

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

Legal Name of School Jurisdiction

Contact Address, Telephone & Email Address

Signature

Name

Signature

Name

Signature

May 13, 2021

Date

Alberta Education
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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	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 st , 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.								
30	The basis for enrollment based grants is done using a Weight Moving Average (WMA) Enrollment. For 2021-22, BRSD’s WMA is:								
31	Weighted Moving Average (WMA) Enrollment								
32		ECS	1 - 9	10 - 12					
33				Yr 1 -3	Yr 4	Yr 5+			
34	2019/20 - 20%	496	4,074	1,217	73	16			
35	2020/21 - 30%	395	3,856	1,168	61	11			
36	2021/22 - 50%	426	3,881	1,195	70	11			
37	WMA	430.7	3,912.1	1,191.3	67.9	12			
38	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								
39	youngest learners.								
40	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								
41	were reallocated from the Specialized Learning Support Grant to create this new grant.								
42	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								
43	additional supports. This grant will be allocated using the actual September 30 th enrolment for the current school year for children that are coded as moderate language delay (estimate \$152,000).								
44	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.								
45	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								
46	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								
47	allocation will be reduced by any overage.								
48	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								
49	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.								
50	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								
51	is now an application for potential projects that would qualify that needs to be submitted annually.								
52	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.								
53	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								
54	Learning) will cause an adjustment to the Bridge Funding category.								
55	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								
56	experienced. This funding is not being continued for 2021-2022.								
57	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								
58	differ from the budget assumptions, the projected year-end financial results will change. Some of the key budget assumptions are:								
59	The average teacher salary is projected to be \$106,774 (vs. \$107,915 for 2020-2021).								
60	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.								
61	All school staff – teachers and school support staff – will be allocated centrally.								
62	Both Transportation and O&M grants will be spent in their respective areas.								
63	The Administration budget will be within the allocation provided.								
64	Insurance premiums will stay at the same rate as the current policies.								
65	School Generated Funds (SGF) will be based on 2019/2020 actual revenues and expenses.								
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	\$ 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
TOTAL REVENUES	\$77,998,193	\$78,395,724	\$95,009,369
EXPENSES			
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
TOTAL EXPENSES	\$80,099,264	\$78,612,626	\$96,271,132
ANNUAL SURPLUS (DEFICIT)	(\$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
EXPENSES			
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
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,323,226	\$2,300,992	\$2,305,577
Unsupported	\$ 1,188,759	\$1,208,318	\$1,208,780
Interest on capital debt			
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
TOTAL EXPENSES	\$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	
(17) TOTAL REVENUES	\$ 835,318	\$ 599,430	\$ 152,000	\$ 55,282,584	\$ 10,418,455	\$ 5,925,221	\$ 2,769,553	\$ 2,015,632	\$ 77,998,193	\$ 95,009,369	
EXPENSES											
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(31) TOTAL EXPENSES	\$ 835,318	\$ 599,430	\$ 152,000	\$ 56,404,022	\$ 11,714,755	\$ 5,756,947	\$ 2,664,759	\$ 1,972,033	\$ 80,099,264	\$ 96,271,132	
(32) OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ (1,121,438)	\$ (1,296,300)	\$ 168,274	\$ 104,794	\$ 43,599	\$ (2,101,071)	\$ (1,261,763)	

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
FEES			
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
FEES TO ENHANCE BASIC INSTRUCTION			
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
ACTIVITY FEES	\$166,118	\$182,614	\$92,927
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$227,712	\$227,712	\$182,055
Non-curricular goods and services	\$57,352	\$57,352	\$33,993
NON-CURRICULAR TRAVEL	\$27,435	\$27,435	(\$503)
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$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	
TOTAL	\$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
Actual balances per AFS at August 31, 2020	\$15,456,452	\$9,033,771	\$0	\$4,742,791	(\$0)	\$4,742,791	\$1,679,890
2020/2021 Estimated impact to AOS for:							
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
Estimated Balances for August 31, 2021	\$17,529,672	\$12,331,472	\$0	\$4,438,031	\$762,083	\$3,675,948	\$760,169
2021/22 Budget projections for:							
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
Projected Balances for August 31, 2022	\$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		
		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
Projected opening balance		\$762,083	(\$0)	(\$0)	\$3,675,948	\$1,841,200	\$1,841,200	\$760,169	\$799,068	\$409,068
Projected excess of revenues over expenses (surplus only)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation - add'l space on AOS3 / AOS4	\$3,511,985	\$3,511,985	\$3,511,985		\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	(\$2,323,226)	(\$2,323,226)	(\$2,323,226)		\$0	\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves	\$932,312	(\$610,000)	(\$610,000)	(\$1,675,562)	\$0	\$0	\$743,250	\$610,000	\$610,000
Projected assumptions/transfers of operations	Capital lease addition	\$0	(\$578,759)	(\$578,759)	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4	(\$746,625)	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4	(\$224,853)	\$0	\$0		\$0	\$0			
Transportation Expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported	(\$846,329)	\$0	\$0		\$0	\$0			
English language learners	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
System Administration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Increased cleaning in response to COVID-19	(\$283,264)	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
POM expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Techonology asset renewal	(\$20,000)	\$0	\$0	(\$131,686)	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Sander for Facilitites vehicle/Buses	\$0	\$0	\$0	(\$20,000)	\$0	\$0		(\$1,000,000)	\$0
Capital costs - Administration building	Renovations to Division Office Building	(\$762,083)	\$0	\$0	\$0	\$0	\$0	(\$40,000)	\$0	\$0
Capital costs - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Transportation Building/Playground contribution	\$0	\$0	\$0	(\$7,500)	\$0	\$0	(\$664,351)	\$0	\$0
Building leases	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
Estimated closing balance for operating contingency		(\$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
Estimated Operating Surplus (Deficit) Aug. 31, 2022	\$ (2,101,071)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(2,101,071)	
Estimated Operating Deficit Due to:		
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	
Subtotal, access of operating reserves to cover operating deficit	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	
Total projected amount to access ASO in 2021/22	\$ 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
Kindergarten, and Grades 1 to 12				
Eligible Funded Students:				
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%		
Other Students:				
Total	72	72	38	Note 3
Total Net Enrolled Students				
Home Ed Students	9	23	8	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	5,408	5,479	5,663	
Percentage Change	-1.3%	-3.2%		
Of the Eligible Funded Students:				
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)				
Eligible Funded Children	45	36	71	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	47	-	83	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	92	36	154	
Program Hours	400	400	400	Minimum: 400 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 800
FTE's Enrolled, Pre - K	46	18	77	
Percentage Change and VA for change > 3% or < -3%	155.6%	-76.6%		
Of the Eligible Funded Children:				
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:				
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
CERTIFICATED STAFF	Total	Union Staff	Total	Union Staff	Total	Union Staff	
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		
Certificated Staffing Change due to:	(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 FTEYear-over-year change in Certificated FTE
Breakdown, where total change is Negative:							
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.
Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):							
Certificated Number of Teachers							
Permanent - Full time	270	270	288	280	-		
Permanent - Part time	44	44	47	47	-		
Probationary - Full time	7	7	4	4	-		
Probationary - Part time	5	5	4	4	-		
Temporary - Full time	5	5	10	10	-		
Temporary - Part time	1	1	7	7	-		
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	142	-	126	-	142	-	Personnel support students as part of a multidisciplinary team with teachers and other 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%		
Explanation of Changes to Non-Certificated Staff:							
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 bein increased by 3.35 FTE.							
Additional Information							
Are non-certificated staff subject to a collective agreement?	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)							