

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

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

110 The Edmonton Catholic Separate School Division

Legal Name of School Jurisdiction

9807 106 Street Edmonton AB T5K 1C2; 780-441-6021; james.grattan@ecsd.net

Contact Address, Telephone & Email Address

BOARD CHAIR

Ms. Laura Thibert

Name

"original signed"

Signature

SUPERINTENDENT

Mr. Robert Martin

Name

"original signed"

Signature

SECRETARY TREASURER or TREASURER

Mr. James Grattan

Name

"original signed"

Signature

Certified as an accurate summary of the year's budget as approved by the Board

of Trustees at its meeting held on May 26, 2020 .
Date

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:								110

TABLE OF CONTENTS

		Page
6	BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
7	BUDGETED SCHEDULE OF PROGRAM OPERATIONS	4
8	BUDGETED SCHEDULE OF FEE REVENUE	5
9	PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS	6
10	SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES	7
11	BUDGETED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS	8
12	PROJECTED STUDENT STATISTICS	9
13	PROJECTED STAFFING STATISTICS	10

15	Color coded cells:	
16	blue cells: require the input of data/descriptors wherever applicable.	grey cells: data not applicable - protected
17		white cells: within text boxes REQUIRE the input of points and data.
18	green cells: populated based on information previously submitted	yellow cells: to be completed when yellow only.
19		

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

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 consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction's plans.

- Budget Highlights, Plans & Assumptions:**
- The Division prepared its 2020-21 budget based on information provided in the Alberta 2020-21 budget and the supplemental information provided in Alberta Education's Funding Manual. The key budget assumptions used for Budget 2020-21 are as follows:
 - Budget 2020-21 is based on the Alberta Education Funding Manual rates and funding formulas and assumes a return to pre-COVID 19 operations by September 1, 2020.
 - FTE student enrolment is forecast to be consistent with 2019-20 actuals due to modest increases in Grades K-12 offset in part by a decrease in 100 Voices students.
 - The total number of students is forecast to decrease by 1.4% due to reductions in 100 Voices students (100 Voices students are counted as 0.5 FTE each).
 - The Division will continue to fund schools on enrolment and provide additional funding allocations for schools based on assessed needs of students in the classroom.
 - Additional funding allocations to schools will continue to be based on the Division's Differentiated Funding Model.
 - The Division's site-based funding model will continue to focus on expenditure control and managing resources efficiently and effectively.
 - The Division will reduce expenditures incurred in Early Childhood Services as well as Alternative Education to mirror funding per the new funding framework.
 - Inflationary costs will continue to be managed internally by departments and schools.
 - The Division will remain below Alberta Education's ceiling on System Administration expenditures.
 - School fees will continue to be charged based on past practice and in accordance with the Division's Administrative Procedure.

The main budget highlights and plans are as follows:

Operations and Budget Impact
 The Division's 2020-21 budget plans for total revenues of \$521.2M and expenditures of \$521.2M resulting in a balanced operating budget. The Division also forecasts a net operating deficit of \$1.3M for the 2019-20 year compared to the 2019-20 budget operating deficit of \$1.6M. This forecasted deficit is attributable mainly to reduced salary and other expenditures related to the impacts of COVID-19, gains on the disposal of capital assets offset by reduced Alberta Education funding related to the 2019-20 Provincial Budget and COVID-19 as well as other revenue impacts related to COVID-19.

Student Basic Education Fees and Transportation Fees
 In conjunction with the implementation of the new Education Act, effective September 1, 2019, Alberta Education updated its School Fees and School Transportation Regulations. As a result, Student and Transportation Fee subsidies of \$3M and \$2.7M from Alberta Education to the Division, respectively, were discontinued. The Transportation Funding grant for 2020-21 was increased by 5% pending an Alberta Education led task force review of how transportation services should be delivered in the future. In response to the updated Regulations, effective February 1, 2020, the Division reinstated transportation fees for students attending their designated school and who reside 2.4 km or greater from that school as well as kindergarten students attending their designated school. In order to ensure the student transportation system is as efficient and sustainable as possible, the Division is continuing to seek, identify and implement changes that address inflationary pressures. Despite these efforts, a bus pass fee increase of 5% for elementary, junior and senior high students is needed. The Division remains committed to continuing to work closely with EPSB Transportation to realize further efficiencies in providing the best transportation system possible.

Support for Inclusive Education
 The Inclusive Education needs of the Division's classrooms continue to increase, be diverse and exceed resources available. While the new funding model continues to fund Inclusive Education initiatives, there has been a shift out of Program Unit Funding (PUF) that had funded Early Childhood Services (Pre-K and Kindergarten) for children with severe needs ages three to five. New lower funding rates for PUF, impacting three and four-year-olds, have been incorporated into the Division's 2020-21 budget. This shift in funding has resulted in the Division's need to reduce the number of 100 Voices programs by 2/3 and sites from 63 (47 schools & 103 programs) to 10 (9 schools & 34 programs). The Division will continue to provide supports and services to our students based on student needs and voices of the school teams as well as flexible and responsive pathways to learning that include the following Division Programs of Choice: Personal Pathways, Positive Behavior Supports (PBS), Guided Intervention Supported Transition (GIST), Generations and Whatever is Needed (WIN) Junior High and High School programming. Mental Health continues to be an ongoing focus with additional mental health therapist support to schools and professional development, resources and supports aligned with our Mental Health Strategic Plan. Regional Collaborative Service Delivery (RCSD) funding has also shifted from regional support to funding directly to school divisions. The Division has allocated these dollars to support additional mental health therapists (from Alberta Health Services) and low incidence supports for our most complex students.

District Cost Containment and Efficiencies
 Two of Province's new funding model's objectives are to increase funding directly to classrooms and contain cost growth during fiscal restraint. This is being facilitated, in part, by the Province capping metro divisions' System Administration funding at 3.15% of operating expenditures and basing Operations and Maintenance funding on space utilization. Prior to these changes, the Division was already working to identify opportunities and implement changes through its Walking Together Towards a Glorious Future initiative to balance utilization of schools, enhance learning environments, improve operating costs and develop a continuum of focus, language and alternative programs. Significant improvements going into 2020-21 include increased cost efficiencies in the delivery of the IB programme, amalgamation of two junior high Spanish Bilingual Programs to create a viable and sustainable program at Louis St. Laurent, the amalgamation of two dual track French Immersion Programs to create one single track French Immersion school at École Bishop Savaryn and the consolidation of the 100 Voices Pre-K programs to reflect the new funding realities. The Division also revisited its Youth Faith and Faith Development Days to allow continued celebration and promotion of Catholicity at a significantly lower cost. As a result of the above, the Division's System Administration is 2.7% and its utilization rate has improved from 79% to 86%.

Significant Business and Financial Risks:
 The primary significant business and financial risks relates to Provincial funding to meet the increasing needs of students from enrolment growth and for the growing operation and maintenance of the Division's building facilities. These risk factors are inherent in the Division's operating environment. The Division continues to recognize the very challenging fiscal realities faced by the Province. These challenges have resulted in the Province's funding not addressing all the Division's ongoing costs. For example, existing collective agreements require the funding of salary grid movement within job classifications. This salary grid movement has not been funded for the past four years. The Division has also had to manage general inflation occurring in all areas. The Division is appreciative of the \$30.3M of Bridge Funding from the Province for 2020-21 to support the Division's transition to the new funding model. However, this funding is forecast to be fully eliminated by the Province by 2022-23. As such, the Division will continue to face significant fiscal challenges in the coming years as it fully transitions to the new funding model.

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	\$ 418,394,000	\$474,932,000	\$418,282,403
Federal Government and First Nations	\$ 6,616,000	\$8,934,000	\$8,514,581
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ 66,915,000	\$0	\$66,914,401
Fees	\$ 17,162,000	\$16,713,000	\$15,139,004
Other sales and services	\$ 5,051,000	\$5,800,000	\$5,391,368
Investment income	\$ 650,000	\$1,450,000	\$1,228,541
Gifts and donations	\$ 4,000,000	\$4,802,000	\$4,411,222
Rental of facilities	\$ 2,014,000	\$1,966,000	\$2,236,224
Fundraising	\$ 383,000	\$452,000	\$424,593
Gains on disposal of capital assets	\$ -	\$1,539,000	\$3,622,524
Other revenue	\$ -	\$0	\$0
TOTAL REVENUES	\$521,185,000	\$516,588,000	\$526,164,861
EXPENSES			
Instruction - Pre K	\$ 6,156,000	\$ -	\$ -
Instruction - K to Grade 12	\$ 395,928,000	\$411,726,000	\$409,549,899
Operations & maintenance	\$ 73,319,000	\$69,061,000	\$66,729,318
Transportation	\$ 24,693,000	\$23,672,000	\$22,361,390
System Administration	\$ 14,112,000	\$15,209,000	\$14,994,170
External Services	\$ 6,977,000	\$8,787,000	\$7,854,503
TOTAL EXPENSES	\$521,185,000	\$528,455,000	\$521,489,280
ANNUAL SURPLUS (DEFICIT)	\$0	(\$11,867,000)	\$4,675,581

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	\$ 221,980,000	\$224,990,000	\$221,570,954
Certificated benefits	\$ 48,845,000	\$50,708,000	\$48,728,194
Non-certificated salaries and wages	\$ 102,973,000	\$109,196,000	\$110,164,787
Non-certificated benefits	\$ 27,076,000	\$27,368,000	\$25,948,862
Services, contracts, and supplies	\$ 101,000,000	\$97,902,000	\$97,013,820
Capital and debt services			
Amortization of capital assets			
Supported	\$ 16,122,000	\$14,726,000	\$14,313,537
Unsupported	\$ 2,693,000	\$3,050,000	\$3,146,368
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 421,000	\$440,000	\$449,777
Other interest and finance charges	\$ 15,000	\$15,000	\$17,950
Losses on disposal of capital assets	\$ 20,000	\$20,000	\$78,422
Other expenses	\$ 40,000	\$40,000	\$56,609
TOTAL EXPENSES	\$521,185,000	\$528,455,000	\$521,489,280

**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						
(1) Alberta Education	\$ 6,667,000	\$ 2,160,000	\$ 307,097,000	\$ 50,120,000	\$ 15,904,000	\$ 16,046,000	\$ 1,737,000	\$ 399,731,000	\$ 401,908,825
(2) Alberta Infrastructure	\$ -	\$ -	\$ 1,851,500	\$ 16,451,500	\$ -	\$ -	\$ -	\$ 18,303,000	\$ 15,800,637
(3) Other - Government of Alberta	\$ -	\$ -	\$ 50,000	\$ 310,000	\$ -	\$ -	\$ -	\$ 360,000	\$ 517,941
(4) Federal Government and First Nations	\$ -	\$ -	\$ 1,700,000	\$ -	\$ -	\$ -	\$ 4,916,000	\$ 6,616,000	\$ 8,514,581
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ 66,915,000	\$ -	\$ -	\$ -	\$ -	\$ 66,915,000	\$ 66,914,401
(9) Fees	\$ -	\$ -	\$ 10,395,000	\$ -	\$ 6,767,000	\$ -	\$ -	\$ 17,162,000	\$ 15,139,004
(10) Other sales and services	\$ -	\$ -	\$ 4,726,000	\$ 55,000	\$ -	\$ -	\$ 270,000	\$ 5,051,000	\$ 5,391,368
(11) Investment income	\$ -	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ 1,228,541
(12) Gifts and donations	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,411,222
(13) Rental of facilities	\$ -	\$ -	\$ 128,000	\$ 1,886,000	\$ -	\$ -	\$ -	\$ 2,014,000	\$ 2,236,224
(14) Fundraising	\$ -	\$ -	\$ 383,000	\$ -	\$ -	\$ -	\$ -	\$ 383,000	\$ 424,593
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,622,524
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) TOTAL REVENUES	\$ 6,667,000	\$ 2,160,000	\$ 397,895,500	\$ 68,822,500	\$ 22,671,000	\$ 16,046,000	\$ 6,923,000	\$ 521,185,000	\$ 526,164,861
EXPENSES									
(18) Certificated salaries	\$ 513,000	\$ 1,673,000	\$ 217,893,000	\$ -	\$ -	\$ 1,567,000	\$ 334,000	\$ 221,980,000	\$ 221,570,954
(19) Certificated benefits	\$ 112,000	\$ 368,000	\$ 47,935,000	\$ -	\$ -	\$ 353,000	\$ 77,000	\$ 48,845,000	\$ 48,728,194
(20) Non-certificated salaries and wages	\$ 2,635,000	\$ -	\$ 66,745,000	\$ 23,065,000	\$ 876,000	\$ 6,267,000	\$ 3,385,000	\$ 102,973,000	\$ 110,164,787
(21) Non-certificated benefits	\$ 606,000	\$ -	\$ 19,148,000	\$ 5,456,000	\$ 200,000	\$ 1,417,000	\$ 249,000	\$ 27,076,000	\$ 25,948,862
(22) SUB - TOTAL	\$ 3,866,000	\$ 2,041,000	\$ 351,721,000	\$ 28,521,000	\$ 1,076,000	\$ 9,604,000	\$ 4,045,000	\$ 400,874,000	\$ 406,412,797
(23) Services, contracts and supplies	\$ 125,000	\$ 119,000	\$ 42,688,000	\$ 27,232,000	\$ 23,616,000	\$ 4,288,000	\$ 2,932,000	\$ 101,000,000	\$ 97,013,820
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 562,000	\$ 15,560,000	\$ -	\$ -	\$ -	\$ 16,122,000	\$ 14,313,537
(25) Amortization of unsupported tangible capital assets	\$ 5,000	\$ -	\$ 935,000	\$ 1,547,000	\$ 1,000	\$ 205,000	\$ -	\$ 2,693,000	\$ 3,146,368
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ 421,000	\$ -	\$ -	\$ -	\$ 421,000	\$ 449,777
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 17,950
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ 16,000	\$ 4,000	\$ -	\$ -	\$ -	\$ 20,000	\$ 78,422
(30) Other expense	\$ -	\$ -	\$ 6,000	\$ 34,000	\$ -	\$ -	\$ -	\$ 40,000	\$ 56,609
(31) TOTAL EXPENSES	\$ 3,996,000	\$ 2,160,000	\$ 395,928,000	\$ 73,319,000	\$ 24,693,000	\$ 14,112,000	\$ 6,977,000	\$ 521,185,000	\$ 521,489,280
(32) OPERATING SURPLUS (DEFICIT)	\$ 2,671,000	\$ -	\$ 1,967,500	\$ (4,496,500)	\$ (2,022,000)	\$ 1,934,000	\$ (54,000)	\$ -	\$ 4,675,581

**BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31**

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual 2018/2019
FEEES			
TRANSPORTATION	\$6,767,000	\$5,709,000	\$4,240,315
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$1,506,000	\$1,392,000	\$1,495,889
Alternative program fees	\$1,946,000	\$2,359,000	\$2,211,093
Fees for optional courses	\$1,530,000	\$1,491,000	\$1,514,422
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education PASS, Summer School, Tutorials	\$164,000	\$141,000	\$153,175
NON-CURRICULAR FEES			
Extra-curricular fees	\$2,276,000	\$2,303,000	\$2,371,138
Non-curricular goods and services	\$654,000	\$650,000	\$644,631
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$17,162,000	\$16,713,000	\$15,139,004

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	\$310,000	\$385,000	\$348,307
Special events	\$970,000	\$970,000	\$981,169
Sales or rentals of other supplies/services	\$1,047,000	\$1,200,000	\$1,037,060
International and out of province student revenue	\$1,388,000	\$1,580,000	\$1,691,029
Adult education revenue	\$0	\$0	\$0
Preschool	\$100,000	\$180,000	\$176,313
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$72,000	\$60,000	\$67,741
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	\$3,887,000	\$4,375,000	\$4,301,619

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	\$70,856,303	\$30,992,761	\$0	\$23,426,127	(\$0)	\$23,426,127	\$16,437,415
2019/2020 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,303,000)			(\$1,303,000)	(\$1,303,000)		
Estimated board funded capital asset additions		\$3,472,000		\$30,000	\$30,000	\$0	(\$3,502,000)
Estimated disposal of unsupported tangible capital assets	\$0	(\$20,000)		(\$1,519,000)	(\$1,519,000)		\$1,539,000
Estimated amortization of capital assets (expense)		(\$17,776,000)		\$17,776,000	\$17,776,000		
Estimated capital revenue recognized - Alberta Education		\$547,000		(\$547,000)	(\$547,000)		
Estimated capital revenue recognized - Alberta Infrastructure		\$14,179,000		(\$14,179,000)	(\$14,179,000)		
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		\$275,000		(\$275,000)	(\$275,000)		
Estimated reserve transfers (net)				\$0	\$17,000	(\$17,000)	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2020	\$69,553,303	\$31,669,761	\$0	\$23,409,127	(\$0)	\$23,409,127	\$14,474,415
2020/21 Budget projections for:							
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected board funded capital asset additions		\$2,630,000		(\$1,452,000)	(\$1,452,000)	\$0	(\$1,178,000)
Budgeted disposal of unsupported tangible capital assets	\$0	(\$20,000)		\$20,000	\$20,000		\$0
Budgeted amortization of capital assets (expense)		(\$18,815,000)		\$18,815,000	\$18,815,000		
Budgeted capital revenue recognized - Alberta Education		\$742,000		(\$742,000)	(\$742,000)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$15,380,000		(\$15,380,000)	(\$15,380,000)		
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		\$274,000		(\$274,000)	(\$274,000)		
Projected reserve transfers (net)				\$0	(\$987,000)	\$987,000	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2021	\$69,553,303	\$31,860,761	\$0	\$24,396,127	(\$0)	\$24,396,127	\$13,296,415

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Year Ended		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2021	31-Aug-2022	31-Aug-2023	31-Aug-2021	31-Aug-2022	31-Aug-2023	31-Aug-2021	31-Aug-2022	31-Aug-2023
Projected opening balance	(\$0)	(\$0)	(\$0)	\$23,409,127	\$24,396,127	\$20,181,127	\$14,474,415	\$13,296,415	\$11,296,415
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	\$20,000	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$18,815,000	\$19,272,000	\$19,672,000	\$0	\$0	\$0			
Budgeted capital revenue recognized	(\$16,122,000)	(\$16,622,000)	(\$17,122,000)	\$0	\$0				
Budgeted changes in Endowments	\$0	\$0	\$0						
Budgeted unsupported debt principal repayment	(\$274,000)	(\$285,000)	(\$295,000)						
Projected reserves transfers (net)	(\$987,000)	(\$785,000)	(\$675,000)	\$987,000	\$785,000	\$675,000	\$0	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0						
New school start-up costs	\$0	\$0	\$0						
Decentralized school reserves	\$0	\$0	\$0						
Non-recurring certificated remuneration	\$0	\$0	\$0						
Non-recurring non-certificated remuneration	\$0	\$0	\$0						
Non-recurring contracts, supplies & services	\$0	\$0	\$0						
Professional development, training & support	\$0	\$0	\$0						
Transportation Expenses	\$0	\$0	\$0						
Operations & maintenance	\$0	\$0	\$0						
English language learners	\$0	\$0	\$0						
System Administration	\$0	\$0	\$0						
OH&S / wellness programs	\$0	\$0	\$0						
B & S administration organization / reorganization	\$0	\$0	\$0						
Debt repayment	\$0	\$0	\$0						
POM expenses	\$0	\$0	\$0						
Non-salary related programming costs (explain)	\$0	\$0	\$0						
Repairs & maintenance - School building & land	\$0	\$0	\$0						
Repairs & maintenance - Technology	\$0	\$0	\$0						
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0						
Repairs & maintenance - Administration building	\$0	\$0	\$0						
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0						
Repairs & maintenance - Other (explain)	\$0	\$0	\$0						
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	(\$930,000)	\$0	\$0
Capital costs - School modernization	(\$500,000)	(\$150,000)	(\$150,000)	\$0	\$0	\$0	\$0	(\$2,000,000)	(\$2,000,000)
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	(\$50,000)	(\$100,000)	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	(\$150,000)	(\$150,000)	(\$150,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	(\$248,000)	\$0	\$0
Capital Costs - Furniture & Equipment	(\$752,000)	(\$1,200,000)	(\$1,200,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0						
School Operations Support	\$0	\$0	\$0		(\$5,000,000)	(\$5,000,000)			
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Estimated closing balance for operating contingency	(\$0)	(\$0)	(\$0)	\$24,396,127	\$20,181,127	\$15,856,127	\$13,296,415	\$11,296,415	\$9,296,415

Total surplus as a percentage of 2020 Expenses	7.23%	6.04%	4.83%
ASO as a percentage of 2020 Expenses	4.68%	3.87%	3.04%

**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	\$ -	
PLEASE DO NOT ALLOCATE IN BLUE CELLS BELOW	0	
Estimated Operating Deficit Due to:		
Description 1 (fill only your board projected an operating deficit)		
Description 2 (fill only your board projected an operating deficit)		
Description 3 (fill only your board projected an operating deficit)		
Description 4 (fill only your board projected an operating deficit)		
Description 5 (fill only your board projected an operating deficit)		
Description 6 (fill only your board projected an operating deficit)		
Description 7 (fill only your board projected an operating deficit)		
Subtotal, access of operating reserves to cover operating deficit	-	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	1,452,000	
Budgeted disposal of unsupported Tangible capital Assets	(20,000)	
Budgeted amortization of board funded Tangible Capital Assets	(2,693,000)	
Budgeted unsupported debt principal repayment	274,000	
Projected net transfer to (from) Capital Reserves	-	
Total projected amount to access ASO in 2020/21	\$ (987,000)	

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	3,511	3,402	3,215	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	1,756	1,701	1,608	0.5 times Head Count
Grades 1 to 9	29,189	28,328	27,706	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	9,140	9,074	8,782	Head count
Grades 10 to 12 - 4th year	787	702	528	Head count
Grades 10 to 12 - 4th year FTE	394	351	264	0.5 times Head Count
Grades 10 to 12 - 5th year	167	148	176	Head count
Grades 10 to 12 - 5th year FTE	42	37	44	0.25 times Head Count
Total FTE	40,520	39,491	38,404	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.6%	2.8%		
Other Students:				
Total	405	407	386	Note 3
Total Net Enrolled Students	40,925	39,898	38,790	
Home Ed Students	5	4	3	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	40,930	39,902	38,793	
Percentage Change	2.6%	2.9%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	1,749	2,173	1,600	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	1,925	1,760	1,701	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

Pre - Kindergarten (Pre - K)

Eligible Funded Children	496	1,870	1,877	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	18	64	71	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	514	1,934	1,948	
Program Hours	475	475	475	Minimum: 400 Hours
FTE Ratio	0.594	0.594	0.594	Actual hours divided by 800
FTE's Enrolled, Pre - K	305	1,148	1,157	
Percentage Change	-73.4%	-0.7%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	356	905	833	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	238	950	1,029	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	2,237.7	2,252.7	2,272.5	Teacher certification required for performing functions at the school level.
Non-School Based	65.1	70.1	69.9	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	2,302.8	2,322.8	2,342.4	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-0.9%	-0.8%	-1.7%	
If an average standard cost is used, please disclose rate:				
Student F.T.E. per certificated Staff	\$ -	\$ -	\$ -	
	17.9	17.7	17.1	
	-	-		
Enrolment Change	-	-		
Other Factors	(20.0)	(19.7)		Descriptor (required): Revenue did not cover inflation due to grid movement
Total Change	(20.0)	(19.7)		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:				
Continuous contracts terminated	-	-		FTEs
Non-permanent contracts not being renewed	-	-		FTEs
Other (retirement, attrition, etc.)	(20.0)	(19.7)		Descriptor (required): Retirement
Total Negative Change in Certificated FTEs	(20.0)	(19.7)		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):				
Certificated Number of Teachers				
Permanent - Full time	1,745.0	1,745.0	1,718.0	
Permanent - Part time	195.0	195.0	199.0	
Probationary - Full time	92.0	92.0	125.0	
Probationary - Part time	15.0	15.0	14.0	
Temporary - Full time	296.0	316.0	324.0	
Temporary - Part time	57.0	57.0	41.0	
NON-CERTIFICATED STAFF				
Instructional - Education Assistants	375.6	435.8	426.2	Personnel support students as part of a multidisciplinary team with teachers and other support personnel
Instructional - Other non-certificated instruction	291.6	553.1	570.8	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	312.2	326.3	323.1	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	11.8	11.6	10.6	Other personnel providing direct support to the transportation of students to and from school other than bus drivers
Other	483.6	471.6	467.1	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	1,474.7	1,798.4	1,797.8	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-18.0%	0.0%	-18.0%	
Explanation of Changes:				
Decrease primarily due to reduction in PUF funding.				
Additional Information				
Are non-certificated staff subject to a collective agreement? <input checked="" type="checkbox"/> Yes				
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 FTE's.				
A portion of the Division's non-certificated staff are subject to collective agreements. For AUPE and UNIFOR staff, the current collective agreements are for the period September 1, 2016 to August 31, 2020. FTE's are: UNIFOR - 805.3; AUPE - 320.85.				