

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




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

**1245 The Northern Lights School Division**

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

<b>BOARD CHAIR</b>	
Mrs. Arlene Hrynyk _____ Name	 _____ Signature
<b>SUPERINTENDENT</b>	
Mr. Rick Cusson _____ Name	 _____ Signature
<b>SECRETARY TREASURER or TREASURER</b>	
Ms. Paula Elock _____ Name	 _____ Signature
<p><b>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on</b> <u>May 26, 2021</u> <b>.</b> Date</p>	

c.c. Alberta Education  
c/o Jianan Wang, Financial Reporting & Accountability Branch  
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15 Color coded cells:

16	blue cells: require the input of data/descriptors wherever applicable.		grey cells: data not applicable - protected
17			white cells: within text boxes REQUIRE the input of points and data.
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 The NLPS budget does not anticipate significant operational changes from the prior year. However, there are still a number of adjustments to the 2021-22 budget, and are  
 27 outlined as follows:

**Instruction:**

- 30 -A safe approach to staffing was utilized to ensure that, should enrolments projections not be achieved, layoffs in September do not have to be contemplated. That being said, it  
 31 is anticipated that additional staff may be needed in the fall.
- 32 -Between benefit increases (ASEBP) and grid increments, the total increase in budgeted staffing costs is significant to absorb.
- 33 -Curriculum consultation costs are included and are estimated to be over \$60,000 without including staffing costs (substitutes being the exception).
- 34 -Calendar changes to both instructional and operational days have impacted the budget. Some of these changes negate one another, but the overall impact is an increase in  
 expenditures.
- 35 -the Division is planning on modifying how it delivers part of the FNMI programming. Now, some funds will be set aside to address the FNMI achievement gap on a Division  
 36 wide perspective.

**Operations & Maintenance:**

- 38 -increases to utilities, as they related to the carbon levy, are anticipated to increase.
- 39 -staffing costs, specifically to those related to CUPE custodians, have increased due to grid increments. However, the formulas used to determine custodial staffing by site was  
 40 reviewed and modifications to it are anticipated to offset some of the effect on the budget.
- 41 -as the maintenance staffing complement was reduced in the 2020-21 year, the cost of contract services is anticipated to increase, thereby eroding some of the budgeted savings.
- 42 -continuing to manage the optics of the pandemic into the 2021-22 school year will place additional strains on the maintenance department.
- 43 -IMR and CMR will now require additional administration to ensure those projects are well planned out in advance. The reduction in IMR grant funding will impact the operations  
 44 of the Facilities department, as much of the smaller jobs will be delayed until they become a capital project.

**Transportation:**

- 46 -CBO insurance continues to create difficulties for transportation services. Sourcing and obtaining insurance, either through ARMIC, or independently is frustrating the process.  
 47 It is assumed in the budget that services will continue, but whether these assumptions are fulsome enough remains to be seen.
- 48 -the small decrease in transportation costs due to the reduction in the number of instructional days is negligible.

**Board & System:**

- 50 -there are no changes planned to Board and System, other than for costs associated with the election and subsequent onboarding of new trustees.

**External Services:**

- 53 -shows a small deficit due to projected enrolment. If actual costs exceed revenues, then fundraising and accruing some of the costs of coordination of PUF preschool student to  
 54 instruction

**Significant Business and Financial Risks:**

56 **Covid**  
 57 -For the 2021-22 school year, it is anticipated that efforts to minimize transmission of the CoVid 19 virus will need to continue. For the purposes of the budget, costs have been  
 58 estimated for the first 4 months of the school year. Any costs above and beyond that may require accessing reserves.

**CBOs and Transportation:**

- 60 -MELT requires that drivers are trained as though they are professional drivers. However, the pay is equal to unskilled temporary workers. Without additional funds in this  
 envelope, it is nearly impossible to encourage new providers to enter the industry. The existing providers are not seeing enough of a profit to make a livelihood or to augment  
 61 their existing revenue streams to continue in the long term. This is compounded by the insurance demands on CBOs, and although it is understandable as to why the insurance  
 62 premiums are increasing, the revenue is not aligning with these two large factors. Insurance providers are requiring CBOs and division owned buses to have both cameras and  
 63 GPS units. For Northern Lights this cost could be \$350,000-\$500,000 once software upgrades are taken into account. Therefore, both from an operational and financial  
 64 perspective, there is significant risk in this portfolio that will affect the ability to transport students to and from school.
- 65 Negotiations - given that the education budget are largely staffing driven, any negotiated cost increases have not been factored in. The financial risk is difficult to determine at  
 66 this time.

**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	\$ 76,059,161	\$76,913,779	\$73,770,299
Federal Government and First Nations	\$ 2,940,827	\$2,972,038	\$3,475,492
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 475,100	\$742,305	\$478,760
Sales of services and products	\$ 1,035,016	\$1,259,715	\$1,324,028
Investment income	\$ 20,170	\$20,635	\$25,430
Gifts and donations	\$ 393,232	\$416,849	\$625,274
Rental of facilities	\$ 150,820	\$150,820	\$119,129
Fundraising	\$ 291,000	\$329,000	\$284,611
Gains on disposal of capital assets	\$ -	\$0	\$0
Other revenue	\$ -	\$0	\$0
<b>TOTAL REVENUES</b>	\$81,365,326	\$82,805,141	\$80,103,023
<b>EXPENSES</b>			
Instruction - Pre K	\$ 662,974	\$835,930	\$1,000,000
Instruction - K to Grade 12	\$ 60,683,718	\$61,204,450	\$59,989,675
Operations & maintenance	\$ 10,862,290	\$10,989,866	\$11,456,084
Transportation	\$ 5,656,305	\$5,796,305	\$5,415,345
System Administration	\$ 2,940,134	\$2,952,104	\$3,090,174
External Services	\$ 574,973	\$623,313	\$584,955
<b>TOTAL EXPENSES</b>	\$81,380,394	\$82,401,968	\$81,536,233
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$15,068)	\$403,173	(\$1,433,210)

**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	\$ 33,277,704	\$33,587,729	\$34,862,634
Certificated benefits	\$ 7,655,858	\$7,605,870	\$7,641,050
Non-certificated salaries and wages	\$ 13,751,074	\$14,351,597	\$13,273,778
Non-certificated benefits	\$ 4,051,193	\$3,678,278	\$3,527,306
Services, contracts, and supplies	\$ 18,022,037	\$18,976,547	\$17,445,807
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$ 3,814,935	\$3,540,205	\$3,932,656
Unsupported	\$ 805,042	\$756,931	\$936,832
<b>Interest on capital debt</b>			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 2,551	\$2,550	\$2,685
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	(\$97,739)	(\$86,515)
<b>TOTAL EXPENSES</b>	\$81,380,394	\$82,401,968	\$81,536,233

**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	\$ 822,940	\$ 766,270	\$ 208,000	\$ 54,843,901	\$ 6,603,752	\$ 5,594,685	\$ 2,931,567	\$ -	\$ 71,771,115	\$ 69,303,806
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 3,550,156	\$ -	\$ -	\$ -	\$ 3,550,156	\$ 3,499,844
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ 709,870	\$ -	\$ -	\$ 9,610	\$ 18,410	\$ 737,890	\$ 966,649
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 2,504,990	\$ 310,118	\$ -	\$ 125,719	\$ -	\$ 2,940,827	\$ 3,475,492
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ -	\$ -	\$ 415,100	\$ -	\$ 60,000	\$ -	\$ -	\$ 475,100	\$ 478,760
(10) Sales of services and products	\$ -	\$ -	\$ -	\$ 475,000	\$ 23,441	\$ -	\$ -	\$ 536,575	\$ 1,035,016	\$ 1,324,028
(11) Investment income	\$ -	\$ -	\$ -	\$ 15,130	\$ 2,700	\$ 1,620	\$ 720	\$ -	\$ 20,170	\$ 25,430
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 275,710	\$ 117,522	\$ -	\$ -	\$ -	\$ 393,232	\$ 625,274
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ 144,601	\$ -	\$ 6,219	\$ -	\$ 150,820	\$ 119,129
(14) Fundraising	\$ -	\$ -	\$ -	\$ 291,000	\$ -	\$ -	\$ -	\$ -	\$ 291,000	\$ 284,611
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(16) Other revenue	\$ -	\$ -	\$ -	\$ (110,000)	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(17) TOTAL REVENUES</b>	<b>\$ 822,940</b>	<b>\$ 766,270</b>	<b>\$ 208,000</b>	<b>\$ 59,420,701</b>	<b>\$ 10,862,290</b>	<b>\$ 5,656,305</b>	<b>\$ 3,073,835</b>	<b>\$ 554,985</b>	<b>\$ 81,365,326</b>	<b>\$ 80,103,023</b>
<b>EXPENSES</b>										
(18) Certificated salaries	\$ -	\$ -	\$ -	\$ 32,881,587	\$ -	\$ -	\$ 396,117	\$ -	\$ 33,277,704	\$ 34,862,634
(19) Certificated benefits	\$ -	\$ -	\$ -	\$ 7,612,285	\$ -	\$ -	\$ 43,573	\$ -	\$ 7,655,858	\$ 7,641,050
(20) Non-certificated salaries and wages	\$ 336,741	\$ 400,000	\$ 150,000	\$ 9,148,371	\$ 1,660,857	\$ 423,408	\$ 1,202,751	\$ 428,946	\$ 13,751,074	\$ 13,273,778
(21) Non-certificated benefits	\$ 110,415	\$ 100,000	\$ 37,500	\$ 2,791,671	\$ 502,157	\$ 125,151	\$ 279,330	\$ 104,969	\$ 4,051,193	\$ 3,527,306
(22) SUB - TOTAL	\$ 447,156	\$ 500,000	\$ 187,500	\$ 52,433,914	\$ 2,163,014	\$ 548,559	\$ 1,921,771	\$ 533,915	\$ 58,735,829	\$ 59,304,768
(23) Services, contracts and supplies	\$ 215,818	\$ 266,270	\$ 20,500	\$ 6,861,920	\$ 4,625,139	\$ 5,067,394	\$ 943,376	\$ 21,620	\$ 18,022,037	\$ 17,445,807
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ 3,796,525	\$ -	\$ -	\$ 18,410	\$ 3,814,935	\$ 3,932,656
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 413,614	\$ 277,612	\$ 40,302	\$ 72,486	\$ 1,028	\$ 805,042	\$ 936,832
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 2,501	\$ -	\$ 2,551	\$ 2,685
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,515
<b>(31) TOTAL EXPENSES</b>	<b>\$ 662,974</b>	<b>\$ 766,270</b>	<b>\$ 208,000</b>	<b>\$ 59,709,448</b>	<b>\$ 10,862,290</b>	<b>\$ 5,656,305</b>	<b>\$ 2,940,134</b>	<b>\$ 574,973</b>	<b>\$ 81,380,394</b>	<b>\$ 81,536,233</b>
<b>(32) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 159,966</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (288,747)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 133,701</b>	<b>\$ (19,988)</b>	<b>\$ (15,068)</b>	<b>\$ (1,433,210)</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>			
<b>TRANSPORTATION</b>	\$60,000	\$200,000	\$0
<b>BASIC INSTRUCTION SUPPLIES (Instructional supplies, &amp; materials)</b>	\$0	\$0	\$13,320
<b>LUNCHROOM SUPERVISION &amp; NOON HOUR ACTIVITY FEES</b>	\$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	\$66,500	\$73,750	\$41,274
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>	\$11,500	\$19,455	\$2,610
Other fees to enhance education (Describe here)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$337,100	\$449,100	\$383,430
Non-curricular goods and services	\$0	\$0	\$0
<b>NON-CURRICULAR TRAVEL</b>	\$0	\$0	\$0
<b>OTHER FEES</b> (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$475,100	\$742,305	\$440,634

*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
<b>Cafeteria sales, hot lunch, milk programs</b>	\$300,000	\$400,000	\$363,979
<b>Special events</b>	\$40,000	\$80,000	\$16,403
<b>Sales or rentals of other supplies/services</b>	\$80,000	\$40,000	\$110,357
<b>International and out of province student revenue</b>	\$0	\$0	\$0
<b>Adult education revenue</b>	\$0	\$0	\$0
<b>Preschool</b>	\$362,147	\$398,178	\$298,829
<b>Child care &amp; before and after school care</b>	\$182,870	\$218,238	\$157,981
<b>Lost item replacement fees</b>	\$100	\$200	\$981
<b>Other (describe)</b> Other (Describe)	\$0	\$0	\$0
<b>Other (describe)</b> Other (Describe)	\$0	\$0	\$0
<b>Other (describe)</b> Other (Describe)	\$0	\$0	\$0
<b>Other (describe)</b> Other sales (describe here)	\$0	\$0	
<b>Other (describe)</b> Other sales (describe here)	\$0	\$0	
<b>TOTAL</b>	\$965,117	\$1,136,616	\$948,530

**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>	\$11,830,703	\$6,585,512	\$0	\$2,785,560	\$327,230	\$2,458,330	\$2,459,631
<b>2020/2021 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$1,000,000			\$1,000,000	\$1,000,000		
Estimated board funded capital asset additions		\$1,193,801		(\$1,193,801)	(\$1,193,801)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$6,552	\$0		\$6,552	\$6,552		\$0
Estimated amortization of capital assets (expense)		(\$4,367,995)		\$4,367,995	\$4,367,995		
Estimated capital revenue recognized - Alberta Education		\$92,778		(\$92,778)	(\$92,778)		
Estimated capital revenue recognized - Alberta Infrastructure		\$3,331,650		(\$3,331,650)	(\$3,331,650)		
Estimated capital revenue recognized - Other GOA		\$18,410		(\$18,410)	(\$18,410)		
Estimated capital revenue recognized - Other sources		\$87,071		(\$87,071)	(\$87,071)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2021</b>	\$12,837,255	\$6,941,227	\$0	\$3,436,397	\$978,067	\$2,458,330	\$2,459,631
<b>2021/22 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$15,068)			(\$15,068)	(\$15,068)		
Projected board funded capital asset additions		\$755,000		(\$755,000)	(\$755,000)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$4,619,977)		\$4,619,977	\$4,619,977		
Budgeted capital revenue recognized - Alberta Education		\$111,030		(\$111,030)	(\$111,030)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,550,156		(\$3,550,156)	(\$3,550,156)		
Budgeted capital revenue recognized - Other GOA		\$18,410		(\$18,410)	(\$18,410)		
Budgeted capital revenue recognized - Other sources		\$135,339		(\$135,339)	(\$135,339)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2022</b>	\$12,822,187	\$6,891,185	\$0	\$3,471,371	\$1,013,041	\$2,458,330	\$2,459,631

**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>	\$978,067	\$1,013,041	\$1,013,041	\$2,458,330	\$2,458,330	\$2,458,330	\$2,459,631	\$2,459,631	\$2,459,631
<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	\$0
<b>Budgeted amortization of capital assets (expense)</b>	Explanation - add'l space on AOS3 / AOS4 \$4,619,977	\$0	\$0		\$0	\$0			
<b>Budgeted capital revenue recognized</b>	Explanation - add'l space on AOS3 / AOS4 (\$3,814,935)	\$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>	Techonology 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>	Techonology asset renewal (\$125,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Vehicle &amp; transportation</b>	Explanation - add'l space on AOS3 / AOS4 (\$530,000)	\$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 (\$100,000)	\$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
External services - Preschool	related to PUF children (\$15,068)	\$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
<b>Estimated closing balance for operating contingency</b>	\$1,013,041	\$1,013,041	\$1,013,041	\$2,458,330	\$2,458,330	\$2,458,330	\$2,459,631	\$2,459,631	\$2,459,631

Total surplus as a percentage of 2020 Expenses	7.29%	7.29%	7.29%
ASO as a percentage of 2020 Expenses	4.27%	4.27%	4.27%

**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
<b>Estimated Operating Surplus (Deficit) Aug. 31, 2022</b>	\$ (15,068)	
<b>PLEASE ALLOCATE IN BLUE CELLS BELOW</b>	<b>(15,068)</b>	
<b>Estimated Operating Deficit Due to:</b>		
Preschool and Out of School Care	\$15,068	anticipated shortfall is due to estimating low enrollment, if a deficit actually occurs we will look at fundraising or accruing some of the costs of coordination of PUF preschool students to Instruction
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	
<b>Subtotal, access of operating reserves to cover operating deficit</b>	15,068	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	755,000	
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(805,042)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	-	
<b>Total projected amount to access ASO in 2021/22</b>	\$ (34,974)	

**Total amount approved by the Minister**

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**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	436	393	452	Head count
Kindergarten program hours	950	950	950	Minimum: 475 hours
Kindergarten FTE's Enrolled	218	197	226	0.5 times Head Count
Grades 1 to 9	3,641	3,612	3,831	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	1,278	1,273	1,234	Head count
Grades 10 to 12 - 4th year	90	100	98	Head count
Grades 10 to 12 - 4th year FTE	45	50	49	0.5 times Head Count
Grades 10 to 12 - 5th year	16	16	36	Head count
Grades 10 to 12 - 5th year FTE	4	4	9	0.25 times Head Count
Total FTE	5,186	5,136	5,349	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	1.0%	-4.0%		
<b>Other Students:</b>				
Total	262	209	258	Note 3
<b>Total Net Enrolled Students</b>	5,448	5,345	5,607	
<b>Home Ed Students</b>	15	15	14	Note 4
<b>Total Enrolled Students, Kindergarten, and Grades 1-12</b>	5,463	5,360	5,621	
Percentage Change	1.9%	-4.7%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	269	269	290	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	473	473	525	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.

**Pre - Kindergarten (Pre - K)**

<b>Eligible Funded Children</b>	43	43	-	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Other Children</b>	7	7	-	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Total Enrolled Children - Pre - K</b>	50	50	-	
<b>Program Hours</b>	600	600	-	Minimum: 400 Hours
<b>FTE Ratio</b>	0.750	0.750	-	Actual hours divided by 800
<b>FTE's Enrolled, Pre - K</b>	38	38	-	
Percentage Change and VA for change > 3% or < -3%	0.0%	0.0%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	26	26	-	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	17	17	-	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	
<b>CERTIFICATED STAFF</b>							
School Based	324	324	333	333	340	340	Teacher certification required for performing functions at the school level.
Non-School Based	6	2	9	52	14	10	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	329.5	325.5	342.0	385.0	354.0	350.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	-3.7%		-3.4%		-6.9%		Need to right size our staffing component
If an average standard cost is used, please disclose rate:	104,500		102,000		101,000		
Student F.T.E. per certificated Staff	16.69347496		15.8		15.9		
<b>Certificated Staffing Change due to:</b>							
Enrolment Change	(2)	(2)	If negative change impact, the small class size initiative is to include any/all teachers retained.				
Other Factors	(11)	(11)	Descriptor (required): Revising operations to reflect new financial reality				
Total Change	(12.5)	(12.5)	Year-over-year change in Certificated FTE 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	34	34	FTEs				
Other (retirement, attrition, etc.)	6	5	Descriptor (required): Retirement				
Total Negative Change in Certificated FTEs	40.0	39.0	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.				
<i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</i>							
<b>Certificated Number of Teachers</b>							
Permanent - Full time	316	312	271	267	288		
Permanent - Part time	13	13	9	9	11		
Probationary - Full time	9	9	13	13	31		
Probationary - Part time	1	1	5	5	3		
Temporary - Full time	6	6	25	25	34		
Temporary - Part time	5	5	1	1	4		
<b>NON-CERTIFICATED STAFF</b>							
Instructional - Education Assistants	148	-	132	-	147	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	109	-	95	-	89	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	27	16	27	16	31	11	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	3	-	3	-	4	-	Bus drivers employed, but not contracted
Transportation - Other Staff	4	-	4	-	4	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	21	-	25	-	38	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	312.1	16.0	285.8	15.5	312.8	10.6	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	9.2%		-8.6%		-0.2%		
<b>Explanation of Changes to Non-Certificated Staff:</b>							
Revising operations to reflect new financial reality							
<b>Additional Information</b>							
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> Yes <input type="checkbox"/> No							
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.							
September 1, 2019 to August 31, 2021. Have not started negotiations for next term							