

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2022

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

**2285 The Battle River School Division**

Legal Name of School Jurisdiction

5402 48 A Avenue Camrose AB AB T4V 0L3; 780-672-6131; lwalsh@brsd.ab.ca

Contact Address, Telephone & Email Address

**BOARD CHAIR**

Mrs. Karen Belich

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature

**SUPERINTENDENT**

Mrs. Rita Marler

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature

**SECRETARY TREASURER or TREASURER**

Mrs. Imogene Walsh

\_\_\_\_\_  
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 13, 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

## TABLE OF CONTENTS

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

15 Color coded cells:

16		blue cells: require the input of data/descriptors wherever applicable.		grey cells: data not applicable - protected
17		green cells: populated based on information previously submitted		yellow cells: to be completed when yellow only.
18				
19				

## 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.

**Budget Highlights, Plans & Assumptions:**

26 The 2021/2022 Battle River School Division budget is based on the principle of alignment with the division's three-year plan.  
 27 The 2021/2022 funding announcement was provided on March 31<sup>st</sup>, 2021 by Alberta Education.  
 28 The budget is being prepared based on the assumption that the Minister of Education will approve BRSD's request to use \$3.5 million of reserves. In addition, in order to access reserves for budget  
 29 purposes, approval must be received from the Minister of Education.

The basis for enrollment based grants is done using a Weight Moving Average (WMA) Enrollment. For 2021-22, BRSD's WMA is:

**Weighted Moving Average (WMA) Enrollment**

	ECS	1 - 9	10 - 12			
				Yr 1 -3	Yr 4	Yr 5+
32 2019/20 - 20%	496	4,074	1,217	73	16	
33 2020/21 - 30%	395	3,856	1,168	61	11	
34 2021/22 - 50%	426	3,881	1,195	70	11	
35 WMA	430.7	3,912.1	1,191.3	67.9	12	

36 In addition to Program Unit Funding (PUF) that is provided for children between the ages of 2 years, 8 months to 4 years, 8 months, two new grants were announced to support the Division's  
 youngest learners.  
 37 Specialized Learning Support for Kindergarten Severe Grant – funding is provided for children with severe disabilities or severe language delay who require additional supports (\$599,430). Funds  
 38 were reallocated from the Specialized Learning Support Grant to create this new grant.  
 39 Specialized Learning Support (SLS) Kindergarten (PUF) and Pre-K (PUF) Moderate Language Delay Grant – funding is provided for children identified with moderate language delays who required  
 40 additional supports. This grant will be allocated using the actual September 30<sup>th</sup> enrolment for the current school year for children that are coded as moderate language delay (estimate \$152,000).  
 41 It is important to note that overall, the school jurisdiction will not see an increase in overall funding if there are more children identified than included in the funding estimate.  
 42 The System Administration Grant based on 3.15 % to 4.95% (3.27% for BRSD) of the jurisdiction's total operating expenditure from the August 31, 2019 Audited Financial Statements. This amount  
 43 of funding is fixed at \$2,727,902 for three years, with 2020-2021 being the first year. If the jurisdiction's board and administration expenses exceeds the allocation amount, the following year's  
 44 allocation will be reduced by any overage.  
 45 The Operations and Maintenance Grant originally had been identified as a targeted grant when originally announced in April of 2020, but that was changed after the original grant announcement  
 46 to allow jurisdictions the flexibility to use these funds as needed. The grant rates in this category have been adjusted down, with the funding being reallocated to the new Early Learning grants.  
 47 The capital requirement portion of the Infrastructure Maintenance Renewal grant has now been separated, and the Division is provided with a specific Capital Maintenance Renewal grant. There  
 48 is now an application for potential projects that would qualify that needs to be submitted annually.  
 49 Transportation funding is being held at the same level as the current year (\$5,615,784) as the province looks at the transportation system in Alberta.  
 50 The commitment from the province is that BRSD's funding level for 2021-2022 will remain at \$69,290,019. Any changes to funding in the year (i.e. Moderate Language Delay Grant – Early  
 51 Learning) will cause an adjustment to the Bridge Funding category.  
 52 Note that in the 2020-2021 year Alberta Education provided funding of \$751,725 to BRSD to help offset the significant increase in property insurance premiums that ARMIC Pool "B" board  
 53 experienced. This funding is not being continued for 2021-2022.  
 54 The budget is based on key assumptions. These assumptions are based on the best information available at the time the budget is being prepared. If during the course of the year the actual results  
 55 differ from the budget assumptions, the projected year-end financial results will change. Some of the key budget assumptions are:  
 56 The average teacher salary is projected to be \$106,774 (vs. \$107,915 for 2020-2021).  
 57 School teaching staff allocations support the average of 900 hours of instructional time for all teaching staff. This is based on the TEBA negotiated instructional time for teaching staff of 907 hours.  
 58 All school staff – teachers and school support staff – will be allocated centrally.  
 59 Both Transportation and O&M grants will be spent in their respective areas.  
 60 The Administration budget will be within the allocation provided.  
 61 Insurance premiums will stay at the same rate as the current policies.  
 62 School Generated Funds (SGF) will be based on 2019/2020 actual revenues and expenses.

**Significant Business and Financial Risks:**

58 With the introduction of the new funding model, additional funding was provided under the category of "Bridge Funding". When this funding was announced for the 2020-2021 year, BRSD was  
 59 allocated \$4,001,511. We were advised that in future years, provincial enrollment growth would be funded from this category and we could expect to receive approximately 50% in 2021-2022 and  
 60 zero in 2022-2023. Under the current year's funding announcement, BRSD has been allocated \$7,143,355. It has been clearly communicated that there is no commitment to the amount (if any)  
 61 funding being received in future years.  
 62 Each year, the WMA is adjusted based on the variance in the prior year's projected to actual enrollment. Like many jurisdictions, BRSD's 2020-2021 September 30<sup>th</sup> enrollment was significantly  
 63 lower than projected. This enrollment variance would have resulted in a \$1,995,464 reduction in funding. As a result of the advocating that took place on many levels, the province has agreed to  
 64 offer a one year mitigation support grant equal to this reduction in funding.

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
<b>REVENUES</b>			
Government of Alberta	\$ 74,459,728	\$75,244,641	\$73,329,440
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	\$ 855,898	\$889,976	\$547,977
Sales of services and products	\$ 1,160,513	\$748,683	\$19,949,489
Investment income	\$ 100,000	\$130,000	\$163,850
Gifts and donations	\$ 327,853	\$479,863	\$139,343
Rental of facilities	\$ 15,000	\$0	\$6,546
Fundraising	\$ 902,561	\$902,561	\$651,432
Gains on disposal of capital assets	\$ -	\$0	\$38,823
Other revenue	\$ 176,640	\$0	\$182,469
<b>TOTAL REVENUES</b>	\$77,998,193	\$78,395,724	\$95,009,369
<b>EXPENSES</b>			
Instruction - Pre K	\$ 835,318	\$825,555	\$2,707,492
Instruction - K to Grade 12	\$ 57,155,452	\$55,482,510	\$55,793,070
Operations & maintenance	\$ 11,714,755	\$12,149,140	\$29,056,968
Transportation	\$ 5,756,947	\$5,907,286	\$4,273,938
System Administration	\$ 2,664,759	\$2,566,297	\$2,633,036
External Services	\$ 1,972,033	\$1,681,838	\$1,806,628
<b>TOTAL EXPENSES</b>	\$80,099,264	\$78,612,626	\$96,271,132
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$2,101,071)	(\$216,902)	(\$1,261,763)

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
<b>EXPENSES</b>			
Certificated salaries	\$ 34,600,539	\$34,279,900	\$35,507,885
Certificated benefits	\$ 7,944,429	\$7,863,438	\$7,800,508
Non-certificated salaries and wages	\$ 14,104,802	\$13,115,922	\$14,248,752
Non-certificated benefits	\$ 3,872,062	\$3,386,615	\$3,856,799
Services, contracts, and supplies	\$ 16,065,447	\$16,457,441	\$31,329,275
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$ 2,323,226	\$2,300,992	\$2,305,577
Unsupported	\$ 1,188,759	\$1,208,318	\$1,208,780
<b>Interest on capital debt</b>			
Supported	\$ -	\$0	\$1,612
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$309
Losses on disposal of capital assets	\$ -	\$0	\$11,635
Other expenses	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$80,099,264	\$78,612,626	\$96,271,132

**BUDGETED SCHEDULE OF PROGRAM OPERATIONS  
for the Year Ending August 31**

REVENUES	Approved Budget 2021/2022									Actual Audited 2019/20
	Instruction				Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	Pre K	Third Year K- Severe	Moderate Language Delay (Code 48)	K - Grade 12						
(1) Alberta Education	\$ 725,318	\$ 599,430	\$ 152,000	\$ 52,752,053	\$ 8,494,907	\$ 5,620,721	\$ 2,769,553	\$ 1,097,390	\$ 72,211,372	\$ 70,923,272
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ 89,546	\$ 1,388,124	\$ -	\$ -	\$ -	\$ 1,477,670	\$ 1,945,208
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ 360,024	\$ -	\$ -	\$ 410,662	\$ 770,686	\$ 459,114
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,846
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ -	\$ -	\$ 743,898	\$ -	\$ 112,000	\$ -	\$ -	\$ 855,898	\$ 547,977
(10) Sales of services and products	\$ 110,000	\$ -	\$ -	\$ 318,433	\$ 32,000	\$ 192,500	\$ -	\$ 507,580	\$ 1,160,513	\$ 19,949,489
(11) Investment income	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 163,850
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 327,853	\$ -	\$ -	\$ -	\$ -	\$ 327,853	\$ 139,343
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	\$ 6,546
(14) Fundraising	\$ -	\$ -	\$ -	\$ 902,561	\$ -	\$ -	\$ -	\$ -	\$ 902,561	\$ 651,432
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,823
(16) Other revenue	\$ -	\$ -	\$ -	\$ 48,240	\$ 128,400	\$ -	\$ -	\$ -	\$ 176,640	\$ 182,469
<b>(17) TOTAL REVENUES</b>	<b>\$ 835,318</b>	<b>\$ 599,430</b>	<b>\$ 152,000</b>	<b>\$ 55,282,584</b>	<b>\$ 10,418,455</b>	<b>\$ 5,925,221</b>	<b>\$ 2,769,553</b>	<b>\$ 2,015,632</b>	<b>\$ 77,998,193</b>	<b>\$ 95,009,369</b>
<b>EXPENSES</b>										
(18) Certificated salaries	\$ 340,228	\$ -	\$ -	\$ 33,833,635	\$ -	\$ -	\$ 383,175	\$ 43,501	\$ 34,600,539	\$ 35,507,885
(19) Certificated benefits	\$ 81,512	\$ -	\$ -	\$ 7,764,605	\$ -	\$ -	\$ 88,596	\$ 9,716	\$ 7,944,429	\$ 7,800,508
(20) Non-certificated salaries and wages	\$ 263,404	\$ 443,518	\$ 112,465	\$ 6,943,517	\$ 1,246,718	\$ 2,673,861	\$ 1,229,287	\$ 1,192,032	\$ 14,104,802	\$ 14,248,752
(21) Non-certificated benefits	\$ 75,174	\$ 155,912	\$ 39,535	\$ 2,260,524	\$ 333,226	\$ 396,310	\$ 319,991	\$ 291,390	\$ 3,872,062	\$ 3,856,799
(22) SUB - TOTAL	\$ 760,318	\$ 599,430	\$ 152,000	\$ 50,802,281	\$ 1,579,944	\$ 3,070,171	\$ 2,021,049	\$ 1,536,639	\$ 60,521,832	\$ 61,413,944
(23) Services, contracts and supplies	\$ 75,000	\$ -	\$ -	\$ 5,351,718	\$ 7,505,052	\$ 2,144,075	\$ 554,208	\$ 435,394	\$ 16,065,447	\$ 31,329,275
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 141,362	\$ 2,179,788	\$ 2,076	\$ -	\$ -	\$ 2,323,226	\$ 2,305,577
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 108,661	\$ 449,971	\$ 540,625	\$ 89,502	\$ -	\$ 1,188,759	\$ 1,208,780
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,612
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 309
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,635
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(31) TOTAL EXPENSES</b>	<b>\$ 835,318</b>	<b>\$ 599,430</b>	<b>\$ 152,000</b>	<b>\$ 56,404,022</b>	<b>\$ 11,714,755</b>	<b>\$ 5,756,947</b>	<b>\$ 2,664,759</b>	<b>\$ 1,972,033</b>	<b>\$ 80,099,264</b>	<b>\$ 96,271,132</b>
<b>(32) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,121,438)</b>	<b>\$ (1,296,300)</b>	<b>\$ 168,274</b>	<b>\$ 104,794</b>	<b>\$ 43,599</b>	<b>\$ (2,101,071)</b>	<b>\$ (1,261,763)</b>

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
<b>FEES</b>			
TRANSPORTATION	\$112,000	\$112,000	\$61,828
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	(\$8,550)
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$60,000	\$75,000	(\$58)
Alternative program fees	\$38,025	\$38,025	\$44,975
Fees for optional courses	\$167,256	\$169,838	\$141,310
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>			
Other fees to enhance education (Describe here)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$227,712	\$227,712	\$182,055
Non-curricular goods and services	\$57,352	\$57,352	\$33,993
<b>NON-CURRICULAR TRAVEL</b>			
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$855,898	\$889,976	\$547,977

*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	\$267,000	\$267,000	\$200,195
Special events	\$72,000	\$72,000	\$64,958
Sales or rentals of other supplies/services	\$45,000	\$45,000	\$33,700
International and out of province student revenue	\$507,580	\$109,500	\$465,417
Adult education revenue	\$0	\$0	\$20,303
Preschool	\$0	\$0	\$72,340
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$16,015
Other (describe) International Student Transportation	\$0	\$3,000	\$0
Other (describe) International Program Fees (Homestay, etc.)	\$0	\$82,250	\$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>	\$891,580	\$578,750	\$872,928

**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, 2020</b>	\$15,456,452	\$9,033,771	\$0	\$4,742,791	(\$0)	\$4,742,791	\$1,679,890
<b>2020/2021 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$2,073,220			\$2,073,220	\$2,073,220		
Estimated board funded capital asset additions		\$4,506,019		(\$2,753,726)	(\$105,000)	(\$2,648,726)	(\$1,752,293)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,509,310)		\$3,509,310	\$3,509,310		
Estimated capital revenue recognized - Alberta Education		\$173,657		(\$173,657)	(\$173,657)		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,947,843		(\$1,947,843)	(\$1,947,843)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$179,492		(\$179,492)	(\$179,492)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$832,572)	(\$2,414,455)	\$1,581,883	\$832,572
Estimated assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2021</b>	\$17,529,672	\$12,331,472	\$0	\$4,438,031	\$762,083	\$3,675,948	\$760,169
<b>2021/22 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$2,101,071)			(\$2,101,071)	(\$2,101,071)		
Projected board funded capital asset additions		\$1,645,620		(\$941,269)	(\$782,083)	(\$159,186)	(\$704,351)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,511,985)		\$3,511,985	\$3,511,985		
Budgeted capital revenue recognized - Alberta Education		\$308,894		(\$308,894)	(\$308,894)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,477,668		(\$1,477,668)	(\$1,477,668)		
Budgeted capital revenue recognized - Other GOA		\$360,024		(\$360,024)	(\$360,024)		
Budgeted capital revenue recognized - Other sources		\$176,640		(\$176,640)	(\$176,640)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$743,250)	\$932,312	(\$1,675,562)	\$743,250
Projected assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2022</b>	\$15,428,601	\$12,788,333	\$0	\$1,841,200	(\$0)	\$1,841,200	\$799,068

**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-2022	31-Aug-2023	30-Aug-2024	31-Aug-2022	31-Aug-2023	30-Aug-2024	31-Aug-2022	31-Aug-2023	30-Aug-2024
<b>Projected opening balance</b>	\$762,083	(\$0)	(\$0)	\$3,675,948	\$1,841,200	\$1,841,200	\$760,169	\$799,068	\$409,068
<b>Projected excess of revenues over expenses (surplus only)</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0						
<b>Budgeted disposal of unsupported tangible capital assets</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
<b>Budgeted amortization of capital assets (expense)</b>	Explanation - add'l space on AOS3 / AOS4 \$3,511,985	\$3,511,985	\$3,511,985		\$0	\$0			
<b>Budgeted capital revenue recognized</b>	Explanation - add'l space on AOS3 / AOS4 (\$2,323,226)	(\$2,323,226)	(\$2,323,226)		\$0	\$0			
<b>Budgeted changes in Endowments</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
<b>Budgeted unsupported debt principal repayment</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
<b>Projected reserves transfers (net)</b>	Unsupported amortization to capital reserves \$932,312	(\$610,000)	(\$610,000)	(\$1,675,562)	\$0	\$0	\$743,250	\$610,000	\$610,000
<b>Projected assumptions/transfers of operations</b>	Capital lease addition \$0	(\$578,759)	(\$578,759)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Increase in (use of) school generated funds</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>New school start-up costs</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Decentralized school reserves</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Non-recurring certificated remuneration</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
<b>Non-recurring non-certificated remuneration</b>	Explanation - add'l space on AOS3 / AOS4 (\$746,625)	\$0	\$0		\$0	\$0			
<b>Non-recurring contracts, supplies &amp; services</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
<b>Professional development, training &amp; support</b>	Explanation - add'l space on AOS3 / AOS4 (\$224,853)	\$0	\$0		\$0	\$0			
<b>Transportation Expenses</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
<b>Operations &amp; maintenance</b>	Increased insurance costs - unsupported (\$846,329)	\$0	\$0		\$0	\$0			
<b>English language learners</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
<b>System Administration</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
<b>OH&amp;S / wellness programs</b>	Increased cleaning in response to COVID-19 (\$283,264)	\$0	\$0		\$0	\$0			
<b>B &amp; S administration organization / reorganization</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
<b>Debt repayment</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
<b>POM expenses</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Non-salary related programming costs (explain)</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - School building &amp; land</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Technology</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Vehicle &amp; transportation</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Administration building</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - POM building &amp; equipment</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Other (explain)</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0			
<b>Capital costs - School land &amp; building</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modernization</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modular &amp; additions</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School building partnership projects</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Technology</b>	Techonology asset renewal (\$20,000)	\$0	\$0	(\$131,686)	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Vehicle &amp; transportation</b>	Sander for Facilites vehicle/Buses \$0	\$0	\$0	(\$20,000)	\$0	\$0		(\$1,000,000)	\$0
<b>Capital costs - Administration building</b>	Renovations to Division Office Building (\$762,083)	\$0	\$0	\$0	\$0	\$0	(\$40,000)	\$0	\$0
<b>Capital costs - POM building &amp; equipment</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Costs - Furniture &amp; Equipment</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Other</b>	Transportation Building/Playground contribution \$0	\$0	\$0	(\$7,500)	\$0	\$0	(\$664,351)	\$0	\$0
<b>Building leases</b>	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Estimated closing balance for operating contingency</b>	(\$0)	(\$0)	(\$0)	\$1,841,200	\$1,841,200	\$1,841,200	\$799,068	\$409,068	\$1,019,068

Total surplus as a percentage of 2020 Expenses	3.30%	2.81%	3.57%
ASO as a percentage of 2020 Expenses	2.30%	2.30%	2.30%

**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
<b>Estimated Operating Surplus (Deficit) Aug. 31, 2022</b>	\$ (2,101,071)	
<b>PLEASE ALLOCATE IN BLUE CELLS BELOW</b>	<b>(2,101,071)</b>	
<b>Estimated Operating Deficit Due to:</b>		
Description 1 (fill only your board projected an operating deficit)	\$846,329	To balance Facilities budget. Not able to reduce expenses to fully absorb reduction in funding.
Description 2 (fill only your board projected an operating deficit)	\$224,853	Staff development activities that were postponed form 2020/21
Description 3 (fill only your board projected an operating deficit)	\$564,392	Additional Education Assistants to support students
Description 4 (fill only your board projected an operating deficit)	\$182,233	Additional Speech Language staff to support students
Description 5 (fill only your board projected an operating deficit)	\$283,264	Increased cleaning in response to COVID-19
Description 6 (fill only your board projected an operating deficit)	\$0	
Description 7 (fill only your board projected an operating deficit)	\$0	
<b>Subtotal, access of operating reserves to cover operating deficit</b>	2,101,071	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	941,269	Playground support (\$7,500) Copiers (\$65,000) Technology equipment (\$86,686) Renovations to Division Office building (\$762,083)
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(1,188,759)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	743,250	
<b>Total projected amount to access ASO in 2021/22</b>	\$ 2,596,831	

**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
<b>Kindergarten, and Grades 1 to 12</b>				
<b>Eligible Funded Students:</b>				
Kindergarten	426	390	496	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	213	195	248	0.5 times Head Count
Grades 1 to 9	3,881	3,878	4,074	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	1,195	1,254	1,253	Head count
Grades 10 to 12 - 4th year	70	106	76	Head count
Grades 10 to 12 - 4th year FTE	35	53	38	0.5 times Head Count
Grades 10 to 12 - 5th year	11	16	16	Head count
Grades 10 to 12 - 5th year FTE	3	4	4	0.25 times Head Count
Total FTE	5,327	5,384	5,617	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	-1.1%	-4.1%		
<b>Other Students:</b>				
Total	72	72	38	Note 3
<b>Total Net Enrolled Students</b>	5,399	5,456	5,655	
<b>Home Ed Students</b>	9	23	8	Note 4
<b>Total Enrolled Students, Kindergarten, and Grades 1-12</b>	5,408	5,479	5,663	
Percentage Change	-1.3%	-3.2%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	307	312	256	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	480	476	569	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	48	-	-	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	38	-	-	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI.

**Pre - Kindergarten (Pre - K)**

<b>Eligible Funded Children</b>	45	36	71	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Other Children</b>	47	-	83	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Total Enrolled Children - Pre - K</b>	92	36	154	
<b>Program Hours</b>	400	400	400	Minimum: 400 Hours
<b>FTE Ratio</b>	0.500	0.500	0.500	Actual hours divided by 800
<b>FTE's Enrolled, Pre - K</b>	46	18	77	
Percentage Change and VA for change > 3% or < -3%	155.6%	-76.6%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	44	35	71	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	1	1	-	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 2021/2022 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

	Budget 2021/22		Actual 2020/21		Actual 2019/20		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
<b>CERTIFICATED STAFF</b>							
School Based	328	328	333	333	346	346	Teacher certification required for performing functions at the school level.
Non-School Based	12	4	12	8	12	8	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	340.0	331.8	345.0	340.6	358.0	354.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	-1.5%		-3.6%		-5.0%		
If an average standard cost is used, please disclose rate:	106,774		105,340		103,860		
Student F.T.E. per certificated Staff	16.04166789		15.9		16.0		
<b>Certificated Staffing Change due to:</b>							
	(5.1)						
Enrolment Change	(5)						If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors		-					Descriptor (required):
Total Change	(5.1)	-					Year-over-year change in Certificated FTE 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	(5)	-					FTEs
Other (retirement, attrition, etc.)	-	-					Descriptor (required):
Total Negative Change in Certificated FTEs	(5.1)	-					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	-	-	288	280	-		
Permanent - Part time	-	-	47	47	-		
Probationary - Full time	-	-	4	4	-		
Probationary - Part time	-	-	4	4	-		
Temporary - Full time	-	-	10	10	-		
Temporary - Part time	-	-	7	7	-		
<b>NON-CERTIFICATED STAFF</b>							
Instructional - Education Assistants	142	-	126	-	142	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	58	-	54	-	69	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	19	5	19	5	22	6	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	35	10	40	10	35	10	Bus drivers employed, but not contracted
Transportation - Other Staff	8	-	8	-	8	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	33	-	31	-	32	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	295.6	14.0	276.6	14.0	306.5	16.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	6.9%		-9.8%		-3.6%		
<b>Explanation of Changes to Non-Certificated Staff:</b>							
Additional Education Assistants assignments were created based on the number students that require supports. The Other non-certificated instruction increase is a result of an increase in speech support positions being increased by 3.35 FTE.							
<b>Additional Information</b>							
Are non-certificated staff subject to a collective agreement? <input type="text" value="Some are"/>							
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 collective agreements for 2020/21 and future years for both groups have not yet been negotiated (14 FTE)							