

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2020

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

0020 St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38

Legal Name of School Jurisdiction

4906 50 Avenue Leduc AB AB T9E 6W9; 780-986-2500; edward.latka@starcatholic.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Mrs. Michelle Lamer

Name



Signature

SUPERINTENDENT

Mr. Charlie Bouchard

Name



Signature

SECRETARY TREASURER or TREASURER

Mr. Edward Latka

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
c/o Jianan Wang, Financial Reporting & Accountability Branch
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15	Color coded cells:									
16		blue cells: require the input of data/descriptors wherever applicable.					grey cells: data not applicable - protected			
17		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										
27										
28	• Conservative enrolment estimate at 0.7% student enrolment (head count) increase over 2017-2018 (grades 1- 12); 1.0% decrease in funded enrolments									
29	• Funding provided for growth, as conservative estimates as based on information determined in March									
30	• Standard Cost of teacher is \$101,200, absorbing movement on pay grids, assuming funding for centrally bargained provisions									
31	• Standard Cost for an educational assistant is \$42,540, including provisions for changes in grids or benefits									
32	• Utilizing \$425,500 of school-based reserves to support budget, assuming that there will be no clawback of funding, and maintaining a operational reserve equivalent to approximately 5 days.									
33	• Utilizing \$848,300 of Instruction Block Funds and redirecting \$205,700 of administration allocations to meet Plant Operations and									
34	Maintenance Costs									
35	• Utilizing \$373,000 of instruction block to support transportation services									
36	• \$400,000 budgeted in annual Technological Evergreening, 50% is assumed to be capitalized									
37	• \$166,000 of funding for the Nutrition Program has been included in the budget assuming the program would continue									
38	• \$544,400 of funding under the Classroom Improvement Fund (CIF) assuming the support for front line staff would continue									
39	• Fee Revenues have been reviewed internally and have deemed to comply with Bill 1, and the resultant fee regulations.									
40	• Projected funding for Plant Operations and Maintenance, and Transportation remains at 2017-18 levels, assuming growth to be funded, and will adjust based on actual enrolments, reducing reliance on transfers to instruction block.									
41	• 2 additional bus routes added: one to support cooperative bussing agreement termination, and the second to address increased rural population									
42	• Administrative expenditures at 3.92% of operating costs, below the 4.57% maximum allowed by the Government of Alberta, the bulk of the savings being transferred to Plant, Operations and Maintenance.									
43										
44										
45	<u>Significant Business and Financial Risks:</u>									
46										
47	• Local bargaining with the Alberta Teacher Association has not been resolved, exposing the Division to potential changes with costs.									
48	• Decline in grant rates may negatively affect revenues, and reduce resources available for new and existing student population									
49	• Unfunded enrolment growth may lead to higher average class sizes; or									
50	• Reduced service levels in maintenance, transportation and centralized services to support instructional expenditures									
51	• Elimination of CIF funding would reduce certificated staffing levels by 2.78 Certificated FTE's, and 6.127 non-certificated FTE's.									
52	• Elimination of Nutrition Program funding would necessitate the need to seek community supports for program continuation; or									
53	• Reduce program scope									
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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	\$38,379,687	\$41,468,035	\$40,118,071
Alberta Infrastructure	\$3,940,765	\$0	\$0
Other - Government of Alberta	\$57,898	\$60,745	\$522,704
Federal Government and First Nations	\$992,558	\$980,028	\$922,100
Other Alberta school authorities	\$11,000	\$10,150	\$13,844
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes	\$5,600,000	\$5,600,000	\$5,245,419
Fees	\$563,744	\$577,382	\$602,944
Other sales and services	\$696,278	\$567,875	\$1,171,435
Investment income	\$50,000	\$50,000	\$84,274
Gifts and donations	\$46,975	\$46,975	\$64,788
Rental of facilities	\$13,000	\$13,000	\$76,611
Fundraising	\$90,000	\$90,000	\$77,237
Gains on disposal of capital assets		\$0	\$0
Other revenue		\$0	\$0
TOTAL REVENUES	\$50,441,905	\$49,464,191	\$48,899,427
EXPENSES			
Instruction - Early Childhood Services	\$1,800,614	\$1,582,091	\$1,793,268
Instruction - Grades 1-12	\$35,730,889	\$36,306,340	\$34,853,158
Plant operations & maintenance	\$9,007,199	\$9,087,852	\$9,081,295
Transportation	\$1,550,139	\$1,460,474	\$1,319,697
Administration	\$1,982,056	\$1,986,884	\$2,047,871
External Services	\$509,213	\$571,416	\$394,428
TOTAL EXPENSES	\$50,580,110	\$50,995,057	\$49,489,717
ANNUAL SURPLUS (DEFICIT)	(\$138,205)	(\$1,530,867)	(\$590,290)

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	\$23,546,224	\$22,941,092	\$22,039,847
Certificated benefits	\$5,350,484	\$5,272,313	\$5,046,402
Non-certificated salaries and wages	\$8,108,090	\$8,462,301	\$7,778,701
Non-certificated benefits	\$1,594,688	\$1,623,424	\$1,687,812
Services, contracts, and supplies	\$7,722,204	\$8,416,208	\$8,667,524
Capital and debt services			
Amortization of capital assets			
Supported	\$3,940,765	\$3,940,765	\$3,940,767
Unsupported	\$297,507	\$316,060	\$286,617
Interest on capital debt			
Supported	\$1,548	\$4,395	\$12,368
Unsupported	\$14,000	\$14,000	\$0
Other interest and finance charges	\$4,600	\$4,500	\$29,679
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
TOTAL EXPENSES	\$50,580,110	\$50,995,057	\$49,489,717

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	\$120,000	\$127,000	\$136,112
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$117,508
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$4,929	\$4,941	\$0
Alternative program fees	\$77,969	\$82,113	\$83,937
Fees for optional courses	\$82,650	\$92,130	\$88,236
ECS enhanced program fees	\$65,048	\$51,069	\$72,609
ACTIVITY FEES	\$102,514	\$117,621	\$0
Other fees to enhance education (Describe here)	\$68,957	\$49,782	\$111,633
NON-CURRICULAR FEES			
Extra-curricular fees	\$22,170	\$28,752	\$170,105
Non-curricular goods and services	\$19,507	\$23,974	\$0
NON-CURRICULAR TRAVEL	\$0	\$0	\$192,120
OTHER FEES (Describe here)	\$0	\$0	\$14,901
TOTAL FEES	\$563,744	\$577,382	\$987,161

**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	\$40,000	\$77,500	\$236,942
Special events	\$0	\$1,000	\$41,520
Sales or rentals of other supplies/services	\$0	\$0	\$77,814
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	\$97,974	\$94,547	\$0
Child care & before and after school care	\$255,200	\$394,400	\$324,354
Lost item replacement fees	\$0	\$0	\$0
Bulk supply sales	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$120,650
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) 0	\$0	\$0	
Other (describe) 0	\$0	\$0	
TOTAL	\$393,174	\$567,447	\$801,280

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	\$120,000	\$0	\$120,000
	BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0	\$0	\$0
	LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION						
	Technology user fees	\$0	\$0	\$0	\$4,929	\$4,929
	Alternative program fees Sport coach specialists	\$51,750	\$26,219	\$0	\$0	\$77,969
	Fees for optional courses	\$0	\$0	\$0	\$82,650	\$82,650
	ECS enhanced program fees Staffing and related costs to full time ECS	\$65,048	\$0	\$0	\$0	\$65,048
	ACTIVITY FEES	\$0	\$0	\$0	\$102,514	\$102,514
	Other fees to enhance education	\$0	\$0	\$0	\$68,957	\$68,957
NON-CURRICULAR FEES						
	Extra-curricular fees	\$0	\$0	\$0	\$22,170	\$22,170
	Non-curricular goods and services	\$0	\$0	\$0	\$19,507	\$19,507
	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	\$116,798	\$26,219	\$120,000	\$300,727	\$563,744

**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	\$7,399,310	\$3,841,099	\$0	\$2,812,211	\$1,517,075	\$1,295,136	\$746,000
2018/2019 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,127,957)			(\$1,127,957)	(\$1,127,957)		
Estimated board funded capital asset additions		\$318,000		(\$64,000)		(\$64,000)	(\$254,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$4,256,825)		\$4,256,825	\$4,256,825		
Estimated capital revenue recognized - Alberta Education		\$0		\$0			
Estimated capital revenue recognized - Alberta Infrastructure		\$3,940,765		(\$3,940,765)	(\$3,940,765)		
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		\$39,829		(\$39,829)	(\$39,829)		
Estimated reserve transfers (net)				\$0	\$180,505	(\$180,505)	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2019	\$6,271,353	\$3,882,868	\$0	\$1,896,485	\$845,854	\$1,050,631	\$492,000
2019/2020 Budget projections for:							
Budgeted surplus(deficit)	(\$138,205)			(\$138,205)	(\$138,205)		
Projected board funded capital asset additions		\$646,000		(\$646,000)	(\$500,000)	(\$146,000)	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$4,238,272)		\$4,238,272	\$4,238,272		
Budgeted capital revenue recognized - Alberta Education		\$3,940,765		(\$3,940,765)	(\$3,940,765)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$0		\$0			
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$39,829		(\$39,829)	(\$39,829)		
Projected reserve transfers (net)				\$0	\$425,508	(\$425,508)	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2020	\$6,133,147	\$4,271,190	\$0	\$1,369,957	\$890,834	\$479,123	\$492,000

**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	\$845,854	\$890,834	\$890,834	\$1,050,631	\$479,123	\$479,123	\$492,000	\$492,000	\$492,000
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 \$4,238,272	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4 (\$3,940,765)	\$0	\$0		\$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 (\$39,829)	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Explanation - add'l space on AOS3 / AOS4 \$425,508	\$0	\$0	(\$425,508)	\$0	\$0	\$0	\$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	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	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	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
Full-day kindergarten	Explanation - add'l space on AOS3 / AOS4 \$0	\$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 / AOS4 \$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	IMR Expenditures Capitalized (\$300,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Grade Transition Fund (\$146,000)	\$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	Technology Evergreening Capitalized (\$200,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation - add'l space on AOS3 / AOS4 \$146,000	\$0	\$0	(\$146,000)	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0		\$0	\$0
Projected Deficit	Explanation - add'l space on AOS3 / AOS4 (\$138,206)	\$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	\$890,834	\$890,834	\$890,834	\$479,123	\$479,123	\$479,123	\$492,000	\$492,000	\$492,000

Out of Balance

Total surplus as a percentage of 2020 Expenses	3.68%	3.68%	3.68%
ASO as a percentage of 2020 Expenses	2.71%	2.71%	2.71%

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.

2019/2020

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

Grade Transition Fund - Capital expenditures for programming changes at Christ the King School.

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.

2021/2022

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

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	3,337	3,368	3,198	Head count
Grades 10 to 12	419	432	479	Note 3
Total	3,756	3,800	3,677	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-1.2%	3.3%		
Other Students:				
Total	90	93	105	Note 4
Total Net Enrolled Students	3,846	3,893	3,782	
Home Ed and Blended Program Students			-	Note 5
Total Enrolled Students, Grades 1-12	3,846	3,893	3,782	
Percentage Change	-1.2%	2.9%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	128	126	103	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	244	238	194	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	409	402	421	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	1	2	1	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	410	404	422	
Program Hours	500	500	500	Minimum: 475 Hours
FTE Ratio	0.526	0.526	0.526	Actual hours divided by 950
FTE's Enrolled, ECS	216	213	222	
Percentage Change	1.5%	-4.3%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	47	47	45	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	7	7	32	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	232.9	235.5	230.6	225.3	Teacher certification required for performing functions at the school level.
Non-School Based	8.0	8.0	9.0	9.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	240.9	243.5	239.6	234.3	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-1.1%	3.9%	0.5%	2.3%	
If an average standard cost is used, please disclose rate:	\$ 101,200	\$ 99,600			
Student F.T.E. per certificated Staff	16.9	16.9		17.1	
Certificated Staffing Change due to:	Please Allocate	Please Allocate			
	(2.6)	3.9			
Enrolment Change	-	3.9	5.3		If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	n/a		If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	(2.6)	-	n/a		Descriptor (required): Retirements and attrition
Total Change	(2.6)	3.9	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.)	(2.6)	-	n/a		Descriptor (required): Retirements and attrition
Total Negative Change in Certificated FTEs	(2.6)	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF					
Instructional	126.8	143.4	133.4	123.2	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	37.0	37.0	39.0	39.0	Personnel providing support to maintain school facilities
Transportation	0.5	0.5	0.5	0.5	Personnel providing direct support to the transportation of students to and from school
Other	16.1	16.1	16.1	16.1	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	180.4	197.0	189.0	178.8	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-8.4%	10.2%	-4.5%	5.7%	
Explanation of Changes:					
Changes due to student enrolments.					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="text" value="No"/>					
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.					

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

20

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$50,580,110
Enter Number of Net Enrolled Students:	3,846
Enter Number of Funded (ECS) Children:	409
Enter "C" if Charter School	
STEP 1	
Calculation of maximum expense limit percentage for Board and System Administration expenses	
If "Total Net Enrolled Students" are 6,000 and over = 3.6%	4.57%
If "Total Net Enrolled Students" are 2,000 and less = 5.4%	
<p>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%).</p>	
STEP 2	
A. Calculate maximum expense limit amounts for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$2,311,157
B. Considerations for Charter Schools and Small School Boards:	
If charter schools and small school boards,	
The amount of Small Board Administration funding (<i>Funding Manual</i> Section 1.13)	\$0
2019/2020 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$2,311,157
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$1,982,056
Amount Overspent	\$0