

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

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

4105 The Lakeland Roman Catholic Separate School Division

Legal Name of School Jurisdiction

4810 46 Street Bonnyville, AB T9N 2R2; 780-826-3764; thetu@lrcssd.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Ms. Diane Bauer

Name

Diane Bauer

Signature

SUPERINTENDENT

Mr. Jose Eduardo Pascoal Arruda

Name

Jose E. Pascoal Arruda

Signature

SECRETARY TREASURER or TREASURER

Ms. Tessa Hetu

Name

T. Hetu

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
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15 Color coded cells:

16  blue cells: require the input of data/descriptors wherever applicable.	17  grey cells: data not applicable - protected
18  green cells: populated based on information previously submitted	19  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

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 Student enrolment estimated at 2,661, estimated by rolling current grades up to the next level (using 3 year average for kindergarten), Light of Christ offering
 27 one more grade level, and students who left our Division for homeschooling (due to the pandemic) will return for in person learning.
- 28 Average salary costs for certificated staff were used in computing total certificated salaries and benefits (approximately \$101,878/teacher, up from \$99,129 in
 29 prior year).
- 30 We have assumed the full IMR funding allocation for 21/22 will be spent.
- 31 We have estimated Municipal tax rates to be in line with out recent statement of intent for 2021 (\$3,444,360 in/out).
- 32 We have estimated Treaty student funding rates to be consistent with current year rates (\$5,904.20 ECS, \$11,808.40 gr. 1-12).
- 33 We have assumed the full amount of the nutrition program will be spent (net effect of \$0).
- 34 We have estimated insurance costs to be at our current year premiums (\$400k).
- 35 We have assumed a normal return to class in the fall, with the rollout of vaccinations for COVID-19, and no federal funds being received/required for safe
 36 return.
- 37 We have estimated a 1.5% increase to bus contractor rates, to aid in the increases they have had to incur due to insurance, fuel, etc.
- 38 We are planning to ocntinue offering online schooling/classes as an option for students/families.

Significant Business and Financial Risks:

39 Our Division incurred an Accumulated Deficit from Operations (ADO) in the 2017/18 school year, and this has been repaid in the 2020/21 school year, with
 40 Ministerial Approval to transfer capital reserves to operating reserves. This is reflected on the AOS section of this report.

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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	\$ 32,653,201	\$33,597,772	\$32,478,481
Federal Government and First Nations	\$ 776,615	\$1,212,668	\$1,312,006
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ 3,444,360	\$2,137,550	\$1,970,992
Fees	\$ 575,389	\$646,729	\$372,864
Sales of services and products	\$ 532,800	\$710,800	\$560,261
Investment income	\$ 7,500	\$5,000	\$5,970
Gifts and donations	\$ 188,708	\$70,000	\$155,943
Rental of facilities	\$ 32,400	\$32,400	\$17,905
Fundraising	\$ 100,000	\$150,000	\$155,293
Gains on disposal of capital assets	\$ -	\$0	\$0
Other revenue	\$ -	\$0	\$0
TOTAL REVENUES	\$38,310,973	\$38,562,919	\$37,029,715
EXPENSES			
Instruction - Pre K	\$ 365,555	\$481,492	\$430,333
Instruction - K to Grade 12	\$ 29,239,556	\$28,273,487	\$27,261,497
Operations & maintenance	\$ 4,364,277	\$4,620,892	\$4,319,421
Transportation	\$ 2,782,405	\$2,853,535	\$2,301,558
System Administration	\$ 1,474,239	\$1,426,661	\$1,195,522
External Services	\$ 20,000	\$514,687	\$522,025
TOTAL EXPENSES	\$38,246,032	\$38,170,754	\$36,030,356
ANNUAL SURPLUS (DEFICIT)	\$64,941	\$392,165	\$999,359

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	\$ 15,386,851	\$16,275,857	\$15,689,665
Certificated benefits	\$ 3,544,396	\$3,516,570	\$3,574,816
Non-certificated salaries and wages	\$ 4,959,236	\$4,299,555	\$4,126,400
Non-certificated benefits	\$ 1,083,238	\$1,047,649	\$965,569
Services, contracts, and supplies	\$ 11,076,090	\$10,935,560	\$9,475,853
Capital and debt services			
Amortization of capital assets			
Supported	\$ 1,773,786	\$1,669,595	\$1,670,485
Unsupported	\$ 422,435	\$425,968	\$527,568
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	\$38,246,032	\$38,170,754	\$36,030,356

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

Approved Budget 2021/2022

REVENUES	Instruction										Operations and		System Administration	External Services	TOTAL	Actual Audited 2019/20
	Pre K	Third Year K- Severe	Language Delay (Code 48)		K - Grade 12	Maintenance	Transportation	System		TOTAL						
			Moderate	Severe				Administration	Services							
(1) Alberta Education	\$ 199,370	\$ 409,400	\$ 76,000	\$ 23,246,028	\$ 2,678,035	\$ 2,762,475	\$ 1,536,815	\$ 31,008,123	\$ 30,940,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ 160,554	\$ 1,484,524	\$ -	\$ -	\$ 1,645,078	\$ 1,511,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 776,615	\$ -	\$ -	\$ -	\$ 776,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ 3,444,360	\$ -	\$ -	\$ -	\$ 3,444,360	\$ 1,970,992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ 125,389	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ 575,389	\$ 372,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Sales of services and products	\$ -	\$ -	\$ -	\$ 532,800	\$ -	\$ -	\$ -	\$ 532,800	\$ 560,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(11) Investment income	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ 7,500	\$ 5,970	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 188,708	\$ -	\$ -	\$ -	\$ 188,708	\$ 155,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(14) Fundraising	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 155,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) TOTAL REVENUES	\$ 324,759	\$ 409,400	\$ 76,000	\$ 28,906,565	\$ 4,162,559	\$ 2,762,475	\$ 1,636,815	\$ 38,310,973	\$ 37,029,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES																
(18) Certificated salaries	\$ 72,767	\$ 110,405	\$ 20,495	\$ 14,858,184	\$ -	\$ -	\$ -	\$ 15,386,851	\$ 15,689,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(19) Certificated benefits	\$ 8,735	\$ 13,004	\$ 2,414	\$ 3,463,511	\$ -	\$ -	\$ -	\$ 3,544,396	\$ 3,574,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(20) Non-certificated salaries and wages	\$ 201,567	\$ 249,798	\$ 46,372	\$ 2,762,782	\$ 1,096,362	\$ 36,727	\$ 565,628	\$ 4,959,236	\$ 4,126,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(21) Non-certificated benefits	\$ 42,486	\$ 83,266	\$ 15,457	\$ 678,134	\$ 169,064	\$ 6,496	\$ 88,335	\$ 1,083,238	\$ 985,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(22) SUB - TOTAL	\$ 325,555	\$ 456,473	\$ 84,738	\$ 21,762,611	\$ 1,265,426	\$ 43,223	\$ 1,035,695	\$ 24,973,721	\$ 24,356,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(23) Services, contracts and supplies	\$ 40,000	\$ 17,452	\$ 3,240	\$ 6,287,931	\$ 1,589,364	\$ 2,739,182	\$ 378,921	\$ 11,076,090	\$ 9,475,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 289,262	\$ 1,484,524	\$ -	\$ -	\$ 1,773,786	\$ 1,670,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 337,849	\$ 24,963	\$ -	\$ -	\$ 422,435	\$ 527,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) TOTAL EXPENSES	\$ 365,555	\$ 473,925	\$ 87,978	\$ 28,677,653	\$ 4,364,277	\$ 2,782,405	\$ 1,474,239	\$ 38,246,032	\$ 36,030,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) OPERATING SURPLUS (DEFICIT)	\$ (40,796)	\$ (64,525)	\$ (11,978)	\$ 228,912	\$ (201,718)	\$ (19,930)	\$ 162,576	\$ 64,941	\$ 999,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
FEEs			
TRANSPORTATION			
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	\$40,000	\$40,000	\$17,970
Fees for optional courses	\$50,000	\$50,000	\$12,287
ECS enhanced program fees	\$125,389	\$146,729	\$123,654
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$80,000	\$80,000	\$21,547
	\$0	\$0	\$13,172
NON-CURRICULAR FEES			
Extra-curricular fees	\$50,000	\$130,000	\$21,823
Non-curricular goods and services	\$100,000	\$120,000	\$45,879
NON-CURRICULAR TRAVEL			
	\$20,000	\$15,000	\$10,166
OTHER FEES Out of school care program fees	\$110,000	\$65,000	\$106,366
TOTAL FEES	\$575,389	\$646,729	\$372,864

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	\$90,000	\$90,000	\$90,479
Special events	\$130,000	\$130,000	\$162,401
Sales or rentals of other supplies/services	\$2,500	\$10,000	\$2,500
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$1,000	\$600	\$988
Child care & before and after school care	\$1,000	\$800	\$659
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Extracurricular	\$140,000	\$160,000	\$138,869
Other (describe) Miscellaneous such as fundraising french immersion, class incentives work projects	\$130,000	\$172,600	\$139,835
Other (describe) Fieldtrips	\$20,000	\$34,000	\$28,343
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$514,500	\$598,000	\$564,074

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	\$6,137,131	\$5,862,381	\$0	(\$374,551)	\$0	(\$374,551)	\$649,301
2020/2021 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$578,000			\$578,000	\$578,000		
Estimated board funded capital asset additions		\$83,288		\$0	\$0	\$0	(\$83,288)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$2,095,563)		\$2,095,563	\$2,095,563		
Estimated capital revenue recognized - Alberta Education		\$116,534		(\$116,534)	(\$116,534)		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,424,352		(\$1,424,352)	(\$1,424,352)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$128,709		(\$128,709)	(\$128,709)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$425,968)	(\$1,003,968)	\$578,000	\$425,968
Use of capital reserves to offset ADO (Ministerial approval received)	\$0	\$0	\$0	\$374,551	\$0	\$374,551	(\$374,551)
Estimated Balances for August 31, 2021	\$6,715,131	\$5,519,701	\$0	\$578,000	\$0	\$578,000	\$617,430
2021/22 Budget projections for:							
Budgeted surplus(deficit)	\$64,941			\$64,941	\$64,941		
Projected board funded capital asset additions		\$720,000		\$0	\$0	\$0	(\$720,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$2,196,221)		\$2,196,221	\$2,196,221		
Budgeted capital revenue recognized - Alberta Education		\$160,554		(\$160,554)	(\$160,554)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,484,524		(\$1,484,524)	(\$1,484,524)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$128,708		(\$128,708)	(\$128,708)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$422,435)	(\$487,376)	\$64,941	\$422,435
Projected assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2022	\$6,780,072	\$5,817,266	\$0	\$642,941	\$0	\$642,941	\$319,865

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	30-Aug-2023	30-Aug-2024			31-Aug-2023
Projected opening balance	\$0	\$0	\$0	\$578,000	\$642,941	\$707,882	\$617,430	\$319,865	\$742,300
Projected excess of revenues over expenses (surplus only)	\$64,941	\$64,941	\$64,941						
Explanation - add'l space on AOS3 / AOS4									
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Budgeted amortization of capital assets (expense)	\$2,196,221	\$2,196,221	\$2,196,221						
Explanation - add'l space on AOS3 / AOS4									
Budgeted capital revenue recognized	(\$1,773,786)	(\$1,773,786)	(\$1,773,786)						
Explanation - add'l space on AOS3 / AOS4									
Budgeted changes in Endowments	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Budgeted unsupported debt principal repayment	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Projected reserves transfers (net)	(\$487,376)	(\$487,376)	(\$487,376)	\$64,941	\$64,941	\$64,941	\$422,435	\$422,435	
Explanation - add'l space on AOS3 / AOS4									
Technology asset renewal									
Projected assumptions/transfers of operations	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Increase in (use of) school generated funds	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
New school start-up costs	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Decentralized school reserves	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Non-recurring certified remuneration	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Non-recurring non-certificated remuneration	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Non-recurring contracts, supplies & services	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Professional development, training & support	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Transportation Expenses	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Operations & maintenance	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Increased insurance costs - unsupported	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
English language learners	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
System Administration	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
OH&S / wellness programs	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
B & S administration organization / reorganization	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Debt repayment	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
POM expenses	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Non-salary related programming costs (explain)	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Repairs & maintenance - School building & land	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Repairs & maintenance - Technology	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Repairs & maintenance - Administration building	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Repairs & maintenance - Other (explain)	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - School land & building	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - School modernization	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - School modular & additions	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - School building partnership projects	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - Technology	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - Vehicle & transportation	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - Administration building	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - POM building & equipment	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital Costs - Furniture & Equipment	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Capital costs - Other	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Building leases	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Explanation - add'l space on AOS3 / AOS4									
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$642,941	\$707,882	\$772,823	\$319,865	\$1,164,735	

Total surplus as a percentage of 2020 Expenses 2.52%
ASO as a percentage of 2020 Expenses 1.66%

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	\$ 64,941	
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	\$0	
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	(422,435)	
Budgeted unsupported debt principal repayment		
Projected net transfer to (from) Capital Reserves	422,435	
Total projected amount to access ASO in 2021/22	\$ (64,941)	
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	243	172	214	Head count
Kindergarten program hours	950	950	950	Minimum: 475 hours
Kindergarten FTE's Enrolled	122	86	107	0.5 times Head Count
Grades 1 to 9	1,784	1,724	1,805	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	564	479	470	Head count
Grades 10 to 12 - 4th year	11	10	12	Head count
Grades 10 to 12 - 4th year FTE	6	5	6	0.5 times Head Count
Grades 10 to 12 - 5th year	-	1	-	Head count
Grades 10 to 12 - 5th year FTE	-	0	-	0.25 times Head Count
Total FTE	2,475	2,294	2,388	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	7.9%	-3.9%		
Other Students:				
Total	59	62	98	Note 3
Total Net Enrolled Students	2,534	2,356	2,486	
Home Ed Students	-	1	-	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	2,534	2,357	2,486	
Percentage Change	7.5%	-5.2%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	85	97	72	FTE of students with severe disabilities as reported by the board via PASI
Students with Mid/Moderate Disabilities	134	151	155	FTE of students identified with mid/moderate disabilities as reported by the board via PASI
Students with Third Year K-Severe	-	-	-	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	19	-	-	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI
Pre - Kindergarten (Pre - K)				
Eligible Funded Children	10	8	22	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	109	96	145	Children between the age of 2 years 8 months and 4 years 8 months
Total Enrolled Children - Pre - K	119	104	167	
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	60	52	84	
Percentage Change and VA for change > 3% or < -3%	14.4%	-37.7%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	10	8	22	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mid/Moderate Disabilities	-	-	-	FTE of students identified with mid/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

SERIALIZED SIZE	Budget 2021/22		Actual 2020/21		Actual 2019/20		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	15.5	15.4	170	170	165	165	
Non-School Based	9	3	5	1	10	6	Teacher certification required for performing functions at the school level
Total Certificated Staff FTE	162.5	196.3	175.0	171.0	174.0	171.6	Teacher certification required for performing functions at the system/central office level
Percentage Change and VA for Change > 3% or < -3%	-7.1%		0.2%		-7.0%		FTE for personnel possessing a valid Alberta teaching certificate or equivalency

If an average standard cost is used, please disclose rate
Student FTE per certificated staff
Certificated Staffing Change due to:

Enrollment Change							
Other Factors	113						If negative change impact, the annual or negative change impact, the small data size indicates it is exclude any/all teachers related
Total Change	(17.5)						Teacher and teacher certification and/or holding a teaching certificate. As an out of school employee, the FTE is considered as non-certified. This category is the largest subcategory

Breakdown, where total change is Negative:	
Continous contract terminated	FTEs
Non-permanent contracts not being renewed	FTEs
Other (retirement, attrition, etc)	(13)
Total Negative Change in Certificated FTEs	(12.2)

Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):

Certificated Number of Teachers	2021/22	2020/21	2019/20
Permanent - Full time	133	127	121
Permanent - Part time	4	4	10
Probationary - Full time	17	23	45
Probationary - Part time			1
Temporary - Full time	9	9	2
Temporary - Part time	1	1	2

NON-CERTIFICATED STAFF	
Instructional - Education Assistants	47
Instructional - Other non-certificated education	36
Operations & Maintenance	21
Transportation - Bus Drivers Employed	1
Transportation - Other Staff	1
Other	9
Total Non-Certificated Staff FTE	116.7
Percentage Change	8.9%

Explanation of Changes to Non-Certificated Staff:
Planning for 1.0 FTE increase in Speech Language pathologist assistant's (from 2 to 3), as well planning for an additional 1.0 FTE for Occupational Therapist previously these services were contracted out, and we are aiming to have these services performed internally. As well, we have increased the consulting/outreach workers at each school

Additional Information
Are non-certificated staff 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 paying staff FTEs