

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

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

1245 Northern Lights School Division No. 69

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Mrs. Arlene Hrynyk

Name

Signature

SUPERINTENDENT

Mr. Donald Richard Cusson

Name

Signature

SECRETARY TREASURER or TREASURER

Ms. Paula Elock

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 26, 2019 .

Date

Version: 170615

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		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.			
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	-the 2019-20 budget for NLPS is achieving many targets for the division. Overall, the main two priorities for the division are health and wellness of our students and numeracy.									
27	Within those are many other antecedent or embedded targets, including continuing to address the FNMI gap, and literacy. The Division has made several assumptions with									
28	respect to Alberta Education funding. It is anticipated that CIF, the Nutrition Grant and the provincially bargained agreement will be funded. For the purposes of this budget, we									
29	have also assumed that there will be no funding decreases.									
30	-the total enrolment projected is 5983 students. This means we are anticipating relatively flat enrolment at this point in time. However, if are September count is higher than									
31	projected (e.g. kindergarten actual enrolment is higher than projected), then we are anticipating funding for that enrolment growth.									
32	-as the nutrition program has become a lifeline for two schools that educate our most disadvantaged students, we will continue to provide this program again in September									
33	2019 unless funding is not provided. The elimination of these programs, once established, unfortunately has far reaching effects that schools are not well suited to address. We									
34	would at a minimum, expect funding for part of the year, if the program will not continue. Additionally, should program cancellation occur, we would have to invest resources to									
35	address the terrible situation that cancellation would cause. In the past, when similar meal programs were provided within our communities, the eventual elimination of them									
36	cause unforeseen issues. This included many children coming to school without any food or bringing money that in turn caused many other issues. Additionally, with the									
37	introduction of the provincial school nutrition program, measures that were previously in place to assist in addressing these issues, like partnerships with local businesses who									
38	supported school lunch/food programs, have either been replaced or are no longer available. Some businesses have chosen to support other causes or no longer have the									
39	resources to donate to these programs. A sudden elimination of the program will be viewed negatively by the community and will reflect poorly on this government.									
40	-for the 2019-20 school year, NLPS has ensured that class size funding has been utilized to bring schools within (or close to) ACOL recommendations.									
41	The anticipated CIF dollars will decrease class sizes in schools where there are still some larger classes and/or funding shortfalls from attempting to achieve ACOL class sizes or									
42	help to alleviate issues with complex needs and second language learning. There is a continued increase in the number of behavioural issues with students, especially at the									
43	primary grades. In order to achieve the ACOL recommendations, educational assistants were replaced with teachers as there was not enough funding for both. These are not									
44	students that are deemed medically fragile. There are also some of our smaller rural schools that split grades. In some instances, there is intermittent small classes that cannot									
45	be grouped with the grade above or below without vastly exceeding class size recommendations. For instance, in one small school 10 ECS and 22 Grade 1 students are projected.									
46	We cannot combine classes.									
47	-the anticipated costs of the provincially bargained agreement for teachers (including any outcomes from arbitration) have not been included in this budget, other than the									
48	principal's allowance. We did not increase our average teacher salary or leave costs to adjust for HSA, parental top up, or any other negotiated pieces. Our assumption is that									
49	these will be funded and we will adjust them in the Fall Budget update once funding is confirmed. If we were to budget them now, we would have included an offsetting revenue									
50	grant to cover them. Should this not be funded in the fall, then class sizes will have to increase as the costs are passed along to the schools. The schools in our division are									
51	already projecting a deficit on a consolidated basis as most of our schools are spending their full annual allotments and do not have reserves.									
52	-if there is a reduction to the base grant in the fall, NLPS will have to conduct an extensive review of our programs to determine what programs will be eliminated. The list of									
53	considerations includes full time kindergarten (either reduced or charge fees), reintroduction of transportation fees, decreasing curricular program enhancements (dual credit									
54	opportunities, communication of school information, community engagement).									
55										
56	<u>Significant Business and Financial Risks:</u>									
57	Significant Risks include:									
58	-if there is a reduction in funding, either through elimination of existing targeted grants, or by reduction of base grants, NLPS will have to revise operations mid-year. We would									
59	naturally try to protect the classroom, but other services would definitely be impacted.									
60	-MELT program costs are estimated, but actual operations may have unforeseen impacts, both operationally and financially									
61	-NLPS continues to support its Transportation department by transferring instructional funds to cover the cost of services provided. Services provided mirror what the other									
62	boards operating in the region provide. If budgets are stretched, and NLPS cannot continue to provide similar service, then parents may make an educational decision based on									
63	transportation services, which further impact budgeting constraints.									
64	-as maintenance is severely underfunded and funds are transferred from instruction, deferred maintenance costs will rise sharply if there is a reduction in base funding and									
65	facilities will fall into disrepair									
66	-by August 2019, NLPS operating reserves (net of SGF) will likely be at 2.2%, which does not provide a significant buffer to absorb any significant issues. For instance, in the current									
67	year, a bat infestation in a school building, which is not covered by insurance, poses a significant risk to the operations as the roof replacement could cost \$500,000. Anything									
	that impacts the budget with any significance, may be a risk that cannot be mitigated.									

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	\$73,610,772	\$78,031,323	\$77,832,084
Alberta Infrastructure	\$3,602,390	\$0	\$0
Other - Government of Alberta	\$1,031,433	\$752,085	\$1,038,905
Federal Government and First Nations	\$3,514,885	\$3,416,966	\$3,227,544
Other Alberta school authorities	\$14,000	\$0	\$34,766
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$561,629	\$850,584	\$764,766
Other sales and services	\$1,486,200	\$1,334,000	\$2,243,147
Investment income	\$20,815	\$18,000	\$34,072
Gifts and donations	\$390,957	\$486,549	\$674,018
Rental of facilities	\$96,094	\$97,216	\$138,553
Fundraising	\$473,000	\$539,299	\$555,922
Gains on disposal of capital assets		\$0	\$202,471
Other revenue		\$0	\$0
TOTAL REVENUES	\$84,802,175	\$85,526,022	\$86,746,248
EXPENSES			
Instruction - Early Childhood Services	\$4,644,032	\$4,565,092	\$4,702,149
Instruction - Grades 1-12	\$58,972,846	\$59,731,976	\$59,577,108
Plant operations & maintenance	\$12,041,389	\$12,676,737	\$13,053,371
Transportation	\$5,854,385	\$5,733,949	\$5,853,558
Administration	\$3,349,691	\$3,308,726	\$3,024,197
External Services	\$716,780	\$771,776	\$992,915
TOTAL EXPENSES	\$85,579,123	\$86,788,256	\$87,203,298
ANNUAL SURPLUS (DEFICIT)	(\$776,948)	(\$1,262,234)	(\$457,050)

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	\$36,213,181	\$36,111,882	\$35,691,279
Certificated benefits	\$7,863,232	\$7,926,999	\$7,750,968
Non-certificated salaries and wages	\$13,888,414	\$14,009,602	\$14,365,121
Non-certificated benefits	\$3,849,024	\$3,951,426	\$3,981,248
Services, contracts, and supplies	\$19,100,857	\$19,477,454	\$20,068,888
Capital and debt services			
Amortization of capital assets			
Supported	\$3,905,883	\$4,293,124	\$4,425,971
Unsupported	\$755,481	\$1,010,713	\$1,192,832
Interest on capital debt			
Supported		\$4,005	\$16,547
Unsupported		\$0	\$4,193
Other interest and finance charges	\$3,051	\$3,051	\$11,876
Losses on disposal of capital assets		\$0	\$259
Other expenses		\$0	(\$305,884)
TOTAL EXPENSES	\$85,579,123	\$86,788,256	\$87,203,298

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	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$103,872
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$57,074	\$63,400	\$52,310
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$457,000	\$694,829	\$599,772
Non-curricular goods and services	\$0	\$0	\$0
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$561,629	\$850,584	\$755,954

**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	\$510,000	\$467,000	\$568,425
Special events	\$80,000	\$80,000	\$80,139
Sales or rentals of other supplies/services	\$20,000	\$20,000	\$74,819
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	\$757,000	\$0	\$0
Child care & before and after school care	\$0	\$0	\$860,087
Lost item replacement fees	\$200	\$0	\$1,020
Bulk supply sales	\$0	\$0	\$1,020
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	\$1,367,200	\$567,000	\$1,585,510

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
FEEES						
	TRANSPORTATION	\$0	\$0	\$0	\$0	\$0
	BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials) 0	\$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	\$0	\$0
	Fees for optional courses	\$0	\$0	\$0	\$57,074	\$57,074
	ECS enhanced program fees	\$0	\$0	\$0	\$0	\$0
	ACTIVITY FEES 0	\$0	\$23,777	\$23,778	\$0	\$47,555
	Other fees to enhance education	\$0	\$0	\$0	\$0	\$0
NON-CURRICULAR FEES						
	Extra-curricular fees	\$0	\$115,000	\$342,000	\$0	\$457,000
	Non-curricular goods and services	\$0	\$0	\$0	\$0	\$0
	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	\$0	\$0	\$0
	TOTAL FEES	\$0	\$138,777	\$365,778	\$57,074	\$561,629

**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	\$13,922,420	\$6,568,025	\$0	\$4,688,045	\$175,923	\$4,512,122	\$2,666,350
2018/2019 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,262,234)			(\$1,262,234)	(\$1,262,234)		
Estimated board funded capital asset additions		\$1,672,981		(\$672,981)	(\$672,981)		(\$1,000,000)
Estimated disposal of unsupported tangible capital assets	\$0	(\$109,082)		(\$21,818)	(\$21,818)		\$130,900
Estimated amortization of capital assets (expense)		(\$5,380,966)		\$5,380,966	\$5,380,966		
Estimated capital revenue recognized - Alberta Education		\$4,000,033		(\$4,000,033)	(\$4,000,033)		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0			
Estimated capital revenue recognized - Other GOA		\$18,346		(\$18,346)	(\$18,346)		
Estimated capital revenue recognized - Other sources		\$309,754		(\$309,754)	(\$309,754)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$42,656		(\$42,656)	(\$42,656)		
Estimated reserve transfers (net)				\$0	\$800,000	(\$800,000)	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2019	\$12,660,186	\$7,121,747	\$0	\$3,741,189	\$29,067	\$3,712,122	\$1,797,250
2019/2020 Budget projections for:							
Budgeted surplus(deficit)	(\$776,948)			(\$776,948)	(\$776,948)		
Projected board funded capital asset additions		\$500,000		(\$280,000)	(\$280,000)		(\$220,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$4,661,364)		\$4,661,364	\$4,661,364		
Budgeted capital revenue recognized - Alberta Education		\$3,602,454		(\$3,602,454)	(\$3,602,454)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$0		\$0			
Budgeted capital revenue recognized - Other GOA		\$18,346		(\$18,346)	(\$18,346)		
Budgeted capital revenue recognized - Other sources		\$285,083		(\$285,083)	(\$285,083)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$250,000)	\$303,937	(\$553,937)	\$250,000
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2020	\$11,883,238	\$6,866,266	\$0	\$3,189,722	\$31,537	\$3,158,185	\$1,827,250

**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-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	\$29,067	\$31,537	\$157,018	\$3,712,122	\$3,158,185	\$3,058,185	\$1,797,250	\$1,827,250	\$1,707,250
Projected excess of revenues over expenses (surplus only)	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation - add'l space on AOS3 / AOS4 \$4,661,364	\$4,661,364	\$4,661,364		\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4 (\$3,905,883)	(\$3,905,883)	(\$3,905,883)		\$0	\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Explanation - add'l space on AOS3 / AOS4 \$303,937	\$0	\$0	(\$553,937)	\$0	\$0	\$250,000	\$0	\$0
Projected assumptions/transfers of operations	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Estimated increase in SGF \$27,235	\$0	\$0		(\$100,000)	(\$100,000)		\$0	\$0
New school start-up costs	Decanting space for BCHS Modernization (\$192,500)	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Used school reserves \$553,937	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
Transportation Expenses	No fees for in-town busing (\$350,000)	(\$350,000)	(\$350,000)		\$0	\$0			
Full-day kindergarten	No fees for full-time kindergarten (\$815,620)	\$0	\$0		\$0	\$0			
English language learners	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
First nations, Metis, Inuit	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
POM expenses	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS5 \$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$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	\$0	\$0	\$0
Capital costs - Technology	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Bus and vehicles \$0	\$0	\$0	\$0	\$0	\$0	(\$220,000)	(\$120,000)	(\$120,000)
Capital costs - Administration building	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	School Equipment (\$280,000)	(\$280,000)	(\$280,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$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		\$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		\$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		\$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		\$0	\$0
Estimated closing balance for operating contingency	\$31,537	\$157,018	\$282,499	\$3,158,185	\$3,058,185	\$2,958,185	\$1,827,250	\$1,707,250	\$1,587,250

Total surplus as a percentage of 2020 Expenses	5.86%	5.75%	5.64%
ASO as a percentage of 2020 Expenses	3.73%	3.76%	3.79%

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.

Annual operating deficit remains as projected at the time of the fall budget update.

We purchased land and building as shown in the fall budget. Other purchases include vehicles and school equipment.

Unrestricted surplus varies by a reduction of \$300,000 transferred from operating reserves.

Capital reserves at August 31, 2019 are estimated to be close to the fall budget projection.

2019/2020

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

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.

We will encourage schools to use their surplus SGF balances. At this time there are no plans to revise our transportation fee schedule.

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2021/2022

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

We will encourage schools to use their surplus SGF balances. At this time there are no plans to revise our transportation fee schedule.

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	3,881	3,885	3,882	Head count
Grades 10 to 12	1,397	1,357	1,329	Note 3
Total	5,278	5,242	5,211	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.7%	0.6%		
Other Students:				
Total	250	250	247	Note 4
Total Net Enrolled Students	5,528	5,492	5,458	
Home Ed and Blended Program Students	4	9	7	Note 5
Total Enrolled Students, Grades 1-12	5,532	5,501	5,465	
Percentage Change	0.6%	0.7%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	233	233	209	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	509	509	594	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	440	479	494	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	15	23	18	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	455	502	512	
Program Hours	950	950	950	Minimum: 475 Hours
FTE Ratio	1.000	1.000	1.000	Actual hours divided by 950
FTE's Enrolled, ECS	455	502	512	
Percentage Change	-9.4%	-2.0%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	69	69	76	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	23	23	39	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	355.0	353.9	354.0	360.0	Teacher certification required for performing functions at the school level.
Non-School Based	13.0	13.0	13.0	16.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	368.0	366.9	367.0	376.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	0.3%	-2.4%	0.3%	-2.4%	
If an average standard cost is used, please disclose rate:	\$ 101,000	\$ 100,600		\$ 100,655	
Student F.T.E. per certificated Staff	16.3	16.4		15.9	
Certificated Staffing Change due to:	Please Allocate	Please Allocate			
	1.1	(0.1)			
Enrolment Change	-	-	(9.0)		If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	1.1	-	n/a		If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	-	(0.1)	n/a		Descriptor (required):
Total Change	1.1	(0.1)	n/a		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated	-	-	n/a		FTEs
Non-permanent contracts not being renewed	-	-	n/a		FTEs
Other (retirement, attrition, etc.)	-	(0.1)	n/a		Descriptor (required): retirements
Total Negative Change in Certificated FTEs	-	(0.1)	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
			Please Allocate		
NON-CERTIFICATED STAFF					
Instructional	194.5	217.0	236.1	246.3	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	31.0	28.5	28.5	27.0	Personnel providing support to maintain school facilities
Transportation	6.5	6.5	7.6	6.3	Personnel providing direct support to the transportation of students to and from school
Other	29.0	32.3	35.8	35.7	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	261.0	284.3	308.0	315.3	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-8.2%	-9.8%	-15.3%	-2.3%	
Explanation of Changes:					
PUF EAs are not assigned until the fall. Reduction in 1-12 EAs for the 2019-2020 year					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="text" value="some are"/>					
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.					
Some of our school custodians are subject to the CUPE collective agreement; all other schools use contractors.					

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

1245

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) \$85,579,123

Enter Number of Net Enrolled Students: 5,528

Enter Number of Funded (ECS) Children: 440

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% **3.81%**

If "Total Net Enrolled Students" are 2,000 and less = 5.4%

3.91%

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%).

STEP 2

A. Calculate maximum expense limit amounts for Board and System Administration expenses

Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES \$3,262,618

B. Considerations for Charter Schools and Small School Boards:

If charter schools and small school boards,
The amount of Small Board Administration funding (Funding Manual Section 1.13) \$0

2019/2020 MAXIMUM EXPENSE LIMIT (the greater of A or B above) \$3,262,618

Actual Board & System Administration from G31 of "Budgeted Statement of Operations" \$3,349,691

Amount Overspent \$87,073

Budgeted Board & System Administration Overspent - Provide Reason Below

B&S spending will be addressed once the Prov Budget is released and will make necessary reductions at that time.