

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

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

**1085 The Grande Yellowhead School Division**

**Legal Name of School Jurisdiction**

3656 1 Avenue Edson AB T7E 1S8; 780-723-4471; seannich@gypsd.ca

**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

Brenda Rosadiuk

Name



Signature

**SUPERINTENDENT**

Ms. Carolyn Lewis

Name



Carolyn Lewis (May 22, 2020 15:15 MDT)

Signature

**SECRETARY TREASURER or TREASURER**

Mr. Sean Nicholson

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 20, 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**

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

Color coded cells:

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

**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 2020/21 school year budget reflects the mission, vision, values and goals as set forth by the Board of Trustees in its foundational statements, and reflects the priorities in the Division's Three-year Education Plan.
- Grande Yellowhead Public School Division has a total budget of approximately \$63 million and provides public education services to the students in its jurisdiction.
- The Division serves approximately 4,500 funded students from Early Childhood (ECS) to Grade 12 within 17 schools and 5 learning connection centers.
- Overall, the Division is expecting a deficit of \$2.5 million in the 2020/21 school year. The deficit is mainly attributed to cost pressures from the COVID-19 pandemic, insurance rate increases, declining enrollment and a declining economy.

**Assumptions:**

- Revenue Assumptions:
  - o Enrolment is projected to decline by approximately 1.4 per cent in the 2020/21 school year (based on projected student headcount). This number could further decrease with the current uncertainties of students returning to school come September.
  - o Revenues will decline due to the COVID pandemic from both investments and revenues collected from parents or other agencies.
  - o The Division has seen the elimination of some other services and grants for the 2020/2021 school year.
- Expense Assumptions:
  - o Returning to school come September 2020 will prove challenging and will come with additional cost pressures. If students do return, there will be additional costs to ensure health standard and social distancing requirements are met for student safety. Additional costs could include purchasing of PP&E, disinfected and Plexiglas dividers. Transportation cost may also increase.
  - o Standard cost of certificated teachers is estimated at \$100,700, no change for the 2020/221 school year
  - o It is estimated that insurance will increase at least 20 per cent or more.
  - o Standard cost of support staff is estimated at \$32.22 an increase of 1 percent compared to the prior school year, due to CUPE grid movement.
  - o Centrally managed functions, including Technology Services, Transportation Services, Learning Services, Facility Management, are budgeted at the Division

**Staffing:**

- o The Division has reduced staffing where ever possible through retirement and attrition. Staff levels will currently be maintained and a plan to reduce over the coming years will be implemented to ensure a balance budget.
- o Maintaining staff levels were possible will help stimulate the economy in the division's rural communities and help with the current recession

**Significant Business and Financial Risks:**

- Enrolment:
  - o The Division is projecting enrolment decline in 2020/21, which introduces pressure on the division's revenue projection, as education funding is based on a Weighted Moving Average.
  - o The new funding framework relies heavily on the accuracy of projections and this could lead to future revenues lost if projections are too high or delayed funding if they are too low.
- COVID 19 Pandemic:
  - o Currently no return to school plan has been developed and there is a great deal of uncertainty around how education will look come September 2020.
  - o If students do return to school there will be additional costs to ensure that required health and safety standards are met. The division will have to ensure it has adequate PP&E, disinfectant and barriers between staff or students.
  - o If students do not return to school come September there could still be potential costs to ensure that the division has adequate resources to ensure student are receiving a high level of education. In addition possible infrastructure costs could be needed to ensure that staff and students have the required supports for online learning.
  - o The division could potentially see a decline in other revenues such as donations and fees from parents if the economic situation does not improve.
  - o Any further funding reduction from the government also pose a risk to the Division. During this time, uncertainty exists around the reliability of funding from the Government of Alberta

**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	<b>Approved Budget 2020/2021</b>	<b>Fall Budget Update 2019/2020</b>	<b>Actual Audited 2018/2019</b>
<b>REVENUES</b>			
Government of Alberta	\$ 58,795,882	\$58,490,226	\$58,364,657
Federal Government and First Nations	\$ 50,000	\$13,000	\$13,000
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 684,997	\$606,071	\$630,965
Other sales and services	\$ 482,976	\$491,113	\$386,585
Investment income	\$ 100,000	\$200,000	\$217,789
Gifts and donations	\$ 185,000	\$185,000	\$292,979
Rental of facilities	\$ 9,500	\$9,500	\$0
Fundraising	\$ 350,000	\$347,000	\$628,251
Gains on disposal of capital assets	\$ -	\$0	\$48,513
Other revenue	\$ 10,000	\$0	\$318,100
<b>TOTAL REVENUES</b>	\$60,668,355	\$60,341,910	\$60,900,839
<b>EXPENSES</b>			
Instruction - Pre K	\$ 282,750	\$ -	\$ -
Instruction - K to Grade 12	\$ 46,741,292	\$45,978,498	\$45,571,416
Operations & maintenance	\$ 9,164,059	\$8,961,943	\$7,671,543
Transportation	\$ 4,346,124	\$4,064,443	\$4,142,869
System Administration	\$ 2,259,729	\$2,671,272	\$2,729,382
External Services	\$ 369,146	\$403,112	\$36,785
<b>TOTAL EXPENSES</b>	\$63,163,100	\$62,079,268	\$60,151,995
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$2,494,745)	(\$1,737,358)	\$748,844

**BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)**  
for the Year Ending August 31

	<b>Approved Budget 2020/2021</b>	<b>Fall Budget Update 2019/2020</b>	<b>Actual Audited 2018/2019</b>
<b>EXPENSES</b>			
Certificated salaries	\$ 26,173,127	\$25,882,686	\$26,191,510
Certificated benefits	\$ 5,386,252	\$5,306,265	\$5,470,548
Non-certificated salaries and wages	\$ 9,311,384	\$9,163,472	\$9,102,468
Non-certificated benefits	\$ 2,496,103	\$2,454,070	\$2,185,133
Services, contracts, and supplies	\$ 16,817,249	\$16,027,888	\$13,737,071
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$ 2,184,359	\$2,191,465	\$2,247,027
Unsupported	\$ 794,626	\$1,053,422	\$1,180,350
<b>Interest on capital debt</b>			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$456
Losses on disposal of capital assets	\$ -	\$0	\$28,183
Other expenses	\$ -	\$0	\$9,249
<b>TOTAL EXPENSES</b>	\$63,163,100	\$62,079,268	\$60,151,995

**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	\$ 282,750	\$ -	\$ 43,217,693	\$ 6,231,489	\$ 4,173,750	\$ 2,342,865	\$ -	\$ 56,248,547	\$ 55,672,312	
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ 2,110,536	\$ -	\$ -	\$ -	\$ 2,110,536	\$ 2,226,017	
(3) Other - Government of Alberta	\$ -	\$ -	\$ 311,899	\$ -	\$ -	\$ -	\$ -	\$ 311,899	\$ 298,914	
(4) Federal Government and First Nations	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 13,000	
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 72,000	\$ 52,900	\$ -	\$ -	\$ 124,900	\$ 167,414	
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(9) Fees	\$ -	\$ -	\$ 684,997	\$ -	\$ -	\$ -	\$ -	\$ 684,997	\$ 630,965	
(10) Other sales and services	\$ -	\$ -	\$ 112,562	\$ -	\$ -	\$ -	\$ 370,414	\$ 482,976	\$ 386,585	
(11) Investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 217,789	
(12) Gifts and donations	\$ -	\$ -	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ 185,000	\$ 292,979	
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ 9,500	\$ -	\$ -	\$ -	\$ 9,500	\$ -	
(14) Fundraising	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 628,251	
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,513	
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 318,100	
<b>(17) TOTAL REVENUES</b>	\$ 282,750	\$ -	\$ 44,912,151	\$ 8,423,525	\$ 4,226,650	\$ 2,452,865	\$ 370,414	\$ 60,668,355	\$ 60,900,839	
<b>EXPENSES</b>										
(18) Certificated salaries	\$ -	\$ -	\$ 25,778,127			\$ 395,000	\$ -	\$ 26,173,127	\$ 26,191,510	
(19) Certificated benefits	\$ -	\$ -	\$ 5,306,301			\$ 79,951	\$ -	\$ 5,386,252	\$ 5,470,548	
(20) Non-certificated salaries and wages	\$ 120,491	\$ -	\$ 6,042,647	\$ 782,153	\$ 1,258,233	\$ 840,475	\$ 267,385	\$ 9,311,384	\$ 9,102,468	
(21) Non-certificated benefits	\$ 38,076	\$ -	\$ 1,767,328	\$ 171,895	\$ 262,013	\$ 176,576	\$ 80,215	\$ 2,496,103	\$ 2,185,133	
(22) SUB - TOTAL	\$ 158,567	\$ -	\$ 38,894,403	\$ 954,048	\$ 1,520,246	\$ 1,492,002	\$ 347,600	\$ 43,366,866	\$ 42,949,659	
(23) Services, contracts and supplies	\$ 124,183	\$ -	\$ 7,322,820	\$ 5,993,749	\$ 2,587,224	\$ 767,727	\$ 21,546	\$ 16,817,249	\$ 13,737,071	
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 2,184,359	\$ -	\$ -	\$ -	\$ 2,184,359	\$ 2,247,027	
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 524,069	\$ 31,903	\$ 238,654	\$ -	\$ -	\$ 794,626	\$ 1,180,350	
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 456	
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,183	
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,249	
<b>(31) TOTAL EXPENSES</b>	\$ 282,750	\$ -	\$ 46,741,292	\$ 9,164,059	\$ 4,346,124	\$ 2,259,729	\$ 369,146	\$ 63,163,100	\$ 60,151,995	
<b>(32) OPERATING SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ (1,829,141)	\$ (740,534)	\$ (119,474)	\$ 193,136	\$ 1,268	\$ (2,494,745)	\$ 748,844	

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

	<b>Approved Budget 2020/2021</b>	<b>Fall Budget Update 2019/2020</b>	<b>Actual 2018/2019</b>
<b>FEES</b>			
TRANSPORTATION	\$52,000	\$66,000	\$41,045
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$600	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$16,115	\$9,960	\$0
Alternative program fees	\$1,250	\$0	\$0
Fees for optional courses	\$119,990	\$76,932	\$68,053
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>			
Other fees to enhance education (Describe here)	\$152,187	\$147,808	\$121,767
	\$40,980	\$13,300	\$2,820
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$229,330	\$227,706	\$295,583
Non-curricular goods and services	\$53,140	\$64,365	\$71,461
<b>NON-CURRICULAR TRAVEL</b>			
	\$0	\$0	\$30,236
<b>OTHER FEES (Describe here)</b>			
	\$19,405	\$0	\$0
<b>TOTAL FEES</b>	\$684,997	\$606,071	\$630,965

*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.	<b>Approved Budget 2020/2021</b>	<b>Fall Budget Update 2019/2020</b>	<b>Actual 2018/2019</b>
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$0
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$0	\$0
International and out of province student revenue	\$96,848	\$138,487	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$367,720	\$352,626	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) MHCB Workshop Fees	\$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	
<b>TOTAL</b>	\$464,568	\$491,113	\$0

**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
<b>Actual balances per AFS at August 31, 2019</b>	\$16,110,026	\$8,221,888	\$431,788	\$4,896,911	\$2,061,751	\$2,835,160	\$2,559,439
<b>2019/2020 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$737,357)			(\$737,357)	(\$737,357)		
Estimated board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,244,887)		\$3,244,887	\$3,244,887		
Estimated capital revenue recognized - Alberta Education		\$52,874		(\$52,874)	(\$52,874)		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,138,591		(\$2,138,591)	(\$2,138,591)		
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)				\$0	(\$388,632)	\$388,632	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2020</b>	\$15,372,669	\$7,168,466	\$431,788	\$5,212,976	\$1,989,184	\$3,223,792	\$2,559,439
<b>2020/21 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$2,494,745)			(\$2,494,745)	(\$2,494,745)		
Projected board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$2,978,985)		\$2,978,985	\$2,978,985		
Budgeted capital revenue recognized - Alberta Education		\$73,823		(\$73,823)	(\$73,823)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,110,536		(\$2,110,536)	(\$2,110,536)		
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)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2021</b>	\$12,877,924	\$6,373,840	\$431,788	\$3,512,857	\$289,065	\$3,223,792	\$2,559,439

**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
<b>Projected opening balance</b>	\$1,989,184	\$289,065	\$289,065	\$3,223,792	\$3,223,792	\$3,223,792	\$2,559,439	\$2,559,439	\$2,559,439
<b>Projected excess of revenues over expenses (surplus only)</b>	\$0	\$0	\$0						
<b>Budgeted disposal of unsupported tangible capital assets</b>	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
<b>Budgeted amortization of capital assets (expense)</b>	\$2,978,985	\$0	\$0		\$0	\$0			
<b>Budgeted capital revenue recognized</b>	(\$2,184,359)	\$0	\$0		\$0	\$0			
<b>Budgeted changes in Endowments</b>	\$0	\$0	\$0		\$0	\$0			
<b>Budgeted unsupported debt principal repayment</b>	\$0	\$0	\$0		\$0	\$0			
<b>Projected reserves transfers (net)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected assumptions/transfers of operations</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Increase in (use of) school generated funds</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>New school start-up costs</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Decentralized school reserves</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Non-recurring certificated remuneration</b>	\$0	\$0	\$0		\$0	\$0			
<b>Non-recurring non-certificated remuneration</b>	\$0	\$0	\$0		\$0	\$0			
<b>Non-recurring contracts, supplies &amp; services</b>	\$0	\$0	\$0		\$0	\$0			
<b>Professional development, training &amp; support</b>	\$0	\$0	\$0		\$0	\$0			
<b>Transportation Expenses</b>	\$0	\$0	\$0		\$0	\$0			
<b>Operations &amp; maintenance</b>	\$0	\$0	\$0		\$0	\$0			
<b>English language learners</b>	\$0	\$0	\$0		\$0	\$0			
<b>System Administration</b>	\$0	\$0	\$0		\$0	\$0			
<b>OH&amp;S / wellness programs</b>	\$0	\$0	\$0		\$0	\$0			
<b>B &amp; S administration organization / reorganization</b>	\$0	\$0	\$0		\$0	\$0			
<b>Debt repayment</b>	\$0	\$0	\$0		\$0	\$0			
<b>POM expenses</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Non-salary related programming costs (explain)</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - School building &amp; land</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Technology</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Vehicle &amp; transportation</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Administration building</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - POM building &amp; equipment</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Other (explain)</b>	\$0	\$0	\$0		\$0	\$0			
<b>Capital costs - School land &amp; building</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modernization</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modular &amp; additions</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School building partnership projects</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Technology</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Vehicle &amp; transportation</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Administration building</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - POM building &amp; equipment</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Costs - Furniture &amp; Equipment</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Other</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Building leases</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
See AOS3/AOS4	(\$2,494,745)	\$0	\$0		\$0	\$0		\$0	\$0
Other additional cost pressures		\$0	\$0		\$0	\$0		\$0	\$0
Other additional cost pressures		\$0	\$0		\$0	\$0		\$0	\$0
Other additional cost pressures		\$0	\$0		\$0	\$0		\$0	\$0
<b>Estimated closing balance for operating contingency</b>	\$289,065	\$289,065	\$289,065	\$3,223,792	\$3,223,792	\$3,223,792	\$2,559,439	\$2,559,439	\$2,559,439

Total surplus as a percentage of 2020 Expenses	9.61%	9.61%	9.61%
ASO as a percentage of 2020 Expenses	5.56%	5.56%	5.56%

**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	\$ (2,494,745)	
<b>PLEASE ALLOCATE IN BLUE CELLS BELOW</b>	<b>(2,494,745)</b>	
<b>Estimated Operating Deficit Due to:</b>		
COVID-19	\$500,000	With the current pandemic situation, there will most likely be increased costs to accommodate social distancing restrictions for student safety. These costs would include the purchasing of PP&E, disinfectant, and Plexiglas dividers. In addition, the division needs to ensure property infrastructure is set up to help deliver online learning, especially in rural communities where online connectivity can be challenging.
Economic Decline	\$250,000	With the pandemic and the economic situation of the community and stock markets. The division will see a drop in investments and a reduction in other revenues such as school fees. Many family's will be out of job and possible will not be able to pay school fees.
General Transportation deficit	\$119,474	Transportation cost pressures
Plant Maintenance and Operations - Insurance	\$740,534	The division has already seen a deficit caused by sudden insurance increases and although options are being reviewed to mitigate this cost, with current flooding across the province, rates could again increase. A 20% increase at the least is expected for insurance.
Costs pressure from enrollment decline and service lost under the new funding framework.	\$884,737	Enrollment is declining and additional costs pressure from services or grant reductions across the province. The division is looking at a plan to slowly layoff staff over the next two years so that there is not a sudden surge of unemployed professional in our rural community. This will also help support families in rural community during the pandemic crisis and help stimulate the economy.
Description 6 (fill only your board projected an operating deficit)		
Description 7 (fill only your board projected an operating deficit)		
<b>Subtotal, access of operating reserves to cover operating deficit</b>	<b>2,494,745</b>	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	-	
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(794,626)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	-	
<b>Total projected amount to access ASO in 2020/21</b>	<b>\$ 1,700,119</b>	
<b>Total amount approved by the Minister</b>	<b>1,700,119</b>	



**PROJECTED STUDENT STATISTICS  
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

	Budgeted 2020/2021 (Note 2)	Actual 2019/2020	Actual 2018/2019	Notes
<b>Kindergarten, and Grades 1 to 12</b>				
<b>Eligible Funded Students:</b>				
Kindergarten	344	364	399	Head count
Kindergarten program hours	-	-	-	Minimum: 475 hours
Kindergarten FTE's Enrolled	172	182	200	0.5 times Head Count
Grades 1 to 9	3,064	3,128	3,045	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	994	981	951	Head count
Grades 10 to 12 - 4th year	76	77	86	Head count
Grades 10 to 12 - 4th year FTE	38	39	43	0.5 times Head Count
Grades 10 to 12 - 5th year	27	28	29	Head count
Grades 10 to 12 - 5th year FTE	7	7	7	0.25 times Head Count
Total FTE	4,275	4,337	4,246	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-1.4%	2.1%		
<b>Other Students:</b>				
Total	-	-	-	Note 3
<b>Total Net Enrolled Students</b>	4,275	4,337	4,246	
<b>Home Ed Students</b>	-	-	-	Note 4
<b>Total Enrolled Students, Kindergarten, and Grades 1-12</b>	4,275	4,337	4,246	
Percentage Change	-1.4%	2.1%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	230	237	-	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	15	15	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>Pre - Kindergarten (Pre - K)</b>				
<b>Eligible Funded Children</b>	18	29	-	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Other Children</b>	-	-	-	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Total Enrolled Children - Pre - K</b>	18	29	-	
<b>Program Hours</b>	400	400	-	Minimum: 400 Hours
<b>FTE Ratio</b>	0.500	0.500	-	Actual hours divided by 800
<b>FTE's Enrolled, Pre - K</b>	9	15	-	
Percentage Change	-37.9%	0.0%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	18	29	-	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	-	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>NOTES:</b>				
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 2020/2021 budget report preparation.				
3) 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.				
4) 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
<b>CERTIFICATED STAFF</b>				
School Based	248.6	254.1	263.0	Teacher certification required for performing functions at the school level.
Non-School Based	9.5	9.8	8.7	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	258.1	263.9	271.7	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-2.2%	-2.9%	-5.3%	
If an average standard cost is used, please disclose rate:	\$ 100,700	\$ 100,700	\$ 100,000	
Student F.T.E. per certificated Staff	16.6	16.5	15.6	
	Please Allocate	Please Allocate		
	(5.8)	(7.8)		
Enrolment Change	-	-		
Other Factors	(5.8)	(7.8)		<small>Descriptor (required):</small> Unfunded Standard Cost Increase, and Unfilled Retirement Positions to accommodate funding reductions.
Total Change	(5.8)	(7.8)		Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>				
Continuous contracts terminated	-	-		FTEs
Non-permanent contracts not being renewed	(3.0)	-		FTEs
Other (retirement, attrition, etc.)	(2.8)	(7.8)		<small>Descriptor (required):</small> Retirement and attrition
Total Negative Change in Certificated FTEs	(5.8)	(7.8)		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</b>				
<b>Certificated Number of Teachers</b>				
Permanent - Full time	246.0	200.0	200.0	
Permanent - Part time	16.0	22.0	23.0	
Probationary - Full time	14.0	29.0	26.0	
Probationary - Part time	1.0	3.0	2.0	
Temporary - Full time	5.0	17.0	20.0	
Temporary - Part time	2.0	3.0	2.0	
<b>NON-CERTIFICATED STAFF</b>				
Instructional - Education Assistants	98.7	76.5	95.0	Personnel support students as part of a multidisciplinary team with teachers and other support
Instructional - Other non-certificated instruction	67.5	50.0	68.9	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	8.7	8.2	9.5	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	34.0	23.4	33.8	Bus drivers employed, but not contracted
Transportation - Other Staff	4.5	4.9	8.5	Other personnel providing direct support to the transportation of students to and from school other than
Other	13.1	16.0	11.5	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	226.5	179.0	227.1	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	26.5%	-21.2%	-0.2%	
<b>Explanation of Changes:</b>				
Layoff causeed a large decrease in FTE				
<b>Additional Information</b>				
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.				
Non-certificated staff are under Canadian Union of Public Employees(180 FTE). Effective till August 21, 2021				