

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2023**

[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 12, 2022

Date

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
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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
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18	green cells: populated based on information previously submitted	yellow cells: to be completed when yellow only.

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2022/2023 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 2022/2023 Battle River School Division budget is based on the principle of alignment with the division's three-year plan.
 27 The 2022/2023 funding announcement was made on February 24th, with the details of the funding being received on March 24th from Alberta Education.
 28 The budget is being prepared based on the assumption that the Minister of Education will approve BRSD's request to use reserves to support operations. This is required by
 29 legislation.

30 The basis for enrollment-based grants is done using a Weight Moving Average (WMA) Enrollment. For 2022/2023, Alberta Education has provided the following information on
 31 BRSD's WMA:

32 **Weighted Moving Average Enrollment**

	ECS	1 - 9	10 - 12		
			Yr 1 -3	Yr 4	Yr 5+
34 2020/21 Actual - 20%	395	3856	1168	61	11
35 2021/22 Estimate - 30%	396	3901	1178	56	5
36 2022/23 Projected - 50%	346	3841	1127	63	9
37 WMA	370.8	3862.0	1150.5	60.5	8.2

38 Each year, the WMA is adjusted based on the variance in the prior year's projected to actual enrollment. This enrollment variance resulted in a \$112,432 reduction in funding.
 39 As part of the grant announcement, a 1% increase has been applied to the following grants: ECS, Grades 1-9 and Grades 10-12 Base Instruction and Operations and Maintenance.
 40 The Transportation grant is increasing by 4.6%.

41 The System Administration Grant is 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
 42 Statements. This amount 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 exceed the
 43 allocation amount, the following year's allocation will be reduced by any overage.

44 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
 45 the actual results differ from the budget assumptions, the projected year-end financial results will change. Some of the key budget assumptions are:

- 45 The average teacher salary is projected to be \$109,760 (vs. \$106,774 for 2020-2021) without any consideration for the impact of negotiated cost increases.
- 46 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
 47 staff of 907 hours.
- 48 All school staff – teachers and school support staff – will be allocated centrally.
- 49 The O&M grants will be spent in their respective area.
- 50 The Transportation grant will support Division instructional expenses.
- 51 The Administration budget will be within the allocation provided.
- 52 Insurance premiums are increased based on the information provided by ARMIC's insurance broker, MARSH.
- 53 School Generated Funds (SGF) will be based on 2020/2021 actual revenues and expenses.

Significant Business and Financial Risks:

54 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
 55 year, BRSD was 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
 56 approximately 50% in 2021/2022 and zero in 2022/2023. In the current year's funding announcement, BRSD has been allocated \$7,143,335. In addition, in the current year, the
 57 province provided Provincial COVID Mitigation Support in the amount of \$1,995,464. For 2022/2023, these grants have been combined and BRSD has been provided with
 58 \$7,983,667. It has been clearly communicated that there is no commitment to the amount (if any) of funding being received in future years.

59 Note that in the 2021/2022 year Alberta Education provided funding of \$357,375 to BRSD to help offset the significant increase in property insurance premiums. This is in
 60 addition to a \$15,000,000 "backstop" that has been provided by the province as a layer of coverage before any claims hit the insurer's policies for boards that belong to Alberta
 Risk Managed Insurance Consortium (ARMIC). This backstop is not committed to continue after the next school year.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
REVENUES			
Government of Alberta	\$ 74,680,990	\$74,459,728	\$75,500,334
Federal Government and First Nations	\$ 101,904	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 850,617	\$855,898	\$320,689
Sales of services and products	\$ 1,133,433	\$1,160,513	\$1,107,454
Investment income	\$ 50,000	\$100,000	\$104,700
Donations and other contributions	\$ 1,355,745	\$1,230,414	\$529,229
Other revenue	\$ 15,000	\$191,640	\$237,193
TOTAL REVENUES	\$78,187,689	\$77,998,193	\$77,799,599
EXPENSES			
Instruction - ECS	\$ 2,701,014	\$2,675,578	
Instruction - Grade 1 to 12	\$ 54,690,916	\$55,315,192	\$54,291,686
Operations & maintenance	\$ 10,884,933	\$11,714,755	\$11,614,924
Transportation	\$ 5,691,273	\$5,756,947	\$5,456,724
System Administration	\$ 2,734,436	\$2,664,759	\$2,482,974
External Services	\$ 2,141,878	\$1,972,033	\$1,726,442
TOTAL EXPENSES	\$78,844,450	\$80,099,264	\$75,572,750
ANNUAL SURPLUS (DEFICIT)	(\$656,761)	(\$2,101,071)	\$2,226,849

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

INPUT ECS EXPENSE FOR
2020-21

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
EXPENSES			
Certificated salaries	\$ 33,336,800	\$34,600,539	\$34,363,810
Certificated benefits	\$ 8,052,638	\$7,944,429	\$7,667,117
Non-certificated salaries and wages	\$ 14,838,571	\$14,104,802	\$13,485,909
Non-certificated benefits	\$ 4,200,247	\$3,872,062	\$3,419,376
Services, contracts, and supplies	\$ 15,092,857	\$16,065,447	\$13,263,858
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,244,291	\$2,323,226	\$2,263,340
Unsupported	\$ 1,079,046	\$1,188,759	\$1,109,340
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	\$78,844,450	\$80,099,264	\$75,572,750

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

Approved Budget 2022/2023

REVENUES	Approved Budget 2022/2023						Actual Audited 2020/21	
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services		TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 2,405,056	\$ 53,330,709	\$ 7,227,333	\$ 5,594,161	\$ 2,774,556	\$ 1,133,677	\$ 72,465,492	
(2) Alberta infrastructure - non remediation	\$ -	\$ 41,037	\$ 1,656,864	\$ -	\$ -	\$ -	\$ 1,697,901	
(3) Alberta infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 502,597	\$ 502,597	
(5) Federal Government and First Nations	\$ 101,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,904	
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000	
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(10) Fees	\$ -	\$ 738,617	\$ -	\$ 112,000	\$ -	\$ -	\$ 850,617	
(11) Sales of services and products	\$ 110,750	\$ 318,433	\$ 10,000	\$ 177,000	\$ -	\$ 517,250	\$ 1,133,433	
(12) Investment income	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
(13) Gifts and donations	\$ -	\$ 324,154	\$ 129,030	\$ -	\$ -	\$ -	\$ 453,184	
(14) Rental of facilities	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	
(15) Fundraising	\$ -	\$ 902,561	\$ -	\$ -	\$ -	\$ -	\$ 902,561	
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,187	
(18) TOTAL REVENUES	\$ 2,617,710	\$ 55,705,511	\$ 9,038,227	\$ 5,898,161	\$ 2,774,556	\$ 2,153,524	\$ 78,187,689	

EXPENSES	Approved Budget 2022/2023						Actual Audited 2020/21	
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services		TOTAL
	ECS	Grade 1 to 12						
(19) Certificated salaries	\$ 1,164,941	\$ 31,679,875	\$ -	\$ -	\$ 429,196	\$ 62,788	\$ 33,336,800	
(20) Certificated benefits	\$ 284,645	\$ 7,669,844	\$ -	\$ -	\$ 84,227	\$ 13,922	\$ 8,062,638	
(21) Non-certificated salaries and wages	\$ 824,648	\$ 7,587,716	\$ 1,266,000	\$ 2,644,923	\$ 1,239,080	\$ 1,276,204	\$ 14,838,571	
(22) Non-certificated benefits	\$ 296,254	\$ 2,491,825	\$ 341,986	\$ 402,980	\$ 338,355	\$ 328,847	\$ 4,200,247	
(23) SUB - TOTAL	\$ 2,570,488	\$ 49,429,260	\$ 1,607,986	\$ 3,047,903	\$ 2,090,858	\$ 1,681,761	\$ 60,428,256	
(24) Services, contracts and supplies	\$ 130,526	\$ 5,083,116	\$ 6,742,950	\$ 2,092,200	\$ 583,948	\$ 460,117	\$ 15,092,857	
(25) Amortization of supported tangible capital assets	\$ -	\$ 91,780	\$ 2,150,438	\$ 2,073	\$ -	\$ -	\$ 2,244,291	
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 86,760	\$ 363,577	\$ 549,097	\$ 59,630	\$ -	\$ 1,059,064	
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 19,982	\$ -	\$ -	\$ -	\$ 19,982	
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(35) TOTAL EXPENSES	\$ 2,701,014	\$ 54,690,916	\$ 10,864,933	\$ 5,691,273	\$ 2,734,436	\$ 2,141,878	\$ 78,844,450	
(36) OPERATING SURPLUS (DEFICIT)	\$ (83,304)	\$ 1,014,595	\$ (1,846,706)	\$ 206,888	\$ 40,120	\$ 11,646	\$ (656,761)	

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
FEES			
TRANSPORTATION	\$112,000	\$112,000	\$71,990
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	(\$18,718)
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$60,000	\$60,000	\$88,323
Alternative program fees	\$38,000	\$38,025	\$6,653
Fees for optional courses	\$162,000	\$167,256	\$118,048
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$0	\$0	\$4,450
NON-CURRICULAR FEES			
Extra-curricular fees	\$227,712	\$227,712	\$10,592
Non-curricular goods and services	\$57,352	\$57,352	\$20,988
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$850,617	\$855,898	\$320,689

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 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
Cafeteria sales, hot lunch, milk programs	\$201,433	\$267,000	\$71,419
Special events	\$72,000	\$72,000	\$19,678
Sales or rentals of other supplies/services	\$45,000	\$45,000	\$22,044
International and out of province student revenue	\$517,250	\$507,580	\$288,005
Adult education revenue	\$0	\$0	\$15,358
Preschool	\$110,750	\$0	(\$24,176)
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$1,527
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	\$946,433	\$891,580	\$393,855

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/DEFICITS (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, 2021	\$17,683,301		\$11,246,343		\$0		\$5,025,841		\$762,083		\$4,263,758		\$1,411,117	
2021/2022 Estimated impact to AOS for:														
Prior period adjustment	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Estimated surplus/(deficit)	(\$946,664)						(\$946,664)		(\$946,664)					
Estimated board funded capital asset additions			\$646,727				(\$73,514)		(\$66,014)		(\$7,500)		(\$573,213)	
Estimated disposal of unsupported tangible capital assets			\$0				\$0		\$0		\$0		\$0	
Estimated amortization of capital assets (expense)			(\$3,511,985)				\$3,511,985		\$3,511,985					
Estimated capital revenue recognized - Alberta Education			\$308,894				(\$308,894)		(\$308,894)					
Estimated capital revenue recognized - Alberta Infrastructure			\$1,477,668				(\$1,477,668)		(\$1,477,668)					
Estimated capital revenue recognized - Other GOA			\$860,024				(\$860,024)		(\$860,024)					
Estimated capital revenue recognized - Other sources			\$176,640				(\$176,640)		(\$176,640)					
Estimated changes in Endowments			\$0		\$0		\$0		\$0					
Estimated unsupported debt principal repayment			\$0		\$0		\$0		\$0					
Estimated reserve transfers (net)							(\$743,250)		(\$176,081)		(\$567,169)		\$743,250	
Estimated assumptions/transfers of operations - capital lease addition			\$0		\$0		\$0		\$0		\$0		\$0	
Estimated Balances for August 31, 2022	\$16,736,637		\$10,704,311		\$0		\$4,451,172		\$762,083		\$3,689,089		\$1,581,154	
2022/23 Budget projections for:														
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$11,695,850)		(\$11,695,850)				\$0							
Budgeted surplus/(deficit)	(\$656,761)						(\$656,761)		(\$656,761)					
Projected board funded tangible capital asset additions			\$2,392,869				(\$1,613,519)		(\$807,083)		(\$806,436)		(\$779,350)	
Projected board funded ARO tangible capital asset additions			\$0				\$0		\$0		\$0		\$0	
Budgeted disposal of unsupported tangible capital assets			\$0				\$0		\$0		\$0		\$0	
Budgeted disposal of unsupported ARO tangible capital assets			\$0				\$0		\$0		\$0		\$0	
Budgeted amortization of capital assets (expense)			(\$3,303,355)				\$3,303,355		\$3,303,355					
Budgeted capital revenue recognized - Alberta Education			\$370,530				(\$370,530)		(\$370,530)					
Budgeted capital revenue recognized - Alberta Infrastructure			\$1,697,901				(\$1,697,901)		(\$1,697,901)					
Budgeted capital revenue recognized - Other GOA			\$0				\$0		\$0					
Budgeted capital revenue recognized - Other sources			\$175,860				(\$175,860)		(\$175,860)					
Budgeted amortization of ARO tangible capital assets			(\$19,982)				\$19,982		\$19,982					
Budgeted amortization of supported ARO tangible capital assets			\$0				\$0		\$0					
Budgeted board funded ARO liabilities - recognition			\$0				\$0		\$0					
Budgeted board funded ARO liabilities - remediation			\$0				\$0		\$0					
Budgeted changes in Endowments			\$0		\$0		\$0		\$0					
Budgeted unsupported debt principal repayment			\$0		\$0		\$0		\$0					
Projected reserve transfers (net)							(\$668,250)		(\$377,285)		(\$290,965)		\$668,250	
Projected assumptions/transfers of operations - capital lease addition			\$0		\$0		\$0		\$0		\$0		\$0	
Projected Balances for August 31, 2023	\$4,384,026		\$322,284		\$0		\$2,591,688		(\$0)		\$2,591,688		\$1,470,054	

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-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025
	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended	Year Ended
Projected opening balance	\$767,083	\$19,962	\$19,962	\$3,889,069	\$2,591,669	\$2,301,088	\$1,581,154	\$1,470,054	\$1,928,118
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$3,323,337	\$3,303,365	\$3,303,365	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized, including ARO assets amortization	(\$2,244,291)	(\$2,244,291)	(\$2,244,291)	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected reserve transfers (net)	(\$377,265)	(\$459,064)	(\$1,059,064)	(\$790,565)	\$0	\$0	\$668,260	\$459,064	\$1,059,064
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations & maintenance	(\$536,779)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POM expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	(\$45,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	(\$767,083)	\$0	\$0	(\$606,436)	\$0	\$0	(\$779,350)	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Opening balance adjustment due to adoption of FS 3280 (ARO)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$19,962	\$19,962	\$19,962	\$2,591,668	\$2,591,668	\$2,591,668	\$1,470,054	\$1,928,118	\$2,988,182
Out of Balance									
Total surplus as a percentage of 2023 Expense	5.18%	5.70%	7.10%						
ASO as a percentage of 2023 Expense	3.31%	3.31%	3.31%						

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, 2023	\$ (656,761)	
PLEASE ALLOCATE IN BLUE CELLS BELOW		
Estimated Operating Deficit Due to:		UNDERALLOCATED - PLEASE ALLOCATE
Amortization of board funded ARO capital assets	\$0	
Facilities Budget	\$636,779	Facilities budget re: insurance increases & other operating expenses
Description 3 (Fill only if your board projected an operating deficit)	\$0	
Description 4 (Fill only if your board projected an operating deficit)	\$0	
Description 5 (Fill only if your board projected an operating deficit)	\$0	
Description 6 (Fill only if your board projected an operating deficit)	\$0	
Description 7 (Fill only if your board projected an operating deficit)	\$0	
Subtotal, preliminary projected operating reserves to cover operating deficit	636,779	
Opening balance adjustment due to adoption of PS 3280 (ARO)	-	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	1,613,519	Renovations to new administration building (1,568,519) + School technology (45,000)
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(1,059,064)	
Budgeted amortization of board funded ARO tangible capital assets	(19,982)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	668,250	
Total final projected amount to access ASO in 2022/23	\$ 1,839,502	

Total amount approved by the Minister

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

	Budgeted 2022/2023 (Note 2)	Actual 2021/2022	Actual 2020/2021	Notes
Grades 1 to 12				
Eligible Funded Students:				
Grades 1 to 9	3,841	3,901	3,856	Head count
Grades 10 to 12	1,199	1,277	1,253	Head count
Total	5,040	5,178	5,109	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	-2.7%	1.4%		
Other Students:				
Total	25	33	72	Note 3
Total Net Enrolled Students	5,065	5,211	5,181	
Home Ed Students	30	29	23	Note 4
Total Enrolled Students, Grades 1-12	5,095	5,240	5,204	
Percentage Change	-2.8%	0.7%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	226	226	231	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	461	451	464	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	346	396	395	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	59	32	3	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	405	428	398	
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	203	214	199	
Percentage Change and VA for change > 3% or < -3%	-5.4%	7.5%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	28	48	38	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	13	-	4	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 2022/2023 budget report preparation.				
3) Other Grade 1 to 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 2021/22		Actual 2020/21		Notes
	Union Staff	Total	Union Staff	Total	Union Staff	Total	
CERTIFICATED STAFF							
School Based	323	323	339	339	333	333	Teacher certification required for performing functions at the school level
Non-School Based	11	2	9	1	12	8	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	334	325	348	340	345	341	FTE for personnel possessing a valid Alberta teaching certificate or equivalency
Percentage Change and VA for change > 3% or < -3%		-4.0%	0.8%		-3.2%		
If an average standard cost is used, please disclose rate:	162,270						
Student F.T.E. per certificated Staff	15,862,784		15.7			15.7	
Certificated Staffing Change due to:							
Enrollment Change	(13.8)						
Other Factors	(10)						If negative change impact, the small or if negative change impact, the small class size initiative is to include any/all teachers retained
Total Change	(13.8)						Descriptor (required)
							Year-over-year change in Certificated FTE over year change in Certificated FTE
Breakdown, where total change is Negative:							
Continous contracts terminated	-	-	-	-	-	-	FTEs
Non permanent contracts not being renewed	3	-	-	-	-	-	FTEs
Other (retirement, attrition, etc)	11	-	-	-	-	-	Director (required)
Total Negative Change in Certificated FTEs	14.0						Breakdown required where year-over-year Breakdown required where year-over-year total change in Certificated FTE is negative only
Plsease note that the information in this section below only includes Certificated Number of Teachers (not FTEs):							
Certificated Number of Teachers							
Permanent - Full time	-	-	287	287	288	280	
Permanent - Part time	-	-	29	29	47	47	
Probationary - Full time	-	-	7	7	4	4	
Probationary - Part time	-	-	4	4	4	4	
Temporary - Full time	-	-	25	25	10	10	
Temporary - Part time	-	-	22	22	7	7	
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	142	-	126	-	126	-	Personnel support students as part of a multidisciplinary team with teachers and other staff personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	68	-	45	-	54	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EA's
Operations & Maintenance	16	5	19	5	19	5	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	35	10	35	10	40	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	30	-	45	-	31	-	Personnel in System Admin. and External service areas
Total Non-Certificated Staff FTE	209	14.5	278	14.0	276	14.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency
Percentage Change	7.2%		0.8%		8.2%		
Explanation of Changes to Non-Certificated Staff:							
Additional Information							
Are non-certificated staff subject to a collective agreement?							Some
Please provide terms of contract for 2021/22 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTEs.							
Collective agreements for the non-certificated staff have not been negotiated (0.5 FTE)							

School Jurisdiction Code: 2285

System Admin Expense Limit %	
2285 The Battle River School Division	3.27%