

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2022

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

**1280 The Northland School Division**

Legal Name of School Jurisdiction

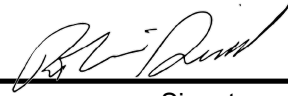
9809 77 Avenue, Peace River AB, T8S 1V2 780-624-2060; douglas.aird@nsd61.ca

Contact Address, Telephone & Email Address

**BOARD CHAIR**

Mr. Robin Guild

Name



Signature

**SUPERINTENDENT**

Dr. Nancy Spencer-Poitras

Name

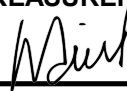


Signature

**SECRETARY TREASURER or TREASURER**

Mr. Douglas Aird

Name



Signature

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

**of Trustees at its meeting held on** May 29, 2021 .

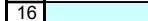





Date

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

**TABLE OF CONTENTS**

	Page
6	3
7	4
8	5
9	6
10	7
11	8
12	9
13	10

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:**

27 With the province maintaining funding, certificated staffing levels are being maintained at schools, with a few teaks based on shifting enrollments.  
 28  
 29 COVID-19 is projected to have minimal impact, after the first quarter.  
 30  
 31 School Food Services - providing a daily hot lunch - is critical for our students learning, development and success. Although no longer supported with a targeted  
 32 grant it is being maintained for 2022.  
 33 Potential Federal Government/ First Nations Funding agreement changes are not anticipated to disadvantage students.  
 34  
 35 Staff salaries are unchanged except for grid movement/turnover.  
 36  
 37 ASEBP costs are rising 7.85% September 1, 2021. Discounted rates continue for Extended Health, Dental and Vision.  
 38  
 39 Insurance cost escalation has been tempered and rates are anticipated to change only modestly.  
 40  
 41 Significant operational, communication and cost savings benefits have been realized through the use of technology, including Zoom conferencing  
 42 replacing face-face meetings (which have extensive costs for "windshield time"). These benefits and productivity are anticipated to continue post pandemic,  
 43 with the resumption of essential travel and PD being offset by pandemic cost operational savings.

**Significant Business and Financial Risks:**

44  
 45 Unanticipated COVID/pandemic impacts to operations, such as a vaccine-resistant variant.  
 46  
 47 Unexpected funding changes precipitated by provincial fiscal factors.  
 48  
 49 Federal Government funding or agreement changes, which would affect the over 20% of Division revenue driven by these factors.  
 50  
 51 Collective bargaining changes (TEBA) or related impacts.

**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	\$ 47,130,583	\$46,694,820	\$42,511,833
Federal Government and First Nations	\$ 12,305,474	\$15,349,464	\$14,539,162
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ -	\$0	\$0
Sales of services and products	\$ 46,409	\$1,036,037	\$393,284
Investment income	\$ 40,000	\$40,000	\$185,837
Gifts and donations	\$ 450,000	\$450,000	\$291,068
Rental of facilities	\$ 600,928	\$600,928	\$832,747
Fundraising	\$ -	\$0	\$100,824
Gains on disposal of capital assets	\$ -	\$0	\$6,638
Other revenue	\$ -	\$0	\$0
<b>TOTAL REVENUES</b>	\$60,573,394	\$64,171,249	\$58,861,393
<b>EXPENSES</b>			
Instruction - Pre K	\$ 330,000	\$0	
Instruction - K to Grade 12	\$ 36,916,872	\$39,372,408	\$36,693,646
Operations & maintenance	\$ 10,488,009	\$10,504,181	\$10,673,820
Transportation	\$ 4,611,762	\$4,611,762	\$3,146,181
System Administration	\$ 3,121,317	\$3,588,717	\$3,036,943
External Services	\$ 4,521,543	\$4,521,544	\$5,082,938
<b>TOTAL EXPENSES</b>	\$59,989,503	\$62,598,612	\$58,633,528
<b>ANNUAL SURPLUS (DEFICIT)</b>	\$583,891	\$1,572,637	\$227,865

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

INPUT PRE-K EXPENSES

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
<b>EXPENSES</b>			
Certificated salaries	\$ 17,446,387	\$17,800,135	\$17,258,612
Certificated benefits	\$ 3,737,840	\$3,766,973	\$3,561,063
Non-certificated salaries and wages	\$ 11,927,816	\$12,555,809	\$11,936,804
Non-certificated benefits	\$ 3,153,583	\$3,187,206	\$2,665,848
Services, contracts, and supplies	\$ 19,162,270	\$20,726,882	\$18,104,249
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$ 3,527,079	\$3,527,079	\$3,422,812
Unsupported	\$ 1,023,528	\$1,023,528	\$1,019,626
<b>Interest on capital debt</b>			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 11,000	\$11,000	\$1,992
Losses on disposal of capital assets	\$ -	\$0	\$78,771
Other expenses	\$ -	\$0	\$583,751
<b>TOTAL EXPENSES</b>	\$59,989,503	\$62,598,612	\$58,633,528

**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	\$ 87,090	\$ -	\$ -	\$ 33,948,490	\$ 2,917,024	\$ 2,312,636	\$ 3,648,416	\$ 250,000	\$ 43,163,656	\$ 38,770,719
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ 247,664	\$ 2,828,000	\$ -	\$ 7,000	\$ 404,350	\$ 3,487,014	\$ 3,400,851
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 479,913	\$ 479,913	\$ 340,263
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 8,637,704	\$ 1,968,875	\$ 864,752	\$ 834,143	\$ -	\$ 12,305,474	\$ 14,539,162
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Sales of services and products	\$ -	\$ -	\$ -	\$ 9	\$ 20,000	\$ -	\$ -	\$ 26,400	\$ 46,409	\$ 393,284
(11) Investment income	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 185,837
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 291,068
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,928	\$ 600,928	\$ 832,747
(14) Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,824
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,638
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(17) TOTAL REVENUES</b>	<b>\$ 87,090</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,323,867</b>	<b>\$ 7,733,899</b>	<b>\$ 3,177,388</b>	<b>\$ 4,489,559</b>	<b>\$ 1,761,591</b>	<b>\$ 60,573,394</b>	<b>\$ 58,861,393</b>
<b>EXPENSES</b>										
(18) Certificated salaries	\$ -	\$ -	\$ -	\$ 17,077,387			\$ 369,000	\$ -	\$ 17,446,387	\$ 17,258,612
(19) Certificated benefits	\$ -	\$ -	\$ -	\$ 3,697,250			\$ 40,590	\$ -	\$ 3,737,840	\$ 3,561,063
(20) Non-certificated salaries and wages	\$ 300,000	\$ -	\$ -	\$ 5,140,505	\$ 2,885,461	\$ 1,092,915	\$ 1,072,766	\$ 1,436,169	\$ 11,927,816	\$ 11,936,804
(21) Non-certificated benefits	\$ 30,000	\$ -	\$ -	\$ 1,347,615	\$ 808,046	\$ 261,600	\$ 286,472	\$ 419,850	\$ 3,153,583	\$ 2,665,848
<b>(22) SUB - TOTAL</b>	<b>\$ 330,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,262,757</b>	<b>\$ 3,693,507</b>	<b>\$ 1,354,515</b>	<b>\$ 1,768,828</b>	<b>\$ 1,856,019</b>	<b>\$ 36,265,626</b>	<b>\$ 35,422,327</b>
(23) Services, contracts and supplies	\$ -	\$ -	\$ -	\$ 9,335,936	\$ 3,793,259	\$ 2,691,247	\$ 1,282,789	\$ 2,059,039	\$ 19,162,270	\$ 18,104,249
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 287,664	\$ 2,828,000	\$ -	\$ 7,000	\$ 404,415	\$ 3,527,079	\$ 3,422,812
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 30,515	\$ 173,243	\$ 566,000	\$ 51,700	\$ 202,070	\$ 1,023,528	\$ 1,019,626
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000	\$ -	\$ 11,000	\$ 1,992
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,771
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 583,751
<b>(31) TOTAL EXPENSES</b>	<b>\$ 330,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,916,872</b>	<b>\$ 10,488,009</b>	<b>\$ 4,611,762</b>	<b>\$ 3,121,317</b>	<b>\$ 4,521,543</b>	<b>\$ 59,989,503</b>	<b>\$ 58,633,528</b>
<b>(32) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (242,910)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,406,995</b>	<b>\$ (2,754,110)</b>	<b>\$ (1,434,374)</b>	<b>\$ 1,368,242</b>	<b>\$ (2,759,952)</b>	<b>\$ 583,891</b>	<b>\$ 227,865</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	\$0	\$0	\$0
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	\$0	\$0	\$0
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>			
Other fees to enhance education (Describe here)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$0	\$0	\$0
Non-curricular goods and services	\$0	\$0	\$0
<b>NON-CURRICULAR TRAVEL</b>			
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$0	\$0	\$0

*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	\$0	\$0
Special events		\$0	\$0	\$0
Sales or rentals of other supplies/services		\$0	\$0	\$0
International and out of province student revenue		\$0	\$0	\$0
Adult education revenue		\$0	\$0	\$0
Preschool		\$0	\$0	\$0
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>		\$0	\$0	\$0

**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>	\$11,087,550	\$6,224,734	\$0	\$3,079,537	\$3,079,537	\$0	\$1,783,279
<b>2020/2021 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$500,000			\$500,000	\$500,000		
Estimated board funded capital asset additions		\$650,000		(\$650,000)	(\$650,000)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$4,550,607)		\$4,550,607	\$4,550,607		
Estimated capital revenue recognized - Alberta Education		\$0		\$0			
Estimated capital revenue recognized - Alberta Infrastructure		\$3,527,079		(\$3,527,079)	(\$3,527,079)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$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>	\$11,587,550	\$5,851,206	\$0	\$3,953,065	\$3,953,065	\$0	\$1,783,279
<b>2021/22 Budget projections for:</b>							
Budgeted surplus(deficit)	\$583,891			\$583,891	\$583,891		
Projected board funded capital asset additions		\$400,000		(\$400,000)	(\$400,000)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$4,550,607)		\$4,550,607	\$4,550,607		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,487,014		(\$3,487,014)	(\$3,487,014)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$40,065		(\$40,065)	(\$40,065)		
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>	\$12,171,441	\$5,227,678	\$0	\$5,160,484	\$5,160,484	\$0	\$1,783,279

**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>	\$3,953,065	\$5,160,484	\$6,184,012	\$0	\$0	\$0	\$1,783,279	\$1,783,279	\$1,783,279
<b>Projected excess of revenues over expenses (surplus only)</b>	\$583,891	\$0	\$0						
<b>Budgeted disposal of unsupported tangible capital assets</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Budgeted amortization of capital assets (expense)</b>	\$4,550,607	\$4,550,607	\$4,550,607	\$0	\$0	\$0			
<b>Budgeted capital revenue recognized</b>	(\$3,527,079)	(\$3,527,079)	(\$3,527,079)	\$0	\$0	\$0			
<b>Budgeted changes in Endowments</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Budgeted unsupported debt principal repayment</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Projected reserves transfers (net)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected assumptions/transfers of operations</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Increase in (use of) school generated funds</b>	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
<b>New school start-up costs</b>	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
<b>Decentralized school reserves</b>	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
<b>Non-recurring certificated remuneration</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Non-recurring non-certificated remuneration</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Non-recurring contracts, supplies &amp; services</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Professional development, training &amp; support</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Transportation Expenses</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Operations &amp; maintenance</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>English language learners</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>System Administration</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>OH&amp;S / wellness programs</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>B &amp; S administration organization / reorganization</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Debt repayment</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>POM expenses</b>	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
<b>Non-salary related programming costs (explain)</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Repairs &amp; maintenance - School building &amp; land</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Repairs &amp; maintenance - Technology</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Repairs &amp; maintenance - Vehicle &amp; transportation</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Repairs &amp; maintenance - Administration building</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Repairs &amp; maintenance - POM building &amp; equipment</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Repairs &amp; maintenance - Other (explain)</b>	\$0	\$0	\$0	\$0	\$0	\$0			
<b>Capital costs - School land &amp; building</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modernization</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modular &amp; additions</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School building partnership projects</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Technology</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Vehicle &amp; transportation</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Administration building</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - POM building &amp; equipment</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Costs - Furniture &amp; Equipment</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Other</b>	(\$400,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Building leases</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated closing balance for operating contingency</b>	\$5,160,484	\$6,184,012	\$7,207,540	\$0	\$0	\$0	\$1,783,279	\$1,783,279	\$1,783,279

Total surplus as a percentage of 2020 Expenses	11.57%	13.28%	14.99%
ASO as a percentage of 2020 Expenses	8.60%	10.31%	12.01%

**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>	\$ 583,891	
<b>PLEASE DO NOT ALLOCATE IN BLUE CELLS BELOW</b>	<b>0</b>	
<b>Estimated Operating Deficit Due to:</b>		
Description 1 (fill only your board projected an operating deficit)	\$0	
Description 2 (fill only your board projected an operating deficit)	\$0	
Description 3 (fill only your board projected an operating deficit)	\$0	
Description 4 (fill only your board projected an operating deficit)	\$0	
Description 5 (fill only your board projected an operating deficit)	\$0	
Description 6 (fill only your board projected an operating deficit)	\$0	
Description 7 (fill only your board projected an operating deficit)	\$0	
<b>Subtotal, access of operating reserves to cover operating deficit</b>	<b>-</b>	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	400,000	
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(1,023,528)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	-	
<b>Total projected amount to access ASO in 2021/22</b>	<b>\$ (1,207,419)</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	122	124	125	Head count
Kindergarten program hours	900	900	900	Minimum: 475 hours
Kindergarten FTE's Enrolled	61	62	63	0.5 times Head Count
Grades 1 to 9	998	1,056	988	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	201	183	195	Head count
Grades 10 to 12 - 4th year	23	23	-	Head count
Grades 10 to 12 - 4th year FTE	12	12	-	0.5 times Head Count
Grades 10 to 12 - 5th year	3	3	-	Head count
Grades 10 to 12 - 5th year FTE	1	1	-	0.25 times Head Count
Total FTE	1,272	1,313	1,246	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	-3.1%	5.4%		
<b>Other Students:</b>				
Total	572	543	672	Note 3
<b>Total Net Enrolled Students</b>	1,844	1,856	1,918	
<b>Home Ed Students</b>	-	1	4	Note 4
<b>Total Enrolled Students, Kindergarten, and Grades 1-12</b>	1,844	1,857	1,922	
Percentage Change	-0.7%	-3.3%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	55	55	79	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	271	271	267	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	5	18	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Other Children</b>	1	1	9	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Total Enrolled Children - Pre - K</b>	6	6	27	
<b>Program Hours</b>	900	900	900	Minimum: 400 Hours
<b>FTE Ratio</b>	1.125	1.125	1.125	Actual hours divided by 800
<b>FTE's Enrolled, Pre - K</b>	7	7	30	
Percentage Change and VA for change > 3% or < -3%	0.0%	-77.8%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	5	5	3	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	-	5	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	150	150	145	145	146	146	Teacher certification required for performing functions at the school level.
Non-School Based	14	8	13	7	18	13	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	164.0	158.0	158.4	152.4	164.0	159.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	3.5%		-3.4%		0.0%		
If an average standard cost is used, please disclose rate: Student F.T.E. per certificated Staff	- 11.28658537		- 11.8		- 11.9		
<b>Certificated Staffing Change due to:</b>	Please Allocate						
	5.6						
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	6	-	Descriptor (required): Variances from 2022 budget to 2021 actuals reflects primarily vacancies, and minor staff realignment.				
Total Change	5.6	-	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	-	-	FTEs				
Other (retirement, attrition, etc.)	-	-	Descriptor (required):				
Total Negative Change in Certificated FTEs	-	-	Breakdown required where year-over-y 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	96	83	114	108	105		
Permanent - Part time	4	4	2	2	1		
Probationary - Full time	43	42	36	36	43		
Probationary - Part time	-	-	-	-	4		
Temporary - Full time	-	-	6	6	12		
Temporary - Part time	-	-	-	-	3		
<b>NON-CERTIFICATED STAFF</b>							
Instructional - Education Assistants	69	-	59	-	76	-	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	51	-	47	-	52	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	52	-	43	-	43	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	32	-	27	-	28	-	Bus drivers employed, but not contracted
Transportation - Other Staff	3	-	4	-	3	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	44	-	39	-	45	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	251.0	-	219.1	-	246.2	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	14.6%		-11.0%		1.9%		
<b>Explanation of Changes to Non-Certificated Staff:</b>							
This comparison from 2022 budget to 2021 actuals overstates 2022 due to the inclusion of vacancies and staff changes. The Division is continuing to rationalize support staff in line with fiscal targets.							
<b>Additional Information</b>							
Are non-certificated staff subject to a collective agreement? <input type="text" value="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.							