

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2020**

[School Act, Sections 147(2)(b) and 276]

4105 Lakeland Roman Catholic Separate School District No. 150

Legal Name of School Jurisdiction

4810 46 Street Bonnyville AB AB T9N 2R2; 780-826-3235; thetu@edu.lcsd150.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Mary Ann Penner

Name

Signature

SUPERINTENDENT

Mr. Jose Eduardo Pascoal Arruda

Name

Signature

SECRETARY TREASURER or TREASURER

Tessa Hetu

Name

Signature

**Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on June 19, 2019 .
Date**

Version: 170615

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
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14	Color coded cells:								
15		blue cells: require the input of data/descriptors wherever applicable.		grey cells: data not applicable - protected					
16		salmon cells: contain referenced juris. information - protected		white cells: within text boxes REQUIRE the input of points and data.					
17		green cells: populated based on information previously submitted		yellow cells: to be completed when yellow only.					
18									
19									
20	HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2019/2020 BUDGET REPORT								
21	The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into								
22	consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year								
23	Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will								
24	support the jurisdiction's plans.								
25	<u>Budget Highlights, Plans & Assumptions:</u>								
26	We have esimated a 3.1% increase in enrolments- this is based on: 1) rolling up current enrolments to the next grade level (using a 3 year average for ECS), 2) Light of								
27	Christ offering one more grade level, and 3) an anticipated higher enrolment in grade 9 at Notre Dame High School due to actual registrations received.								
28	We have assumed that increased enrolments will be funded based on the 2018/19 funding manual rates.								
29	We have assumed 2018/19 was the final year of Classroom Improvement Funding (i.e. 2019/20 CIF of \$0)								
30	We have assumed the Nutrition grant will continue to be funded, at the same allocation received for the 2018/19 school year.								
31	The increase in sub costs to \$212 have been included.								
32	Increases in Principal and Vice-principal allowances have been increased where necessary to the \$25,000 (\$12,500) minimum where applicable.								
33	We have also included an increase of \$26,304 for parental leave (over an above our regular maternity leave costs), estimated at 4% of staff going on leave								
34	HSA has been increased to the \$725/year (from \$650/year that we currently offer) for certificated staff members								
35	Average salary costs of certificated staff were used in computing salaries and benefits (approximately \$95,480/teacher).								
36	We have assumed that the TEBA amounts will be funded (estimated cost of \$112,111 was included as revenue, to assume net financial impact of \$0 to our Board).								
37	We have assumed utility costs to be consistent with previous years costs.								
38	We have assumed insitutional programs, as well as as Regional Consortium will be funded as in the previous years.								
39	We have assumed a transportation funding increase, by the % increase in student enrollments, as well as an increase in bussing contract costs by the same proportion.								
40	We anticipate equivalent PUF funded children; with equivalent PUF funding rates to those in the 2018/19 year.								
41	French Enhancement is assumed to be similar to that received in the 2018/19 year								
42	We anticipate all grants (POM, IMR, Inclusive Ed, High School redesign) to be funded at the same rates for 2018/19 (and increases to be funded at the same amounts). (i.e.								
43	IMR and POM to be funded and to increase by approximately 3.1%, our increase in enrolments projected).								
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BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual Audited 2017/2018
REVENUES			
Alberta Education	\$33,818,349	\$32,948,410	\$30,713,565
Alberta Infrastructure	\$0	\$0	\$0
Other - Government of Alberta	\$8,400	\$8,400	\$58,103
Federal Government and First Nations	\$1,153,368	\$964,912	\$1,099,780
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$7,500	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$2,400,000	\$2,400,000	\$2,282,862
Fees	\$507,500	\$623,900	\$525,440
Other sales and services	\$590,000	\$520,000	\$596,530
Investment income	\$5,000	\$30,000	\$4,717
Gifts and donations	\$70,000	\$80,000	\$128,524
Rental of facilities	\$50,000	\$55,000	\$56,218
Fundraising	\$150,000	\$200,000	\$204,546
Gains on disposal of capital assets	\$0	\$0	\$0
Other revenue	\$0	\$0	\$0
TOTAL REVENUES	\$38,760,117	\$37,830,622	\$35,670,285
EXPENSES			
Instruction - Early Childhood Services	\$1,866,981	\$1,935,161	\$1,719,688
Instruction - Grades 1-12	\$27,403,756	\$27,041,440	\$26,818,570
Plant operations & maintenance	\$4,665,012	\$4,308,814	\$4,123,767
Transportation	\$2,722,843	\$2,438,196	\$2,476,113
Administration	\$1,286,226	\$1,344,836	\$1,482,185
External Services	\$524,667	\$604,428	\$667,915
TOTAL EXPENSES	\$38,469,505	\$37,672,875	\$37,288,238
ANNUAL SURPLUS (DEFICIT)	\$290,612	\$157,747	(\$1,617,953)

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)
for the Year Ending August 31

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual Audited 2017/2018
EXPENSES			
Certificated salaries	\$15,846,561	\$15,415,160	\$15,052,954
Certificated benefits	\$3,411,000	\$3,341,282	\$3,465,273
Non-certificated salaries and wages	\$4,431,987	\$4,590,418	\$4,928,855
Non-certificated benefits	\$1,042,409	\$980,366	\$1,159,089
Services, contracts, and supplies	\$11,499,987	\$11,142,855	\$10,530,286
Capital and debt services			
Amortization of capital assets			
Supported	\$1,667,410	\$1,646,743	\$1,612,086
Unsupported	\$570,151	\$556,051	\$538,304
Interest on capital debt			
Supported	\$0	\$0	\$0
Unsupported	\$0	\$0	\$0
Other interest and finance charges	\$0	\$0	\$1,391
Losses on disposal of capital assets	\$0	\$0	\$0
Other expenses	\$0	\$0	\$0
TOTAL EXPENSES	\$38,469,505	\$37,672,875	\$37,288,238

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual 2017/2018
FEES			
TRANSPORTATION	\$5,000	\$10,000	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$10,000	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$40,000	\$10,000	\$0
Fees for optional courses	\$50,000	\$10,000	\$0
ECS enhanced program fees	\$0	\$106,400	\$154,062
ACTIVITY FEES	\$80,000	\$86,500	\$67,617
Other fees to enhance education (Describe here)	\$2,500	\$10,000	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$130,000	\$166,500	\$147,942
Non-curricular goods and services	\$120,000	\$141,500	\$122,273
NON-CURRICULAR TRAVEL	\$15,000	\$31,500	\$11,780
OTHER FEES Before and after school care	\$65,000	\$41,500	\$21,765
TOTAL FEES	\$507,500	\$623,900	\$525,440

**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 2019/2020	Fall Budget Update 2018/2019	Actual 2017/2018
Cafeteria sales, hot lunch, milk programs	\$90,000	\$95,000	\$93,918
Special events	\$150,000	\$208,000	\$207,719
Sales or rentals of other supplies/services	\$0	\$40,000	\$39,171
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$1,000	\$1,000	\$538
Child care & before and after school care	\$1,000	\$1,000	\$851
Lost item replacement fees	\$0	\$0	\$0
Bulk supply sales	\$0	\$0	\$0
Other (describe) Extracurricular	\$33,000	\$34,000	\$33,889
Other (describe) Miscellaneous such as fundraising, french immersion, class incentives, work projects	\$240,000	\$242,000	\$241,035
Other (describe) Fieldtrips	\$55,000	\$56,000	\$55,165
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$570,000	\$677,000	\$672,287

BUDGETED SCHEDULE OF SUPPLEMENTARY DETAILS OF FEE REVENUE
for the Year Ending August 31

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B))* 2019/2020	Entry Fees and Admissions 2019/2020	Transportation Component 2019/2020	Supplies & Materials** 2019/2020	Total 2019/2020
FEES						
	TRANSPORTATION	\$0	\$0	\$5,000	\$0	\$5,000
	BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0	\$0	\$0
	LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION						
	Technology user fees	\$0	\$0	\$0	\$0	\$0
	Alternative program fees	\$0	\$0	\$0	\$40,000	\$40,000
	Fees for optional courses	\$0	\$0	\$0	\$50,000	\$50,000
	ECS enhanced program fees	\$0	\$0	\$0	\$0	\$0
	ACTIVITY FEES	\$0	\$0	\$0	\$80,000	\$80,000
	Other fees to enhance education	\$0	\$0	\$0	\$2,500	\$2,500
NON-CURRICULAR FEES						
	Extra-curricular fees	\$0	\$0	\$0	\$130,000	\$130,000
	Non-curricular goods and services	\$0	\$0	\$0	\$120,000	\$120,000
	NON-CURRICULAR TRAVEL	\$0	\$0	\$0	\$15,000	\$15,000
OTHER FEES***						
	Before and after school care	\$0	\$0	\$0	\$65,000	\$65,000
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
	TOTAL FEES	\$0	\$0	\$5,000	\$502,500	\$507,500

**Supplies and Materials represent consumables (one-time use such as paper), reuseable supplies, equipment rental, workbooks).

***Describe purpose of other fees. DO NOT use blanket names such as "Kindergarten", "Instructional Fees", "School Division Fees", "Registration Fees", etc.

***Use Other Fees only for fees which do not meet predefined categories as described on Pages 14 & 15 of the Budget Guidelines 2019/2020

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, 2018	\$5,267,824	\$6,179,065	\$0	(\$1,247,741)	\$0	(\$1,247,741)	\$336,500
2018/2019 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$157,747			\$157,747	\$157,747		
Estimated board funded capital asset additions		\$542,000		\$0	\$0	\$0	(\$542,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$2,202,794)		\$2,202,794	\$2,202,794		
Estimated capital revenue recognized - Alberta Education		\$1,609,810		(\$1,609,810)	(\$1,609,810)		
Estimated capital revenue recognized - Alberta Infrastructure		\$36,933		(\$36,933)	(\$36,933)		
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)				(\$556,051)	(\$713,798)	\$157,747	\$556,051
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2019	\$5,425,571	\$6,165,014	\$0	(\$1,089,994)	\$0	(\$1,089,994)	\$350,551
2019/2020 Budget projections for:							
Budgeted surplus(deficit)	\$290,612			\$290,612	\$290,612		
Projected board funded capital asset additions		\$400,000		\$0	\$0	\$0	(\$400,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$2,237,561)		\$2,237,561	\$2,237,561		
Budgeted capital revenue recognized - Alberta Education		\$1,630,477		(\$1,630,477)	(\$1,630,477)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$36,933		(\$36,933)	(\$36,933)		
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)				(\$570,151)	(\$860,763)	\$290,612	\$570,151
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2020	\$5,716,183	\$5,994,863	\$0	(\$799,382)	\$0	(\$799,382)	\$520,702

SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES
for the Year Ending August 31

	Explanation - add'l space on AOS3 / AOS4	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2020	31-Aug-2021	31-Aug-2022	31-Aug-2020	31-Aug-2021	31-Aug-2022	31-Aug-2020	31-Aug-2021	31-Aug-2022
Projected opening balance		\$0	\$0	\$0	(\$1,089,994)	(\$799,382)	(\$532,922)	\$350,551	\$520,702	\$1,090,853
Projected excess of revenues over expenses (surplus only)		\$290,612	\$266,460	\$266,460						
Budgeted disposal of unsupported tangible capital assets		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)		\$2,237,561	\$2,237,561	\$2,237,561		\$0	\$0			
Budgeted capital revenue recognized		(\$1,667,410)	(\$1,667,410)	(\$1,667,410)		\$0	\$0			
Budgeted changes in Endowments		\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment		\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)		(\$860,763)	(\$836,611)	(\$836,611)	\$290,612	\$266,460	\$266,460	\$570,151	\$570,151	\$570,151
Projected assumptions/transfers of operations		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds		\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration		\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration		\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services		\$0	\$0	\$0		\$0	\$0			
Professional development, training & support		\$0	\$0	\$0		\$0	\$0			
Transportation Expenses		\$0	\$0	\$0		\$0	\$0			
Full-day kindergarten		\$0	\$0	\$0		\$0	\$0			
English language learners		\$0	\$0	\$0		\$0	\$0			
First nations, Metis, Inuit		\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs		\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization		\$0	\$0	\$0		\$0	\$0			
Debt repayment		\$0	\$0	\$0		\$0	\$0			
POM expenses		\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)		\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land		\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology		\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation		\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building		\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment		\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)		\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building		\$0	\$0	\$0	\$0	\$0	\$0	\$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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building		\$0	\$0	\$0	\$0	\$0	\$0	(\$400,000)	\$0	\$0
Capital costs - POM building & equipment		\$0	\$0	\$0	\$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
Other 1 - please use this row only if no other row is appropriate		\$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
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
Estimated closing balance for operating contingency		\$0	\$0	\$0	(\$799,382)	(\$532,922)	(\$266,462)	\$520,702	\$1,090,853	\$1,661,004

Total surplus as a percentage of 2020 Expenses	-0.72%	1.45%	3.63%
ASO as a percentage of 2020 Expenses	-2.08%	-1.39%	-0.69%

**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)
for the Year Ending August 31**

The following provides further explanation of the anticipated changes to each component of AOS for the 2018/2019, 2019/2020, 2020/2021 and 2021/2022 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2021. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

Additional detail on uses of Accumulated Operating Surplus:

2018/2019

Provide an explanation of material changes from the fall budget update originally submitted in November, 2018 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.
 Capital reserves budgeted at \$336,500 in the fall update, and projected to be \$350,551 for the 2018/19 year (not materially different)
 Operating reserves projected to be in line with our fall update \$157,747, to be in line with eliminating our deficit as per our ADO plan submitted
 Endowments of nil (we have none)

2019/2020

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.
 Projecting an operational surplus of \$290,612 for the 2019/20 year, which will be consistent with our ADO elimination plan submission
 Planning for a potential addition on administration building, and an ending capital reserve balance of \$520,702 for the 2019/20 year end

ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)
for the Year Ending August 31

The following provides further explanation of the anticipated changes to each component of AOS for the 2018/2019, 2019/2020, 2020/2021 and 2021/2022 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2021. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

Additional detail on uses of Accumulated Operating Surplus:**2020/2021**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.
Projecting a surplus over the 2020/21 school year to be consistent with our ADO elimination
Projecting no major board funded capital expenditures at this point in time for 2020/21

2021/2022

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.
Projecting a surplus over the 2021/22 school year to be consistent with our ADO elimination
Projecting no major board funded capital expenditures at this point in time for 2021/22

August 31, 2022

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2022.
Anticipating an Accumulated deficit position of \$(266,462), which will be projected to be eliminated in the 2022/23 year end
Anticipating no major board funded capital expenditures at this point for the August 31, 2022 year end

**PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

	Budgeted 2019/2020 (Note 2)	Actual 2018/2019	Actual 2017/2018	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	1,842	1,783	1,675	Head count
Grades 10 to 12	471	412	410	Note 3
Total	2,313	2,195	2,085	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	5.4%	5.3%		
Other Students:				
Total	88	118	89	Note 4
Total Net Enrolled Students	2,401	2,313	2,174	
Home Ed and Blended Program Students	-	-	-	Note 5
Total Enrolled Students, Grades 1-12	2,401	2,313	2,174	
Percentage Change	3.8%	6.4%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	59	64	63	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	146	146	146	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	222	232	223	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	3	3	8	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	225	235	231	
Program Hours	835	835	835	Minimum: 475 Hours
FTE Ratio	0.879	0.879	0.879	Actual hours divided by 950
FTE's Enrolled, ECS	198	207	203	
Percentage Change	-4.3%	1.7%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	39	39	30	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	8	8	9	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
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 2019/2020 budget report preparation.				
3) The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.				
4) Other Grade 1-12 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.				
5) Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.				

**PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL**

	Budgeted 2019/2020	Actual 2018/2019	Fall Budget 2018/2019	Actual 2017/2018	Notes
CERTIFICATED STAFF					
School Based	165.3	164.4	164.4	142.2	Teacher certification required for performing functions at the school level.
Non-School Based	10.0	11.0	11.0	11.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	175.3	175.4	175.4	153.2	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-0.1%	14.5%	-0.1%	14.5%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	14.8	14.4		15.5	
Certificated Staffing Change due to:					
Enrolment Change		-	22.2		If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	(0.2)	-	n/a		If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	-	-	n/a		<small>Descriptor (required):</small>
Total Change	(0.2)	-	n/a		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated	(0.2)	-	n/a		FTEs
Non-permanent contracts not being renewed	-	-	n/a		FTEs
Other (retirement, attrition, etc.)	-	-	n/a		<small>Descriptor (required):</small>
Total Negative Change in Certificated FTEs	(0.2)	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only
NON-CERTIFICATED STAFF					
Instructional	76.0	84.9	86.5	77.0	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	22.1	21.0	20.0	20.0	Personnel providing support to maintain school facilities
Transportation	1.8	1.8	2.0	3.0	Personnel providing direct support to the transportation of students to and from school
Other	7.2	7.8	8.5	9.5	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	107.1	115.4	117.0	109.5	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-7.2%	5.4%	-8.5%	6.8%	
Explanation of Changes:					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input align="center" type="text" value="No"/>					
Please provide terms of contract for 2019/20 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					

**BOARD AND SYSTEM ADMINISTRATION
2019/2020 EXPENSES UNDER (OVER) MAXIMUM LIMIT**

4105

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$38,469,505
Enter Number of Net Enrolled Students:	2,401
Enter Number of Funded (ECS) Children:	222
Enter "C" if Charter School	
STEP 1	
Calculation of maximum expense limit percentage for Board and System Administration expenses	
If "Total Net Enrolled Students" are 6,000 and over = 3.6%	5.22%
If "Total Net Enrolled Students" are 2,000 and less = 5.4%	
<p>The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 -12, net of Home Education AND Adult students, between 2,000 to 6,000 at .00045 per FTE (Example: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .00045 = 0.675% plus 3.6% = maximum expense limit of 4.28%).</p>	
STEP 2	
A. Calculate maximum expense limit amounts for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$2,007,935
B. Considerations for Charter Schools and Small School Boards:	
If charter schools and small school boards,	
The amount of Small Board Administration funding (<i>Funding Manual</i> Section 1.13)	\$229,761
2019/2020 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$2,007,935
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$1,286,226
Amount Overspent	\$0

3.34%