

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2022

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

4077 The Greater St. Albert Roman Catholic Separate School Division

Legal Name of School Jurisdiction

6 St. Vital Avenue St. Albert AB AB T8N 1K2; 780-459-7711; ipaulik@gsacrd.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Mrs. Noreen Radford

Name



Signature

SUPERINTENDENT

Dr. Clint Moroziuk

Name



Signature

SECRETARY TREASURER or TREASURER

Mrs. Iva Paulik

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 31, 2021
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
17  white cells: within text boxes REQUIRE the input of points and data.	 yellow cells: to be completed when yellow only.
18  green cells: populated based on information previously submitted	

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

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

Budget Highlights, Plans & Assumptions:

- 28 - For 2021-2022, the administration prepared a \$67.9 million operating budget with no access to planned operating reserves at this time. This may change in the fall depending on the actual enrolment and school immediate needs.
- 29 - The Bridge and COVID Stabilization grants were used to address one-time supports to schools focused on learning loss, student health and wellness, Online Learning Pathway and continued COVID related costs.
- 31 - Student enrolment is projected to be 5,342 students while the Alberta Education Profile is based on 5,314 students.
- 32 - Staff is estimated to be 459 FTEs.
- 33 - Alberta Education operational grants remain the same as in the 20-21 school year with the exception of IMR and CMR funding.
- 34 - School allocations are based on projected enrolment rather than a moving weighted average enrolment;
- 35 - Average certificated salary and benefits is estimated to be \$106,000;
- 36 - Average uncertificated salary and benefits for educational assistants is estimated to be \$54,000; library technicians - \$55,914 and school office support (SOSI&II) (combined) is \$55,286.
- 37 - Higher ASEBP premium rates (EDB – 3.8% increase, EHC – 11.7% increase, Dental – 10% increase and Vision – 11.6% increase, no change to Life Insurance and - - Accidental Death and Dismemberment);
- 39 - No increases to collective agreements (except grid movement);

Significant Business and Financial Risks:

- 44 - Continued uncertainty regarding COVID 19 and its impact on in person learning;
- 45 - Uncertainty around September 30th student enrolment count (mitigated by a hold harmless funding);
- 46 - Additional transportation and school facilities requirements as a result of COVID 19 (cleaning costs/potentially more buses).
- 47 - Uncertainty around the 2021-2022 school year operations and ability to return to in person learning;
- 48 - Inability to accurately predict future income from school and transportation fees, extracurricular activities, field trips, donations and fundraising by schools and rental income from before and after school care programs housed in our schools;
- 49 - Hard insurance market;
- 50 - Medium risk for short and long term sick leaves due to COVID 19;

Capital Reserves:

53 - The Division anticipated through this Budget to utilize the 'COVID 19' savings to address the aging Division Services Centre and St. Gabriel Education Centre building. This will be achieved by transferring a portion of the August 31, 2021 unrestricted surplus to capital reserves. The final transfer amount is subject to change and is dependent on the audited financial statements amount of the operating surplus for the 2020-2021 SY and the estimated capital project costs once approved by the Board of Trustees.

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	\$ 54,908,545	\$55,250,263	\$54,241,852
Federal Government and First Nations	\$ 237,699	\$286,757	\$206,799
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ 8,772,189	\$8,487,922	\$7,789,175
Fees	\$ 2,661,077	\$2,963,164	\$1,826,777
Sales of services and products	\$ 765,325	\$861,929	\$628,197
Investment income	\$ 92,000	\$0	\$99,576
Gifts and donations	\$ 75,000	\$80,800	\$68,593
Rental of facilities	\$ 150,000	\$165,790	\$181,293
Fundraising	\$ 150,000	\$105,000	\$91,135
Gains on disposal of capital assets	\$ -	\$0	\$0
Other revenue	\$ 103,200	\$213,688	\$220,419
TOTAL REVENUES	\$67,915,035	\$68,415,313	\$65,353,816
EXPENSES			
Instruction - Pre K	\$ 1,098,697	\$1,435,953	\$1,966,753
Instruction - K to Grade 12	\$ 50,653,698	\$50,215,744	\$48,964,005
Operations & maintenance	\$ 10,181,660	\$10,565,066	\$8,596,574
Transportation	\$ 2,857,805	\$2,912,998	\$1,998,346
System Administration	\$ 2,589,003	\$2,526,463	\$2,487,861
External Services	\$ 534,172	\$599,094	\$592,547
TOTAL EXPENSES	\$67,915,035	\$68,255,318	\$64,606,086
ANNUAL SURPLUS (DEFICIT)	\$0	\$159,995	\$747,730

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	\$ 31,160,554	\$31,212,034	\$31,231,848
Certificated benefits	\$ 7,572,916	\$6,720,696	\$6,958,119
Non-certificated salaries and wages	\$ 8,300,156	\$8,076,405	\$8,769,084
Non-certificated benefits	\$ 2,228,227	\$2,006,630	\$2,347,489
Services, contracts, and supplies	\$ 14,960,815	\$16,585,135	\$11,923,238
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,468,789	\$3,398,229	\$3,088,793
Unsupported	\$ 223,578	\$256,189	\$278,723
Interest on capital debt			
Supported	\$ -	\$0	\$4,509
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$4,283
TOTAL EXPENSES	\$67,915,035	\$68,255,318	\$64,606,086

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

REVENUES	Approved Budget 2021/2022									Actual Audited 2019/20
	Instruction				Operations and		System	External		
	Pre K	Third Year K- Severe	Moderate Language Delay (Code 48)	K - Grade 12	Maintenance	Transportation	Administration	Services	TOTAL	TOTAL
(1) Alberta Education	\$ 929,122	\$ 523,150	\$ 60,000	\$ 38,306,565	\$ 6,572,849	\$ 2,241,348	\$ 2,418,808	\$ 512,972	\$ 51,564,814	\$ 51,081,059
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 3,158,811	\$ -	\$ -	\$ -	\$ 3,158,811	\$ 2,883,702
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ 184,920	\$ -	\$ -	\$ -	\$ -	\$ 184,920	\$ 277,091
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 237,699	\$ -	\$ -	\$ -	\$ -	\$ 237,699	\$ 206,799
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ 8,772,189	\$ -	\$ -	\$ -	\$ -	\$ 8,772,189	\$ 7,789,175
(9) Fees	\$ -	\$ -	\$ -	\$ 2,044,620	\$ -	\$ 616,457	\$ -	\$ -	\$ 2,661,077	\$ 1,826,777
(10) Sales of services and products	\$ 169,575	\$ -	\$ -	\$ 595,750	\$ -	\$ -	\$ -	\$ -	\$ 765,325	\$ 628,197
(11) Investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,000	\$ -	\$ 92,000	\$ 99,576
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 68,593
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ 103,805	\$ -	\$ -	\$ 46,195	\$ -	\$ 150,000	\$ 181,293
(14) Fundraising	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 91,135
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(16) Other revenue	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 32,000	\$ 21,200	\$ 103,200	\$ 220,419
(17) TOTAL REVENUES	\$ 1,098,697	\$ 523,150	\$ 60,000	\$ 50,520,548	\$ 9,731,660	\$ 2,857,805	\$ 2,589,003	\$ 534,172	\$ 67,915,035	\$ 65,353,816
EXPENSES										
(18) Certificated salaries	\$ 348,618	\$ 75,569	\$ 27,179	\$ 29,710,238			\$ 531,800	\$ 467,150	\$ 31,160,554	\$ 31,231,848
(19) Certificated benefits	\$ 49,155	\$ 10,859	\$ 3,906	\$ 7,364,441			\$ 77,533	\$ 67,022	\$ 7,572,916	\$ 6,958,119
(20) Non-certificated salaries and wages	\$ 500,697	\$ 358,305	\$ 30,252	\$ 5,511,810	\$ 785,406	\$ 140,360	\$ 973,326	\$ -	\$ 8,300,156	\$ 8,769,084
(21) Non-certificated benefits	\$ 137,816	\$ 95,130	\$ 8,032	\$ 1,478,043	\$ 204,218	\$ 40,257	\$ 264,731	\$ -	\$ 2,228,227	\$ 2,347,489
(22) SUB - TOTAL	\$ 1,036,286	\$ 539,863	\$ 69,369	\$ 44,064,532	\$ 989,624	\$ 180,617	\$ 1,847,390	\$ 534,172	\$ 49,261,853	\$ 49,306,540
(23) Services, contracts and supplies	\$ 62,411	\$ 8,233	\$ 919	\$ 5,917,059	\$ 5,599,122	\$ 2,677,188	\$ 695,883	\$ -	\$ 14,980,815	\$ 11,923,238
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ 3,468,789	\$ -	\$ -	\$ -	\$ 3,468,789	\$ 3,088,793
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 53,723	\$ 124,125	\$ -	\$ 45,730	\$ -	\$ 223,578	\$ 278,723
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,509
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,283
(31) TOTAL EXPENSES	\$ 1,098,697	\$ 548,096	\$ 70,288	\$ 50,035,314	\$ 10,181,660	\$ 2,857,805	\$ 2,589,003	\$ 534,172	\$ 67,915,035	\$ 64,606,086
(32) OPERATING SURPLUS (DEFICIT)	\$ -	\$ (24,946)	\$ (10,288)	\$ 485,234	\$ (450,000)	\$ -	\$ -	\$ -	\$ -	\$ 747,730

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
FEES			
TRANSPORTATION	\$616,457	\$671,650	\$424,166
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$104,034	\$97,783	\$67,005
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$73,535	\$86,492	\$78,006
Alternative program fees	\$738,168	\$738,950	\$477,835
Fees for optional courses	\$180,825	\$257,341	\$172,792
ECS enhanced program fees	\$351,325	\$351,200	\$234,123
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$60,256	\$74,782	\$42,361
NON-CURRICULAR FEES			
Extra-curricular fees	\$51,131	\$99,086	\$15,885
Non-curricular goods and services	\$72,571	\$107,651	\$125,149
NON-CURRICULAR TRAVEL			
	\$0	\$0	\$152
OTHER FEES (Describe here)			
	\$84,000	\$14,000	\$0
TOTAL FEES	\$2,661,077	\$2,963,164	\$1,826,777

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		\$185,091	\$116,862	\$123,940
Special events		\$24,875	\$186,049	\$16,657
Sales or rentals of other supplies/services		\$340,034	\$19,361	\$227,698
International and out of province student revenue		\$10,750	\$0	\$10,950
Adult education revenue		\$35,000	\$0	\$41,095
Preschool		\$169,575	\$14,250	\$40,920
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$0	\$0	\$0
Other (describe)	Clubs & Teams: Fees, Tournaments, Wrapups	\$0	\$500,657	\$137,281
Other (describe)	Other (Describe)	\$0	\$0	\$29,656
Other (describe)	Fundraising for third parties	\$0	\$0	\$0
Other (describe)	Other sales (describe here)	\$0	\$0	
Other (describe)	Other sales (describe here)	\$0	\$0	
TOTAL		\$765,325	\$837,179	\$628,197

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	\$5,503,594	\$3,094,469	\$0	\$1,846,923	\$1,062,803	\$784,120	\$562,202
2020/2021 Estimated impact to AOS for:							
Prior period adjustment	\$3,900,000	\$0	\$0	\$3,900,000	\$3,900,000	\$0	\$0
Estimated surplus(deficit)	\$0			\$0	\$0		
Estimated board funded capital asset additions		\$519,652		(\$519,652)	(\$519,652)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,591,348)		\$3,591,348	\$3,591,348		
Estimated capital revenue recognized - Alberta Education		\$428,131		(\$428,131)	(\$428,131)		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,883,702		(\$2,883,702)	(\$2,883,702)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$5,464		(\$5,464)	(\$5,464)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$1,800,000)	(\$1,800,000)	\$0	\$1,800,000
Estimated assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2021	\$9,403,594	\$3,340,070	\$0	\$3,701,322	\$2,917,202	\$784,120	\$2,362,202
2021/22 Budget projections for:							
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected board funded capital asset additions		\$1,800,000		\$0	\$0	\$0	(\$1,800,000)
Budgeted disposal of unsupported tangible capital assets	(\$150,000)	\$0		(\$150,000)	(\$150,000)		\$0
Budgeted amortization of capital assets (expense)		(\$3,692,367)		\$3,692,367	\$3,692,367		
Budgeted capital revenue recognized - Alberta Education		\$309,978		(\$309,978)	(\$309,978)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,158,811		(\$3,158,811)	(\$3,158,811)		
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)				(\$75,000)	(\$75,000)	\$0	\$75,000
Projected assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2022	\$9,253,594	\$4,916,492	\$0	\$3,699,900	\$2,915,780	\$784,120	\$637,202

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	\$2,917,202	\$2,915,780	\$2,915,780	\$784,120	\$784,120	\$784,120	\$2,382,202	\$637,202	\$637,202
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	(\$150,000)	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$3,892,367	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized	(\$3,468,789)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	(\$75,000)	\$0	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0
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
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	\$0	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$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	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	(\$1,800,000)	\$0	\$0
Building leases	\$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
Other 2 - please use this row only if no other row is appropriate	\$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
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$2,915,780	\$2,915,780	\$2,915,780	\$784,120	\$784,120	\$784,120	\$637,202	\$637,202	\$637,202

Total surplus as a percentage of 2020 Expenses	6.39%	6.39%	6.39%
ASO as a percentage of 2020 Expenses	5.45%	5.45%	5.45%

**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	\$ -	
PLEASE DO NOT ALLOCATE IN BLUE CELLS BELOW	0	
Estimated Operating Deficit Due to:		
Description 1 (fill only your board projected an operating deficit)	\$0	
Description 2 (fill only your board projected an operating deficit)	\$0	
Description 3 (fill only your board projected an operating deficit)	\$0	
Description 4 (fill only your board projected an operating deficit)	\$0	
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	-	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	-	
Budgeted disposal of unsupported Tangible capital Assets	150,000	
Budgeted amortization of board funded Tangible Capital Assets	(223,578)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	75,000	
Total projected amount to access ASO in 2021/22	\$ 1,422	

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	369	383	362	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	185	182	181	0.5 times Head Count
Grades 1 to 9	3,785	3,834	4,004	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	1,051	1,106	1,082	Head count
Grades 10 to 12 - 4th year	76	62	84	Head count
Grades 10 to 12 - 4th year FTE	38	31	42	0.5 times Head Count
Grades 10 to 12 - 5th year	16	13	17	Head count
Grades 10 to 12 - 5th year FTE	4	3	4	0.25 times Head Count
Total FTE	5,063	5,156	5,313	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	-1.8%	-3.0%		
Other Students:				
Total	38	39	39	Note 3
Total Net Enrolled Students	5,101	5,195	5,352	
Home Ed Students	7	7	3	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	5,108	5,202	5,355	
Percentage Change	-1.8%	-2.9%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	207	174	219	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	405	441	444	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	11	12	8	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	3	-	-	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI.
Pre - Kindergarten (Pre - K)				
Eligible Funded Children	52	48	114	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	88	-	36	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	120	48	150	
Program Hours	400	475	475	Minimum: 400 Hours
FTE Ratio	0.500	0.594	0.594	Actual hours divided by 800
FTE's Enrolled, Pre - K	60	29	89	
Percentage Change and VA for change > 3% or < -3%	111.2%	-68.0%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	22	23	40	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	5	2	12	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	300	300	296	-	302	-	Teacher certification required for performing functions at the school level	
Non-School Based	8	8	6	-	10	-	Teacher certification required for performing functions at the system/central office level	
Total Certificated Staff FTE	308.1	308.1	302.1	-	311.5	-	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.	
Percentage Change and VA for change > 3% or < -3%	2.0%		-3.0%		-1.1%			
If an average standard cost is used, please disclose rate:	108,000		-		103,400			
Student F.T.E. per certificated Staff	18 77334545		17.3		17.5			
Certificated Staffing Change due to:	Please Allocate							
Enrollment Change	6.0							
Other Factors	6	6	Descriptor (required):					Bridge Funding increased, COVID Mitigation Grant used to hire more staff
Total Change	6.0	6.0	Year-over-year change in Certificated / 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.)	-	-	Descriptor (required):					
Total Negative Change in Certificated FTEs	-	-	Breakdown required where year-over-y 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	237	237	244	244	254			
Permanent - Part time	28	28	32	32	29			
Probationary - Full time	3	3	2	2	13			
Probationary - Part time	2	2	1	1	9			
Temporary - Full time	22	22	19	19	13			
Temporary - Part time	35	35	20	20	4			
NON-CERTIFICATED STAFF								
Instructional - Education Assistants	69	69	55	55	85	85	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction	
Instructional - Other non-certificated instruction	59	38	61	42	68	50	Personnel providing instruction support for schools under 'instruction' program areas other than EAs	
Operations & Maintenance	11	-	9	-	10	-	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	10	2	10	2	10	2	Personnel in System Admin. and External service areas.	
Total Non-Certificated Staff FTE	150.9	110.0	136.4	99.4	174.1	136.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency	
Percentage Change	10.6%		-21.7%		-13.4%			
Explanation of Changes to Non-Certificated Staff:								
The increase in education assistants is due to COVID 19 Mitigation grant as well as increased Bridge Funding. This increase in EA FTEs is considered one time								
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								
1 - Union Local contracted ended August 31, 2020 for 78.6 qualifying FTE 2- CUPE contract is September 1, 2019 to August 31, 2022 for 33.21 qualifying FTE								