

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

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

2255 The Palliser School Division

Legal Name of School Jurisdiction

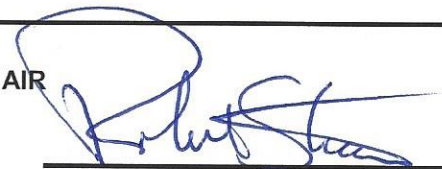
101 3305 18 Avenue N Lethbridge AB T1H 5S1; 403-328-4111; dexter.durfey@pallisersd.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Robert Strauss

Name



Signature

SUPERINTENDENT

Mr. Dave Driscoll

Name



Signature

SECRETARY TREASURER or TREASURER

Mr. Dexter Durfey

Name



Signature

Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on 05/26/2020

Date

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
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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.				
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									
26	<u>Budget Highlights, Plans & Assumptions:</u>								
27									
28	The 2020/2021 Operating budget reflects projected revenue of \$97.83 million with projected expenditures of \$98.28 million, a deficit of \$458 thousand.								
29	The current mandate of the Board of Trustees and goal of Administration was to maintain as many classroom supports as possible. This goal is demonstrated								
30	by an increase to certificated staffing of 2.0 FTE and reduction to Administration and Transportation costs. After years of working towards this goal, extremely								
31	limited efficiencies remain in these departments for future years consideration.								
32									
33	The Palliser School Division is making a commitment to the evergreening of technology throughout the division as well as some major IT infrastructure								
34	upgrades badly needed throughout the Division.								
35	A commitment to evergreening of the Transportation fleet is also continued with the addition of 3 new busses for the 2020/2021 school year.								
36									
37	Of particular concern to the Board and Administration due to the COVID Pandemic, is the physical and mental health and wellness of the students and staff of								
38	our Division. This concern has been addressed in this budget by adding a Family Connections Worker and First Nations, Metis and Inuit support worker to								
39	help facilitate supports for students and their families in addition to the already existing Connections workers, FSLC's and centralized supports. In meeting the								
40	needs of Palliser staff we have also budgeted a \$200 thousand increase to substitute costs for staff to take the time they need for their health and wellness as								
41	well as providing supports through Homewood Health to all staff regardless of whether they meet the qualification for benefits.								
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53	<u>Significant Business and Financial Risks:</u>								
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55	Accumulated surplus is expected to decline slightly following the 2019/2020 school year. This coupled with the approved deficit budget of \$458 thousand will								
56	reduce the operational surplus to \$1.78 million. This amount puts the Division at significant risk with the continuing rising costs of insurance, contractual salary								
57	obligations (Grid creep) as well as potential increased costs to provide safe buildings for staff and students upon the relaunch of schools following the COVID								
58	19 pandemic.								
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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	\$ 93,381,969	\$92,513,812	\$92,334,035
Federal Government and First Nations	\$ 407,308	\$407,308	\$463,045
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 1,181,697	\$1,445,074	\$978,709
Other sales and services	\$ 498,550	\$924,150	\$1,905,945
Investment income	\$ 120,000	\$120,000	\$139,955
Gifts and donations	\$ 111,500	\$114,000	\$108,650
Rental of facilities	\$ 171,000	\$170,210	\$224,572
Fundraising	\$ 550,000	\$550,000	\$600,299
Gains on disposal of capital assets	\$ -	\$0	\$544,502
Other revenue	\$ 1,403,054	\$1,026,765	\$1,463,162
TOTAL REVENUES	\$97,825,078	\$97,271,319	\$98,762,874
EXPENSES			
Instruction - Pre K	\$ 891,636	\$ -	\$ -
Instruction - K to Grade 12	\$ 79,024,403	\$79,140,188	\$78,998,778
Operations & maintenance	\$ 10,737,687	\$11,501,520	\$10,551,935
Transportation	\$ 4,018,037	\$3,987,908	\$4,188,287
System Administration	\$ 3,165,027	\$3,294,542	\$3,189,951
External Services	\$ 446,469	\$162,961	\$412,972
TOTAL EXPENSES	\$98,283,259	\$98,087,119	\$97,341,923
ANNUAL SURPLUS (DEFICIT)	(\$458,181)	(\$815,800)	\$1,420,951

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	\$ 48,719,878	\$48,077,999	\$47,652,765
Certificated benefits	\$ 11,165,551	\$10,975,960	\$10,627,263
Non-certificated salaries and wages	\$ 15,281,267	\$15,543,811	\$16,352,549
Non-certificated benefits	\$ 3,728,602	\$3,715,053	\$3,636,226
Services, contracts, and supplies	\$ 16,649,125	\$16,993,323	\$16,151,482
Capital and debt services			
Amortization of capital assets			
Supported	\$ 1,985,288	\$1,994,625	\$1,952,841
Unsupported	\$ 751,468	\$784,268	\$957,958
Interest on capital debt			
Supported	\$ -	\$0	\$7,917
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 2,080	\$2,080	\$2,922
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$98,283,259	\$98,087,119	\$97,341,923

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

Approved Budget 2020/2021

	Instruction						Operations and Maintenance		Transportation		System Administration		External Services		TOTAL	TOTAL
	Pre K - PUF	Pre - K	non PUF	K - Grade 12												
REVENUES																Actual Audited 2018/19
(1) Alberta Education	\$ 580,250		\$ 338,878	\$ 75,042,153	\$ 8,623,856	\$ 3,913,270	\$ 3,066,271	\$ -	\$ -	\$ 81,564,678	\$ 90,085,648					
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 1,789,191	\$ -	\$ -	\$ -	\$ -	\$ 1,789,191	\$ 1,789,880					
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ 28,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,100	\$ 458,507					
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 407,308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 407,308	\$ 463,045					
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
(9) Fees	\$ -	\$ -	\$ -	\$ 1,181,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,181,697	\$ 978,709					
(10) Other sales and services	\$ -	\$ -	\$ 100,000	\$ 196,050	\$ -	\$ 202,500	\$ -	\$ -	\$ -	\$ 498,550	\$ 1,905,945					
(11) Investment income	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 139,955					
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 111,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,500	\$ 108,650					
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ 35,000	\$ 4,000	\$ -	\$ 132,000	\$ -	\$ -	\$ 171,000	\$ 224,572					
(14) Fundraising	\$ -	\$ -	\$ -	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ 600,299					
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
(16) Other revenue	\$ -	\$ -	\$ -	\$ 956,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 956,585	\$ 544,502					
(17) TOTAL REVENUES	\$ 580,250	\$ -	\$ 438,878	\$ 78,628,393	\$ 10,417,047	\$ 4,115,770	\$ 3,198,271	\$ 446,469	\$ 1,403,054	\$ 97,825,078	\$ 98,162,874					

EXPENSES

(18) Certificated salaries	\$ 200,001	\$ -	\$ -	\$ 47,787,685	\$ -	\$ -	\$ 550,000	\$ 182,192	\$ 48,719,878	\$ 47,652,765						
(19) Certificated benefits	\$ 22,844	\$ -	\$ -	\$ 11,011,541	\$ -	\$ -	\$ 108,809	\$ 22,357	\$ 11,165,551	\$ 10,627,263						
(20) Non-certificated salaries and wages	\$ 275,360	\$ 246,975	\$ 9,871,505	\$ 1,766,626	\$ 1,777,207	\$ 1,149,696	\$ 193,898	\$ 15,281,267	\$ 16,352,549							
(21) Non-certificated benefits	\$ 39,600	\$ 58,796	\$ 2,609,659	\$ 471,012	\$ 205,273	\$ 296,240	\$ 48,022	\$ 3,728,602	\$ 3,636,226							
(22) SUB - TOTAL	\$ 537,805	\$ 305,771	\$ 71,280,390	\$ 2,237,638	\$ 6,434,641	\$ 1,600,920	\$ 943,622	\$ 446,469	\$ 78,895,298	\$ 78,268,803						
(23) Services, contracts and supplies	\$ 40,500	\$ 6,000	\$ 7,623,442	\$ 1,985,288	\$ 80,120	\$ -	\$ -	\$ -	\$ 16,649,125	\$ 16,151,482						
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,995,288	\$ 1,952,841						
(25) Amortization of unsupported tangible capital assets	\$ 1,560	\$ -	\$ 120,571	\$ -	\$ -	\$ 434,637	\$ 114,580	\$ -	\$ 751,468	\$ 957,958						
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,080	\$ -	\$ 2,080	\$ 2,922						
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
(31) TOTAL EXPENSES	\$ 579,865	\$ 311,771	\$ 79,024,403	\$ 10,737,687	\$ 4,018,037	\$ 3,165,027	\$ 446,469	\$ 98,283,259	\$ 97,341,923							
(32) OPERATING SURPLUS (DEFICIT)	\$ 385	\$ 127,107	\$ (396,010)	\$ (320,640)	\$ 97,733	\$ 33,244	\$ -	\$ (458,181)	\$ 1,420,951							

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual 2018/2019
FEES			
TRANSPORTATION	\$0	\$0	\$0
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	\$224,697	\$231,429	\$227,381
Alternative program fees	\$105,000	\$105,000	\$83,028
Fees for optional courses	\$200,000	\$306,545	\$200,599
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$2,000	\$2,000	\$2,139
NON-CURRICULAR FEES			
Extra-curricular fees	\$300,000	\$300,000	\$300,985
Non-curricular goods and services	\$50,000	\$50,100	\$55,365
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$1,181,697	\$1,445,074	\$978,709

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		\$150,000	\$150,000	\$168,094
Special events		\$70,000	\$105,000	\$71,352
Sales or rentals of other supplies/services		\$150,000	\$95,000	\$210,165
International and out of province student revenue		\$196,050	\$387,250	\$682,124
Adult education revenue		\$0	\$0	\$0
Preschool		\$100,000	\$134,400	\$117,761
Child care & before and after school care		\$0	\$0	\$112,427
Lost item replacement fees		\$5,000	\$3,500	\$18,043
Other (describe) Other (Describe)		\$0	\$0	\$0
Other (describe) Other (Describe)		\$0	\$0	\$0
Other (describe) Other (Describe)		\$0	\$0	\$0
Other (describe) Other sales (describe here)		\$0	\$0	
Other (describe) Other sales (describe here)		\$0	\$0	
TOTAL		\$671,050	\$875,150	\$1,379,966

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

School Jurisdiction Code: 2255

	(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 OPERATING RESERVES	(7) RESTRICTED CAPITAL RESERVES
Actual balances per AFS at August 31, 2019	\$9,373,008	\$5,791,151	\$87,908	\$1,641,535	(\$0)	\$1,641,535	\$1,852,414
2019/2020 Estimated Impact to AOS for:							
Prior period adjustment	\$0	(\$438,257)	\$0	\$598,057	\$598,057	\$0	(\$159,800)
Estimated surplus(deficit)	(\$95,000)			(\$95,000)	(\$95,000)		
Estimated board funded capital asset additions		\$2,218,000		(\$1,012,669)	(\$1,012,669)	\$0	(\$1,205,331)
Estimated disposal of unsupported tangible capital assets	\$0	(\$3,686)		\$0	\$0		\$3,686
Estimated amortization of capital assets (expense)		(\$2,778,893)		\$2,778,893	\$2,778,893		
Estimated capital revenue recognized - Alberta Education		\$196,098		(\$196,098)	(\$196,098)		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,798,527		(\$1,798,527)	(\$1,798,527)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments		\$0	\$700		(\$700)		
Estimated unsupported debt principal repayment		\$250,411		(\$250,411)	(\$250,411)		
Estimated reserve transfers (net)				(\$784,268)	(\$784,268)	\$0	\$784,268
Estimated assumptions/transfers of operations - capital lease ad	\$0	(\$1,783,351)	\$0	\$1,783,351	\$1,783,351	\$0	\$0
Estimated Balances for August 31, 2020	\$9,278,008	\$5,250,000	\$88,608	\$2,664,163	\$1,022,628	\$1,641,535	\$1,275,237
2020/21 Budget projections for:							
Budgeted surplus(deficit)	(\$458,181)			(\$458,181)	(\$458,181)		
Projected board funded capital asset additions		\$418,000		(\$100,000)	\$0	(\$100,000)	(\$318,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$2,736,756)		\$2,736,756	\$2,736,756		
Budgeted capital revenue recognized - Alberta Education		\$196,098		(\$196,098)	(\$196,098)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,788,190		(\$1,788,190)	(\$1,788,190)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments		\$0	\$700	(\$700)	(\$700)		
Budgeted unsupported debt principal repayment		\$429,423		(\$429,423)	(\$429,423)		
Projected reserve transfers (net)				(\$751,468)	(\$751,468)	\$0	\$751,468
Projected assumptions/transfers of operations - capital lease ad	\$0	(\$100,000)	\$0	\$100,000	\$0	\$100,000	\$0
Projected Balances for August 31, 2021	\$8,819,827	\$5,245,955	\$89,308	\$1,775,859	\$134,324	\$1,641,535	\$1,708,705

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

School Jurisdiction Code: 2255

	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									
Projected excess of revenues over expenses (surplus only)	\$1,022,628	\$134,324	(\$295,599)	\$1,841,535	\$1,641,535	\$1,541,535	\$1,275,237	\$1,708,705	\$2,010,705
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0						
Budgeted amortization of capital assets (expense)	\$2,735,756	\$3,181,000	\$3,187,000	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized	(\$1,985,288)	(\$2,435,000)	(\$2,435,000)	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	(\$3700)	(\$500)	(\$500)						
Budgeted unsupported debt principal repayment	(\$428,423)	(\$428,423)	(\$230,070)	\$0	\$0	\$0	\$751,488	\$752,000	\$752,000
Projected reserves transfers (net)	Unsupported amortization to capital reserves								
Projected assumptions/transfers of operations	Technology asset renewal			\$100,000	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0	\$0	\$0	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	(\$137,541)	\$0		\$0	\$0		\$0	\$0
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
Transportation Expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
Operations & maintenance	Increased insurance costs - unsupported	(\$320,640)	\$0		\$0	\$0		\$0	\$0
English language learners	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
System Administration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
OH&S / wellness programs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
Debt repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
POH expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
Capital costs - School land & building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
Capital costs - School modular & additions	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
Capital costs - School building partnership projects	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0		\$0	\$0
Capital costs - Technology	Technology asset renewal			(\$100,000)	(\$100,000)	(\$100,000)			
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0			
Capital costs - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0			
Capital costs - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0			
Capital costs - Furniture & Equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0			
Capital costs - Other	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0			
Building leases	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0			
Other 1 - Please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0			
Other 2 - Please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0			
Other 3 - Please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0			
Other 4 - Please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0			
Estimated closing balance for operating contingency	\$134,324	(\$295,599)	(\$295,599)	\$1,641,535	\$1,541,535	\$1,441,535	\$1,708,705	\$2,010,705	\$2,312,705

Total surplus as a percentage of 2020 Expenses
AOS as a percentage of 2020 Expenses

3.55% 3.31% 3.28%
1.81% 1.27% 0.93%

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	\$ (458,181)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(458,181)	
Estimated Operating Deficit Due to:		
Insurance	\$320,640	Increased insurance costs, unsupported
Staffing costs	\$137,541	Incremental grid increases, unsupported
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	458,181	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	100,000	
Budgeted disposal of unsupported Tangible Capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(751,468)	
Budgeted unsupported debt principal repayment	429,423	
Projected net transfer to (from) Capital Reserves	651,468	
Total projected amount to access ASO in 2020/21	\$ 887,504	
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	647	649	635	Head count
Kindergarten program hours	480	480	480	Minimum: 475 hours
Kindergarten FTE's Enrolled	324	325	318	0.5 times Head Count
Grades 1 to 9	6,614	6,583	6,444	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	1,285	1,147	1,071	Head count
Grades 10 to 12 - 4th year	70	75	72	Head count
Grades 10 to 12 - 4th year FTE	35	38	36	0.5 times Head Count
Grades 10 to 12 - 5th year	5	6	5	Head count
Grades 10 to 12 - 5th year FTE	1	2	1	0.25 times Head Count
Total FTE	8,259	8,094	7,870	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.0%	2.8%		
Other Students:				
Total	52	115	133	Note 3
Total Net Enrolled Students	8,311	8,209	8,003	
Home Ed Students	-	-	3	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	8,311	8,209	8,006	
Percentage Change	1.2%	2.5%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	250	240	260	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	575	582	562	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Pre - Kindergarten (Pre - K)				
Eligible Funded Children	75	87	87	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	170	171	165	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	245	258	252	
Program Hours	475	475	475	Minimum: 400 Hours
FTE Ratio	0.594	0.594	0.594	Actual hours divided by 800
FTE's Enrolled, Pre - K	145	153	150	
Percentage Change	-5.0%	2.4%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	50	49	52	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	40	38	35	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 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
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CERTIFICATED STAFF

School Based	460.8	478.8	484.5	Teacher certification required for performing functions at the school level.
Non-School Based	8.0	8.0	8.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	468.8	486.8	493.5	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	0.4%	-1.4%	-1.0%	

If an average standard cost is used, please disclose rate:

Student FTE per certificated staff

\$	-	\$	-	\$	-
17.3		17.2		16.5	

Please Allocate

Enrollment Change	2.0	(6.7)		
Other Factors	-	(6.7)	Change needed	Budget Constraints
Total Change	2.0	(6.7)	Year-over-year change in Certificated FTE	

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-	FTEs	
Non-permanent contracts not being renewed	-	-	FTEs	
Other (retirement, attrition, etc.)	-	(6.7)	Breakdown required: Retirements and resignations not replaced	
Total Negative Change in Certificated FTEs	-	(6.7)	Breakdown required where year-over-year total change in Certificated FTE is negative only.	

Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):

Certificated Number of Teachers				
Permanent - Full time	385.0	390.0	376.0	
Permanent - Part time	59.0	61.0	55.0	
Probationary - Full time	27.0	22.0	37.0	
Probationary - Part time	9.0	7.0	8.0	
Temporary - Full time	25.0	38.0	18.0	
Temporary - Part time	5.0	7.0	12.0	

NON-CERTIFICATED STAFF

Instructional - Education Assistants	198.1	205.3	214.3	Personnel support students as part of a multidisciplinary team with teachers and other staff support personnel.
Instructional - Other non-certificated instruction	111.8	119.6	111.0	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	32.4	33.0	28.4	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	28.5	30.0	28.5	Bus drivers employed but not contracted
Transportation - Other Staff	7.0	7.0	8.0	Other personnel providing direct support to the transportation of students to and from school other than bus drivers
Other	20.8	21.6	19.4	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	398.4	406.5	409.6	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-2.5%	-0.3%	-2.7%	

Explanation of Changes:

Budget constraints

Additional Information

Are non-certificated staff subject to a collective agreement?

Score

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 FTEs.

Carriers are apart of CUPE union, FTE of qualifying staff is 23.4 FTE and is for the term of Sept 1, 2016 to Aug 31, 2021