

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2022

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

6021 Almadina School Society

Legal Name of School Jurisdiction

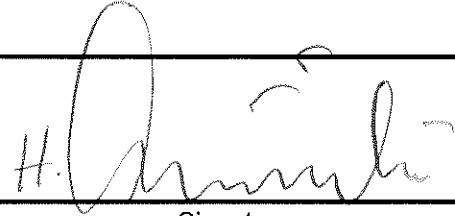
118 3132 - 26 Street Calgary AB AB T1Y 6Z1; 403-543-5078; secretarytreasurer@esl-almadina.com

Contact Address, Telephone & Email Address

BOARD CHAIR

Haytham Ghouriri

Name

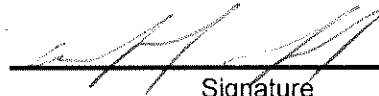


Signature

SUPERINTENDENT

Mr. Ahmad Jamal El-Rafih

Name

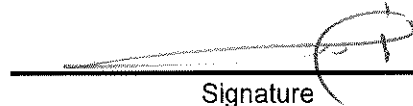


Signature

SECRETARY TREASURER or TREASURER

Ayman Abdellatif

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 18th, 2021
Date

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
Phone: (780) 427-3855
E-MAIL: EDC.FRA@gov.ab.ca

	A	B	C	D	E	F	G	H	I	
1									School Jurisdiction Code: 6021	
3	TABLE OF CONTENTS									
5									Page	
6	BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)								3	
7	BUDGETED SCHEDULE OF PROGRAM OPERATIONS								4	
8	BUDGETED SCHEDULE OF FEE REVENUE								5	
9	PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS								6	
10	SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES								7	
11	BUDGETED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS								8	
12	PROJECTED STUDENT STATISTICS								9	
13	PROJECTED STAFFING STATISTICS								10	
15	Color coded cells:									
16		blue cells: require the input of data/descriptors wherever applicable.					grey cells: data not applicable - protected			
17							white cells: within text boxes REQUIRE the input of points and data.			
18		green cells: populated based on information previously submitted					yellow cells: to be completed when yellow only.			
19										
20	HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2021/2022 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	Student enrollment is projected at 1218									
28	Revenue is based on the projected funding provided by Alberta Education under the new funding model									
29	Almadina will continue to provide full day ECS instructional classes									
30	Salary and wages for both unionized and non-unionized employees is not budgetted to increase in 2021-2022 other than contractual grid increases									
31										
32										
33										
34										
35										
36										
37										
38										
39	<u>Significant Business and Financial Risks:</u>									
40										
41	- The school received a late approval (May 21,2022) for 5 modular classrooms and 2 washroom units , the approval mentioed that the school will bear any									
42	cost related to linking the units to the school , there is no cost incorporated into our 2021-2022 budget for these modulares.									
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										
66										
67										

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
REVENUES			
Government of Alberta	\$ 11,997,906	\$11,831,281	\$11,229,559
Federal Government and First Nations	\$ -	\$0	\$0
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 238,158	\$348,728	\$272,550
Sales of services and products	\$ -	\$0	\$0
Investment income	\$ 6,250	\$26,000	\$38,057
Gifts and donations	\$ 5,000	\$20,000	\$0
Rental of facilities	\$ -	\$0	\$0
Fundraising	\$ 5,000	\$0	\$0
Gains on disposal of capital assets	\$ -	\$0	\$0
Other revenue	\$ -	\$10,000	\$10,907
TOTAL REVENUES	\$12,252,314	\$12,236,009	\$11,551,073
EXPENSES			
Instruction - Pre K	\$ -	\$0	
Instruction - K to Grade 12	\$ 10,132,262	\$9,780,786	\$8,805,494
Operations & maintenance	\$ 1,071,045	\$864,563	\$727,953
Transportation	\$ 1,187,575	\$1,111,121	\$873,503
System Administration	\$ 637,900	\$603,129	\$581,180
External Services	\$ -	\$0	\$0
TOTAL EXPENSES	\$13,028,782	\$12,359,599	\$10,988,130
ANNUAL SURPLUS (DEFICIT)	(\$776,468)	(\$123,590)	\$562,943

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

INPUT PRE-K EXPENS

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
EXPENSES			
Certificated salaries	\$ 6,270,556	\$5,947,504	\$5,850,229
Certificated benefits	\$ 1,740,543	\$1,553,283	\$1,373,607
Non-certificated salaries and wages	\$ 1,227,909	\$1,524,757	\$1,100,770
Non-certificated benefits	\$ 362,791	\$257,871	\$212,494
Services, contracts, and supplies	\$ 3,078,305	\$2,876,321	\$2,257,880
Capital and debt services			
Amortization of capital assets			
Supported	\$ 275,215	\$126,400	\$123,201
Unsupported	\$ 73,463	\$73,463	\$69,949
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$13,028,782	\$12,359,599	\$10,988,130

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
FEEs			
TRANSPORTATION	\$203,158	\$293,728	\$223,482
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	\$0	\$0	\$0
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$35,000	\$55,000	\$61,438
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$0	\$0	\$0
Non-curricular goods and services	\$0	\$0	\$0
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$238,158	\$348,728	\$284,920

PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (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 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
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		\$0	\$0	\$0
Adult education revenue		\$0	\$0	\$0
Preschool		\$0	\$0	\$0
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$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		\$0	\$0	\$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
Actual balances per AFS at August 31, 2020	\$3,703,922	\$532,244	\$0	\$2,571,678	\$2,123,678	\$448,000	\$600,000
2020/2021 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated board funded capital asset additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$328,815)		\$328,815	\$328,815		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$159,202		(\$159,202)	(\$159,202)		
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	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)		\$0		\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2021	\$3,703,922	\$362,631	\$0	\$2,741,291	\$2,293,291	\$448,000	\$600,000
2021/22 Budget projections for:							
Budgeted surplus(deficit)	(\$776,468)			(\$776,468)	(\$776,468)		
Projected board funded capital asset additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)		(\$348,678)		\$348,678	\$348,678		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$159,202		(\$159,202)	(\$159,202)		
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	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)		\$0		\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2022	\$2,927,454	\$173,155	\$0	\$2,154,299	\$1,706,299	\$448,000	\$600,000

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

	Unrestricted Surplus Usage		Operating Reserves Usage		
	Year Ended		Year Ended		
	31-Aug-2022	31-Aug-2023	31-Aug-2022	31-Aug-2023	
Projected opening balance	\$2,293,281	\$1,706,299	\$1,706,299	\$448,000	\$600,000
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$348,678	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized	(\$198,202)	\$0	\$0	\$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)	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$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
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$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
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0
Capital costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0	\$0	\$0
Budget deficit	\$0	\$0	\$0	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	(\$776,458)	\$0	\$0	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$1,706,299	\$1,706,299	\$1,706,299	\$448,000	\$600,000

Total surplus as a percentage of 2020 Expenses 21.14%
ASO as a percentage of 2020 Expenses 16.53%

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, 2022	\$ (776,488)	
PLEASE ALLOCATE IN BLUE CELLS BELOW		
Estimated Operating Deficit Due to:	(776,488)	UNDERALLOCATED - PLEASE ALLOCATE
Description 1 (fill only your board projected an operating deficit)	\$290,000	Increase in grid and benefits for certified and non-certified staff, and increase in certified staff
Description 2 (fill only your board projected an operating deficit)	\$124,565	Increase in amortization of new assets (HVAC & LED Lighting) and subcontract
Description 3 (fill only your board projected an operating deficit)	\$347,000	Deficit in transportation
Description 4 (fill only your board projected an operating deficit)	\$14,903	professional fee related cost
Description 5 (fill only your board projected an operating deficit)	\$0	
Description 6 (fill only your board projected an operating deficit)	\$0	
Description 7 (fill only your board projected an operating deficit)	\$0	
Subtotal, access of operating reserves to cover operating deficit	776,488	
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	(189,476)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	-	
Total projected amount to access ASO in 2021/22	\$ 586,992	

Total amount approved by the Minister

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

	Budgeted 2021/2022 (Note 2)	Actual 2020/2021	Actual 2019/2020	Notes
Kindergarten, and Grades 1 to 12				
Eligible Funded Students:				
Kindergarten	46	44	44	Head count
Kindergarten program hours	950	950	950	Minimum: 475 hours
Kindergarten FTE's Enrolled	23	22	22	0.5 times Head Count
Grades 1 to 9	1,172	1,156	1,127	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	-	-	-	Head count
Grades 10 to 12 - 4th year	-	-	-	Head count
Grades 10 to 12 - 4th year FTE	-	-	-	0.5 times Head Count
Grades 10 to 12 - 5th year	-	-	-	Head count
Grades 10 to 12 - 5th year FTE	-	-	-	0.25 times Head Count
Total FTE	1,195	1,178	1,149	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	1.4%	2.5%		
Other Students:				
Total	-	-	-	Note 3
Total Net Enrolled Students	1,195	1,178	1,149	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	1,195	1,178	1,149	
Percentage Change	1.4%	2.5%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	-	1	1	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	18	18	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	-	-	-	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	-	-	-	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI.
Pre - Kindergarten (Pre - K)				
Eligible Funded Children	-	44	44	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	-	44	44	
Program Hours	-	950	950	Minimum: 400 Hours
FTE Ratio	-	1.188	1.188	Actual hours divided by 800
FTE's Enrolled, Pre - K	-	52	52	
Percentage Change and VA for change > 3% or < -3%	-100.0%	0.0%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	-	-	-	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.
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 2021/2022 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

	Budget 2021/22		Actual 2020/21		Actual 2019/20		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	64	-	62	62	62	62	Teacher certification required for performing functions at the school level.
Non-School Based	1	-	1	1	1	1	Teacher certification required for performing functions at the system/central office level.
Total Certified Staff FTE	64.5	-	63.0	63.0	63.0	63.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 2% or < -3%	2.4%	-	0.5%	-	2.4%	-	
If an average standard cost is used, please disclose rate:							
Student F.T.E. per certificated Staff	18.527/3178	-	19.5	-	-	19.1	
Certificated Staffing Change due to:							
Enrollment Change	-	-	-	-	-	-	
Other Factors	2	-	-	-	-	-	If negative change impact, the amount of negative change impact, the annual class size initiative is to include any/all teachers released. Due to Covid-19 and the need to switch to online learning we anticipate students will require more support.
Total Change	1.5	-	-	-	-	-	Year-over-year change in Certificated FTE. Year-over-year change in Certificated FTE.
Breakdown, where total change is Negative:							
Continuous contracts renewed	-	-	-	-	-	-	FTEs
Non-permanent contracts not being renewed	-	-	-	-	-	-	FTEs
Other (retirement, attrition, etc.)	-	-	-	-	-	-	Describe (required):
Total Negative Change in Certificated FTEs	-	-	-	-	-	-	Breakdown required where year-over-year Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):							
Certificated Number of Teachers							
Permanent - Full time	49	-	55	55	53	53	
Permanent - Part time	-	-	-	-	-	-	
Probationary - Full time	4	-	6	6	6	6	
Probationary - Part time	-	-	-	-	-	-	
Temporary - Full time	11	-	2	2	4	4	
Temporary - Part time	1	-	-	-	-	-	
NON-CERTIFICATED STAFF							
Institutional - Education Assistants	14	-	16	-	13	-	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction.
Institutional - Other non-certificated education	7	-	7	-	7	7	Personnel providing instruction support for schools under 'institutional' program areas other than EA's
Operations & Maintenance	3	-	3	-	3	3	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not certificated
Transportation - Other Staff	-	-	-	-	-	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	3	-	3	-	3	3	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	36.8	-	39.3	-	36.8	36.8	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-7.6%	-	12.4%	-	3.9%	3.9%	
Explanation of Changes to Non-Certificated Staff:							
EA's were reduced and will be hired on as needed as sub'a							
Additional Information							
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> No <input type="checkbox"/>							
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 FTEs.							