
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(31) TOTAL EXPENSES	\$ 3,346,800	\$ 1,316,418	\$ 45,321,873	\$ 10,092,831	\$ 5,100,848	\$ -	\$ 3,379,294	\$ 443,912	\$ 69,001,977	\$ 72,814,888	
(32) OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ 3,715,789	\$ (0)	\$ (0)	\$ -	\$ (600,000)	\$ 1	\$ 3,115,788	\$ 1,548,599	

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual 2018/2019
FEEES			
TRANSPORTATION	\$634,700	\$591,878	\$183,326
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$7,747	\$0	\$3,170
Alternative program fees	\$210,850	\$154,150	\$136,361
Fees for optional courses	\$338,585	\$241,728	\$216,001
ECS enhanced program fees	\$22,500	\$28,500	\$30,850
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$234,000	\$150,000	\$222,271
Non-curricular goods and services	\$83,742	\$45,946	\$53,436
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$0	\$118,314	\$1,069
TOTAL FEES	\$2,016,389	\$1,774,516	\$1,298,174

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	\$85,000	\$75,000	\$88,105
Special events	\$72,471	\$60,000	\$73,293
Sales or rentals of other supplies/services	\$74,425	\$60,000	\$45,634
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$24,000	\$24,000	\$24,391
Preschool	\$36,000	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$1,200	\$0	\$0
Other (describe) ATM fees	\$0	\$0	\$0
Other (describe) Agendas, locks, Misc non curricular items	\$62,040	\$82,320	\$148,349
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$355,136	\$301,320	\$379,772

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

	(1) ACCUMULATED OPERATING SURPLUS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
Actual balances per AFS at August 31, 2019	\$11,802,169	\$4,646,207	\$0	\$2,648,838	\$1,122,375	\$1,526,463	\$4,537,124
2019/2020 Estimated impact to ADS for:							
Prior period adjustment	(\$1,000,000)	\$0	\$0	(\$1,000,000)	(\$1,000,000)	\$0	\$0
Estimated surplus(deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated board funded capital asset additions	\$0	\$1,755,700	\$0	(\$30,000)	\$0	(\$30,000)	(\$1,725,700)
Estimated disposal of unsupported tangible capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)	\$0	(\$3,242,379)	\$0	\$3,242,379	\$3,242,379	\$0	\$0
Estimated capital revenue recognized - Alberta Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated capital revenue recognized - Alberta Infrastructure	\$0	\$3,043,763	\$0	(\$3,043,763)	(\$3,043,763)	\$0	\$0
Estimated capital revenue recognized - Other GOA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated capital revenue recognized - Other sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated unsupported debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated reserve transfers (net)	\$0	\$0	\$0	(\$422,000)	(\$320,616)	(\$101,384)	\$422,000
Estimated assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2020	\$10,802,169	\$6,173,291	\$0	\$1,395,454	\$375	\$1,395,079	\$3,233,424
2020/21 Budget projections for:							
Budgeted surplus(deficit)	\$3,115,788	\$0	\$0	\$3,115,788	\$3,115,788	\$0	(\$1,000,000)
Projected board funded capital asset additions	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$0	(\$3,457,994)	\$0	\$3,457,994	\$3,457,994	\$0	\$0
Budgeted capital revenue recognized - Alberta Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized - Alberta Infrastructure	\$0	\$3,227,959	\$0	(\$3,227,959)	(\$3,227,959)	\$0	\$0
Budgeted capital revenue recognized - Other GOA	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized - Other sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected reserve transfers (net)	\$0	\$0	\$0	(\$830,035)	(\$830,035)	\$0	\$830,035
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2021	\$13,917,957	\$6,943,256	\$0	\$3,911,242	\$2,516,163	\$1,395,079	\$3,063,459

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-2022	31-Aug-2021	31-Aug-2022	31-Aug-2023	
Projected opening balance	\$375	\$2,516,163	\$1,725,196	\$1,395,070	\$1,395,070	\$1,395,070	\$3,083,459	
Projected excess of revenues over expenses (surplus only)	\$3,115,788	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Budgeted amortization of capital assets (expense)	\$3,457,994	\$3,371,995	\$3,248,995	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Budgeted capital revenue recognized	(\$3,227,950)	(\$3,182,960)	(\$3,052,960)	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Budgeted unsupported debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Projected reserve transfers (net)	(\$830,035)	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Increase in (use of) school generated funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Non-recruiting certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Non-recruiting non-certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Non-recruiting contracts, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Transportation Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Operations & maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
English language learners	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
System Administration	\$0	(\$1,000,000)	(\$800,000)	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
OH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
B & S administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
POM expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Building leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Explanation - add'l space on AOS3 / AOS4								
Estimated closing balance for operating contingency	\$2,516,163	\$1,725,196	\$1,121,203	\$1,395,070	\$1,395,070	\$1,395,070	\$3,083,459	

Total surplus as a percentage of 2020 Expenses 10.11% 6.06% 6.09%
ASO as a percentage of 2020 Expenses 5.87% 4.52% 3.65%

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	\$ 3,115,788	
PLEASE DO NOT ALLOCATE IN BLUE CELLS BELOW		
Estimated Operating Deficit Due to:	0	
Description 1 (fill only your board projected an operating deficit)		
Description 2 (fill only your board projected an operating deficit)		
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	-	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	-	
Budgeted disposal of unsupported Tangible capital Assets	(230,035)	
Budgeted amortization of board funded Tangible Capital Assets	-	
Budgeted unsupported debt principal repayment	830,035	
Projected net transfer to (from) Capital Reserves	-	
Total projected amount to access ASO in 2020/21	\$ (2,515,788)	
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	399	416	425	Head count
Kindergarten program hours	475	475	-	Minimum: 475 hours
Kindergarten FTE's Enrolled	200	208	213	0.5 times Head Count
Grades 1 to 9	3,535	3,478	3,412	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	781	808	835	Head count
Grades 10 to 12 - 4th year	10	55	57	Head count
Grades 10 to 12 - 4th year FTE	5	28	29	0.5 times Head Count
Grades 10 to 12 - 5th year	3	10	16	Head count
Grades 10 to 12 - 5th year FTE	1	3	4	0.25 times Head Count
Total FTE	4,521	4,524	4,492	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.1%	0.7%		
Other Students:				
Total	26	30	34	Note 3
Total Net Enrolled Students	4,547	4,554	4,526	
Home Ed Students	8	9	4	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	4,555	4,563	4,530	
Percentage Change	-0.2%	0.7%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	230	201	273	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	411	336	319	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

Pre - Kindergarten (Pre - K)

Eligible Funded Children	271	488	550	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	271	488	550	
Program Hours	400	400	400	Minimum: 400 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 800
FTE's Enrolled, Pre - K	136	244	275	
Percentage Change	-44.5%	-11.3%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	73	82	154	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	63	162	121	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	272.5	277.6	296.6	Teacher certification required for performing functions at the school level.
Non-School Based	5.0	9.7	10.5	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	277.5	287.3	307.1	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-3.4%	-6.4%	-10.7%	
If an average standard cost is used, please disclose rate:	\$ 103.655	\$ 101.635	\$ 101.350	
Student F.T.E. per certificated Staff	16.9	16.7	15.6	
	Please Allocate			
	(9.8)			
Enrolment Change	-	-	-	
Other Factors	(9.8)	(19.8)	(19.8)	Decrease (required) 20-21 RAC increase of 2 for grades 4-12, 4.7CO Cert Support staff positions eliminated
Total Change	(9.8)	(19.8)	(19.8)	Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:				
Continuous contracts terminated	(1.0)			FTEs
Non-permanent contracts not being renewed	(0.0)	(10.8)		FTEs
Other (retirement, attrition, etc.)	(8.0)	(9.0)		Decrease (required) Retirements
Total Negative Change in Certificated FTEs	(9.8)	(19.8)		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	237.0	235.0	238.0	
Permanent - Part time	13.0	10.0	25.0	
Probationary - Full time	17.0	26.0	30.0	
Probationary - Part time	3.0	4.0	1.0	
Temporary - Full time	8.0	15.0	18.0	
Temporary - Part time	10.0	6.3	7.0	
NON-CERTIFICATED STAFF				
Instructional - Education Assistants	100.3	173.6	169.6	Personnel support students as part of a multidisciplinary team with teachers and other other support
Instructional - Other non-certificated instruction	58.4	103.0	90.0	Personnel providing instruction support for schools under 'Instruction' program areas other than EA's
Operations & Maintenance	33.6	33.6	44.3	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	2.0	1.5	1.7	Other personnel providing direct support to the transportation of students to and from school other than
Other	15.6	18.8	17.8	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	209.9	330.5	323.4	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-36.5%	2.2%	-35.1%	
Explanation of Changes:				
Eliminated PUF in half including FOPS program, mostly comprised of EA staff				
Additional Information				
Are non-certificated staff subject to a collective agreement? Some - School staff				
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.				
Current contract has expired 2020-12 is in negotiations. As of now there will be an estimated 123 staff qualifying for the CUPE agreement.				