

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

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

1325 The Wild Rose School Division

Legal Name of School Jurisdiction

4912 43 Street Rocky Mountain House AB AB T4T 1P4; 403-845-3376; Ama.urbinsky@wrsd.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Russell Hickman

Name

Signature

SUPERINTENDENT

Brad Volkman

Name

Signature

SECRETARY TREASURER or TREASURER

Ms. Ama Urbinsky

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 18, 2021 .
Date**

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

	A	B	C	D	E	F	G	H	I	
1									School Jurisdiction Code: 1325	
2	TABLE OF CONTENTS									
3										
4										
5									Page	
6	BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)								3	
7	BUDGETED SCHEDULE OF PROGRAM OPERATIONS								4	
8	BUDGETED SCHEDULE OF FEE REVENUE								5	
9	PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS								6	
10	SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES								7	
11	BUDGETED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS								8	
12	PROJECTED STUDENT STATISTICS								9	
13	PROJECTED STAFFING STATISTICS								10	
15	Color coded cells:									
16		blue cells: require the input of data/descriptors wherever applicable.					grey cells: data not applicable - protected			
17		green cells: populated based on information previously submitted					yellow cells: to be completed when yellow only.			
18										
19										
20	HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2021/2022 BUDGET REPORT									
21	The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into									
22	consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year									
23	Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will									
24	support the jurisdiction's plans.									
25	<u>Budget Highlights, Plans & Assumptions:</u>									
26										
27										
28	Preparation of the 2021-22 Spring Budget is based on the Alberta Education Funding Model that was introduced for the 2020-21 school year. The intent behind the new model is									
29	to reduce red tape and administrative costs by reducing the number of funding envelopes, and giving school boards more autonomy and flexibility to invest in classrooms based									
30	on their students' needs.									
31										
32	Under the new funding model, per-student funding is allocated based on a weighted moving average (WMA) system.									
33										
34	The predictability of funding using the WMA approach has provided the needed stability in the 2020-21 school year during the COVID-19 pandemic, as no funding adjustments									
35	were made due to the anomalous enrollment decline that occurred. In addition, Alberta Education confirmed that all school boards will receive, at minimum, the same									
36	operational funds received in the current (2020-21) school year. This is good news as we had fewer students enrolled in 2020-21 than projected and we are projecting a further									
37	decline in 2021-22.									
38	Our budget is based on defined allocations for certificated and uncertificated staffing, sub-days and supplies and services.									
39	Wild Rose School Division is projecting a deficit budget for the 2021-22 school year of approximately \$2M. The division will use reserves to cover the deficit.									
40										
41	The budget includes a decrease in teachers from 2020-21 staffing levels primarily as a result of declining enrollment. However, class sizes remain at an appropriate level.									
42										
43	The budget for Student Services and the Family Wellness Worker program has increased from 2020-21 levels to provide additional support for staff, students and families.									
44	Ongoing Operations and Maintenance deficit.									
45										
46	The budget also includes a contingency of approximately \$500,000 for covid-related expenses (eg extra after hours cleaning)									
47										
48	2021-22 funding from Alberta Education includes dollars for "bridge funding" and one time "covid mitigation support". The Board is aware that this transition funding will be									
49	gradually eliminated.									
50										
51										
52										
53										
54										
55										
56	<u>Significant Business and Financial Risks:</u>									
57										
58	The Division's primary source of revenue is from the Provincial Government (Alberta Education). As a result, our sustainability is largely dependent on this funding.									
59										
60	Current health situation: For the 2021-22 school year, there is still risk of unanticipated changes to our expenses due to Covid-19.									
61										
62	TEBA negotiations with the ATA may have financial implications which the division does not know if it will be fully funded by Alberta Education. Local bargaining has also not									
63	comm									
64										
65										
66										
67										

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
REVENUES			
Government of Alberta	\$ 55,734,792	\$56,010,098	\$53,146,814
Federal Government and First Nations	\$ 330,000	\$300,000	\$332,416
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 890,000	\$810,364	\$529,991
Sales of services and products	\$ 580,000	\$551,000	\$560,435
Investment income	\$ 200,000	\$71,000	\$209,050
Gifts and donations	\$ 340,000	\$307,000	\$291,310
Rental of facilities	\$ 3,500	\$3,500	\$3,338
Fundraising	\$ 500,000	\$515,000	\$312,464
Gains on disposal of capital assets	\$ -	\$0	\$973,069
Other revenue	\$ -	\$0	\$158,918
TOTAL REVENUES	\$58,578,292	\$58,567,962	\$56,517,805
EXPENSES			
Instruction - Pre K	\$ 507,884	\$452,048	\$0
Instruction - K to Grade 12	\$ 44,832,145	\$42,377,507	\$41,814,898
Operations & maintenance	\$ 7,693,452	\$8,491,862	\$8,138,800
Transportation	\$ 5,446,680	\$5,429,852	\$4,318,032
System Administration	\$ 2,241,816	\$2,237,309	\$2,458,744
External Services	\$ -	\$1,101,612	\$1,081,779
TOTAL EXPENSES	\$60,721,977	\$60,090,190	\$57,812,253
ANNUAL SURPLUS (DEFICIT)	(\$2,143,685)	(\$1,522,228)	(\$1,294,448)

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	\$ 24,603,866	\$25,845,286	\$25,113,597
Certificated benefits	\$ 5,924,301	\$5,257,390	\$5,664,265
Non-certificated salaries and wages	\$ 9,597,451	\$8,791,824	\$9,413,839
Non-certificated benefits	\$ 2,441,093	\$2,221,470	\$2,128,573
Services, contracts, and supplies	\$ 15,440,571	\$15,501,955	\$12,937,983
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,427,119	\$2,236,181	\$2,176,088
Unsupported	\$ 287,076	\$235,584	\$274,282
Interest on capital debt			
Supported	\$ -	\$0	\$1,547
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 500	\$500	\$177
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$101,902
TOTAL EXPENSES	\$60,721,977	\$60,090,190	\$57,812,253

**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	\$ 507,884	\$ 547,907	\$ 121,963	\$ 40,072,266	\$ 4,504,413	\$ 5,321,590	\$ 2,212,588	\$ -	\$ 53,288,611	\$ 50,532,160
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 2,416,181	\$ -	\$ -	\$ -	\$ 2,416,181	\$ 2,157,918
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 419,473
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 330,000	\$ -	\$ -	\$ -	\$ -	\$ 330,000	\$ 332,416
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 37,263
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ -	\$ -	\$ 890,000	\$ -	\$ -	\$ -	\$ -	\$ 890,000	\$ 529,991
(10) Sales of services and products	\$ -	\$ -	\$ -	\$ 580,000	\$ -	\$ -	\$ -	\$ -	\$ 580,000	\$ 560,435
(11) Investment income	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 140,000	\$ -	\$ 200,000	\$ 209,050
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 340,000	\$ -	\$ -	\$ -	\$ -	\$ 340,000	\$ 291,310
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,338
(14) Fundraising	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 312,464
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 973,069
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,918
(17) TOTAL REVENUES	\$ 507,884	\$ 547,907	\$ 121,963	\$ 42,745,766	\$ 6,980,594	\$ 5,321,590	\$ 2,352,588	\$ -	\$ 58,578,292	\$ 56,517,805
EXPENSES										
(18) Certificated salaries	\$ 127,321	\$ 30,345	\$ 12,644	\$ 24,031,906			\$ 401,650	\$ -	\$ 24,603,866	\$ 25,113,597
(19) Certificated benefits	\$ 19,025	\$ 4,534	\$ 1,889	\$ 5,848,202			\$ 50,651	\$ -	\$ 5,924,301	\$ 5,664,265
(20) Non-certificated salaries and wages	\$ 187,970	\$ 307,586	\$ 76,064	\$ 6,047,043	\$ 2,015,998	\$ 166,140	\$ 796,650	\$ -	\$ 9,597,451	\$ 9,413,839
(21) Non-certificated benefits	\$ 28,087	\$ 45,961	\$ 11,366	\$ 1,548,117	\$ 556,190	\$ 42,905	\$ 208,467	\$ -	\$ 2,441,093	\$ 2,128,573
(22) SUB - TOTAL	\$ 362,403	\$ 388,426	\$ 101,963	\$ 37,475,268	\$ 2,572,188	\$ 209,045	\$ 1,457,418	\$ -	\$ 42,566,711	\$ 42,320,274
(23) Services, contracts and supplies	\$ 145,481	\$ 159,481	\$ 20,000	\$ 6,465,772	\$ 2,677,812	\$ 5,237,635	\$ 734,390	\$ -	\$ 15,440,571	\$ 12,937,983
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ 2,427,119	\$ -	\$ -	\$ -	\$ 2,427,119	\$ 2,176,088
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 221,235	\$ 16,333	\$ -	\$ 49,508	\$ -	\$ 287,076	\$ 274,282
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,547
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ 177
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,902
(31) TOTAL EXPENSES	\$ 507,884	\$ 547,907	\$ 121,963	\$ 44,162,275	\$ 7,693,452	\$ 5,446,680	\$ 2,241,816	\$ -	\$ 60,721,977	\$ 57,812,253
(32) OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ (1,416,509)	\$ (712,858)	\$ (125,090)	\$ 110,772	\$ -	\$ (2,143,685)	\$ (1,294,448)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
FEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$225,000	\$118,217	\$123,740
ECS enhanced program fees	\$150,000	\$219,295	\$98,417
ACTIVITY FEES	\$235,000	\$208,379	\$117,538
Other fees to enhance education (Describe here)	\$0	\$0	\$1,041
NON-CURRICULAR FEES			
Extra-curricular fees	\$229,000	\$226,103	\$177,195
Non-curricular goods and services	\$41,000	\$17,305	\$11,239
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES Caution fee, Locker fee)	\$10,000	\$21,065	\$821
TOTAL FEES	\$890,000	\$810,364	\$529,991

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	\$54,000	\$54,000	\$34,473
Special events	\$42,000	\$41,000	\$12,996
Sales or rentals of other supplies/services	\$25,000	\$22,000	\$35,395
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$6,500	\$0	\$700
Preschool	\$65,000	\$75,000	\$62,102
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$6,468
Other (describe) Band Supplies	\$3,000	\$3,500	\$1,404
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	\$195,500	\$195,500	\$153,538

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	\$10,943,109	\$4,117,127	\$0	\$4,725,982	\$502,066	\$4,223,916	\$2,100,000
2020/2021 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$1,400,000			\$1,400,000	\$1,400,000		
Estimated board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
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)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2021	\$12,343,109	\$4,117,127	\$0	\$6,125,982	\$1,902,066	\$4,223,916	\$2,100,000
2021/22 Budget projections for:							
Budgeted surplus(deficit)	(\$2,143,685)			(\$2,143,685)	(\$2,143,685)		
Projected board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$2,714,195)		\$2,714,195	\$2,714,195		
Budgeted capital revenue recognized - Alberta Education		\$10,938		(\$10,938)	(\$10,938)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,416,181		(\$2,416,181)	(\$2,416,181)		
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)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2022	\$10,199,424	\$3,830,051	\$0	\$4,269,373	\$45,457	\$4,223,916	\$2,100,000

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Year Ended		
	Year Ended			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	\$1,902,066	\$45,457	\$45,457	\$4,223,916	\$4,223,916	\$4,123,916	\$2,100,000	\$2,100,000	(\$165,172)
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)	Budgeted Amortization expense	\$2,714,195	\$0	\$0	\$0	\$0			
Budgeted capital revenue recognized	Budgeted Capital Revenue recognized	(\$2,427,119)	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Mental health supports for students coming out of the pa	(\$395,000)	\$0	\$0	\$0	\$0			\$0
New school start-up costs	(possible) At Home Learner Program - staffing	(\$450,000)	\$0	\$0	\$0	\$0			\$0
Decentralized school reserves	Pandemic expenses - after hours cleaning, substitutes/c	(\$500,000)	\$0	\$0	\$0	\$0			\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	\$0	\$0	\$0	\$0	\$0			
Non-recurring non-certificated remuneration	Centralized Pre Kindergarten Program at six schools	(\$492,000)	\$0	\$0	\$0	\$0			
Non-recurring contracts, supplies & services	Additional support for students with disabilities or languag	(\$306,685)	\$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	Increased insurance costs - unsupported	\$0	\$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	Playground moves to new schools	\$0	\$0	\$0		(\$100,000)	\$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	Solar Projects - New High school in Leslieville, new elementary in Condor and HWP/DCS replacement	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,400,000)	\$0
Capital costs - Technology	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Vehicles for Facilities Fleet	\$0	\$0	\$0	\$0	\$0	\$0	(\$65,000)	\$0
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	Photocopiers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$600,000)
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
Other 1 - please use this row only if no other row is appropriate	Clerestory at new elementary school in Condor	\$0	\$0	\$0	\$0	\$0		(\$50,000)	\$0
Other 2 - please use this row only if no other row is appropriate	HWP/DCS replacement school in Drayton Valley - multiurpose room and office space	\$0	\$0	\$0	\$0	\$0		(\$750,172)	\$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		\$45,457	\$45,457	\$45,457	\$4,223,916	\$4,123,916	\$4,123,916	\$2,100,000	(\$165,172)

Total surplus as a percentage of 2020 Expenses	10.49%	6.59%	5.61%
ASO as a percentage of 2020 Expenses	7.03%	6.87%	6.87%

**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	\$ (2,143,685)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(2,143,685)	
Estimated Operating Deficit Due to:		
Mental health supports for students coming out of the pandemic	\$395,000	
(possible) At Home Learner Program - staffing	\$450,000	
Pandemic expenses - after hours cleaning, substitutes/casuals	\$500,000	
Centralized Pre Kindergarten Program at six schools	\$492,000	
Additional support for students with disabilities or language delays	\$306,685	
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	2,143,685	
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	(287,076)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	-	
Total projected amount to access ASO in 2021/22	\$ 1,856,609	

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	310	318	368	Head count
Kindergarten program hours	-	565	565	Minimum: 475 hours
Kindergarten FTE's Enrolled	155	159	184	0.5 times Head Count
Grades 1 to 9	2,960	2,993	3,118	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	1,084	1,128	1,163	Head count
Grades 10 to 12 - 4th year	70	70	-	Head count
Grades 10 to 12 - 4th year FTE	35	35	-	0.5 times Head Count
Grades 10 to 12 - 5th year	10	10	-	Head count
Grades 10 to 12 - 5th year FTE	3	3	-	0.25 times Head Count
Total FTE	4,237	4,318	4,465	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	-1.9%	-3.3%		
Other Students:				
Total	25	25	35	Note 3
Total Net Enrolled Students	4,262	4,343	4,500	
Home Ed Students	13	13	2	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	4,275	4,356	4,502	
Percentage Change	-1.9%	-3.3%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	194	176	231	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	173	191	220	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	35	-	-	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	18	-	-	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI.

Pre - Kindergarten (Pre - K)

Eligible Funded Children	55	24	53	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	31	-	-	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	86	24	53	
Program Hours	400	400	375	Minimum: 400 Hours
FTE Ratio	0.500	0.500	0.469	Actual hours divided by 800
FTE's Enrolled, Pre - K	43	12	25	
Percentage Change and VA for change > 3% or < -3%	258.3%	-51.7%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	30	42	42	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	25	-	11	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2021/2022 budget report preparation.
- Other K to Grade 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- Because they are funded separately, Home Education students are not included with total net enrolled students.

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

	Budget 2021/22		Actual 2020/21		Actual 2019/20		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	247	247	259	259	246	246	Teacher certification required for performing functions at the school level.
Non-School Based	8	2	7	-	8	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	255.2	249.0	266.0	259.0	254.0	246.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	-4.1%		4.7%		0.5%		
If an average standard cost is used, please disclose rate:	102,478		-		-		
Student F.T.E. per certificated Staff	16.92141877		16.4		17.8		
Please Allocate							
Certificated Staffing Change due to:	(10.9)						
Enrolment Change	(11)						If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	-	-					Descriptor (required):
Total Change	(10.9)	-	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	(11)	-	FTEs				
Other (retirement, attrition, etc.)	-	-	Descriptor (required):				
Total Negative Change in Certificated FTEs	(10.9)	-	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	220	220	215	215	201		
Permanent - Part time	31	31	32	32	33		
Probationary - Full time	9	9	14	14	10		
Probationary - Part time	6	6	7	7	4		
Temporary - Full time	12	12	8	8	9		
Temporary - Part time	4	4	7	7	2		
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	86	86	100	100	100	100	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	43	52	45	45	45	45	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	35	33	38	35	39	36	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	2	1	2	1	2	1	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	22	3	25	-	27	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	187.1	174.6	209.5	180.5	212.8	182.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-10.7%		-1.6%		-12.1%		
Explanation of Changes to Non-Certificated Staff:							
Enrolment decline projected for 2021-22							
Additional Information							
Are non-certificated staff subject to a collective agreement?	Yes, some non-certificated staff are subject to a collective agreement						
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.							
Both collective agreements (UOE and CAAMSE) expired on August 31, 2020. This affects approximately 175 FTEs.							