

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

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

1135 The Livingstone Range School Division

Legal Name of School Jurisdiction

5202 5 Street E Claresholm AB T0L 0T0; 403-625-0353; perryj@lrsd.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Mrs. Lori Hodges

Name



Signature

SUPERINTENDENT

Mr. Darryl Seguin

Name



Signature

SECRETARY TREASURER or TREASURER

Mr. Jeff Perry

Name



Signature

**Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on**

May 27, 2020



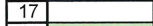


Date

c.c. Alberta Education
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

TABLE OF CONTENTS

	Page
BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
BUDGETED SCHEDULE OF PROGRAM OPERATIONS	4
BUDGETED SCHEDULE OF FEE REVENUE	5
PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS	6
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES	7
BUDGETED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS	8
PROJECTED STUDENT STATISTICS	9
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.	 yellow cells: to be completed when yellow only.
18  green cells: populated based on information previously submitted	

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

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

Budget Highlights, Plans & Assumptions:

26 As part of budgeting and planning for the 2020-2021 school year and beyond, LRSD Board of Trustees sought stakeholder engagement. We asked staff, students,
 28 parents, and community members to provide input on setting priorities for the 2020-2021 budget.

30 The 2020-2021 budget reflects the feedback received. Class size is considered in the formula for allocating Teaching staff, capacity building in literacy and numeracy
 31 has been built into schools and PD opportunities will still be provided, maintaining classroom supports was a big emphasis in the form of Educational Assistants, FNMI
 32 supports, Child Youth Care Workers and Behavioral Supports, Family School Liaison supports have increased to support well being of students.

33 Significant Assumptions:

34 The new funding framework with AB Education will provide similar funding to the prior year with the reduction of 2 million in funding over the 2021-22 and 2022-
 35 23 school years.

37 Enrollment Projections: Overall decrease to student enrollment of 18 students

38 Staffing Adjustments: Teachers - Enrolment in Outreach North and Outreach West were significantly low resulting in both locations being moved into the
 39 communities high schools for supports. This also resulted in a decrease of 2.5 FTE Teacher positions. Numeracy program personnel retired and the position
 40 was not replaced. A change to the way School Administration and Learning Support Teacher time was allocated resulted in a reduction of 4 FTE positions.

42 Staffing Adjustments: Support Staff - Increase of 7.4 educational assistants positions, a slight increase to FSL time, an increase in admin support for the
 43 maintenance department, and additions in the area of mechanics in transportation.

45 This budget requests the potential use of \$666,703 from operating reserves

Significant Business and Financial Risks:

49 This budget has been built during a time of uncertainty but has been designed to be flexible as information becomes available as to what education will look like in the
 50 fall of 2020. Planning for the many scenarios and the costs that could be attached to those scenarios is challenging. As such this budget has requested the use of
 51 operating reserves to support a few key areas.

52 Costs related to a continuation of a covid environment - subs for both teacher and support staff to support schools if and or when regular staff are required to be off to
 53 self quarantine. Funds for Personal Protective Equipment and to add custodial time for schools that currently do not have a custodian in their school during the day.

54 Insurance premiums continue to be at a rate that are not sustainable for Property and Liability. While we explore other ways to decrease the rates during a
 55 hard market we are requesting to access reserves to help keep current years funds in the priority areas.

56 Over the years Livingstone Range has developed an International Education program that brought resources and learning to our division. It is anticipated that a
 57 much smaller group will participate in this program in 2020-2021 however we will still have some students and need to continue to operate and look to create
 58 new relationships. As such we have requested the use of our international program reserves to cover these fixed costs for the upcoming year.

60 Settlements: Currently we are in negotiations with the ATA and are uncertain as to the financial impact this year and going forward when the division will be faced with
 61 a 2 million dollar decrease to its AB education funding as well as the impact it will have on the revenue model First Nation Agreements.

62 The biggest business and financial risks include the loss of students during this Covid 19 era. These would include students choosing other forms of education with
 63 other institutions, First Nation and rural students unable to get to our schools, parents choosing not to send their students to school until there is greater certainty
 64 around the risk.

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	\$ 47,837,133	\$47,845,622	\$47,511,380
Federal Government and First Nations	\$ 2,570,703	\$2,853,370	\$3,128,692
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 1,073,697	\$1,143,382	\$844,808
Other sales and services	\$ 1,153,186	\$1,681,028	\$1,557,088
Investment income	\$ 89,733	\$147,958	\$185,449
Gifts and donations	\$ 297,592	\$205,081	\$348,559
Rental of facilities	\$ 5,500	\$13,100	\$51,488
Fundraising	\$ 327,233	\$294,178	\$329,756
Gains on disposal of capital assets	\$ -	\$0	\$107,997
Other revenue	\$ -	\$0	\$193,988
TOTAL REVENUES	\$53,354,777	\$54,183,719	\$54,259,205
EXPENSES			
Instruction - Pre K	\$ 703,907	\$ -	\$ -
Instruction - K to Grade 12	\$ 38,867,824	\$40,438,436	\$40,012,154
Operations & maintenance	\$ 8,690,694	\$9,235,612	\$8,121,047
Transportation	\$ 3,385,868	\$3,250,856	\$3,620,384
System Administration	\$ 2,373,187	\$2,200,583	\$1,973,967
External Services	\$ -	\$0	\$0
TOTAL EXPENSES	\$54,021,480	\$55,125,487	\$53,727,552
ANNUAL SURPLUS (DEFICIT)	(\$666,703)	(\$941,768)	\$531,653

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	\$ 21,188,381	\$21,663,615	\$21,705,700
Certificated benefits	\$ 4,669,680	\$4,591,714	\$4,623,115
Non-certificated salaries and wages	\$ 9,590,440	\$9,319,405	\$9,039,406
Non-certificated benefits	\$ 1,982,935	\$1,903,646	\$1,849,669
Services, contracts, and supplies	\$ 12,708,465	\$13,844,449	\$12,833,350
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,200,000	\$3,184,876	\$3,090,593
Unsupported	\$ 671,079	\$607,282	\$575,259
Interest on capital debt			
Supported	\$ -	\$0	\$304
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 10,500	\$10,500	\$10,156
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$54,021,480	\$55,125,487	\$53,727,552

**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	\$ 534,540	\$ -	\$ 33,425,657	\$ 8,095,421	\$ 3,544,125	\$ 2,207,570	\$ -	\$ 47,807,313	\$ 44,482,443
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,020,433
(3) Other - Government of Alberta	\$ -	\$ -	\$ 29,820	\$ -	\$ -	\$ -	\$ -	\$ 29,820	\$ 8,504
(4) Federal Government and First Nations	\$ -	\$ -	\$ 2,295,682	\$ 153,000	\$ -	\$ 122,021	\$ -	\$ 2,570,703	\$ 3,128,692
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ -	\$ 1,073,697	\$ -	\$ -	\$ -	\$ -	\$ 1,073,697	\$ 844,808
(10) Other sales and services	\$ -	\$ -	\$ 975,160	\$ -	\$ 132,000	\$ 46,026	\$ -	\$ 1,153,186	\$ 1,557,088
(11) Investment income	\$ -	\$ -	\$ 21,250	\$ 67,233	\$ 1,250	\$ -	\$ -	\$ 89,733	\$ 185,449
(12) Gifts and donations	\$ -	\$ -	\$ 297,592	\$ -	\$ -	\$ -	\$ -	\$ 297,592	\$ 348,559
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ 5,500	\$ -	\$ -	\$ -	\$ 5,500	\$ 51,488
(14) Fundraising	\$ -	\$ -	\$ 327,233	\$ -	\$ -	\$ -	\$ -	\$ 327,233	\$ 329,756
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,997
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,988
(17) TOTAL REVENUES	\$ 534,540	\$ -	\$ 38,446,091	\$ 8,321,154	\$ 3,677,375	\$ 2,375,617	\$ -	\$ 53,354,777	\$ 54,259,205
EXPENSES									
(18) Certificated salaries	\$ 148,355	\$ -	\$ 20,520,367	\$ -	\$ -	\$ 519,659	\$ -	\$ 21,188,381	\$ 21,705,700
(19) Certificated benefits	\$ 15,510	\$ -	\$ 4,583,452	\$ -	\$ -	\$ 70,718	\$ -	\$ 4,669,680	\$ 4,623,115
(20) Non-certificated salaries and wages	\$ 304,144	\$ -	\$ 5,808,044	\$ 1,270,055	\$ 1,436,684	\$ 771,513	\$ -	\$ 9,590,440	\$ 9,039,406
(21) Non-certificated benefits	\$ 63,356	\$ -	\$ 1,266,247	\$ 265,002	\$ 188,625	\$ 199,705	\$ -	\$ 1,982,935	\$ 1,849,669
(22) SUB - TOTAL	\$ 531,365	\$ -	\$ 32,178,110	\$ 1,535,057	\$ 1,625,309	\$ 1,561,595	\$ -	\$ 37,431,436	\$ 37,217,890
(23) Services, contracts and supplies	\$ 172,542	\$ -	\$ 6,614,714	\$ 3,861,967	\$ 1,383,874	\$ 675,368	\$ -	\$ 12,708,465	\$ 12,833,350
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 3,200,000	\$ -	\$ -	\$ -	\$ 3,200,000	\$ 3,090,593
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 75,000	\$ 93,670	\$ 376,685	\$ 125,724	\$ -	\$ 671,079	\$ 575,259
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 304
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500	\$ -	\$ 10,500	\$ 10,156
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) TOTAL EXPENSES	\$ 703,907	\$ -	\$ 38,867,824	\$ 8,690,694	\$ 3,385,868	\$ 2,373,187	\$ -	\$ 54,021,480	\$ 53,727,552
(32) OPERATING SURPLUS (DEFICIT)	\$ (169,367)	\$ -	\$ (421,733)	\$ (369,540)	\$ 291,507	\$ 2,430	\$ -	\$ (666,703)	\$ 531,653

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

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual 2018/2019
FEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$1,065
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$110
Alternative program fees	\$169,560	\$141,250	\$103,994
Fees for optional courses	\$160,961	\$146,706	\$63,900
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$359,025	\$503,041	\$308,912
Other fees to enhance education	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$206,587	\$173,410	\$310,248
Non-curricular goods and services	\$80,664	\$76,335	\$6,690
NON-CURRICULAR TRAVEL	\$96,900	\$102,640	\$49,889
OTHER FEES	\$0	\$0	\$0
TOTAL FEES	\$1,073,697	\$1,143,382	\$844,808

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	\$176,500	\$141,000	\$192,513
Special events	\$0	\$0	\$47,195
Sales or rentals of other supplies/services	\$0	\$0	\$52,837
International and out of province student revenue	\$183,825	\$560,810	\$351,450
Adult education revenue	\$0	\$0	\$0
Preschool	\$43,730	\$42,950	\$44,133
Child care & before and after school care	\$331,000	\$331,000	\$348,920
Lost item replacement fees	\$0	\$0	\$361
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$735,055	\$1,075,760	\$1,037,409

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	\$12,570,347	\$6,920,059	\$0	\$3,211,598	\$397,173	\$2,814,425	\$2,438,690
2019/2020 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$942,000)			(\$942,000)	(\$942,000)		
Estimated board funded capital asset additions		\$926,581		(\$597,053)	(\$597,053)	\$0	(\$329,528)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,750,207)		\$3,750,207	\$3,750,207		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$3,114,276		(\$3,114,276)	(\$3,114,276)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$38,878)	\$505,949	(\$544,827)	\$38,878
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0		\$0	
Estimated Balances for August 31, 2020	\$11,628,347	\$7,210,709	\$0	\$2,269,598	\$0	\$2,269,598	\$2,148,040
2020/21 Budget projections for:							
Budgeted surplus(deficit)	(\$666,703)			(\$666,703)	(\$666,703)		
Projected board funded capital asset additions		\$432,553		(\$432,553)	(\$432,553)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,871,079)		\$3,871,079	\$3,871,079		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,200,000		(\$3,200,000)	(\$3,200,000)		
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		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$238,526)	\$428,177	(\$666,703)	\$238,526
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0		\$0	
Projected Balances for August 31, 2021	\$10,961,644	\$6,972,183	\$0	\$1,602,895	\$0	\$1,602,895	\$2,386,566

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	\$2,269,598	\$1,602,895	\$1,602,895	\$2,148,040	\$2,386,566	\$2,586,566
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$3,871,079	\$4,100,922	\$4,151,914		\$0	\$0			
Budgeted capital revenue recognized	(\$3,200,000)	(\$3,428,345)	(\$3,466,944)		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net) <small>Net unspent amort(copiers&bldg)/planned for covid</small>	\$428,177	(\$200,000)	(\$200,000)	(\$666,703)	\$0	\$0	\$238,526	\$200,000	\$200,000
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	\$0	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	(\$392,553)	(\$442,577)	(\$454,970)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	(\$40,000)	(\$30,000)	(\$30,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
To cover operational expenses: high insurance, International Education Program	(\$351,703)	\$0	\$0		\$0	\$0		\$0	\$0
To cover Covid expenditures related to PPE, Cleaning Staff, replacement staff	(\$315,000)	\$0	\$0		\$0	\$0		\$0	\$0
	\$0	\$0	\$0		\$0	\$0		\$0	\$0
	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$1,602,895	\$1,602,895	\$1,602,895	\$2,386,566	\$2,586,566	\$2,786,566

Total surplus as a percentage of 2020 Expenses 7.38% 7.76% 8.13%
ASO as a percentage of 2020 Expenses 2.97% 2.97% 2.97%

**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	\$ (666,703)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(666,703)	
Estimated Operating Deficit Due to:		
INSURANCE PREMIUMS	\$278,000	To cover high insurance costs. Difference of prior years premiums plus 5% and anticipated premiums going forward.
INTERNATIONAL FIXED COSTS	\$73,703	To cover international education fixed costs to sustain the program with a significant decrease to number of students.
COVID 19 SUPPLIES AND EXTRA CUSTODIAL TIME	\$205,000	Covid expense to purchase PPE and add custodial time to contracts to have cleaning personnel at school during the day
COVID 19 SUBSTITUTE TEACHER COSTS	\$74,000	Additional budget to support students when teachers may need to self quarantine
COVID 19 SUBSTITUTE SUPPORT STAFF COSTS	\$36,000	Additional budget to support students when support staff may need to self quarantine
Subtotal, access of operating reserves to cover operating deficit	666,703	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	432,553	Board Funded capital purchases includes the evergreening of buses, maintenance truck and equipment
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(671,079)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	238,526	
Total projected amount to access ASO in 2020/21	\$ 666,703	

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	284	296	280	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	142	148	140	0.5 times Head Count
Grades 1 to 9	2,426	2,396	2,349	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	693	689	678	Head count
Grades 10 to 12 - 4th year	42	50	49	Head count
Grades 10 to 12 - 4th year FTE	21	25	25	0.5 times Head Count
Grades 10 to 12 - 5th year	37	43	43	Head count
Grades 10 to 12 - 5th year FTE	9	11	11	0.25 times Head Count
Total FTE	3,291	3,269	3,202	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.7%	2.1%		
Other Students:				
Total	214	258	264	Note 3
Total Net Enrolled Students	3,505	3,526	3,466	
Home Ed Students	30	27	13	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	3,535	3,553	3,479	
Percentage Change	-0.5%	2.1%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	70	70	74	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	204	191	161	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

Pre - Kindergarten (Pre - K)

Eligible Funded Children	48	50	50	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	-	-	-	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	48	50	50	
Program Hours	580	422	400	Minimum: 400 Hours
FTE Ratio	0.725	0.528	0.500	Actual hours divided by 800
FTE's Enrolled, Pre - K	35	26	25	
Percentage Change	31.9%	5.5%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	34	36	42	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	14	14	8	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	204.5	212.0	214.3	Teacher certification required for performing functions at the school level.
Non-School Based	5.8	6.3	8.3	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	210.3	218.3	222.6	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-3.7%	-1.9%	-5.9%	
If an average standard cost is used, please disclose rate:	\$ 104,700	\$ 103,500	\$ 102,300	
Student F.T.E. per certificated Staff	17.0	16.4	15.7	
	Please Allocate	Please Allocate		
	(8.0)	(4.3)		
Enrolment Change	(0.3)			
Other Factors	(7.7)	(4.3)		Descriptor (required): Change to Learning Support Teacher, Administration, Outreach Teachers, Numeracy Prgm, & Behaviour Prgm
Total Change	(8.0)	(4.3)		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:				
Continuous contracts terminated	-	-	FTEs	
Non-permanent contracts not being renewed	-	-	FTEs	
Other (retirement, attrition, etc.)	(8.0)	(4.3)	Descriptor (required): Retiring teachers	
Total Negative Change in Certificated FTEs	(8.0)	(4.3)	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.	
<i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</i>				
Certificated Number of Teachers				
Permanent - Full time	207.0	205.0	187.0	
Permanent - Part time	6.0	8.0	9.0	
Probationary - Full time	15.0	17.0	27.0	
Probationary - Part time	4.0	4.0	5.0	
Temporary - Full time	-	-	-	
Temporary - Part time	-	2.0	-	
NON-CERTIFICATED STAFF				
Instructional - Education Assistants	93.6	86.2	77.0	Personnel support students as part of a multidisciplinary team with teachers and other other support
Instructional - Other non-certificated instruction	61.5	60.5	62.9	Personnel providing instruction support for schools under 'Instruction' program areas other than EA:
Operations & Maintenance	22.9	21.9	20.3	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	48.0	48.0	35.0	Bus drivers employed, but not contracted
Transportation - Other Staff	5.1	3.6	2.5	Other personnel providing direct support to the transportation of students to and from school other the
Other	9.1	9.1	11.4	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	240.2	229.4	209.1	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	4.7%	9.7%	14.9%	
Explanation of Changes:				
Over the past few years learning support needs have increased and as such there has been an increase in the number of educational assistants hired. In 2019/20 year we hired an additional 13 bus drivers and a 1.5 mechanic when we ended contract with the 3rd party bus company. In 2020-2021 we anticipate hiring an additional mechanic as we continue to make changes in this area.				
Additional Information				
Are non-certificated staff subject to a collective agreement?				<input 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.				
The majority of our support staff are non union however we have 6 schools where Admin Assistants, Educational Assistants, Child Youth Care Workers and Learning Common Facilitators are members of CUPE. In 3 of these schools the bus drivers are members of CUPE and in those same 3 schools and 2 other schools the custodians are members of CUPE. CUPE contract is settled until August of 2022. We also have the Willow Creek School Bus Drivers Association which is settled until August 2020.				