

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

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

2245 The Black Gold School Division

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Devonna Klaassen

Name



Signature

SUPERINTENDENT

Bill Romanchuk

Name



Signature

SECRETARY TREASURER or TREASURER

M. Ruth Andres

Name



Signature

Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on May 27, 2020
Date

c.c. Alberta Education
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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.

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2020/2021 BUDGET REPORT

21 The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into
 22 consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year
 23 Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will
 24 support the jurisdiction's plans.

Budget Highlights, Plans & Assumptions:

Revenues

- 28 -Projected an enrolment increase from 2019-20 of 688 students (14 students in ECS, 525 students in Gr.1-9 and 149 students in Gr.10-12).
- 29 -Alberta Education introduced a new Funding Framework effective the 2020-21 school year.
- 30 -There is a new Specialized Learning Support (SLS) grant to meet the needs of students within an inclusive learning environment. This grant includes funding for kindergarten students with severe disabilities and delays.
- 31 -RCSD funding was eliminated and rolled into the SLS grant.
- 32 -The PUF grant is now only for Pre-Kindergarten (Pre-K) children who have been assessed and diagnosed with a severe disability or severe language delay. The grant has been reduced from \$7.6M in 2019-20 to \$2.4M in 2020-21. Due to the significant decrease, BGSD consolidated programming for Pre-Kindergarten and will no longer be offering Pre-K programming to non-funded children.
- 34 -Did not budget for Alberta Health Services support for the Mental Health Capacity Building project at \$355,047 as it has not been confirmed.
- 35 -The Transportation grant increased by 5% from what was received in 2019-20. Introduced a \$25 Transportation fee for eligible riders.
- 36 -The Operations & Maintenance grant increased by \$1.3M under the new Funding Framework.

Expenditures

Instruction

- 38 -The budgeted cost of teacher grid increments of \$872,563 and increased benefits costs increased the projected average teacher cost (including benefits) by \$1,790 from \$100,260 in 2019-20 to \$102,050 in 2020-21.
- 39 -The number of scheduled work days for school support staff have been reduced by two days.
- 40 -Reduced overall staffing budgeted through the PUF & Student Services departments, due to the significant decrease in the PUF Grant and the change from the RCSD/inclusive Education Grants to the SLS Grant, as follows: 1.00 FTE Instructional Coach, 16.01 FTE teachers allocated to schools, 47.081 FTE educational assistants allocated to schools, 6.423 FTE uncertificated staff (SLP, OT, Secretarial).
- 42 -Budgeted \$100,000 for supporting the cost of School Resource Officers.
- 43 -In anticipation of in-person classes resuming in September, budgeted increases to sub costs for teachers and school support staff, with the expectation that their will be an increase in sick days taken due to public health orders to quarantine for 10 days if experiencing any symptoms related to COVID-19.

Operations & Maintenance

- 46 -In anticipation of in-person classes resuming in September, budgeted a contingency of 5.00 FTE custodians and \$8,000 in supplies to address additional cleaning and sanitizing requirements at the schools due to COVID-19.
- 47 -Added \$75,000 to comply with Public Sector Accounting Standards regarding the environmental liability for contaminated sites and Asset Retirement Obligations. A site study will have to be completed at each school.
- 49 -Budgeted property insurance using 2019-20 premium rates.

Transportation

- 51 -Budgeted an increase in costs for expected additional cleaning and sanitizing requirements of buses and additional supplies (i.e. shields for drivers, hand sanitizer, etc.) needed to address COVID-19, as well as a contingency for additional urban routes required for physical distancing.
- 52 -Assumed fuel price will average \$1.10/litre.

External Services

- 54 -Removed fees for Out of School Care & KinderCare at Ecole Leduc Estates School, as these programs will no longer be offered in 2020-21.
- 55 -Budgeted a projected decrease of 70% in Community Use rental fees as schools will not be re-opened for Community Use until January, at the earliest.

Significant Business and Financial Risks:

- 56 -The uncertainty of which of the three scenarios of the re-entry plan for K-12 schools will exist when the school year begins is a considerable business and financial risk. In this budget we have included projected costs to meet new COVID-19 requirements in anticipation that schools will reopen for classes.
- 58 -New Collective Agreements must be negotiated with the Teachers, Maintenance Staff, Custodians and Division Office staff.
- 59 -There is a risk of the unknown consequences of operating under the new Funding Framework which eliminates the funding adjustment in the fall based on the September 30th enrolment count. If the enrolment count on September 30, 2020 is higher than our projections, we will not receive the additional funding for these students until the 2021-22 school year but will have increased expenditures for these students in the 2020-21 school year. This challenge is made more difficult with the new requirement to obtain Ministerial approval in May 2020 for spending operating reserve funds in 2020-21.
- 62 -The uncertainty of Black Gold School Division continuing to receive Bridge Funding is a risk for future years. This grant is dependent on Alberta Education provincial funding for new enrolment and may not be available for the 2021-22 school year.
- 63 -The unknown cost of insurance is a significant risk. Insurance rates for 2020-21 will not be confirmed until October and increased by 274% in 2019-20.

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	\$ 131,597,856	\$129,925,477	\$130,502,720
Federal Government and First Nations	\$ -	\$0	\$80
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 2,230,818	\$2,224,531	\$2,053,439
Other sales and services	\$ 1,297,465	\$1,983,513	\$2,005,352
Investment income	\$ 252,831	\$316,767	\$370,637
Gifts and donations	\$ 387,300	\$381,000	\$392,297
Rental of facilities	\$ 62,035	\$120,355	\$139,119
Fundraising	\$ 537,545	\$650,000	\$626,840
Gains on disposal of capital assets	\$ -	\$0	\$25,367
Other revenue	\$ 229,269	\$0	\$0
TOTAL REVENUES	\$136,595,119	\$135,601,643	\$136,115,851
EXPENSES			
Instruction - Pra K	\$ 3,216,674	\$ 5,409,244	\$ 5,170,151
Instruction - K to Grade 12	\$ 106,218,413	\$105,099,823	\$104,291,828
Operations & maintenance	\$ 19,926,665	\$18,254,639	\$16,427,656
Transportation	\$ 4,668,159	\$4,521,742	\$4,451,522
System Administration	\$ 4,058,992	\$4,287,050	\$4,083,895
External Services	\$ 146,320	\$501,987	\$523,900
TOTAL EXPENSES	\$138,235,223	\$138,074,485	\$134,948,952
ANNUAL SURPLUS (DEFICIT)	(\$1,640,104)	(\$2,472,842)	\$1,166,899

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	\$ 67,090,622	\$66,209,077	\$65,699,839
Certificated benefits	\$ 15,155,767	\$14,593,975	\$13,891,639
Non-certificated salaries and wages	\$ 20,170,857	\$21,928,025	\$21,981,264
Non-certificated benefits	\$ 5,254,765	\$5,566,094	\$5,503,330
Services, contracts, and supplies	\$ 22,997,875	\$23,250,741	\$21,422,082
Capital and debt services			
Amortization of capital assets			
Supported	\$ 6,739,572	\$5,754,170	\$5,660,273
Unsupported	\$ 714,865	\$714,978	\$713,979
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 110,900	\$57,425	\$76,546
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$138,235,223	\$138,074,485	\$134,948,952

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

REVENUES	Approved Budget 2020/2021										Actual Audited 2018/19
	Instruction			Operations and Maintenance		Transportation	System Administration	External Services	TOTAL	TOTAL	
	Pre K - PUF	Pre - K non PUF	K - Grade 12	Maintenance							
(1) Alberta Education	\$ 3,004,434	\$ -	\$ 99,437,570	\$ 14,271,417	\$ 4,273,114	\$ -	\$ 4,251,809	\$ -	\$ 125,450,584	\$ 124,814,941	
(2) Alberta Infrastructure	\$ -	\$ -	\$ 563,993	\$ 5,527,204	\$ -	\$ -	\$ -	\$ 47,930	\$ 6,139,127	\$ 5,254,241	
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 419,888	
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80	
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ 8,145	\$ -	\$ -	\$ -	\$ 8,145	\$ 13,650	
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(9) Fees	\$ -	\$ -	\$ 1,910,210	\$ -	\$ 320,608	\$ -	\$ -	\$ -	\$ 2,230,818	\$ 2,053,439	
(10) Other sales and services	\$ -	\$ -	\$ 1,256,110	\$ 5,000	\$ -	\$ -	\$ -	\$ 36,355	\$ 1,297,465	\$ 2,005,352	
(11) Investment income	\$ -	\$ -	\$ 193,228	\$ 46,203	\$ 6,900	\$ 6,500	\$ -	\$ -	\$ 252,831	\$ 370,637	
(12) Gifts and donations	\$ -	\$ -	\$ 387,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 387,300	\$ 392,297	
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,035	\$ 62,035	\$ 139,119	
(14) Fundraising	\$ -	\$ -	\$ 537,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 537,545	\$ 626,840	
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,367	
(16) Other revenue	\$ -	\$ -	\$ 213,132	\$ 16,137	\$ -	\$ -	\$ -	\$ -	\$ 229,269	\$ -	
(17) TOTAL REVENUES	\$ 3,004,434	\$ 212,240	\$ 104,489,088	\$ 19,865,961	\$ 4,808,767	\$ 4,258,309	\$ 146,320	\$ 136,595,119	\$ 136,115,851		
EXPENSES											
(18) Certificated salaries	\$ 1,021,816	\$ -	\$ 65,443,700	\$ -	\$ -	\$ 625,106	\$ -	\$ -	\$ 67,090,622	\$ 65,699,839	
(19) Certificated benefits	\$ 118,641	\$ -	\$ 14,864,555	\$ -	\$ -	\$ 172,571	\$ -	\$ -	\$ 15,155,767	\$ 13,891,639	
(20) Non-certificated salaries and wages	\$ 1,313,775	\$ 125,923	\$ 12,609,484	\$ 4,077,140	\$ 213,232	\$ 1,806,898	\$ 24,405	\$ 20,170,857	\$ 21,981,264		
(21) Non-certificated benefits	\$ 352,269	\$ 29,842	\$ 3,297,118	\$ 1,089,210	\$ 48,133	\$ 437,296	\$ 1,097	\$ 5,254,765	\$ 5,503,330		
(22) SUB - TOTAL	\$ 2,806,501	\$ 155,565	\$ 96,214,857	\$ 5,166,350	\$ 261,365	\$ 3,041,871	\$ 25,502	\$ 107,672,011	\$ 107,076,072		
(23) Services, contracts and supplies	\$ 197,933	\$ 56,675	\$ 8,742,210	\$ 8,598,689	\$ 4,400,894	\$ 931,711	\$ 69,763	\$ 22,997,875	\$ 21,422,082		
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 802,125	\$ 5,889,517	\$ -	\$ -	\$ -	\$ 47,930	\$ 6,739,572	\$ 5,660,273	
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 354,221	\$ 272,109	\$ -	\$ 85,410	\$ 3,125	\$ 714,865	\$ -	\$ 713,979	
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(28) Other interest and finance charges	\$ -	\$ -	\$ 105,000	\$ -	\$ 5,900	\$ -	\$ -	\$ -	\$ 110,900	\$ 76,546	
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(31) TOTAL EXPENSES	\$ 3,004,434	\$ 212,240	\$ 106,218,413	\$ 19,926,665	\$ 4,668,159	\$ 4,058,992	\$ 146,320	\$ 138,235,223	\$ 134,948,952		
(32) OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ (1,719,325)	\$ (60,704)	\$ (59,392)	\$ 199,317	\$ -	\$ (1,640,104)	\$ 1,166,899		

**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	\$320,608	\$299,049	\$279,441
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$6,417
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$173,665	\$173,665	\$0
Alternative program fees	\$190,375	\$93,000	\$107,378
Fees for optional courses	\$409,240	\$392,517	\$393,973
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$539,380	\$526,400	\$526,446
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$342,750	\$342,700	\$342,733
Non-curricular goods and services	\$48,100	\$48,200	\$48,060
NON-CURRICULAR TRAVEL	\$206,700	\$349,000	\$348,991
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$2,230,818	\$2,224,531	\$2,053,439

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	\$250,000	\$265,000	\$249,792
Special events	\$215,150	\$211,000	\$215,141
Sales or rentals of other supplies/services	\$215,450	\$286,000	\$215,439
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$26,200	\$25,000	\$3,550
Preschool	\$0	\$142,640	\$142,641
Child care & before and after school care	\$0	\$153,470	\$140,557
Lost item replacement fees	\$20,000	\$21,000	\$19,464
Other (describe) Concession/Vending	\$121,800	\$134,000	\$108,281
Other (describe) Library and Book Fair	\$91,400	\$80,000	\$91,383
Other (describe) Other - commissions, etc.	\$91,750	\$71,000	\$105,250
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$1,031,750	\$1,389,110	\$1,291,498

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	\$18,643,666	\$7,177,588	\$0	\$9,227,783	\$270,198	\$8,957,585	\$2,238,295
2019/2020 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,027,783)			(\$1,027,783)	(\$1,027,783)		
Estimated board funded capital asset additions		\$802,676					
Estimated disposal of unsupported tangible capital assets	\$0	\$0					
Estimated amortization of capital assets (expense)		(\$6,469,148)		\$6,469,148	\$6,469,148		
Estimated capital revenue recognized - Alberta Education		\$229,665		(\$229,665)	(\$229,665)		
Estimated capital revenue recognized - Alberta Infrastructure		\$5,250,428		(\$5,250,428)	(\$5,250,428)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$246,577		(\$246,577)	(\$246,577)		
Estimated changes in Endowments	\$0	\$0	\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$5,436)	\$324,590	(\$330,026)	\$5,436
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2020	\$17,615,883	\$7,237,786	\$0	\$8,937,042	\$309,483	\$8,627,559	\$1,441,055
2020/21 Budget projections (or:							
Budgeted surplus(deficit)	(\$1,640,104)			(\$1,640,104)	(\$1,640,104)		
Projected board funded capital asset additions		\$360,594		\$0	\$0	\$0	(\$360,594)
Budgeted disposal of unsupported tangible capital assets	\$17,000	\$0		\$0	\$0		\$17,000
Budgeted amortization of capital assets (expense)		(\$7,454,437)		\$7,454,437	\$7,454,437		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$6,739,572		(\$6,739,572)	(\$6,739,572)		
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	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$714,865)	\$925,239	(\$1,640,104)	\$714,865
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2021	\$15,992,779	\$6,883,515	\$0	\$7,296,938	\$309,483	\$6,987,455	\$1,812,326

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	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	\$309,483	\$309,483	\$309,483	\$8,627,559	\$6,987,455	\$6,027,455	\$1,441,055	\$1,812,326	\$2,214,529
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Budgeted disposal of unused/super tangible capital assets	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Budgeted amortization of capital assets (expense)	\$7,451,437	\$7,500,000	\$7,500,000				\$17,000	\$16,000	\$15,000
Explanation - add'l space on AOS3 / AOS4									
Budgeted capital revenue recognized	(\$6,739,572)	(\$6,750,000)	(\$6,750,000)						
Explanation - add'l space on AOS3 / AOS4									
Budgeted changes in Endowments	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Budgeted unreserved debt principal repayment	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Projected reserves transfers (net)	\$925,239	\$960,000	\$1,763,500	(\$1,610,104)	(\$960,000)	(\$1,763,500)	\$714,865	\$0	\$0
Explanation - add'l space on AOS3 / AOS4									
Projected assumptions/transfers of operations	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Increase in (use of) school generated funds	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
New school start-up costs	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Decentralized school reserves	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Non-recruiting certificated remuneration	(\$1,204,891)	(\$1,000,000)	(\$1,000,000)						
Explanation - add'l space on AOS3 / AOS4									
Non-recruiting non-certificated remuneration	(\$329,748)	\$0	(\$703,500)						
Explanation - add'l space on AOS3 / AOS4									
Non-recruiting contracts, supplies & services	(\$184,666)	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Professional development, training & support	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Transportation Expenses	(\$59,392)	(\$60,000)	(\$60,000)						
Explanation - add'l space on AOS3 / AOS4									
Operations & maintenance	(\$60,704)	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
English language learners	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
System Administration	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
OH&S / wellness programs	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
B & S administration organization / reorganization	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Debt repayment	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
POM expenses	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Non-salary related programming costs (explain)	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Repairs & maintenance - School building & land	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Repairs & maintenance - Technology	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Repairs & maintenance - Administration building	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Repairs & maintenance - Other (explain)	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - School land & building	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - School modernization	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - School modular & additions	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - School building partnership projects	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - Technology	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - Vehicle & transportation	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - Administration building	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - POM building & equipment	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital Costs - Furniture & Equipment	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - Other	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Building leases	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Amortization - Addict to Capital Reserves	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Administration Surplus transferred to cover deficit in instruction	\$199,317	\$100,000	\$0						
Explanation - add'l space on AOS3 / AOS4									
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Estimated closing balance for operating contingency	\$309,483	\$309,483	\$309,483	\$6,987,455	\$6,027,455	\$4,263,955	\$1,812,326	\$2,214,529	\$2,664,232

Total surplus as a percentage of 2020 Expenses 6.15%
ASO as a percentage of 2020 Expenses 4.54%

**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	\$ (1,640,104)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(1,640,104)	
Estimated Operating Deficit Due to:		
Instruction	\$1,719,325	Budgeted to maintain the Pupil-Teacher-Ratio for Certificated Staffing allocations in order to keep class sizes small and keep teachers in front of kids. Budgeted additional support, above the SLS Grant, for mental health services and students with complex needs. Budgeted to continue the Mental Health Capacity Building program even though the associated revenue from AHS was removed as we did not receive confirmation on funding for 2020-21. Budgeted additional sub costs for teachers and school support staff with the anticipation there will be increased sick days due to public health orders for COVID-19.
Operations & Maintenance	\$60,704	Budgeted insurance expense using 2019-20 rates. This is a big unknown for 2020-21. Budgeted a contingency for additional custodial time, anticipating increased cleaning & sanitizing requirements due to COVID-19.
Transportation	\$59,392	Operating costs greater than Alberta Education funding. Budgeted a new \$25 transportation fee for eligible riders but this is not sufficient to cover increasing operating costs. Also budgeted costs associated to COVID-19 for PPE and additional cleaning/sanitizing of school buses.
System & Administration	(\$199,317)	Surplus used to cover deficit in instruction
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	1,640,104	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves		
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(714,865)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	714,865	
Total projected amount to access ASO in 2020/21	\$ 1,640,104	
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	915	913	892	Head count
Kindergarten program hours	482	482	482	Minimum: 475 hours
Kindergarten FTE's Enrolled	458	457	446	0.5 times Head Count
Grades 1 to 9	8,675	8,150	7,868	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	2,808	2,670	2,599	Head count
Grades 10 to 12 - 4th year	188	186	157	Head count
Grades 10 to 12 - 4th year FTE	94	93	79	0.5 times Head Count
Grades 10 to 12 - 5th year	47	38	31	Head count
Grades 10 to 12 - 5th year FTE	12	10	8	0.25 times Head Count
Total FTE	12,046	11,379	10,999	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	5.9%	3.5%		
Other Students:				
Total	8	8	7	Note 3
Total Net Enrolled Students	12,054	11,387	11,006	
Home Ed Students	14	14	11	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	12,068	11,401	11,017	
Percentage Change	5.9%	3.5%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	459	418	380	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	820	753	690	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Pre - Kindergarten (Pre - K)				
Eligible Funded Children				
Eligible Funded Children	274	262	270	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	274	262	270	
Program Hours	400	480	480	Minimum: 400 Hours
FTE Ratio	0.500	0.600	0.600	Actual hours divided by 800
FTE's Enrolled, Pre - K	137	157	162	
Percentage Change	-12.8%	-3.0%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	102	123	119	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	30	30	29	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	689.7	689.9	689.4	Teacher certification required for performing functions at the school level
Non-School Based	15.6	16.8	21.4	Teacher certification required for performing functions at the system/central office level
Total Certificated Staff FTE	685.3	675.5	681.8	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	1.5%	-0.9%	0.5%	
If an average standard cost is used, please disclose rate:				
Student F.T.E. per certificated Staff	\$ 102,050	\$ 100,280	\$ 98,710	
	17.8	17.1	18.4	
	Please Allocate	Please Allocate		
Enrollment Change	9.8	(6.3)		
Other Factors	(1.0)	(6.3)		Decrease in Non-School based staff due to budget decreases & funding formula changes
Total Change	9.8	(6.3)		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, sabbon, etc.)	-	(6.3)		Retirement/vacant positions not filled
Total Negative Change in Certificated FTEs	-	(6.3)		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	524.0	541.0	546.0	
Permanent - Part time	54.0	53.0	52.0	
Probationary - Full time	44.0	36.0	48.0	
Probationary - Part time	20.0	15.0	18.0	
Temporary - Full time	38.0	33.0	30.0	
Temporary - Part time	33.0	31.0	15.0	
NON-CERTIFICATED STAFF				
Instructional - Education Assistants	246.2	266.2	268.3	Personnel support students as part of a multidisciplinary team with teachers and other other support or
Instructional - Other non-certificated instruction	140.0	143.8	142.3	Personnel providing instruction support for schools under 'Instructor' program areas other than EAG
Operations & Maintenance	79.8	74.5	80.2	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	2.2	2.7	2.7	Other personnel providing direct support to the transportation of students to and from school other than t
Other	21.2	25.2	24.2	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	489.4	532.2	537.7	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency
Percentage Change	-8.4%	-0.7%	-0.0%	
Explanation of Changes:				
Due to the significant decrease in the PUF Grant and the change from RCSD/Inclusive Education Grants to the SLS Grant, we have budgeted a reduction of 42.0 FTE EAs and 3.6 FTE in other instructional non-certificated staff. In Operations & Maintenance, we budgeted a contingency of 5.0 FTE custodians to address expected increased cleaning & sanitization of schools and 0.36 FTE for new modular classrooms. Transportation decreased by 0.50 FTE, position lost through attrition. The Out of School Care & After-Care Program is not being offered in 2020-21, which reduced the staffing in External Services by 4.00 FTE.				
Additional Information				
Are non-certificated staff subject to a collective agreement?				
Partial				
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.				
The Collective Agreement with the Canadian Union of Public Employees (CUPE) Local 3484 ending August 31, 2021 (338 558 FTE). A 1% increase in wages effective September 1, 2020 is included in this agreement. The Collective Agreement with the Canadian Union of Public Employees (CUPE) Local 1674 expires August 31, 2020 and we are preparing to start bargaining (12 FTE). The Collective Agreement with the Teamsters Local Union 897 expires August 31, 2020 and we are preparing to start bargaining (63.75 FTE).				