

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2022

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

4160 The Fort McMurray Roman Catholic Separate School Division

Legal Name of School Jurisdiction

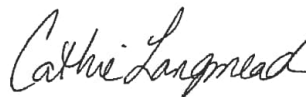
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Contact Address, Telephone & Email Address

BOARD CHAIR

Catherine Langmead

Name



Signature

SUPERINTENDENT

Mr. Michael (George) McGuigan

Name

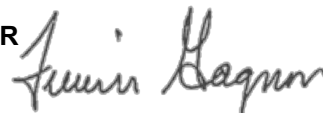


Signature

SECRETARY TREASURER or TREASURER

Mr. Francois Gagnon

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 14, 2021


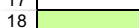
Date

c.c. Alberta Education
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Color coded cells:

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

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 consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction's plans.

Budget Highlights, Plans & Assumptions:

The budget is based on a projecting increase enrolment of 2.7 % for Kindergarten to Grade 12 and of 13 % for pre-kindergarten children. Most of the growth in enrolment is expected in the younger age groups as many of children are expected to return to school in September 2021 in the post-pandemic scenario.

The School Division is assuming that classes will resume without any Public Health restrictions in September 2021 although a return to full normality in the Elementary Schools may be later in the Fall once a vaccine for children under the age of 12 becomes available.

There are no significant change to the staffing level. Although a virtual learning program will continue to be made available for students from grades 1 to 12, it is expected to be much smaller and will be staffed accordingly.

The 2021/2022 budget report is projecting an operating deficit of \$ 2.1 M and expenditures of \$ 3.5 M for Board Funded Capital Assets.

Significant Business and Financial Risks:

Budget 2021/2021 includes \$ 3.1 M in Revenues from Alberta Education for COVID-19 Mitigation Support and \$1.5 M in Bridge Funding between the former and the new funding framework. This extra funding is scheduled to be phased out by 2023 at which time the School Division will have a significant shortfall revenues that will impede on its ability to maintain the same level of service for students and the community

The School Division is planning to draw on accumulated surplus and reserves to mitigate the immediate impact of future funding reductions until such reserves are depleted.

Other business and financial risks include:

- Collective Agreements for Certificated (ATA) and non-certificated staff (CUPE) expired in August 2020. Bargaining for new collective agreements are in progress and could lead to non-budgeted cost increases for salaries and benefits
- Current inflationary pressure across the Country could lead to significant cost increases for supplies and services
- The continuing pressure on the Oil Sands industry may impact future enrolment in the region

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	\$ 82,907,000	\$82,988,800	\$82,556,335
Federal Government and First Nations	\$ 1,800,000	\$1,700,000	\$1,719,360
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ 1,600,000	\$1,380,000	\$956,757
Fees	\$ 855,000	\$564,000	\$999,924
Sales of services and products	\$ 2,087,000	\$2,410,000	\$1,348,504
Investment income	\$ 400,000	\$700,000	\$628,507
Gifts and donations	\$ 809,000	\$742,500	\$1,047,245
Rental of facilities	\$ 372,000	\$442,000	\$416,874
Fundraising	\$ 180,000	\$180,000	\$383,344
Gains on disposal of capital assets	\$ -	\$0	\$0
Other revenue	\$ 50,000	\$65,000	\$1,851,210
TOTAL REVENUES	\$91,060,000	\$91,172,300	\$91,908,060
EXPENSES			
Instruction - Pre K	\$ 2,090,700	\$4,968,700	
Instruction - K to Grade 12	\$ 70,568,300	\$71,628,400	\$73,098,765
Operations & maintenance	\$ 13,646,000	\$12,236,700	\$13,461,581
Transportation	\$ 2,315,000	\$2,427,900	\$1,662,913
System Administration	\$ 2,670,000	\$3,002,600	\$3,003,963
External Services	\$ 1,870,000	\$1,908,000	\$1,856,582
TOTAL EXPENSES	\$93,160,000	\$96,172,300	\$93,083,804
ANNUAL SURPLUS (DEFICIT)	(\$2,100,000)	(\$5,000,000)	(\$1,175,744)

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

INPUT PRE-K EXPENSE

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
EXPENSES			
Certificated salaries	\$ 40,451,000	\$41,292,600	\$39,590,532
Certificated benefits	\$ 7,400,000	\$8,258,500	\$7,905,826
Non-certificated salaries and wages	\$ 18,377,000	\$19,745,400	\$17,625,506
Non-certificated benefits	\$ 3,328,000	\$3,821,200	\$3,513,239
Services, contracts, and supplies	\$ 17,170,000	\$16,869,600	\$15,996,411
Capital and debt services			
Amortization of capital assets			
Supported	\$ 4,743,000	\$4,600,000	\$4,637,797
Unsupported	\$ 1,567,000	\$1,500,000	\$1,450,329
Interest on capital debt			
Supported	\$ 58,000	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 66,000	\$85,000	\$79,537
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$2,284,627
TOTAL EXPENSES	\$93,160,000	\$96,172,300	\$93,083,804

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	\$ 1,700,710	\$ 799,990	\$ 520,000	\$ 64,217,551	\$ 6,209,334	\$ 1,293,376	\$ 3,196,039	\$ -	\$ 77,937,000	\$ 77,274,825
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 4,355,000	\$ -	\$ -	\$ -	\$ 4,355,000	\$ 4,452,543
(3) Other - Government of Alberta	\$ -	\$ 442,000	\$ -	\$ 73,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 615,000	\$ 828,967
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 1,548,000	\$ 180,000	\$ -	\$ 72,000	\$ -	\$ 1,800,000	\$ 1,719,360
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000	\$ 956,757
(9) Fees	\$ 135,000	\$ -	\$ -	\$ 324,000	\$ -	\$ 396,000	\$ -	\$ -	\$ 855,000	\$ 999,924
(10) Sales of services and products	\$ 68,000	\$ -	\$ -	\$ 788,000	\$ -	\$ -	\$ -	\$ 1,231,000	\$ 2,087,000	\$ 1,348,504
(11) Investment income	\$ 186,990	\$ 133,010	\$ -	\$ -	\$ 40,000	\$ 20,000	\$ 20,000	\$ -	\$ 400,000	\$ 628,507
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 209,000	\$ 809,000	\$ 1,047,245
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ 42,000	\$ -	\$ -	\$ 330,000	\$ 372,000	\$ 416,874
(14) Fundraising	\$ -	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ 383,344
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(16) Other revenue	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 40,000	\$ -	\$ 50,000	\$ 1,851,210
(17) TOTAL REVENUES	\$ 2,090,700	\$ 1,375,000	\$ 520,000	\$ 69,340,551	\$ 10,826,334	\$ 1,709,376	\$ 3,328,039	\$ 1,870,000	\$ 91,060,000	\$ 91,908,060
EXPENSES										
(18) Certificated salaries	\$ 929,750	\$ -	\$ -	\$ 39,023,250	\$ -	\$ -	\$ 498,000	\$ -	\$ 40,451,000	\$ 39,590,532
(19) Certificated benefits	\$ 185,950	\$ -	\$ -	\$ 7,105,050	\$ -	\$ -	\$ 109,000	\$ -	\$ 7,400,000	\$ 7,905,826
(20) Non-certificated salaries and wages	\$ 562,500	\$ 1,125,000	\$ 433,333	\$ 11,688,167	\$ 2,290,000	\$ -	\$ 1,029,000	\$ 1,249,000	\$ 18,377,000	\$ 17,625,506
(21) Non-certificated benefits	\$ 112,500	\$ 225,000	\$ 86,667	\$ 1,754,833	\$ 622,000	\$ -	\$ 231,000	\$ 296,000	\$ 3,328,000	\$ 3,513,239
(22) SUB - TOTAL	\$ 1,790,700	\$ 1,350,000	\$ 520,000	\$ 59,571,300	\$ 2,912,000	\$ -	\$ 1,867,000	\$ 1,545,000	\$ 69,556,000	\$ 68,635,103
(23) Services, contracts and supplies	\$ 300,000	\$ 25,000	\$ -	\$ 8,080,000	\$ 5,616,000	\$ 2,315,000	\$ 748,000	\$ 86,000	\$ 17,170,000	\$ 15,996,411
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 295,000	\$ 4,336,000	\$ -	\$ -	\$ 112,000	\$ 4,743,000	\$ 4,637,797
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 702,000	\$ 782,000	\$ -	\$ 35,000	\$ 48,000	\$ 1,567,000	\$ 1,450,329
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 38,000	\$ 58,000	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 41,000	\$ 66,000	\$ 79,537
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,284,627
(31) TOTAL EXPENSES	\$ 2,090,700	\$ 1,375,000	\$ 520,000	\$ 68,673,300	\$ 13,646,000	\$ 2,315,000	\$ 2,670,000	\$ 1,870,000	\$ 93,160,000	\$ 93,083,804
(32) OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ 667,251	\$ (2,819,666)	\$ (605,624)	\$ 658,039	\$ -	\$ (2,100,000)	\$ (1,175,744)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
FEES			
TRANSPORTATION	\$396,000	\$369,000	\$88,809
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	\$224,000	\$60,000	\$77,491
Fees for optional courses	\$5,000	\$0	\$0
ECS enhanced program fees	\$135,000	\$0	\$250,997
ACTIVITY FEES	\$35,000	\$35,000	\$34,708
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$0	\$0	\$0
Non-curricular goods and services	\$0	\$50,000	\$91,887
NON-CURRICULAR TRAVEL	\$60,000	\$50,000	\$231,791
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$855,000	\$564,000	\$775,683

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		\$0	\$95,000	\$114,848
Special events		\$0	\$40,000	\$17,197
Sales or rentals of other supplies/services		\$0	\$70,000	\$68,361
International and out of province student revenue		\$21,000	\$0	\$36,935
Adult education revenue		\$0	\$0	\$0
Preschool		\$135,000	\$475,000	\$132,960
Child care & before and after school care		\$784,000	\$705,000	\$596,302
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	
TOTAL		\$940,000	\$1,385,000	\$966,603

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	\$40,669,421	\$7,637,714	\$0	\$20,564,438	\$302,312	\$20,262,126	\$12,467,269
2020/2021 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$3,100,000)			(\$3,100,000)	(\$3,100,000)		
Estimated board funded capital asset additions		\$2,450,000		(\$2,200,000)	\$0	(\$2,200,000)	(\$250,000)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$6,100,000)		\$6,100,000	\$6,100,000		
Estimated capital revenue recognized - Alberta Education		\$287,000		(\$287,000)	(\$287,000)		
Estimated capital revenue recognized - Alberta Infrastructure		\$4,226,000		(\$4,226,000)	(\$4,226,000)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$187,000		(\$187,000)	(\$187,000)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$1,500,000)	\$1,897,688	(\$3,397,688)	\$1,500,000
Estimated assumptions/transfers of operations - capital lease addit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2021	\$37,569,421	\$8,687,714	\$0	\$15,164,438	\$500,000	\$14,664,438	\$13,717,269
2021/22 Budget projections for:							
Budgeted surplus(deficit)	(\$2,100,000)			(\$2,100,000)	(\$2,100,000)		
Projected board funded capital asset additions		\$2,500,000		\$0	\$0	\$0	(\$2,500,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$6,310,000)		\$6,310,000	\$6,310,000		
Budgeted capital revenue recognized - Alberta Education		\$4,300,000		(\$4,300,000)	(\$4,300,000)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$287,000		(\$287,000)	(\$287,000)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$156,000		(\$156,000)	(\$156,000)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$1,567,000)	\$533,000	(\$2,100,000)	\$1,567,000
Projected assumptions/transfers of operations - capital lease addit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2022	\$35,469,421	\$9,620,714	\$0	\$13,064,438	\$500,000	\$12,564,438	\$12,784,269

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		\$500,000	\$500,000	\$500,000	\$14,664,438	\$12,564,438	\$8,764,438	\$13,717,269	\$12,784,269	\$11,534,269
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
Budgeted amortization of capital assets (expense)	Explanation - add'l space on AOS3 / AOS4	\$6,310,000	\$6,400,000	\$6,500,000			\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	(\$4,743,000)	(\$4,700,000)	(\$4,800,000)			\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves	\$533,000	(\$500,000)	(\$500,000)	(\$2,100,000)	\$0	\$0	\$1,567,000	\$500,000	\$500,000
Projected assumptions/transfers of operations	Transfer Operating Reserves to cover project deficit	\$0	\$3,800,000	\$4,900,000	\$0	(\$3,800,000)	(\$4,900,000)	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0		\$0	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0		\$0	\$0
Decentralized school reserves	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0		\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increase	\$0	\$0	(\$400,000)			\$0			
Non-recurring non-certificated remuneration	Grid creep, net salary increase	\$0	\$0	(\$400,000)			\$0			
Non-recurring contracts, supplies & services	Evergreening Classroom Technology	\$0	\$0	(\$400,000)			\$0			
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0			
Transportation Expenses	Student Transportation Deficit	(\$605,000)	(\$500,000)	(\$500,000)			\$0			
Operations & maintenance	Increase Insurance Costs - unsupported	(\$800,000)	(\$700,000)	(\$600,000)			\$0			
English language learners	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0			
System Administration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0			
OH&S / wellness programs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0			
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0			
Debt repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0			
POM expenses	To support net annual deficit in POM	(\$695,000)	(\$700,000)	(\$700,000)			\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0			
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0			
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0			
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0			
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0			\$0			
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4	\$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	Evergreening - Info Tech Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,750,000)	(\$1,500,000)	(\$1,500,000)
Capital costs - Vehicle & transportation	Replacement of Maintenance Vehicle Fleet	\$0	\$0	\$0	\$0	\$0	\$0	(\$30,000)	(\$50,000)	(\$50,000)
Capital costs - Administration building	Roof & HVAC Replacement	\$0	\$0	\$0	\$0	\$0	\$0	(\$30,000)	(\$100,000)	(\$150,000)
Capital costs - POM building & equipment	Maintenance Building & Custodial Equipment	\$0	\$0	\$0	\$0	\$0	\$0	(\$40,000)	(\$100,000)	(\$150,000)
Capital Costs - Furniture & Equipment	Classroom Furniture & Learning Commons	\$0	\$0	\$0	\$0	\$0	\$0	(\$650,000)	\$0	\$0
Capital costs - Other	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases		\$0	\$0	\$0			\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	Phasing out of bridge & COVID Funding	\$0	(\$3,100,000)	(\$3,100,000)			\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Increase in cost due to inflation	\$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
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
Estimated closing balance for operating contingency		\$500,000	\$500,000	\$500,000	\$12,564,438	\$8,764,438	\$3,864,438	\$12,784,269	\$11,534,269	\$10,184,269

Total surplus as a percentage of 2020 Expenses	27.75%	22.33%	15.62%
ASO as a percentage of 2020 Expenses	14.02%	9.94%	4.68%

PROJECTED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS (ASO)
for the Year Ending August 31

	Amount	Detailed explanation to the Minister for the purpose of using ASO
Estimated Operating Surplus (Deficit) Aug. 31, 2022	\$ (2,100,000)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(2,100,000)	
Estimated Operating Deficit Due to:		
Deficit in Plant Operating & Maintenance	\$1,495,000	
Deficit in Student Transportation Operations	\$605,000	
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	2,100,000	
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	(1,567,000)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	1,567,000	
Total projected amount to access ASO in 2021/22	\$ 2,100,000	

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	600	600	526	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	300	300	263	0.5 times Head Count
Grades 1 to 9	4,331	4,152	4,162	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	1,221	1,240	1,245	Head count
Grades 10 to 12 - 4th year	25	35	35	Head count
Grades 10 to 12 - 4th year FTE	13	18	18	0.5 times Head Count
Grades 10 to 12 - 5th year	-	-	-	Head count
Grades 10 to 12 - 5th year FTE	-	-	-	0.25 times Head Count
Total FTE	5,864	5,710	5,688	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	2.7%	0.4%		
Other Students:				
Total	72	172	130	Note 3
Total Net Enrolled Students	5,936	5,882	5,818	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	5,936	5,882	5,818	
Percentage Change	0.9%	1.1%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	320	317	280	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	770	765	658	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	25	23	20	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	75	52	50	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI.
Pre - Kindergarten (Pre - K)				
Eligible Funded Children	375	274	280	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	225	257	316	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	600	531	596	
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	356	315	354	
Percentage Change and VA for change > 3% or < -3%	13.0%	-10.9%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	108	108	120	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	196	138	160	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	381	381	374	374	363	363	Teacher certification required for performing functions at the school level.
Non-School Based	7	3	7	3	9	9	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	388.0	384.0	380.1	376.5	372.0	372.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	2.1%		2.2%		4.3%		
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	16.21713918		16.3		16.6		
Certificated Staffing Change due to:							
Enrolment Change		8					If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors		-					Descriptor (required):
Total Change		7.9					Year-over-year change in Certificated FT 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-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	323	323	314	5	293		
Permanent - Part time	1	1	1	1	1		
Probationary - Full time	35	35	42	42	43		
Probationary - Part time	-	-	-	-	-		
Temporary - Full time	30	30	21	21	29		
Temporary - Part time	-	-	2	2	-		
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	230	230	231	231	245	245	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	52	34	53	36	45	36	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	54	53	49	48	51	50	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	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	34	20	46	28	33	20	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	370.0	337.0	378.5	343.0	374.0	351.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-2.2%		1.2%		-1.1%		
Explanation of Changes to Non-Certificated Staff:							
<div style="border: 1px solid black; height: 30px; width: 100%;"></div>							
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.							
Approximately 337 non certificated staff are covered by a Collective Agreement with CUPE Local 2559. The agreement expired at the end of August 2020. Bargaining for a new collective agreement is ongoing.							