

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

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

1085 Grande Yellowhead Public School Division No. 77

Legal Name of School Jurisdiction

3656 1 Avenue Edson AB AB T7E 1S8; 780-723-4471; cindwang@gypsd.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Brenda Rosadiuk

Name



Signature

SUPERINTENDENT

Ms. Carolyn Lewis

Name



Signature

SECRETARY TREASURER or TREASURER

Cindy Wang

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
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
Phone: (780) 427-3855
E-MAIL: EDC.FRA@gov.ab.ca

	A	B	C	D	E	F	G	H	I	
1									School Jurisdiction Code: 1085	
3	TABLE OF CONTENTS									
5									Page	
6	BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)								3	
7	BUDGETED SCHEDULE OF FEE REVENUE & SUPPLEMENTARY DETAILS OF FEE REVENUE								4 & 6	
8	PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS (2017/2018 & 2018/2019)								6	
9	SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES (2018/2019, 2019/2020 & 2020/2021)								7	
10	ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY INFORMATION)								8 & 9	
11	PROJECTED STUDENT STATISTICS								10	
12	PROJECTED STAFFING STATISTICS								11	
13	BOARD AND SYSTEM ADMINISTRATION CALCULATION								12	
15	Color coded cells:									
16	blue cells:	require the input of data/descriptors wherever applicable.						grey cells:	data not applicable - protected	
17	salmon cells:	contain referenced juris. information - protected						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.	
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	<u>Highlights:</u>									
27	- The 2019/20 school year budget reflects the mission, vision, values and goals as set forth by the Board of Trustees in its foundational statements,									
28	and reflects the priorities in the Division's Three-year Education Plan.									
29	- Grande Yellowhead Public School Division has a total budget of approximately \$60 million and provides public education services to the students									
30	in its jurisdiction.									
31	- The Division serves approximately 4,500 funded students from Early Childhood (ECS) to Grade 12 within 17 schools and 5 learning connection									
32	centres.									
33	- Overall, the Division is expecting a deficit of \$1.2 million in the 2019/20 school year. The deficit is mainly attributed to unfunded cost pressures									
34	and projected enrolment decline.									
35										
36										
37	<u>Assumptions:</u>									
38	<u>Revenue Assumptions:</u>									
39	- Enrolment is projected to decline by approximately 1 per cent in the 2019/20 school year (based on projected student headcount).									
40	- No grant rate reduction by the Government to cover the cost of enrolment growth funding in the metro and urban areas.									
41	- Classroom Improvement Funding is assumed to be discontinued in the 2019/20 school year.									
42	- School Nutrition program is assumed to be discontinued in the 2019/20 school year.									
43										
44	<u>Expense Assumptions:</u>									
45	- Standard cost of certificated teachers is estimated at \$100,700, an increase of \$700 compared to the prior school year, due to TEBA settlement									
46	and grid movement.									
47	- Standard cost of support staff is estimated at \$31.90, an increase of \$1.61 compared to the prior school year, due to CUPE settlement and grid									
48	movement.									
49	- TEBA Mediator Report (dated March 7, 2019) had a number of provisions, including minimum principal allowance, substitute teachers rate and									
50	holiday pay, health spending account etc, are unfunded at the time of the spring budget and result in approximately \$300,000 in unfunded cost									
51	pressure.									
52	- No provisions for the public sector salary arbitration in this budget.									
53	- Overall 1 per cent unfunded inflation cost for Transportation, Maintenance, Technology Services and other supplies and contracts.									
54	- Centrally managed functions, including Technology Services, Transportation Services, Learning Services, Facility Management, are budgeted at									
55	the Division level based on the service levels required to effectively support the Division's priorities.									
56										
57	<u>Staffing:</u>									
58	- Due to the uncertainty of provincial budget, the Division has delayed the renewal of the teacher probationary contracts until the fall. The Division									
59	is anticipating lower total teacher FTEs due to enrolment decline, discontinuation of CIF funding and unfunded inflation and salary increases. The									
60	FTEs decrease is achieved through retirement and attrition.									
61										
62	<u>Significant Business and Financial Risks:</u>									
63	- Provincial Budget Uncertainty: The Division's budget was built on a number of assumptions due to uncertainty and delay of the provincial budget.									
64	If the province decided to reduce education funding, the Division will revisit its resource allocation to schools and adjust staffing, service levels and									
	classroom resources accordingly.									
	- Enrolment and Grant Rate: The Division is projecting enrolment decline in 2019/20, which introduces pressure on the division's revenue									
	projection. Enrolment decline is common in rural schools. However the province is projecting an overall 2 per cent enrolment increase, particularly									
	in the metro and urban areas. If the government decides to reduce the grant rate by 2 per cent to cover the enrolment growth funding, it will be									
	detrimental to the rural schools where enrolment is declining.									
	- TEBA and Teacher Salary Arbitration: The Division does not have the resources to absorb the arbitration costs and TEBA costs. If the Province									
	decided not to fund TEBA and salary arbitration costs. The Division will either incur deeper deficit or reduce its staffing levels to deal with the									
	increased costs.									
	- Salary Increases and Inflation Costs: The Division has settled with CUPE and the Division Bus Drivers for the three school years from 2018/19 to									
	2020/21. Support staff salary increases have not been funded by the Funding Framework in the past number of years. Inflation costs in									
	transportation, facility maintenance, technology and supplies and contracts have not been funded. These unfunded cost pressures will result in									
	reduced staffing and services levels, which will negatively affect student learning.									
65										
66										
67										

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	\$56,469,024	\$57,533,297	\$57,071,628
Alberta Infrastructure	\$0	\$0	\$0
Other - Government of Alberta	\$587,500	\$17,000	\$534,947
Federal Government and First Nations	\$13,000	\$13,000	\$13,000
Other Alberta school authorities	\$160,655	\$212,500	\$121,532
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$606,071	\$764,620	\$933,934
Other sales and services	\$437,690	\$33,250	\$81,482
Investment income	\$125,000	\$125,000	\$155,535
Gifts and donations	\$185,000	\$201,919	\$288,879
Rental of facilities	\$9,500	\$9,500	\$9,496
Fundraising	\$347,000	\$313,913	\$659,778
Gains on disposal of capital assets	\$0	\$0	\$18,835
Other revenue	\$0	\$17,492	\$259,034
TOTAL REVENUES	\$58,940,440	\$59,241,491	\$60,148,080
EXPENSES			
Instruction - Early Childhood Services	\$3,106,545	\$2,804,902	\$3,278,897
Instruction - Grades 1-12	\$42,061,842	\$42,885,406	\$43,326,956
Plant operations & maintenance	\$8,068,988	\$8,315,921	\$8,092,796
Transportation	\$4,094,320	\$4,053,589	\$4,485,966
Administration	\$2,571,041	\$2,682,336	\$2,910,315
External Services	\$298,077	\$0	\$0
TOTAL EXPENSES	\$60,200,814	\$60,742,154	\$62,094,930
ANNUAL SURPLUS (DEFICIT)	(\$1,260,374)	(\$1,500,663)	(\$1,946,850)

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	\$25,571,749	\$26,374,047	\$25,804,830
Certificated benefits	\$5,285,412	\$5,662,263	\$5,754,017
Non-certificated salaries and wages	\$8,921,993	\$8,718,300	\$9,491,370
Non-certificated benefits	\$2,387,299	\$2,314,944	\$2,346,763
Services, contracts, and supplies	\$14,819,445	\$14,236,392	\$15,048,408
Capital and debt services			
Amortization of capital assets			
Supported	\$2,183,579	\$2,157,119	\$2,286,826
Unsupported	\$1,031,337	\$1,275,589	\$1,349,208
Interest on capital debt			
Supported	\$0	\$0	\$0
Unsupported	\$0	\$0	\$0
Other interest and finance charges	\$0	\$3,500	\$678
Losses on disposal of capital assets	\$0	\$0	\$0
Other expenses	\$0	\$0	\$12,830
TOTAL EXPENSES	\$60,200,814	\$60,742,154	\$62,094,930

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual 2017/2018
FEEES			
TRANSPORTATION	\$66,000	\$84,000	\$96,036
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$10,010	\$0
FEEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$9,960	\$2,180	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$76,932	\$79,435	\$89,413
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$147,808	\$119,467	\$162,073
Other fees to enhance education (Describe here)	\$13,300	\$15,850	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$227,706	\$273,153	\$531,324
Non-curricular goods and services	\$64,365	\$71,400	\$46,010
NON-CURRICULAR TRAVEL	\$0	\$109,125	\$9,078
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$606,071	\$764,620	\$933,934

**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		\$0	\$0	\$0
Special events		\$0	\$0	\$0
Sales or rentals of other supplies/services		\$11,737	\$13,000	\$0
Out of district unfunded student revenue		\$0	\$0	\$0
International and out of province student revenue		\$138,487	\$33,250	\$0
Adult education revenue		\$0	\$0	\$0
Preschool		\$287,466	\$0	\$0
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$0	\$0	\$0
Bulk supply sales		\$0	\$0	\$0
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		\$437,690	\$46,250	\$0

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	\$66,000	\$0	\$66,000
	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	\$9,960	\$9,960
	Alternative program fees	\$0	\$0	\$0	\$0	\$0
	Fees for optional courses	\$0	\$0	\$0	\$76,932	\$76,932
	ECS enhanced program fees	\$0	\$0	\$0	\$0	\$0
	ACTIVITY FEES	\$0	\$0	\$0	\$147,808	\$147,808
	Other fees to enhance education	\$0	\$0	\$0	\$13,300	\$13,300
	NON-CURRICULAR FEES					
	Extra-curricular fees	\$0	\$0	\$0	\$227,706	\$227,706
	Non-curricular goods and services	\$0	\$0	\$0	\$64,365	\$64,365
	NON-CURRICULAR TRAVEL	\$0	\$0	\$0	\$0	\$0
	OTHER FEES***					
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$66,000	\$0	\$66,000
	TOTAL FEES	\$0	\$0	\$66,000	\$540,071	\$606,071

**Supplies and Materials represent consumables (one-time use such as paper), reusable 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) 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) RESTRICTED CAPITAL RESERVES
Actual balances per AFS at August 31, 2018	\$15,361,182	\$9,403,495	\$441,115	\$2,978,812	\$976,299	\$2,002,513	\$2,537,760
2018/2019 Estimated Impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$927,597)			(\$927,597)	(\$927,597)		
Estimated board funded capital asset additions	\$0	\$500,000		\$0	\$0	\$0	(\$500,000)
Estimated disposal of unsupported tangible capital assets		\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,451,466)		\$3,451,466	\$3,451,466		
Estimated capital revenue recognized - Alberta Education		\$2,266,618		(\$2,266,618)	(\$2,266,618)		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	\$0		
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2019	\$14,433,585	\$8,718,647	\$441,115	\$3,236,063	\$1,233,550	\$2,002,513	\$2,037,760
2019/2020 Budget projections for:							
Budgeted surplus(deficit)	(\$1,260,374)			(\$1,260,374)	(\$1,260,374)		
Projected board funded capital asset additions	\$0	\$201,500		\$0	\$0	\$0	(\$201,500)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,214,915)		\$3,214,915	\$3,214,915		
Budgeted capital revenue recognized - Alberta Education		\$2,183,579		(\$2,183,579)	(\$2,183,579)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$0		\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2020	\$13,173,211	\$7,888,810	\$441,115	\$5,007,027	\$1,004,514	\$2,002,513	\$1,836,260

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

	Unrestricted Surplus Usage		Operating Reserves Usage		Capital Reserves Usage	
	31-Aug-2020	31-Aug-2021	31-Aug-2020	31-Aug-2021	31-Aug-2020	31-Aug-2021
Projected opening balance	\$1,233,550	\$1,004,513	\$1,004,513	\$2,002,513	\$2,002,513	\$1,836,260
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$3,214,915	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized	(\$2,183,579)	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0
Projected reserves transfers (net)	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfer of operations	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certified 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
Full-day kindergarten	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0	\$0	\$0	\$0
First nations, Metis, Inuit	\$0	\$0	\$0	\$0	\$0	\$0
OHES / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0
IB & 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
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 - Vehicles & 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
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0	\$0	\$0	\$0
General Transportation	\$0	\$0	\$0	\$0	\$0	\$0
General Instruction due to Funding Decline and Enrollment Assumption	\$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
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$1,004,513	\$1,004,513	\$1,004,513	\$2,002,513	\$2,002,513	\$1,836,260
Out of Balance	\$1,004,513	\$1,004,513	\$1,004,513	\$2,002,513	\$2,002,513	\$1,836,260

Total surplus as a percentage of 2020 Expenses 8.05%
ASO as a percentage of 2020 Expenses 4.99%

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.

Board funded capital asset additions: \$0.5 million in planned purchase of unsupported learning services centre.

2019/2020

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

Board funded capital asset additions: \$201,500 in planned technology purchase for the schools.

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.

Board funded capital asset additions: \$330,550 in planned technology purchase for the schools.

2021/2022

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

Board funded capital asset additions: \$224,950 in planned technology purchase for the schools.

August 31, 2022

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2022.

**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	3,078	3,045	3,001	Head count
Grades 10 to 12	1,088	1,068	1,177	Note 3
Total	4,164	4,113	4,178	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.2%	-1.6%		
Other Students:				
Total			-	Note 4
Total Net Enrolled Students	4,164	4,113	4,178	
Home Ed and Blended Program Students			-	Note 5
Total Enrolled Students, Grades 1-12	4,164	4,113	4,178	
Percentage Change	1.2%	-1.6%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	254	-	140	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities			102	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	317	399	364	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children			-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	317	399	364	
Program Hours	800	800	800	Minimum: 475 Hours
FTE Ratio	0.842	0.842	0.842	Actual hours divided by 950
FTE's Enrolled, ECS	267	336	307	
Percentage Change	-20.6%	9.6%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	60	68	75	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities			22	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	248.3	263.0	263.0	263.4	Teacher certification required for performing functions at the school level.
Non-School Based	8.0	8.7	10.0	9.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	256.3	271.7	273.0	272.4	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-5.7%	-0.3%	-0.3%	0.5%	Reduction of certificated staff at the senior administration level
If an average standard cost is used, please disclose rate:	\$ 100,700	\$ 100,000		\$ 100,000	
Student F.T.E. per certificated Staff	17.3	16.4		16.5	
Certificated Staffing Change due to:		Please Allocate	Please Allocate		
Enrolment Change	(15.4)	(11.9)			
Small Class Size Initiative	(2.6)	-	1.2	1.2	If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	(12.6)	(1.9)	NA	NA	If enrolment change impact on teacher FTEs is negative include any/all teachers retained. <i>(Source: Income Assumptions)</i> Assume discontinuation of CIF, Unfunded Standard Cost Increase, and Unfilled Retirement Positions
Total Change	(15.4)	(1.9)	NA	NA	Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated	-	-	NA	NA	FTEs
Non-permanent contracts not being renewed	-	-	NA	NA	FTEs
Other (retirement, attrition, etc.)	(15.4)	(1.9)	NA	NA	Disruptive events, Retirement and attrition
Total Negative Change in Certificated FTEs	(15.4)	(1.9)	NA	NA	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF					
Instructional	161.9	163.9	166.7	172.4	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	8.5	8.5	8.3	8.8	Personnel providing support to maintain school facilities
Transportation	41.2	42.2	43.2	43.2	Personnel providing direct support to the transportation of students to and from school
Other	11.5	11.5	12.2	13.2	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	224.1	227.1	230.4	237.6	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.3%	-4.4%	-2.7%	-3.0%	
Explanation of Changes:					
School Based: Slight decrease of non-certificated staff due to increasing standard cost, offset by slight increase in Child Care Assistants in the new Junior Kindergarten Program.					
Non-school based: Administrative staff maintain the same level as 2018/19 while improving efficiency.					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/>					
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.					
Non-certificated staff are under Canadian Union of Public Employees.					

BOARD AND SYSTEM ADMINISTRATION 2019/2020 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$60,200,814
Enter Number of Net Enrolled Students:	4,164
Enter Number of Funded (ECS) Children:	317
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%	4.43%
If "Total Net Enrolled Students" are 2,000 and less = 5.4%	
The Maximum Expense Limit for Board and System Administration is based on an arithmetical proportion 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%).	
STEP 2	
A. Calculate maximum expense limit amounts for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$2,664,608
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)	\$0
2019/2020 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$2,664,608
Amount Overspent	\$2,571,041
	\$0

4.27%