

School Jurisdiction Code: 2255

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2022

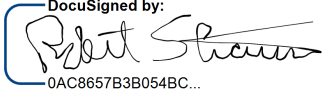
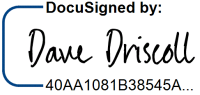
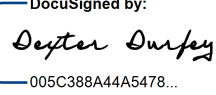
[Education Act, Sections 139(2)(b) and 244]

2255 The Palliser School Division

Legal Name of School Jurisdiction

101 3305 18 Avenue N Lethbridge AB AB T1H 5S1; 403-328-4111; dexter.durfey@pallisersd.ab.ca

Contact Address, Telephone & Email Address

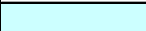

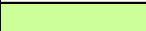


BOARD CHAIR	
<u>Mr. Robert Strauss</u> Name	 Signature
SUPERINTENDENT	
<u>Mr. Dave Driscoll</u> Name	 Signature
SECRETARY TREASURER or TREASURER	
<u>Mr. Dexter Durfey</u> Name	 Signature
Certified as an accurate summary of the year's budget as approved by the Board	
of Trustees at its meeting held on <u>May 25, 2021</u> .	
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
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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.
 20  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 The 2021/2022 Operating budget reflects projected revenue of \$101.88 million with projected expenditures of \$102.39 million for a projected deficit of \$1.51 million.
 27
 28 The current mandate of the Board of Trustees and goal of Administration was to maintain as many classroom supports as possible. This goal is demonstrated by maintaining
 29 the addition of 5 connections workers added with Federal Covid funding in prior year as well as maintaining current certificated staffing at the same level, relevant to
 30 student number, as prior year.
 31
 32 Palliser School Division continues it's commitment to the evergreening of technology with the planned purchases of additional 1,000 student chromebook devices and
 33 increased infrastructure supports.
 34
 35 A commitment to evergreening of the fleet vehicles is also continued with the addition of 3 new busses and 2 new maintenance service vehicles for the 2021/22 school
 36 year.
 37
 38

Significant Business and Financial Risks:

41 Accumulated surplus is expected to increase approximately \$1.7 million following the 2020/2021 school year. Some of the savings we were able to realize due to
 42 periodic online learning requirements included; substitute costs, classroom supplies, travel and professional development. This surplus has allowed the Board to
 43 maintain a number of mental health and Indigenous supports that they feel are going to be paramount coming out of this pandemic to meet the needs of our
 44 students, parents and staff. As such a request to use operating reserves of approximately \$1.5 million is being made for the 2021/2022 budget year. The Board also
 45 recognizes that these deficit levels cannot be maintained. Without an increase to base grant amounts an adjustment to staffing formulas will need to occur and the
 46 classroom will begin to be impacted as very few centralized savings can be realized in other departments looking ahead to future years.
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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	\$ 95,720,855	\$93,381,969	\$89,948,668
Federal Government and First Nations	\$ 300,041	\$407,308	\$412,176
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 791,975	\$1,181,697	\$774,887
Sales of services and products	\$ 676,050	\$498,550	\$1,255,380
Investment income	\$ 60,000	\$120,000	\$99,187
Gifts and donations	\$ 111,500	\$111,500	\$120,196
Rental of facilities	\$ 171,000	\$171,000	\$189,296
Fundraising	\$ 550,000	\$550,000	\$427,110
Gains on disposal of capital assets	\$ -	\$0	\$31,305
Other revenue	\$ 2,497,368	\$1,403,054	\$1,183,720
TOTAL REVENUES	\$100,878,789	\$97,825,078	\$94,441,925
EXPENSES			
Instruction - Pre K	\$ 827,260	\$891,636	\$1,926,932
Instruction - K to Grade 12	\$ 80,522,023	\$79,024,403	\$74,583,462
Operations & maintenance	\$ 12,006,523	\$10,737,687	\$10,521,786
Transportation	\$ 4,131,670	\$4,018,037	\$3,354,807
System Administration	\$ 3,039,176	\$3,165,027	\$2,981,036
External Services	\$ 1,864,216	\$446,469	\$371,294
TOTAL EXPENSES	\$102,390,868	\$98,283,259	\$93,739,317
ANNUAL SURPLUS (DEFICIT)	(\$1,512,079)	(\$458,181)	\$702,608

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	\$ 50,194,707	\$48,719,878	\$47,251,515
Certificated benefits	\$ 11,532,417	\$11,165,551	\$10,969,654
Non-certificated salaries and wages	\$ 16,779,320	\$15,281,267	\$14,808,541
Non-certificated benefits	\$ 4,148,762	\$3,728,602	\$3,508,582
Services, contracts, and supplies	\$ 16,238,692	\$16,649,125	\$14,086,967
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,681,494	\$1,985,288	\$1,994,625
Unsupported	\$ 813,396	\$751,468	\$1,116,517
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 2,080	\$2,080	\$2,916
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$102,390,868	\$98,283,259	\$93,739,317

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	\$ 997,164	\$ 618,680	\$ 260,000	\$ 75,728,899	\$ 8,883,389	\$ 3,913,270	\$ 3,066,271	\$ -	\$ 93,467,673	\$ 87,424,772
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 2,168,182	\$ -	\$ -	\$ -	\$ 2,168,182	\$ 2,092,332
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 431,564
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 300,041	\$ -	\$ -	\$ -	\$ -	\$ 300,041	\$ 412,176
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ -	\$ -	\$ 791,975	\$ -	\$ -	\$ -	\$ -	\$ 791,975	\$ 774,887
(10) Sales of services and products	\$ 100,000	\$ -	\$ -	\$ 5,000	\$ -	\$ 282,500	\$ -	\$ 288,550	\$ 676,050	\$ 1,255,380
(11) Investment income	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 99,187
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 111,500	\$ -	\$ -	\$ -	\$ -	\$ 111,500	\$ 120,196
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ 30,000	\$ 9,000	\$ -	\$ 132,000	\$ -	\$ 171,000	\$ 189,296
(14) Fundraising	\$ -	\$ -	\$ -	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ 427,110
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,305
(16) Other revenue	\$ -	\$ -	\$ -	\$ 921,702	\$ -	\$ -	\$ -	\$ 1,575,666	\$ 2,497,368	\$ 1,183,720
(17) TOTAL REVENUES	\$ 1,097,164	\$ 618,680	\$ 260,000	\$ 78,584,117	\$ 11,060,571	\$ 4,195,770	\$ 3,198,271	\$ 1,864,216	\$ 100,878,789	\$ 94,441,925
EXPENSES										
(18) Certificated salaries	\$ 132,465	\$ 98,958	\$ -	\$ 49,231,092			\$ 550,000	\$ 182,192	\$ 50,194,707	\$ 47,251,515
(19) Certificated benefits	\$ 26,127	\$ 16,873	\$ -	\$ 11,359,811			\$ 105,318	\$ 24,288	\$ 11,532,417	\$ 10,969,654
(20) Non-certificated salaries and wages	\$ 501,514	\$ 164,063	\$ 110,000	\$ 10,061,283	\$ 2,025,729	\$ 1,797,002	\$ 983,798	\$ 1,135,931	\$ 16,779,320	\$ 14,808,541
(21) Non-certificated benefits	\$ 115,654	\$ 26,387	\$ 20,000	\$ 2,704,125	\$ 533,623	\$ 213,026	\$ 270,923	\$ 265,024	\$ 4,148,762	\$ 3,508,582
(22) SUB - TOTAL	\$ 775,760	\$ 306,281	\$ 130,000	\$ 73,356,311	\$ 2,559,352	\$ 2,010,028	\$ 1,910,039	\$ 1,607,435	\$ 82,655,206	\$ 76,538,292
(23) Services, contracts and supplies	\$ 51,500	\$ 300,000	\$ 130,000	\$ 6,231,090	\$ 6,645,226	\$ 1,657,264	\$ 966,831	\$ 256,781	\$ 16,238,692	\$ 14,086,967
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ 2,681,494	\$ -	\$ -	\$ -	\$ 2,681,494	\$ 1,994,625
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 68,341	\$ 120,451	\$ 464,378	\$ 160,226	\$ -	\$ 813,396	\$ 1,116,517
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,080	\$ -	\$ 2,080	\$ 2,916
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) TOTAL EXPENSES	\$ 827,260	\$ 606,281	\$ 260,000	\$ 79,655,742	\$ 12,006,523	\$ 4,131,670	\$ 3,039,176	\$ 1,864,216	\$ 102,390,868	\$ 93,739,317
(32) OPERATING SURPLUS (DEFICIT)	\$ 269,904	\$ 12,399	\$ -	\$ (1,071,625)	\$ (945,952)	\$ 64,100	\$ 159,095	\$ -	\$ (1,512,079)	\$ 702,608

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
FEEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$215,000	\$224,697	\$169,607
Alternative program fees	\$0	\$105,000	\$0
Fees for optional courses	\$174,975	\$200,000	\$195,582
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$2,000	\$2,000	\$4,099
NON-CURRICULAR FEES			
Extra-curricular fees	\$300,000	\$300,000	\$279,995
Non-curricular goods and services	\$50,000	\$50,000	\$55,604
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$791,975	\$1,181,697	\$774,887

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	\$100,000	\$150,000	\$119,479
Special events	\$35,000	\$70,000	\$31,761
Sales or rentals of other supplies/services	\$150,000	\$150,000	\$197,468
International and out of province student revenue	\$288,550	\$196,050	\$567,145
Adult education revenue	\$0	\$0	\$0
Preschool	\$100,000	\$100,000	\$78,103
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$5,000	\$5,000	\$3,337
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$678,550	\$671,050	\$997,293

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	\$10,075,641	\$7,468,367	\$87,933	\$2,296,023	\$722,410	\$1,573,613	\$223,318
2020/2021 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$1,750,000			\$1,750,000	\$1,750,000		
Estimated board funded capital asset additions		\$1,840,000		\$0	\$0	\$0	(\$1,840,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		(\$7,500)	(\$7,500)		\$7,500
Estimated amortization of capital assets (expense)		(\$3,755,710)		\$3,755,710	\$3,755,710		
Estimated capital revenue recognized - Alberta Education		\$500,926		(\$500,926)	(\$500,926)		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,119,475		(\$2,119,475)	(\$2,119,475)		
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		\$493,487		(\$493,487)	(\$493,487)		
Estimated reserve transfers (net)				(\$940,541)	(\$3,106,732)	\$2,166,191	\$940,541
Estimated assumptions/transfers of operations - capital lease add	\$0	(\$1,688,000)	\$0	\$0			\$1,688,000
Estimated Balances for August 31, 2021	\$11,825,641	\$6,978,545	\$87,933	\$3,739,804	(\$0)	\$3,739,804	\$1,019,359
2021/22 Budget projections for:							
Budgeted surplus(deficit)	(\$1,512,079)			(\$1,512,079)	(\$1,512,079)		
Projected board funded capital asset additions		\$465,000		\$0	\$0	\$0	(\$465,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,494,890)		\$3,494,890	\$3,494,890		
Budgeted capital revenue recognized - Alberta Education		\$513,312		(\$513,312)	(\$513,312)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,168,182		(\$2,168,182)	(\$2,168,182)		
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		\$502,428		(\$502,428)	(\$502,428)		
Projected reserve transfers (net)				(\$310,968)	\$1,201,111	(\$1,512,079)	\$310,968
Projected assumptions/transfers of operations - capital lease add	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2022	\$10,313,562	\$7,132,577	\$87,933	\$2,227,725	(\$0)	\$2,227,725	\$865,327

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		(\$0)	(\$0)	(\$0)	\$3,739,804	\$2,227,725	\$2,227,725	\$1,019,359	\$865,327	\$1,234,597
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	\$3,494,890	\$3,332,976	\$3,332,976		\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	(\$2,681,494)	(\$2,519,580)	(\$2,519,580)		\$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	(\$502,428)	(\$444,126)	(\$288,582)		\$0	\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves	\$1,201,111	(\$369,270)	(\$524,814)	(\$1,512,079)	\$0	\$0	\$310,968	\$369,270	\$524,814
Projected assumptions/transfers of operations	Techonology asset renewal	\$0	\$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	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	(\$762,079)	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4	(\$250,000)	\$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	Increased insurance costs - unsupported	(\$500,000)	\$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	\$0
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4	\$0	\$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	\$0
Capital costs - School building partnership projects	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$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	\$0
Capital Costs - Furniture & Equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Reallocate to Row 41-48 or Describe Asset	\$0	\$0	\$0	\$0	\$0	\$0	(\$465,000)	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - 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 2 - 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 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)	\$2,227,725	\$2,227,725	\$2,227,725	\$865,327	\$1,234,597	\$1,759,411

Total surplus as a percentage of 2020 Expenses	3.02%	3.38%	3.89%
ASO as a percentage of 2020 Expenses	2.18%	2.18%	2.18%

**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	\$ (1,512,079)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(1,512,079)	
Estimated Operating Deficit Due to:		
Increased Insurance Costs	\$500,000	We continue to work with ARMIC to investigate best possible insurance coverage and lowest costs
Unfunded grid creep and ASEBP increases	\$1,012,079	Classroom and mental health supports maintained, no cuts were made to offset grid creep and benefit increases
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	1,512,079	
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	(813,396)	
Budgeted unsupported debt principal repayment	502,428	
Projected net transfer to (from) Capital Reserves	310,968	
Total projected amount to access ASO in 2021/22	\$ 1,512,079	

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	623	588	649	Head count
Kindergarten program hours	480	480	480	Minimum: 475 hours
Kindergarten FTE's Enrolled	312	294	325	0.5 times Head Count
Grades 1 to 9	6,668	6,305	6,583	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	1,522	1,287	1,147	Head count
Grades 10 to 12 - 4th year	25	19	75	Head count
Grades 10 to 12 - 4th year FTE	13	10	38	0.5 times Head Count
Grades 10 to 12 - 5th year	1	2	6	Head count
Grades 10 to 12 - 5th year FTE	0	1	2	0.25 times Head Count
Total FTE	8,514	7,896	8,094	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	7.8%	-2.4%		
Other Students:				
Total	57	84	115	Note 3
Total Net Enrolled Students	8,571	7,980	8,209	
Home Ed Students	38	106	-	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	8,609	8,086	8,209	
Percentage Change	6.5%	-1.5%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	240	232	240	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	600	595	582	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	50	40	54	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	42	-	-	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI.
Pre - Kindergarten (Pre - K)				
Eligible Funded Children	39	30	87	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	123	104	171	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	162	134	258	
Program Hours	475	475	475	Minimum: 400 Hours
FTE Ratio	0.594	0.594	0.594	Actual hours divided by 800
FTE's Enrolled, Pre - K	96	80	153	
Percentage Change and VA for change > 3% or < -3%	20.9%	-48.1%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	50	12	49	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	40	18	38	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	498	498	493	484	479	479	Teacher certification required for performing functions at the school level.
Non-School Based	8	1	8	1	8	1	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	505.5	498.5	501.0	484.5	486.8	479.8	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	0.9%		2.9%		3.8%		
If an average standard cost is used, please disclose rate:							
Student F.T.E. per certificated Staff	17.22143917		16.3		17.2		
Certificated Staffing Change due to:							
Enrolment Change							If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	5	-					Descriptor (required): Additon of National Sport School 12.5 FTE, reduction 8.0 of temporary position added with Federal Covid funding for 2020-2021
Total Change	4.5	-					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 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	365	358	418	418	390		
Permanent - Part time	69	69	51	51	61		
Probationary - Full time	33	33	34	34	22		
Probationary - Part time	7	7	17	17	7		
Temporary - Full time	57	57	49	41	38		
Temporary - Part time	24	24	10	10	7		
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	169	-	182	-	206	-	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	128	-	123	-	111	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	34	25	38	29	33	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	29	-	29	-	30	-	Bus drivers employed, but not contracted
Transportation - Other Staff	6	-	7	-	7	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	21	-	22	-	22	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	386.0	24.9	400.8	28.9	408.5	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-3.7%		-1.9%		-5.5%		
Explanation of Changes to Non-Certificated Staff:							
Instructional education assistants reduced to maintain certificated staff in classrooms. Increase in other non-certificated instruction with making connections workers to support mental health. Reduction of caretakers who were hired on temporary contracts for 2020-2021 using Federal Covid funding.							
Additional Information							
Are non-certificated staff subject to a collective agreement?		SOME					
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.							
Caretakers are apart of CUPE union, FTE of qualifying staff is 25 and current term is Sept 1, 2016 to Aug 31, 2021.							