

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2022**

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

1085 The Grande Yellowhead School Division

Legal Name of School Jurisdiction

3656 1 Avenue Edson AB AB T7E 1S8; 780-723-4471; seannich@gypsd.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Ms. Brenda Rosadiuk

Name



Signature

SUPERINTENDENT

Ms. Carolyn Lewis

Name



[Carolyn Lewis \(May 27, 2021 18:27 MDT\)](#)

Signature

SECRETARY TREASURER or TREASURER

Mr. Sean Nicholson

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 26, 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

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Color coded cells:

blue cells: require the input of data/descriptors wherever applicable.	grey cells: data not applicable - protected
green cells: populated based on information previously submitted	white cells: within text boxes REQUIRE the input of points and data.
	yellow cells: to be completed when yellow only.

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2021/2022 BUDGET REPORT

The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction's plans.

Budget Highlights, Plans & Assumptions:

- The 2021/20 school year budget reflects the mission, vision, values, and goals as set forth by the Board of Trustees in its foundational statements and reflects the priorities in the Division's Three-year Education Plan.
- Grande Yellowhead Public School Division has an approximate budget of \$62 million, which is utilized to provide public education services to the students in its jurisdiction.
- The Division serves approximately 4,400 funded students from Early Childhood (ECS) to Grade 12 within 17 schools and five (5) learning connection sites that are aligned with the local high schools.
- Overall, the Division is expecting a deficit of \$2.0 million in the 2021/22 school year. The deficit is mainly attributed to cost pressures from the COVID-19 pandemic for custodial services, and instructional cost pressure to ensure our students still receive many of the additional supports they will need during a pandemic.

Assumptions:

- Revenue Assumptions:
 - o Enrolment is projected to increase by approximately 1.6 per cent in the 2021/22 school year (based on projected student headcount). Although enrollment has increased slightly, funding has been held flat and we are expected to serve more students with the same level of funding.
 - o Revenues have declined due to the COVID pandemic from both investments, and revenues collected from parents or other agencies.
 - o The Division has seen the elimination of some other services and grants in the prior year (2020/21 school year) that are still needed in the 2021/22 school year.
- Expense Assumptions:
 - o Returning to school in September 2021 will still prove challenging during the pandemic and will continue to require additional cost pressures. Custodians will still be required to provide extra cleaning and the Division will have to be ready to provide a robust virtual education program. Increased use of technology for virtual learning will also increase the wear and tear of equipment, which may result in increased technology expenses.
 - o Standard cost of certificated teachers is estimated at \$100,700: no change for the 2021/22 school year.
 - o Technology Services, Transportation Services, Learning Services, and Facility Management, are budgeted centrally.
- Staffing:
 - o The Division has reduced staffing wherever possible through retirement and attrition. Staff levels will currently be maintained and a plan to reduce over the coming years will be implemented, if funding is reduced, to ensure a balanced budget.
 - o Maintaining staff levels, were possible, will help stimulate the economy in the Division's rural communities and help with the current recession.

Significant Business and Financial Risks:

- Enrolment:
 - o The Division is projecting an enrolment increase in 2021/22, but funding from the government has not been increased. The Division will be expected to serve more students will the same dollars.
 - o The new Funding Framework relies heavily on the accuracy of projections and this could lead to future revenue loss if projections are too high or delayed funding if the projections are too low. The current pandemic increases the uncertainty of projections as there was a sudden and unexpected decline in the 2020/21 enrollment numbers across the province.
- COVID 19 Pandemic:
 - o Currently, there is some uncertainty around the landscape of education come September 2021. There is hope that as individuals get vaccinated, the Division will see the relaxation of many of the restrictions and spread of COVID-19.
 - o The Division will still have to ensure it has adequate PP&E, cleaning and disinfecting supplies, and protective barriers, like plexiglass shields, between staff or students.
 - o With the changed learning environment caused by the COVID-19 pandemic, the Division will have to ensure it has adequate resources to ensure students are receiving a high level of education. This includes access to a robust online learning and home education program, as well as technological resources available for student learning.
 - o The Division could potentially see a decline in other revenues such as donations, fundraising, and fees from parents if the economic situation does not improve.
 - o Any further funding reduction from the government also poses a risk to the Division. During this time, uncertainty exists around the reliability of funding from the Government of Alberta.

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	\$ 58,233,046	\$58,795,882	\$56,220,298
Federal Government and First Nations	\$ -	\$50,000	\$67,303
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 702,415	\$684,997	\$493,521
Sales of services and products	\$ 303,833	\$482,976	\$511,912
Investment income	\$ 116,000	\$100,000	\$185,579
Gifts and donations	\$ 201,500	\$185,000	\$200,314
Rental of facilities	\$ 9,500	\$9,500	\$5,800
Fundraising	\$ 173,500	\$350,000	\$393,653
Gains on disposal of capital assets	\$ -	\$0	\$18,609
Other revenue	\$ 10,000	\$10,000	\$34,094
TOTAL REVENUES	\$59,749,794	\$60,668,355	\$58,131,083
EXPENSES			
Instruction - Pre K	\$ 291,500	\$282,750	\$0
Instruction - K to Grade 12	\$ 46,491,462	\$46,741,292	\$42,677,752
Operations & maintenance	\$ 8,088,107	\$9,164,059	\$8,362,257
Transportation	\$ 4,287,474	\$4,346,124	\$3,297,837
System Administration	\$ 2,284,200	\$2,259,729	\$2,607,984
External Services	\$ 299,368	\$369,146	\$328,712
TOTAL EXPENSES	\$61,742,111	\$63,163,100	\$57,274,542
ANNUAL SURPLUS (DEFICIT)	(\$1,992,317)	(\$2,494,745)	\$856,541

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	\$ 25,826,136	\$26,173,127	\$24,752,736
Certificated benefits	\$ 4,978,110	\$5,386,252	\$5,537,377
Non-certificated salaries and wages	\$ 9,865,049	\$9,311,384	\$8,234,095
Non-certificated benefits	\$ 2,663,252	\$2,496,103	\$1,998,423
Services, contracts, and supplies	\$ 15,327,165	\$16,817,249	\$13,457,248
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,333,077	\$2,184,359	\$2,224,317
Unsupported	\$ 743,322	\$794,626	\$1,061,212
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$2,821
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ 6,000	\$0	\$6,313
TOTAL EXPENSES	\$61,742,111	\$63,163,100	\$57,274,542

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	\$ 291,500	\$ 425,400	\$ 64,000	\$ 42,685,617	\$ 5,743,833	\$ 4,172,475	\$ 2,342,865	\$ -	\$ 55,725,690	\$ 53,521,525
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ 207,441	\$ 1,906,016	\$ -	\$ -	\$ -	\$ 2,113,457	\$ 2,160,576
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ 311,899	\$ -	\$ -	\$ -	\$ -	\$ 311,899	\$ 354,579
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,303
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ 72,000	\$ 10,000	\$ -	\$ -	\$ 82,000	\$ 183,618
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ -	\$ -	\$ 597,415	\$ -	\$ 105,000	\$ -	\$ -	\$ 702,415	\$ 493,521
(10) Sales of services and products	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 303,833	\$ 303,833	\$ 511,912
(11) Investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,000	\$ -	\$ 116,000	\$ 185,579
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 201,500	\$ -	\$ -	\$ -	\$ -	\$ 201,500	\$ 200,314
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ 9,500	\$ -	\$ -	\$ -	\$ 9,500	\$ 5,800
(14) Fundraising	\$ -	\$ -	\$ -	\$ 173,500	\$ -	\$ -	\$ -	\$ -	\$ 173,500	\$ 393,653
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,609
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 34,094
(17) TOTAL REVENUES	\$ 291,500	\$ 425,400	\$ 64,000	\$ 44,177,372	\$ 7,731,349	\$ 4,287,475	\$ 2,468,865	\$ 303,833	\$ 59,749,794	\$ 58,131,083
EXPENSES										
(18) Certificated salaries	\$ -	\$ -	\$ -	\$ 25,521,136	\$ -	\$ -	\$ 305,000	\$ -	\$ 25,826,136	\$ 24,752,736
(19) Certificated benefits	\$ -	\$ -	\$ -	\$ 4,908,979	\$ -	\$ -	\$ 69,131	\$ -	\$ 4,978,110	\$ 5,537,377
(20) Non-certificated salaries and wages	\$ 185,693.00	\$ 270,990	\$ 40,770	\$ 6,064,434	\$ 742,462	\$ 1,360,945	\$ 982,206	\$ 217,549	\$ 9,865,049	\$ 8,234,095
(21) Non-certificated benefits	\$ 58,232	\$ 84,981	\$ 12,785	\$ 1,764,838	\$ 163,145	\$ 298,871	\$ 215,135	\$ 65,265	\$ 2,663,252	\$ 1,998,423
(22) SUB - TOTAL	\$ 243,925	\$ 355,971	\$ 53,555	\$ 38,259,387	\$ 905,607	\$ 1,659,816	\$ 1,571,472	\$ 282,814	\$ 43,332,547	\$ 40,522,631
(23) Services, contracts and supplies	\$ 47,575	\$ 69,429	\$ 10,445	\$ 7,080,153	\$ 5,026,714	\$ 2,369,567	\$ 706,728	\$ 16,554	\$ 15,327,165	\$ 13,457,248
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 209,194	\$ 2,123,883	\$ -	\$ -	\$ -	\$ 2,333,077	\$ 2,224,317
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 453,328	\$ 31,903	\$ 258,091	\$ -	\$ -	\$ 743,322	\$ 1,061,212
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,821
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ 6,313
(31) TOTAL EXPENSES	\$ 291,500	\$ 425,400	\$ 64,000	\$ 46,002,062	\$ 8,088,107	\$ 4,287,474	\$ 2,284,200	\$ 299,368	\$ 61,742,111	\$ 57,274,542
(32) OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ (1,824,690)	\$ (356,758)	\$ 1	\$ 184,665	\$ 4,465	\$ (1,992,317)	\$ 856,541

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
FEEES			
TRANSPORTATION	\$105,000	\$52,000	\$22,030
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$7,500	\$600	\$5
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$4,870	\$16,115	\$0
Alternative program fees	\$1,780	\$1,250	\$0
Fees for optional courses	\$104,265	\$119,990	\$43,528
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$148,040	\$152,187	\$84,954
Other fees to enhance education	\$0	\$40,980	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$225,905	\$229,330	\$243,611
Non-curricular goods and services	\$48,240	\$53,140	\$59,597
NON-CURRICULAR TRAVEL	\$3,120	\$0	\$39,795
OTHER FEES	\$53,695	\$19,405	\$0
TOTAL FEES	\$702,415	\$684,997	\$493,520

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

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$2,512
Special events	\$0	\$0	\$175,166
Sales or rentals of other supplies/services	\$0	\$0	\$309,900
International and out of province student revenue	\$0	\$96,848	\$128,550
Adult education revenue	\$0	\$0	\$12,250
Preschool	\$301,811	\$367,720	\$229,075
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Administrative fees and interest	\$0	\$0	\$33,182
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
TOTAL	\$301,811	\$464,568	\$890,635

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	\$16,966,567	\$7,742,998	\$431,788	\$6,745,917	\$3,141,237	\$3,604,680	\$2,045,864
2020/2021 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$737,893			\$737,893	\$737,893		
Estimated board funded capital asset additions		(\$282,253)		\$282,253	\$282,253	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,039,426)		\$3,039,426	\$3,039,426		
Estimated capital revenue recognized - Alberta Education		\$144,130		(\$144,130)	(\$144,130)		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,113,457		(\$2,113,457)	(\$2,113,457)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$781,839)	(\$1,128,203)	\$346,364	\$781,839
Estimated assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2021	\$17,704,460	\$6,678,905	\$431,788	\$7,766,063	\$3,815,019	\$3,951,044	\$2,827,703
2021/22 Budget projections for:							
Budgeted surplus(deficit)	(\$1,992,317)			(\$1,992,317)	(\$1,992,317)		
Projected board funded capital asset additions		(\$354,000)		\$0	\$0	\$0	\$354,000
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,076,399)		\$3,076,399	\$3,076,399		
Budgeted capital revenue recognized - Alberta Education		\$219,619		(\$219,619)	(\$219,619)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,113,458		(\$2,113,458)	(\$2,113,458)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$3,622,066)	(\$2,566,025)	(\$1,056,041)	\$3,622,066
Projected assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2022	\$15,712,143	\$5,581,583	\$431,788	\$2,895,003	(\$0)	\$2,895,003	\$6,803,769

**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
Projected opening balance	\$3,815,019	(\$0)	(\$0)	\$3,951,044	\$2,895,003	\$2,895,003	\$2,827,703	\$6,803,769	\$7,612,041
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	\$3,076,399	2,918,096.97	2,871,689.14		\$0	\$0	\$0	\$0
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	(\$2,333,077)	(2,345,825.55)	(2,311,561.45)		\$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	(\$2,566,025)	(\$572,271)	(\$560,128)	(\$1,056,041)	\$0	\$3,622,066	\$572,271	\$560,128
Projected assumptions/transfers of operations	Technology asset renewal	\$0	\$0	\$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	(\$566,132)	\$0	\$0		\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	\$0	\$0	\$0		\$0	\$0		
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$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	\$0	\$0	\$0		\$0	\$0		
Transportation Expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		
Operations & maintenance	Reduction in Funding and COVID Supplies	(\$356,757)	\$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	Explanation - add'l space on AOS3 / AOS4	\$0	\$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
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4	\$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
Capital costs - School building partnership projects	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$354,000	\$236,000	\$236,000
Capital costs - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$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
Capital costs - Other	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Election Reserve	Explanation - add'l space on AOS3 / AOS4	(\$50,000)	\$0	\$0		\$0	\$0	\$0	\$0
Instruction	Explanation - add'l space on AOS3 / AOS4	(\$1,019,428)	\$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)	\$2,895,003	\$2,895,003	\$2,895,003	\$6,803,769	\$7,612,041

Total surplus as a percentage of 2020 Expenses	15.71%	17.02%	18.31%
ASO as a percentage of 2020 Expenses	4.69%	4.69%	4.69%

**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	\$ (1,992,317)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(1,992,317)	
Estimated Operating Deficit Due to:		
Election Reserve	\$50,000	To support election costs for the 2021-2022 school board trustee election
Operations and Maintenance COVID Costs	\$356,757	Decreased funding in Operations and Maintenance and increased COVID expense for custodial costs has resulted in a deficit.
Decentralized School reserves	\$566,132	Surplus carried forward as of August 31, 2021 by schools to support site based instructional needs. This includes funds to support special projects such as outdoor classroom and other supplies that have been delayed due to COVID.
Instruction	\$1,019,428	Various instructional cost pressures. With the COVID-19 pandemic it is ever important that the Division supports the needs of our most vulnerable students. In previous years some grants and services such as RCSD were lost but with the current ongoing pandemic and the potential increase in student needs it is important we maintain many of those services. There may be additional technology cost pressure with the increased usage of technology for virtual learnings. There are also instructional set up costs to ensure we have a robust virtual learning environment for student learning.
Description 5 (fill only your board projected an operating deficit)	\$0	
Description 6 (fill only your board projected an operating deficit)	\$0	
Description 7 (fill only your board projected an operating deficit)	\$0	
Subtotal, access of operating reserves to cover operating deficit	1,992,317	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	-	
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(743,322)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	3,622,066	
Total projected amount to access ASO in 2021/22	\$ 4,871,061	
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	325	337	364	Head count
Kindergarten program hours	760	760	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	163	169	182	0.5 times Head Count
Grades 1 to 9	3,002	2,965	3,128	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	994	944	981	Head count
Grades 10 to 12 - 4th year	47	82	77	Head count
Grades 10 to 12 - 4th year FTE	24	41	39	0.5 times Head Count
Grades 10 to 12 - 5th year	19	14	28	Head count
Grades 10 to 12 - 5th year FTE	5	4	7	0.25 times Head Count
Total FTE	4,187	4,122	4,337	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	1.6%	-4.9%		
Other Students:				
Total	10	-	-	Note 3
Total Net Enrolled Students	4,197	4,122	4,337	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	4,197	4,122	4,337	
Percentage Change	1.8%	-4.9%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	226	214	237	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	10	5	15	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	34	35	36	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	16	-	-	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI.
Pre - Kindergarten (Pre - K)				
Eligible Funded Children	24	14	29	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	-	-	-	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	24	14	29	
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	12	7	15	
Percentage Change and VA for change > 3% or < -3%	71.4%	-51.7%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	24	14	29	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	-	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
NOTES:				
1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.				
2) Budgeted enrolment is to be based on best information available at time of the 2021/2022 budget report preparation.				
3) Other K to Grade 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.				
4) Because they are funded separately, Home Education students are not included with total net enrolled students.				

**PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL**

	Budget 2021/22		Actual 2020/21		Actual 2019/20		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	252	252	255	255	254	254	Teacher certification required for performing functions at the school level.
Non-School Based	8	5	8	8	10	10	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	259.9	257.4	263.3	263.3	263.9	264.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	-1.3%		-0.2%			-1.5%	
If an average standard cost is used, please disclose rate:							
Student F.T.E. per certificated Staff	100,700	100,700	100,700	100,700	100,700	100,700	
Student F.T.E. per certificated Staff	16.19372836		15.7		16.5		
Certificated Staffing Change due to:							
Enrolment Change							If negative change impact, the small class negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	(3)	-					Descriptor (required): Unfilled Retirement Positions and Attrition
Total Change	(3.4)	-					Year-over-year change in Certificated FTE Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:							
Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	(3)	-					Descriptor (required): Retirement and Attrition
Total Negative Change in Certificated FTEs	(3.4)	-					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</i>							
Certificated Number of Teachers							
Permanent - Full time	208	208	201	201	200		
Permanent - Part time	8	8	12	12	22		
Probationary - Full time	32	32	38	38	29		
Probationary - Part time	4	4	2	2	3		
Temporary - Full time	12	12	14	14	17		
Temporary - Part time	3	3	2	2	3		
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	88	88	86	86	77	77	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	51	31	53	38	50	35	Personnel providing instruction support for schools under "Instruction" program areas other than EAs
Operations & Maintenance	9	8	9	7	8	6	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	34	34	33	33	23	23	Bus drivers employed, but not contracted
Transportation - Other Staff	8	6	5	3	5	3	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	24	14	21	5	16	5	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	214.1	180.5	207.4	172.2	179.0	149.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	3.2%		15.8%			19.6%	
Explanation of Changes to Non-Certificated Staff:							
Additional Services and Support funding has led to the increase of uncertified supports staff.							
Additional Information							
Are non-certificated staff subject to a collective agreement?	Yes						
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.							
Non-certificated staff are under Canadian Union of Public Employees. Effective till August 21, 2021							