

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




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

4330 East Central Alberta Catholic Separate Schools Regional Division No. 16

Legal Name of School Jurisdiction

1018 1st Avenue Wainwright AB AB T9W 1G9; 780-842-3992; maryann.threinen@ecacs16.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR	
<u>Debra Klein</u> Name	 Signature
SUPERINTENDENT	
<u>Mr. Charles McCormack</u> Name	 Signature
SECRETARY TREASURER or TREASURER	
<u>Ms. Mary Ann Threinen</u> Name	 Signature
Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>June 27 2019</u> Date	

Version: 170615

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

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1									School Jurisdiction Code: 4330

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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.

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2019/2020 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:

Highlights

Divisional enrolment for the 2019-2020 school years is expected to increase slightly with some schools expecting enrollment to decline and one school expects an enrolment increase.

Provincial base funding per student rates have not changed for several years, however, during the same time, program delivery costs have increased and continue to increase. Not only do the costs increase for schools, costs have increased and continue to increase for families.

The deficit in the Preliminary 2019-2020 budget will be covered by Operating Reserves.

New to the division is a mobile CTS classroom which will be used by junior and senior high students as a CTS classroom. Additional staff and resources are required to delivery new options to students. New budget item

Assumptions:

Alberta Education funding rates and the application of grants are unchanged from 2018-2019.

Enrolment growth will be funded.

Class Initiative Funding (CIF) provided at same amount as in 2018-2019. Alberta Education provided a CIF grant in 2017-2018 as part of the Collective Agreement which expired August 31, 2018. The grant was provided again for 2018-2019 and provided the division ability to hire a full-time Special Education Co-Ordinator, 0.29 teacher, 2.768 FTE support staff and specialized professionals to improve education opportunities for students with complex, special or English Language challenges. More students experiencing challenges had additional learning services. Staff hire with the CIF grant will carry-forward and share the knowledge they learned from CIF provided professional development on children with challenges.

Class Size Initiative has been included in the 2019-2020 preliminary budget. The jurisdiction utilizes the grant to employ teachers necessary to meet targeted class sizes and thereby improve student success. Discontinuation would reduce teaching staff by 8.43 FTE (or a 7.19 % reduction in teachers) and would increase class sizes. Currently the average class sizes are at target or lower for all except two K-grade 3 categories which are near the target ratio.

Nutrition grant has been included in the 2019-2020 preliminary budget. The nutrition program is intended to help children who may have food insecurities at home. Research found children learn better when they are not hungry so the nutrition program during this economic downturn improves children's learning.

Budgeted LAPP and Admin Funding Reduction at the 2018-2019 levels.

Budgeted the known ratified provisions in the central bargained ATA Agreement.

Budgeted contingency for unknown ATA items and for CUPE Collective Agreement.

Significant Business and Financial Risks:

Unknown Risks:

Enrolment decreases.

Some Alberta Education grants no longer available.

Alberta Education grant rates per student decreases.

Alberta Education changes the grant calculations (as occurred with the Plant Operations and Maintenance grants).

Increase in government claw-back.

Introduction of a new classification of grants to particular cohorts.

Impact of Education Act

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	\$21,109,595	\$22,056,086	\$22,232,315
Alberta Infrastructure	\$1,382,248	\$0	\$0
Other - Government of Alberta	\$55,000	\$55,000	\$136,119
Federal Government and First Nations		\$0	\$0
Other Alberta school authorities	\$68,000	\$102,493	\$51,300
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes	\$1,463,416	\$1,503,000	\$1,503,420
Fees	\$188,410	\$212,910	\$212,795
Other sales and services	\$227,022	\$197,210	\$229,621
Investment income	\$75,000	\$150,252	\$184,371
Gifts and donations	\$23,200	\$23,200	\$69,488
Rental of facilities	\$5,000	\$5,000	\$8,610
Fundraising	\$193,514	\$220,842	\$199,225
Gains on disposal of capital assets		\$0	\$0
Other revenue		\$0	\$41,438
TOTAL REVENUES	\$24,790,405	\$24,525,993	\$24,868,702
EXPENSES			
Instruction - Early Childhood Services	\$937,536	\$1,013,549	\$1,003,685
Instruction - Grades 1-12	\$19,022,579	\$18,391,506	\$17,739,147
Plant operations & maintenance	\$3,559,574	\$3,309,670	\$3,533,997
Transportation	\$478,076	\$506,915	\$356,214
Administration	\$1,277,387	\$1,259,044	\$1,311,044
External Services	\$133,612	\$122,278	\$133,018
TOTAL EXPENSES	\$25,408,764	\$24,602,962	\$24,077,105
ANNUAL SURPLUS (DEFICIT)	(\$618,359)	(\$76,969)	\$791,597

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	\$11,283,762	\$11,154,737	\$10,496,673
Certificated benefits	\$2,494,797	\$2,433,879	\$2,420,518
Non-certificated salaries and wages	\$3,476,117	\$3,144,593	\$3,057,899
Non-certificated benefits	\$992,700	\$868,933	\$827,813
Services, contracts, and supplies	\$5,036,300	\$5,174,210	\$5,463,342
Capital and debt services			
Amortization of capital assets			
Supported	\$1,544,491	\$1,436,361	\$1,439,172
Unsupported	\$580,397	\$390,049	\$361,908
Interest on capital debt			
Supported		\$0	\$0
Unsupported		\$0	\$0
Other interest and finance charges	\$200	\$200	\$2,720
Losses on disposal of capital assets		\$0	\$7,060
Other expenses		\$0	\$0
TOTAL EXPENSES	\$25,408,764	\$24,602,962	\$24,077,105

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	\$34,700	\$34,700	\$31,703
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	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$4,160	\$6,210	\$4,003
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$50,100	\$53,000	\$52,649
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$88,350	\$112,000	\$111,208
Non-curricular goods and services	\$11,100	\$7,000	\$10,747
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$2,485
TOTAL FEES	\$188,410	\$212,910	\$212,795

*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	\$82,800	\$83,000	\$83,984
Special events	\$18,800	\$14,000	\$14,468
Sales or rentals of other supplies/services	\$34,000	\$31,000	\$30,716
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$12,160	\$11,660	\$23,100
Adult education revenue	\$0	\$500	\$2,950
Preschool	\$53,100	\$56,400	\$74,403
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$650	\$0
Bulk supply sales	\$0	\$0	\$0
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	\$200,860	\$197,210	\$229,621

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
	FEES					
	TRANSPORTATION		\$0	\$34,700	\$0	\$34,700
	BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$0	\$0	\$0	\$0
	LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES		\$0	\$0	\$0	\$0
	FEES TO ENHANCE BASIC INSTRUCTION					
	Technology user fees		\$0	\$0	\$0	\$0
	Alternative program fees		\$0	\$0	\$0	\$0
	Fees for optional courses	3890	\$0	\$0	\$4,160	\$4,160
	ECS enhanced program fees		\$0	\$0	\$0	\$0
	ACTIVITY FEES		\$0	\$0	\$50,100	\$50,100
	Other fees to enhance education	50100	\$0	\$0	\$0	\$0
	NON-CURRICULAR FEES		\$0	\$0	\$0	\$0
	Extra-curricular fees	88350	\$0	\$0	\$88,350	\$88,350
	Non-curricular goods and services	11100	\$0	\$0	\$11,100	\$11,100
	NON-CURRICULAR TRAVEL		\$0	\$0	\$0	\$0
	OTHER FEES***		\$0	\$0	\$0	\$0
	TOTAL FEES		\$0	\$34,700	\$153,710	\$188,410

***Supplies and Materials represent consumables (one-time use such as paper), reusable 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) ACCUMULATED OPERATING SURPLUS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
Actual balances per AFS at August 31, 2018	\$11,480,475	\$3,630,882	\$0	\$7,020,496	\$0	\$7,020,496	\$829,087
2018/2019 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus/(deficit)	(\$516,142)			(\$516,142)	(\$516,142)		
Estimated board funded capital asset additions		\$1,845,125		(\$1,845,125)	\$0	(\$1,845,125)	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$1,826,410)		\$1,826,410	\$1,826,410		
Estimated capital revenue recognized - Alberta Education		\$83,072		(\$83,072)	(\$83,072)		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,382,248		(\$1,382,248)	(\$1,382,248)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$8,185		(\$8,185)	(\$8,185)		
Estimated changes in Endowments	\$0	\$0	\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	\$0		\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$516,142	(\$516,142)	\$0
Estimated Balances for August 31, 2019	\$10,964,333	\$5,123,112	\$0	\$5,012,134	\$352,905	\$4,659,229	\$829,087
2019/2020 Budget projections for:							
Budgeted surplus/(deficit)	(\$618,359)			(\$618,359)	(\$618,359)		
Projected board funded capital asset additions		\$2,622,355		(\$2,622,355)	\$0	(\$2,622,355)	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$2,124,888)		\$2,124,888	\$2,124,888		
Budgeted capital revenue recognized - Alberta Education		\$135,757		(\$135,757)	(\$135,757)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,375,624		(\$1,375,624)	(\$1,375,624)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$33,110		(\$33,110)	(\$33,110)		
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$0		\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0		\$0
Projected Balances for August 31, 2020	\$10,345,974	\$7,165,070	\$0	\$2,351,817	\$314,943	\$2,036,874	\$829,087

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	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	\$314,943	\$314,943	\$302,943	\$4,659,229	\$2,036,874	\$1,351,874	\$829,087	\$829,087	\$829,087
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Budgeted amortization of capital assets (expense)	\$2,124,888	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Budgeted capital revenue recognized	(\$1,544,497)	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Budgeted changes in Endowments	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Budgeted unsupported debt principal repayment	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Budgeted reserves transfers (net)	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Projected assumptions/transfers of operations	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Increase in (use of) school generated funds	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
New school start-up costs	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Decentralized school reserves	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Non-recurring certificated remuneration	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Non-recurring non-certificated remuneration	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Non-recurring contracts, supplies & services	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Professional development, training & support	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Transportation Expenses	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Full-day kindergarten	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
English language learners	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
First nations, Metis, Inuit	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
OH&S / wellness programs	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
B & S administration organization / reorganization	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Debt repayment	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
POM expenses	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Non-salary related programming costs (explain)	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Repairs & maintenance - School building & land	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Repairs & maintenance - Technology	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Repairs & maintenance - Administration building	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Repairs & maintenance - Other (explain)	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Capital costs - School land & building	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Capital costs - School modernization	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Capital costs - School modular & additions	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Capital costs - School building partnership projects	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Capital costs - Technology	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Capital costs - Vehicle & transportation	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Capital costs - Administration building	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Capital costs - POM building & equipment	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Capital Costs - Furniture & Equipment	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Capital costs - Other	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Building leases	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Faith arts #4	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Expand from K-9 schools to K-12 schools	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Severance between \$ 400,000 and \$80,000 in 2019-2020	\$0	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
CTIS Trailer Operations	(\$818,359)	\$0	\$0						
Explanation - add'l space on AOSS / AO54									
Estimated closing balance for operating contingency	\$314,943	\$302,943	\$290,943	\$2,036,874	\$1,351,874	\$59,874	\$829,087	\$829,087	\$829,087

Total surplus as a percentage of 2020 Expenses 6.53%
ASO as a percentage of 2020 Expenses 3.27%

**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.

2018-2019 Deficit

-158,000	Reduced Alberta Ed revenue (Enrollment verification, Projected unused specified grants, increased projects using IMR grant
10,688	Unexpected tuition from other jurisdictions
24,972	Unexpected donations
-103,000	Additional teachers required for paid leave coverage
-56,496	Projected teacher benefits > budgeted
-143,738	Additional support staff hired (7,700 hours)
-81,382	Additional IMR repair & maintenance projects

Completed or Committed use of Surplus Funds

998,785	Tendered and awarded Mobile CTS classroom contract in 2017-2018. Mobile CTS Classroom delivered in June 2019. Cost budgeted at \$ 961,121. Total cost with upgrade in fire alarm, advertising decals, and cargo trailer estimated at 998,875.
103,591	Purchased a bus to accommodate transportation requests by parents.
70,000	Work-in-progress project: Inclusive Playground. Project delayed to fall of 2019, Donations and grants will cover the majority of the playground costs, however, one grant won't be granted until summer of 2019. Delayed ordering until all grants rec'd. 49,401
	Surveillance camera installed in one school
31,017	Three glow-forge printers purchased in 2017-2018 received in 2018-2019 \$ 31,017.
7,620	Gym Feasibility Study - to review whether the current gym could be used in a school replacement project
250,000	Increase size of gym for St. Thomas Aquinas school. Match fundraising up to \$ 250,000. Community raised significantly more than the \$ 250,00.
7,518	Security camera at central office
10,497	Software to better track communications with online students
18,871	Front Row program extended to the 7 modular
64,860	Furniture, Space Makers, desks
	Initiated in 2018-2019; partial completion expected in 2018-2019 (WIP)
1,600,000	Received approval for a two-story four-classroom addition to Blessed Sacrament School. Tender in progress
550,000	Update WIFI, replace servers or transition to cloud, back end maintenance and upgrades
162,335	Equipment for CTS
70,000	Inclusive Playground. Project delayed to fall of 2019, Donations and grants will cover the majority of the playground costs, however, one grant won't be granted until summer of 2019. Delayed ordering until all grants received.
190,000	Bus garage expansion

2019/2020

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

Expenditure Variance

ECS Services - teacher 0.5 FTE for two schools instead of 1.0 FTE \$ 76,000 or 7.5% decrease

Plant Operations & Maintenance: Amortization budget increased \$ 241,000 = 7% of 2018-2019 budget

Transportation budget - Amortization for field trips/extracurricular/school-based trips allocated to Instruction \$ 42,689 = 8.4%

External Services - wage hours increased and increased benefits.

Non-Certificated Staff - Hired 1 additional custodian (\$ 55,000), 2 school support staff (\$ 78,000), please budgeted to standardize hours/category and standardize number working days and salary increase for 10% variance

Non-Certified benefits - budgeted decrease in wait-time for benefits plus benefits for 3 additional staff = variance of 14%

Supported Amortization increased - three modular added in 2018-2019.

Unsupported Amortization increased - purchased mobile CTS classroom, school bus, etc in 2018-2019

2019-2020 Projects

400,000	Severance
250,000	Renovate space into Learning Commons/Maker Spaces/library
284,355	Equipment for gym, other equipment and, furniture

**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.

2020-2021 Projects

150,000	Support for Christ King Catholic School to provides Grade 10 instruction
100,000	Support for Theresetta Catholic School to provide Grade 10 instruction

2021/2022

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

2021-2022 Projects

250,000	St. Thomas Aquinas – clean-up, equipment and furniture set-up, etc. replacement
100,000	Christ-King Catholic School expands to Grade 11
100,000	Theresetta Catholic School expands to Grade 11

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	1,323	1,308	1,340	Head count
Grades 10 to 12	494	503	481	Note 3
Total	1,817	1,811	1,821	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.3%	-0.5%		
Other Students:				
Total			14	Note 4
Total Net Enrolled Students	1,817	1,811	1,835	
Home Ed and Blended Program Students	461	461	395	Note 5
Total Enrolled Students, Grades 1-12	2,278	2,272	2,230	
Percentage Change	0.3%	1.9%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	48	46	48	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	159	158	179	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	142	145	132	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	4	1	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	142	149	133	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	71	75	67	
Percentage Change	-4.7%	12.0%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	18	19	20	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.

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 2019/2020 budget report preparation.
- The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.
- 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.
- 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	117.7	119.7	119.7	112.0	Teacher certification required for performing functions at the school level.
Non-School Based	1.5	1.5	1.5	1.5	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	119.2	121.2	121.2	113.5	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-1.7%	6.8%	-1.6%	6.7%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	19.7	19.4		20.2	
Certificated Staffing Change due to:					
	Please Allocate	Please Allocate			
	(2.0)	0.0			
Enrolment Change	-	-	7.7	7.7	If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative		-	na	na	If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	2.0	-	na	na	Breakdown (required) Temporary Teachers budgeted in the fall to cover teachers on paid leave
Total Change	2.0	-	na	na	Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated	-	-	na	na	FTEs
Non-permanent contracts not being renewed	-	-	na	na	FTEs
Other (retirement, attrition, etc.)	2.0	-	na	na	Breakdown (required) Temporary Teachers budgeted in the fall to cover teachers on paid leave
Total Negative Change in Certificated FTEs	2.0	-	na	na	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF					
Instructional	89.2	87.6	76.5	79.5	Personnel providing instruction support for schools under 'instruction' program areas.
Plant Operations & Maintenance	5.5	5.5	4.5	3.5	Personnel providing support to maintain school facilities
Transportation	6.0	6.0	6.0	5.0	Personnel providing direct support to the transportation of students to and from school
Other	13.0	13.0	13.0	13.0	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	113.7	112.1	102.0	101.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	1.4%	11.1%	11.5%	1.0%	
Explanation of Changes:					
English Language Learners - additional supports required.					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> Yes					
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 FTEs.					
Collective Agreement expired August 31, 2018. Negotiations in process.					

BOARD AND SYSTEM ADMINISTRATION	
2019/2020 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$25,408,764
Enter Number of Net Enrolled Students:	1,817
Enter Number of Funded (ECS) Children:	142
Enter "C" if Charter School	
STEP 1	
Calculation of maximum expense limit percentage for Board and System Administration expenses	5.40%
If "Total Net Enrolled Students" are 6,000 and over = 3.6%	
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 proportion 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	\$1,372,073
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)	\$470,826
2019/2020 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$1,372,073
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$1,277,387
Amount Overspent	\$0