

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


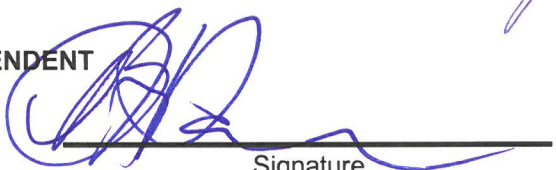

[Education Act, Sections 139(2)(b) and 244]

2155 The Golden Hills School Division

Legal Name of School Jurisdiction

435A Highway #1 Strathmore AB T1P 1J4; 403-934-5121; tahra.sabir@ghsd75.ca

Contact Address, Telephone & Email Address

BOARD CHAIR	
<u>Laurie Huntley</u> Name	 Signature
SUPERINTENDENT	
<u>Mr. Bevan Daverne</u> Name	 Signature
SECRETARY TREASURER or TREASURER	
<u>Ms. Tahra Sabir</u> 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 26, 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

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15	Color coded cells:									
16		blue cells: require the input of data/descriptors wherever applicable.					grey cells: data not applicable - protected			
17		green cells: populated based on information previously submitted					white cells: within text boxes REQUIRE the input of points and data.			
18							yellow cells: to be completed when yellow only.			
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	<i>Budget Highlights, Plans & Assumptions: Enrolment increase of 1%</i>									
26										
27										
28	New funding model adjustments as Instructional dollars have decreased due to the elimination of class size funding.									
29	High School funding has some complexities which results in large reductions in funding (18% - \$2M) as a result of the following changes:									
30	- per student rates went from \$7,600 to \$6,670 per student.									
31	- distance education funding criteria - huge gap between over 30 credits and under 10 credits									
32	- reductions in funding to 4th and 5th year students									
33	- moving to a sliding scale for non primary registration funding vs credits									
34	- the new shared responsibility funding deters students from taking more than one class on line.									
35	All of the above resulted in a \$2M reduction in high school funding									
36	Teacher standard cost has increased by \$500 to \$106,000 and support staff costs are pretty much static, despite increases in benefit costs.									
37	Dollars reallocated – overall \$1.8M increase – Operations and Maintenance & Transportation will have enough funds to cover expenses. Would like to have									
38	more flexibility in O&M so we can transfers surplus funds to Instructional which is where the shortfall is. We would use these dollars to hire teachers and									
39	reduce class sizes.									
40	Overall Enrolment is anticipated to increase by 1%, however online enrolment is projected to be much higher but it is not fully reflected in this budget. Our									
41	online numbers potentially could see a growth of 4% or more totalling over 200+ students over 30 credits, but since we are only funded for 120 students, this									
42	makes it difficult to budget on money we won't receive in the year that it is needed to hire teachers and support staff. We also anticipate to have more non									
43	primary registrations, but we are in the Tier 2 funding - \$175K for 250 students. The online funding enrolment is challenging because of the COVID & ADLC									
44	situation.									
45										
46	Provincial cap on Reserves could result in the inability for schools to use their savings from prior years to help them in 2021 & 2022. Golden Hills believes									
47	today's dollars are for today's kids. As good business practice we ensure to carry a reserve (within the Alberta Education guidelines) to offset funding and									
48	enrolment volatility.									
49	Weighted Moving Average complexities - we have growing numbers in distance learning, yet that funding is based on 16/17, 17/18, 18/19. This creates a gap									
50	in funding and equates to almost \$500K. We need to hire those teachers to support those students but we will not have the dollars to fund those teaching									
51	positions. Currently we are funded for 120 students over 30 credits for distance education students but projecting to have over 200 students. This is a									
52	funding gap of \$533K									
53										
54	Funding from other sources reduced - funding from FCSS & Child and Family Services has been reduced by over \$300K and the funding supports for RCSD also									
55	reduced by approximately \$300K. Those dollars went towards Family Resource Workers and support staff. We don't want to place further stress on teachers									
56	with more students in the classroom. Family Resource Workers are critical supports for our students and have tried to fund them internally.									
57	Insurance costs uncertainty - preliminary indicator rates with ARMIC provide premiums similar to those in 18/19. Actual Quotes will not be provided until									
58	closer to September or October 2020. Rates should be a good indicator however they could change pending a catastrophic loss.									
59	Staffing Reductions - Golden Hills has incurred 17 teacher staffing reductions and 35.2 support staff reductions.									
60										
61	<i>Significant Business and Financial Risks:</i>									
62	GHSD International Program brings over \$6M in revenue to Golden Hills and close to 300 students. This helps pay for more teachers and as a result of the									
63	COVID uncertainty estimates for International students are close to 190 students with around \$5M in revenue. There is a lot of unknowns and this could									
64	change.									
65	Online funding is anticipated to increase above the funding parameters potentially incurring costs between \$500K-\$1M+ with no revenue stream in part due to									
66	the weighted moving average & sliding scale models.									
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	\$ 75,965,791	\$74,781,430	\$74,872,182
Federal Government and First Nations	\$ 1,633,135	\$1,621,050	\$1,542,273
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 1,235,000	\$1,632,290	\$1,266,538
Other sales and services	\$ 7,681,600	\$7,066,947	\$9,497,423
Investment income	\$ -	\$175,000	\$178,911
Gifts and donations	\$ 262,500	\$260,000	\$258,616
Rental of facilities	\$ 100,000	\$100,000	\$160,952
Fundraising	\$ 297,000	\$425,000	\$485,147
Gains on disposal of capital assets	\$ -	\$0	\$6,000
Other revenue	\$ 97,837	\$2,400,000	\$1,770,658
TOTAL REVENUES	\$87,272,863	\$88,461,717	\$90,038,699
EXPENSES			
Instruction - Pre K	\$ 678,799	\$ -	\$ -
Instruction - K to Grade 12	\$ 62,525,537	\$63,551,243	\$62,490,252
Operations & maintenance	\$ 12,888,531	\$13,082,919	\$12,705,285
Transportation	\$ 4,258,285	\$4,053,510	\$4,102,909
System Administration	\$ 3,065,220	\$2,889,273	\$3,104,629
External Services	\$ 5,131,200	\$6,730,425	\$6,211,673
TOTAL EXPENSES	\$88,547,572	\$90,307,370	\$88,614,747
ANNUAL SURPLUS (DEFICIT)	(\$1,274,709)	(\$1,845,653)	\$1,423,952

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	\$ 37,628,774	\$38,665,475	\$37,494,759
Certificated benefits	\$ 8,277,463	\$8,487,543	\$8,261,628
Non-certificated salaries and wages	\$ 12,619,648	\$13,347,424	\$12,562,373
Non-certificated benefits	\$ 2,933,734	\$3,198,597	\$3,010,466
Services, contracts, and supplies	\$ 21,211,172	\$20,654,134	\$20,079,784
Capital and debt services			
Amortization of capital assets			
Supported	\$ 4,271,289	\$4,337,887	\$4,189,392
Unsupported	\$ 1,521,492	\$1,535,310	\$1,455,065
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 57,000	\$55,000	\$56,860
Other interest and finance charges	\$ 13,000	\$13,000	\$12,702
Losses on disposal of capital assets	\$ 14,000	\$13,000	\$13,656
Other expenses	\$ -	\$0	\$1,478,063
TOTAL EXPENSES	\$88,547,572	\$90,307,370	\$88,614,747

**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	\$ 554,700	\$ -	\$ 55,708,114	\$ 8,242,243	\$ 4,258,285	\$ 2,791,365	\$ -	\$ 71,554,707	\$ 70,380,809
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ 4,271,288	\$ -	\$ -	\$ -	\$ 4,271,288	\$ 4,054,553
(3) Other - Government of Alberta	\$ -	\$ -	\$ 139,796	\$ -	\$ -	\$ -	\$ -	\$ 139,796	\$ 436,820
(4) Federal Government and First Nations	\$ -	\$ -	\$ 1,324,342	\$ 250,000	\$ -	\$ 58,793	\$ -	\$ 1,633,135	\$ 1,542,273
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ -	\$ 1,235,000	\$ -	\$ -	\$ -	\$ -	\$ 1,235,000	\$ 1,266,538
(10) Other sales and services	\$ -	\$ 60,600	\$ 2,296,000	\$ 25,000	\$ -	\$ 190,800	\$ 5,109,200	\$ 7,681,600	\$ 9,497,423
(11) Investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,911
(12) Gifts and donations	\$ -	\$ -	\$ 262,500	\$ -	\$ -	\$ -	\$ -	\$ 262,500	\$ 258,616
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 160,952
(14) Fundraising	\$ -	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ 22,000	\$ 297,000	\$ 485,147
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
(16) Other revenue	\$ -	\$ -	\$ 73,575	\$ -	\$ -	\$ 24,262	\$ -	\$ 97,837	\$ 1,770,658
(17) TOTAL REVENUES	\$ 554,700	\$ 60,600	\$ 61,314,327	\$ 12,888,531	\$ 4,258,285	\$ 3,065,220	\$ 5,131,200	\$ 87,272,863	\$ 90,038,699
EXPENSES									
(18) Certificated salaries	\$ 52,070	\$ -	\$ 36,823,524	\$ -	\$ -	\$ 573,600	\$ 179,580	\$ 37,628,774	\$ 37,494,759
(19) Certificated benefits	\$ 11,430	\$ -	\$ 8,083,213	\$ -	\$ -	\$ 143,400	\$ 39,420	\$ 8,277,463	\$ 8,261,628
(20) Non-certificated salaries and wages	\$ 321,626	\$ 46,662	\$ 6,818,667	\$ 1,977,463	\$ 1,677,987	\$ 1,057,073	\$ 720,170	\$ 12,619,648	\$ 12,562,373
(21) Non-certificated benefits	\$ 96,070	\$ 13,938	\$ 1,605,377	\$ 564,304	\$ 185,048	\$ 285,769	\$ 183,228	\$ 2,933,734	\$ 3,010,466
(22) SUB - TOTAL	\$ 481,196	\$ 60,600	\$ 53,330,781	\$ 2,541,767	\$ 1,863,035	\$ 2,059,842	\$ 1,122,398	\$ 61,459,619	\$ 61,329,226
(23) Services, contracts and supplies	\$ 137,003	\$ -	\$ 9,055,298	\$ 5,828,333	\$ 1,708,844	\$ 622,515	\$ 3,859,179	\$ 21,211,172	\$ 20,079,784
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 4,271,289	\$ -	\$ -	\$ -	\$ 4,271,289	\$ 4,189,392
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 139,458	\$ 247,142	\$ 686,406	\$ 298,863	\$ 149,623	\$ 1,521,492	\$ 1,455,065
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,000	\$ -	\$ 57,000	\$ 56,860
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000	\$ -	\$ 13,000	\$ 12,702
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ -	\$ 14,000	\$ 13,656
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,478,063
(31) TOTAL EXPENSES	\$ 618,199	\$ 60,600	\$ 62,525,537	\$ 12,888,531	\$ 4,258,285	\$ 3,065,220	\$ 5,131,200	\$ 88,547,572	\$ 88,614,747
(32) OPERATING SURPLUS (DEFICIT)	\$ (63,499)	\$ -	\$ (1,211,210)	\$ -	\$ -	\$ -	\$ -	\$ (1,274,709)	\$ 1,423,952

**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	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$69,500
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$6,300	\$9,415	\$6,147
Alternative program fees	\$100,000	\$336,875	\$135,014
Fees for optional courses	\$92,000	\$155,220	\$128,679
ECS enhanced program fees	\$300,000	\$30,000	\$0
ACTIVITY FEES			
Other fees to enhance education Arts, Fine Arts, Cultural Fees	\$135,000	\$120,000	\$128,991
NON-CURRICULAR FEES			
Extra-curricular fees	\$281,600	\$229,000	\$217,316
Non-curricular goods and services	\$55,000	\$162,463	\$81,957
NON-CURRICULAR TRAVEL			
OTHER FEES Recycling, Other Supplies	\$57,000	\$22,850	\$29,024
	\$33,000	\$20,000	\$29,852
TOTAL FEES	\$1,235,000	\$1,632,290	\$1,266,538

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	\$345,000	\$525,000	\$574,449
Special events	\$52,500	\$95,000	\$114,384
Sales or rentals of other supplies/services	\$63,750	\$100,000	\$113,668
International and out of province student revenue	\$5,350,000	\$5,800,000	\$5,345,533
Adult education revenue	\$7,500	\$15,000	\$11,945
Preschool	\$27,000	\$45,000	\$30,485
Child care & before and after school care	\$37,500	\$1,500	\$416
Lost item replacement fees	\$15,000	\$2,500	\$3,329
Other (describe) Cosmetology Client Services	\$3,000	\$5,000	\$6,765
Other (describe) Fundraising	\$275,000	\$0	\$406,617
Other (describe) Other (Describe)	\$0	\$20,000	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$6,176,250	\$6,609,000	\$6,607,590

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	\$23,518,309	\$17,813,542	\$75,000	\$5,490,940	\$5,401	\$5,485,539	\$138,827
2019/2020 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$900,000)			(\$900,000)	(\$900,000)		
Estimated board funded capital asset additions		\$1,525,000		(\$1,525,000)	(\$1,525,000)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$20,000	\$0		\$15,000	\$15,000		\$5,000
Estimated amortization of capital assets (expense)		(\$5,756,424)		\$5,756,424	\$5,756,424		
Estimated capital revenue recognized - Alberta Education		\$75,000		(\$75,000)	(\$75,000)		
Estimated capital revenue recognized - Alberta Infrastructure		\$4,221,600		(\$4,221,600)	(\$4,221,600)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$102,800		(\$102,800)	(\$102,800)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$148,348		(\$148,348)	(\$148,348)		
Estimated reserve transfers (net)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations (explain)	\$1,200,000	\$0	\$0	\$1,200,000	\$1,200,000	\$0	\$0
Estimated Balances for August 31, 2020	\$23,838,309	\$18,129,866	\$75,000	\$5,489,616	\$4,077	\$5,485,539	\$143,827
2020/21 Budget projections for:							
Budgeted surplus(deficit)	(\$1,274,709)			(\$1,274,709)	(\$1,274,709)		
Projected board funded capital asset additions		\$1,000,000		(\$1,000,000)	(\$1,000,000)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		(\$25,000)	(\$25,000)		\$25,000
Budgeted amortization of capital assets (expense)		(\$5,792,781)		\$5,792,781	\$5,792,781		
Budgeted capital revenue recognized - Alberta Education		\$75,000		(\$75,000)	(\$75,000)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$4,093,489		(\$4,093,489)	(\$4,093,489)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$102,800		(\$102,800)	(\$102,800)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$105,608		(\$105,608)	(\$105,608)		
Projected reserve transfers (net)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$900,000	(\$900,000)	\$0
Projected Balances for August 31, 2021	\$22,563,600	\$17,713,982	\$75,000	\$4,605,791	\$20,252	\$4,585,539	\$168,827

**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	\$4,077	\$20,252	\$34,108	\$5,485,539	\$4,585,539	\$3,985,539	\$143,827	\$168,827	\$193,827
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	(\$25,000)	(\$25,000)	(\$25,000)	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000
Budgeted amortization of capital assets (expense)	\$5,792,781	\$5,500,000	\$5,250,000	\$0	\$0	\$0			
Budgeted capital revenue recognized	(\$4,271,289)	(\$4,500,000)	(\$4,250,000)	\$0	\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0			
Budgeted unsupported debt principal repayment	(\$105,608)	(\$111,144)	(\$116,970)	\$0	\$0	\$0			
Projected reserves transfers (net)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	\$900,000	\$600,000	\$50,000	(\$900,000)	(\$600,000)	(\$50,000)	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	(\$1,274,709)	(\$1,000,000)	(\$500,000)	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0			
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0			
Transportation Expenses	\$0	\$0	\$0	\$0	\$0	\$0			
Operations & maintenance	\$0	\$0	\$0	\$0	\$0	\$0			
English language learners	\$0	\$0	\$0	\$0	\$0	\$0			
System Administration	\$0	\$0	\$0	\$0	\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0			
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0			
POM expenses	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	(\$250,000)	(\$150,000)	(\$150,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	(\$100,000)	(\$100,000)	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	(\$500,000)	(\$100,000)	(\$50,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	(\$150,000)	(\$100,000)	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$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	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$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	\$0	\$0
Estimated closing balance for operating contingency	\$20,252	\$34,108	\$42,138	\$4,585,539	\$3,985,539	\$3,935,539	\$168,827	\$193,827	\$218,827

Out of Balance			
Total surplus as a percentage of 2020 Expenses	5.39%	4.76%	4.74%
ASO as a percentage of 2020 Expenses	5.20%	4.54%	4.49%

**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	\$ (1,274,709)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(1,274,709)	
Estimated Operating Deficit Due to:		
Description 1 (fill only your board projected an operating deficit)	\$1,274,709	Instruction - K to 12 Program costs
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	1,274,709	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	1,000,000	
Budgeted disposal of unsupported Tangible capital Assets	25,000	
Budgeted amortization of board funded Tangible Capital Assets	(1,521,492)	
Budgeted unsupported debt principal repayment	105,608	
Projected net transfer to (from) Capital Reserves	-	
Total projected amount to access ASO in 2020/21	\$ 883,825	

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	327	457	433	Head count
Kindergarten program hours	-	-	-	Minimum: 475 hours
Kindergarten FTE's Enrolled	164	229	217	0.5 times Head Count
Grades 1 to 9	4,259	4,198	4,016	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	1,335	1,454	1,403	Head count
Grades 10 to 12 - 4th year	79	78	85	Head count
Grades 10 to 12 - 4th year FTE	40	39	43	0.5 times Head Count
Grades 10 to 12 - 5th year	22	20	16	Head count
Grades 10 to 12 - 5th year FTE	6	5	4	0.25 times Head Count
Total FTE	5,803	5,925	5,682	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-2.1%	4.3%		
Other Students:				
Total	345	445	441	Note 3
Total Net Enrolled Students				
	6,148	6,370	6,123	
Home Ed Students				
	574	543	445	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12				
	6,722	6,913	6,568	
Percentage Change	-2.8%	5.3%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	285	279	265	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	950	940	872	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

Pre - Kindergarten (Pre - K)

Eligible Funded Children	28	28	28	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	28	28	28	
Program Hours	2	2	1	Minimum: 400 Hours
FTE Ratio	0.003	0.003	0.001	Actual hours divided by 800
FTE's Enrolled, Pre - K	0	0	0	
Percentage Change	0.0%	100.0%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	30	28	28	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	32	30	28	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	359.0	375.0	374.0	Teacher certification required for performing functions at the school level.
Non-School Based	7.0	8.0	9.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	366.0	383.0	383.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-4.4%	0.0%	-4.6%	
If an average standard cost is used, please disclose rate:				
Student F.T.E. per certificated Staff	\$ 106,000	\$ 105,500	\$ 104,000	
	18.4	18.0	17.1	
	-	-		
Enrolment Change	(17.0)	-		
Other Factors		-		Descriptor (required): retirees
Total Change	(17.0)	-		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:				
Continuous contracts terminated	1.0	1.0		FTEs
Non-permanent contracts not being renewed	5.0	16.0		FTEs
Other (retirement, attrition, etc.)	12.0	12.0		Descriptor (required): Retired
Total Negative Change in Certificated FTEs	18.0	29.0		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please Allocate				
Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):				
Certificated Number of Teachers				
Permanent - Full time	274.0	277.0	269.0	
Permanent - Part time	29.0	34.0	37.0	
Probationary - Full time	14.0	16.0	14.0	
Probationary - Part time	-	-	2.0	
Temporary - Full time	42.0	46.0	53.0	
Temporary - Part time	18.0	21.0	10.0	
NON-CERTIFICATED STAFF				
Instructional - Education Assistants	132.0	156.9	-	Personnel support students as part of a multidisciplinary team with teachers and other other support pe
Instructional - Other non-certificated instruction	42.2	49.5	205.0	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	39.1	39.2	37.0	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	72.0	72.0	-	Bus drivers employed, but not contracted
Transportation - Other Staff	3.0	3.0	72.6	Other personnel providing direct support to the transportation of students to and from school other than t
Other	43.8	46.7	33.0	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	332.1	367.3	347.6	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-9.6%	5.7%	-4.5%	
Explanation of Changes:				
Reduced funding in Instructional impacts staffing and we did not increase staffing in Transportation and POM. We are hoping to move some dollars from transportation & O & M to Instructional. We know we can for transportation but not O & M.				
Additional Information				
Are non-certificated staff subject to a collective agreement? <input type="text" value="some only"/>				
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.				
23.60 FTE as of April 30/20 - contract expires August 31, 2020				