

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

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

**4330 The East Central Alberta Catholic Separate School Division**

**Legal Name of School Jurisdiction**

1018 1st Avenue Wainwright AB AB T9W 1G9; 780-842-3992; maryann.threinen@ecacs16.ab.ca

**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

Debra Klein

Name

Signature

**SUPERINTENDENT**

Mr. Glenn Nowosad

Name

Signature

**SECRETARY TREASURER or TREASURER**

Ms. Mary Ann Threinen

Name

Signature

**Certified as an accurate summary of the year's budget as approved by the Board**

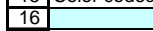

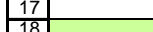

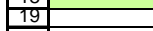
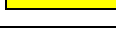
**of Trustees at its meeting held on June 17, 2021 .**  
Date

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

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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.
18 	green cells: populated based on information previously submitted		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 1. Assume COVID-19 does not impact enrolment.
- 27 2. Assume enrolment at brick and mortar school will increase although not necessarily to prepandemic levels.
- 28 3. Assume online enrolment will decline as children return to brick and mortar schools.
- 29 4. Assume the online school's September count in 2021 will be higher than the September count in 2019.
- 30 5. Assume an agreement can be reached with Alberta Health Services for regular timely professional SLP, SLPA, PT, and OT within budget allocation.
- 31 6. Plan to reduce the cost of meetings and professional development by using zoom as well as the face-to-face format.
- 32 7. The Division is also forecasting a operating surplus in 2020-21 year. The surplus is attributable mainly to lower service and supply expenditures in 2020- 21  
 33 reflecting scaled back activities due to COVID-19 restrictions, a surplus in the travel budget, additional COVID supplies and funding provided by Alberta  
 34 Education and the in-year grant adjustment provided because of the significant enrolment increase at the online school.

**Significant Business and Financial Risks:1.**

- 39 1. COVID-19 and variant impact operations and on enrolment is unknown.
- 40 2. Establishment of Catholic districts that are outside of the co-operative transportation service area of the nearest Catholic school may impact transportation costs.
- 41 3. Transportation costs continue to increase more than the increase in funding.
- 42 4. Enrolment at online school decreases more than projected.
- 43 5. Brick and mortar schools do not realize increased enrolments.
- 44 6. Average teacher salary is \$89,400 and benefit cost (excluding ARTF) is \$10,728.
- 45 7. Inflation, utilities, insurance and carbon tax continue to increase cost of operating.
- 46 8. Cost associated with preparing and implementing a new curriculum is not included in budget. Assume support will be provided by Alberta Education.
- 47 9. The Inclusive Education needs continue to grow and more students with behavior challenges that impact others.
- 48 10. Fortunately Alberta Education extended the deadline for assessing children and determining whether they are eligible for the ECS PUF, Kindergarten Severe or  
 49 Moderate Language Delay programs for 2021-2022. Would be beneficial if extended deadline was available in future years as it provides additional time for  
 50 assessments.

**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
<b>REVENUES</b>			
Government of Alberta	\$ 22,807,158	\$22,069,641	\$21,166,156
Federal Government and First Nations	\$ -	\$0	\$6,300
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ 1,435,357	\$1,423,316	\$1,398,639
Fees	\$ 150,575	\$169,860	\$118,222
Sales of services and products	\$ 169,325	\$222,314	\$158,216
Investment income	\$ 50,000	\$73,264	\$138,234
Gifts and donations	\$ 60,843	\$35,000	\$58,497
Rental of facilities	\$ 6,000	\$8,935	\$7,785
Fundraising	\$ 115,200	\$198,212	\$197,350
Gains on disposal of capital assets	\$ -	\$0	\$0
Other revenue	\$ -	\$0	\$4,360
<b>TOTAL REVENUES</b>	\$24,794,458	\$24,200,542	\$23,253,759
<b>EXPENSES</b>			
Instruction - Pre K	\$ 55,810	\$137,894	\$0
Instruction - K to Grade 12	\$ 19,756,301	\$19,169,235	\$18,638,541
Operations & maintenance	\$ 3,791,463	\$3,713,019	\$3,421,885
Transportation	\$ 639,496	\$442,532	\$363,270
System Administration	\$ 1,237,862	\$1,237,862	\$1,264,735
External Services	\$ 64,785	\$0	\$76,336
<b>TOTAL EXPENSES</b>	\$25,545,717	\$24,700,542	\$23,764,767
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$751,259)	(\$500,000)	(\$511,008)

**BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)**  
for the Year Ending August 31

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
<b>EXPENSES</b>			
Certificated salaries	\$ 11,520,782	\$10,762,245	\$10,955,447
Certificated benefits	\$ 2,555,195	\$2,378,995	\$2,475,483
Non-certificated salaries and wages	\$ 3,266,581	\$3,188,092	\$2,980,758
Non-certificated benefits	\$ 948,330	\$963,523	\$838,794
Services, contracts, and supplies	\$ 4,940,220	\$5,431,487	\$4,492,509
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$ 1,798,664	\$1,487,853	\$1,511,561
Unsupported	\$ 511,745	\$484,147	\$506,067
<b>Interest on capital debt</b>			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
<b>Other interest and finance charges</b>	\$ 4,200	\$4,200	\$4,148
<b>Losses on disposal of capital assets</b>	\$ -	\$0	\$0
<b>Other expenses</b>	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$25,545,717	\$24,700,542	\$23,764,767

**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	\$ 55,810	\$ 181,880	\$ 24,000	\$ 17,481,723	\$ 2,182,841	\$ 151,344	\$ 1,237,862	\$ -	\$ 21,315,460	\$ 19,549,316
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 1,406,557	\$ -	\$ -	\$ -	\$ 1,406,557	\$ 1,384,498
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ 10,891	\$ -	\$ -	\$ -	\$ 10,891	\$ 135,358
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,300
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 74,250	\$ -	\$ -	\$ -	\$ -	\$ 74,250	\$ 96,984
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ 1,435,357	\$ -	\$ -	\$ -	\$ -	\$ 1,435,357	\$ 1,398,639
(9) Fees	\$ -	\$ -	\$ -	\$ 114,025	\$ -	\$ 36,550	\$ -	\$ -	\$ 150,575	\$ 118,222
(10) Sales of services and products	\$ -	\$ -	\$ -	\$ 104,540	\$ -	\$ -	\$ -	\$ 64,785	\$ 169,325	\$ 158,216
(11) Investment income	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 138,234
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 30,735	\$ 30,108	\$ -	\$ -	\$ -	\$ 60,843	\$ 58,497
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000	\$ 7,785
(14) Fundraising	\$ -	\$ -	\$ -	\$ 115,200	\$ -	\$ -	\$ -	\$ -	\$ 115,200	\$ 197,350
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,360
<b>(17) TOTAL REVENUES</b>	<b>\$ 55,810</b>	<b>\$ 181,880</b>	<b>\$ 24,000</b>	<b>\$ 19,405,830</b>	<b>\$ 3,636,397</b>	<b>\$ 187,894</b>	<b>\$ 1,237,862</b>	<b>\$ 64,785</b>	<b>\$ 24,794,458</b>	<b>\$ 23,253,759</b>
<b>EXPENSES</b>										
(18) Certificated salaries	\$ -	\$ -	\$ -	\$ 11,261,182	\$ -	\$ -	\$ 259,600	\$ -	\$ 11,520,782	\$ 10,955,447
(19) Certificated benefits	\$ -	\$ -	\$ -	\$ 2,498,950	\$ -	\$ -	\$ 56,245	\$ -	\$ 2,555,195	\$ 2,475,483
(20) Non-certificated salaries and wages	\$ 34,826	\$ 131,000	\$ -	\$ 2,355,815	\$ 240,041	\$ 96,604	\$ 358,281	\$ 50,014	\$ 3,266,581	\$ 2,980,758
(21) Non-certificated benefits	\$ 15,884	\$ 41,920	\$ -	\$ 687,660	\$ 75,137	\$ 9,562	\$ 105,796	\$ 12,371	\$ 948,330	\$ 838,794
(22) SUB - TOTAL	\$ 50,710	\$ 172,920	\$ -	\$ 16,803,607	\$ 315,178	\$ 106,166	\$ 779,922	\$ 62,385	\$ 18,290,888	\$ 17,250,482
(23) Services, contracts and supplies	\$ 5,100	\$ 8,960	\$ 24,000	\$ 2,576,091	\$ 1,412,966	\$ 491,849	\$ 418,854	\$ 2,400	\$ 4,940,220	\$ 4,492,509
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ 1,798,664	\$ -	\$ -	\$ -	\$ 1,798,664	\$ 1,511,561
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 166,723	\$ 264,655	\$ 41,481	\$ 38,886	\$ -	\$ 511,745	\$ 506,067
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 200	\$ -	\$ 4,200	\$ 4,148
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(31) TOTAL EXPENSES</b>	<b>\$ 55,810</b>	<b>\$ 181,880</b>	<b>\$ 24,000</b>	<b>\$ 19,550,421</b>	<b>\$ 3,791,463</b>	<b>\$ 639,496</b>	<b>\$ 1,237,862</b>	<b>\$ 64,785</b>	<b>\$ 25,545,717</b>	<b>\$ 23,764,767</b>
<b>(32) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (144,591)</b>	<b>\$ (155,066)</b>	<b>\$ (451,602)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (751,259)</b>	<b>\$ (511,008)</b>

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
<b>FEEES</b>			
TRANSPORTATION	\$36,550	\$34,700	\$22,931
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$3,220	\$4,160	\$2,800
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>	\$45,480	\$50,000	\$39,269
Other fees to enhance education (Describe here)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$57,550	\$75,000	\$47,371
Non-curricular goods and services	\$7,775	\$6,000	\$5,851
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$150,575	\$169,860	\$118,222

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	\$71,000	\$82,000	\$66,409
Special events	\$4,500	\$16,000	\$6,176
Sales or rentals of other supplies/services	\$29,040	\$33,000	\$26,086
International and out of province student revenue	\$0	\$11,660	\$0
Adult education revenue	\$0	\$3,800	\$4,300
Preschool	\$64,785	\$75,854	\$43,585
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
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	
<b>TOTAL</b>	\$169,325	\$222,314	\$146,556

**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
<b>Actual balances per AFS at August 31, 2020</b>	\$10,352,502	\$4,581,903	\$0	\$4,441,512	\$0	\$4,441,512	\$1,329,087
<b>2020/2021 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$850,000			\$850,000	\$850,000		
Estimated board funded capital asset additions		\$2,100,000		(\$2,100,000)	\$0	(\$2,100,000)	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$2,088,777)		\$2,088,777	\$2,088,777		
Estimated capital revenue recognized - Alberta Education		\$143,409		(\$143,409)	(\$143,409)		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,379,295		(\$1,379,295)	(\$1,379,295)		
Estimated capital revenue recognized - Other GOA		\$10,628		(\$10,628)	(\$10,628)		
Estimated capital revenue recognized - Other sources		\$27,592		(\$27,592)	(\$27,592)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	(\$1,377,853)	\$1,377,853	\$0
Estimated assumptions/transfers of operations - capital lease add	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2021</b>	\$11,202,502	\$6,154,050	\$0	\$3,719,365	\$0	\$3,719,365	\$1,329,087
<b>2021/22 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$751,259)			(\$751,259)	(\$751,259)		
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)		(\$2,310,409)		\$2,310,409	\$2,310,409		
Budgeted capital revenue recognized - Alberta Education		\$351,108		(\$351,108)	(\$351,108)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,406,557		(\$1,406,557)	(\$1,406,557)		
Budgeted capital revenue recognized - Other GOA		\$10,891		(\$10,891)	(\$10,891)		
Budgeted capital revenue recognized - Other sources		\$30,108		(\$30,108)	(\$30,108)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$0		\$0
Projected assumptions/transfers of operations - capital lease add	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2022</b>	\$10,451,243	\$5,642,305	\$0	\$3,479,851	(\$239,514)	\$3,719,365	\$1,329,087

**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
<b>Projected opening balance</b>		\$0	\$511,745	\$511,745	\$3,719,365	\$3,719,365	\$3,507,164	\$1,329,087	\$1,329,087	\$1,329,087
<b>Projected excess of revenues over expenses (surplus only)</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0						
<b>Budgeted disposal of unsupported tangible capital assets</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0	\$0	\$0
<b>Budgeted amortization of capital assets (expense)</b>	Explanation - add'l space on AOS3 / AOS4	\$2,310,409	\$0	\$0			\$0	\$0	\$0	\$0
<b>Budgeted capital revenue recognized</b>	Explanation - add'l space on AOS3 / AOS4	(\$1,798,664)	\$0	\$0			\$0	\$0		
<b>Budgeted changes in Endowments</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>Budgeted unsupported debt principal repayment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>Projected reserves transfers (net)</b>	Unsupported amortization to capital reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected assumptions/transfers of operations</b>	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Increase in (use of) school generated funds</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0	\$0	\$0
<b>New school start-up costs</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0	\$0	\$0
<b>Decentralized school reserves</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0	\$0	\$0
<b>Non-recurring certificated remuneration</b>	Grid creep, net salary increases	\$0	\$0	\$0			\$0	\$0		
<b>Non-recurring non-certificated remuneration</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>Non-recurring contracts, supplies &amp; services</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>Professional development, training &amp; support</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>Transportation Expenses</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>Operations &amp; maintenance</b>	Increased insurance costs - unsupported	\$0	\$0	\$0			\$0	\$0		
<b>English language learners</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>System Administration</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>OH&amp;S / wellness programs</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>B &amp; S administration organization / reorganization</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>Debt repayment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>POM expenses</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0	\$0	\$0
<b>Non-salary related programming costs (explain)</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>Repairs &amp; maintenance - School building &amp; land</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>Repairs &amp; maintenance - Technology</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>Repairs &amp; maintenance - Vehicle &amp; transportation</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>Repairs &amp; maintenance - Administration building</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>Repairs &amp; maintenance - POM building &amp; equipment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>Repairs &amp; maintenance - Other (explain)</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0	\$0		
<b>Capital costs - School land &amp; building</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modernization</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modular &amp; additions</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School building partnership projects</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Technology</b>	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Vehicle &amp; transportation</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Administration building</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - POM building &amp; equipment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Costs - Furniture &amp; Equipment</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Other</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Building leases</b>	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 1 - Directory Service and Support to redesign Inclusive Ed and Curriculum	Explanation - Years 2-5 Assurance Framework Implm		\$0	\$0		(\$212,201)	(\$621,916)		\$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
<b>Estimated closing balance for operating contingency</b>		\$511,745	\$511,745	\$511,745	\$3,719,365	\$3,507,164	\$2,885,248	\$1,329,087	\$1,329,087	\$1,329,087

Out of Balance

Total surplus as a percentage of 2020 Expenses	21.77%	20.94%	18.50%
ASO as a percentage of 2020 Expenses	16.56%	15.73%	13.30%

**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	\$ (751,259)	
<b>PLEASE ALLOCATE IN BLUE CELLS BELOW</b>	<b>(751,259)</b>	<b>OVERALLOCATED - PLEASE ALLOCATE</b>
<b>Estimated Operating Deficit Due to:</b>		
Description 1 (fill only your board projected an operating deficit)	\$451,602	transportation deficit
Description 2 (fill only your board projected an operating deficit)	\$80,093	facilities deficit
Description 3 (year 1 of Assurance Framework Implementation)	\$219,564	Assurance Framework Implementation (refine, develop, implement and guide programming for Inclusive Education, (continued next line)
Description 4 (Year 2 of Assurance Framework Implementation)	\$210,954	ESL, FNMI, Health & Wellness, literacy, numeracy, gap assessment and new curriculum implementation). (Continued next line)
Description 5 (Year 3 -5 Assurance Framework Implementation)	\$621,916	Assurance Framework Implementation budget \$ 1,052,434 over 5 years. Cost reductions expected over time.
Description 6 (fill only your board projected an operating deficit)	\$0	
Description 7 (fill only your board projected an operating deficit)	\$0	
<b>Subtotal, access of operating reserves to cover operating deficit</b>	1,584,129	
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	(511,745)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	-	
<b>Total projected amount to access ASO in 2021/22</b>	<b>\$ 1,072,384</b>	

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
<b>Kindergarten, and Grades 1 to 12</b>				
<b>Eligible Funded Students:</b>				
Kindergarten	125	125	125	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	63	63	63	0.5 times Head Count
Grades 1 to 9	1,439	1,405	1,410	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	481	448	489	Head count
Grades 10 to 12 - 4th year	20	34	12	Head count
Grades 10 to 12 - 4th year FTE	10	17	6	0.5 times Head Count
Grades 10 to 12 - 5th year	7	10	4	Head count
Grades 10 to 12 - 5th year FTE	2	3	1	0.25 times Head Count
Total FTE	1,994	1,935	1,969	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	3.1%	-1.7%		Expect enrolment in brick-and-mortar schools to increase and online schools to decrease. Projected online enrolment decreases but not to 19-20 level.
<b>Other Students:</b>				
Total	-	-	-	Note 3
<b>Total Net Enrolled Students</b>	1,994	1,935	1,969	
<b>Home Ed Students</b>	525	335	330	Note 4
<b>Total Enrolled Students, Kindergarten, and Grades 1-12</b>	2,519	2,270	2,299	
Percentage Change	11.0%	-1.2%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	50	68	70	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	185	192	211	FTE of students identified with mild/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)	-	-	-	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI.
<b>Pre - Kindergarten (Pre - K)</b>				
<b>Eligible Funded Children</b>	5	7	2	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Other Children</b>	57	-	4	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Total Enrolled Children - Pre - K</b>	62	7	6	
<b>Program Hours</b>	400	400	400	Minimum: 400 Hours
<b>FTE Ratio</b>	0.500	0.500	0.500	Actual hours divided by 800
<b>FTE's Enrolled, Pre - K</b>	31	4	3	
Percentage Change and VA for change > 3% or < -3%	785.7%	16.7%		estimated
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	5	7	4	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	-	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>NOTES:</b>				
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	
<b>CERTIFICATED STAFF</b>							
School Based	120	119	120	120	118	-	Teacher certification required for performing functions at the school level.
Non-School Based	2	2	2	-	2	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	121.8	120.8	121.8	119.6	119.7	-	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	0.0%		1.7%		1.7%		
If an average standard cost is used, please disclose rate:							
Student F.T.E. per certificated Staff	20.93973233		18.7		19.2		
<b>Certificated Staffing Change due to:</b>							
	0.0						
Enrolment Change							If negative change impact, the small cl: If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	-	-					Descriptor (required): Enrolment increased at online school; expect slight decrease. Temporary staff not renewed. If enrolment falls dramatically, may need to lay-off staff.
Total Change	-	-					Year-over-year change in Certificated F Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>							
Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	1	-					FTEs
Other (retirement, attrition, etc.)	-	-					Descriptor (required):
Total Negative Change in Certificated FTEs	1.0	-					Breakdown required where year-over-y Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</b>							
<b>Certificated Number of Teachers</b>							
Permanent - Full time	89	87	89	87	86		
Permanent - Part time	16	16	13	13	13		
Probationary - Full time	9	9	12	12	12		
Probationary - Part time	2	5	1	1	1		
Temporary - Full time	9	9	12	12	13		
Temporary - Part time	4	4	1	1	1		
<b>NON-CERTIFICATED STAFF</b>							
Instructional - Education Assistants	54	54	59	60	68	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	14	14	17	17	17	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	5	5	6	5	6	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	3	3	6	-	6	-	Bus drivers employed, but not contracted
Transportation - Other Staff	-	-	-	-	-	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	14	14	14	-	13	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	90.0	90.0	102.1	82.1	109.7	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-11.9%		-6.9%		-18.0%		
<b>Explanation of Changes to Non-Certificated Staff:</b>	Education Assistant reduction through attrition and not all temporary staff will be recalled.						
<b>Additional Information</b>	Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> yes <input type="checkbox"/>						
	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.						
	Current Collective Agreement expires August 31, 2021.						