

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

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

**2245 The Black Gold School Division**

**Legal Name of School Jurisdiction**

3rd Flr 1101 5 Street NW Nisku AB AB T9E 7N3; 780-955-6049; chelsey.volkman@blackgold.ca

**Contact Address, Telephone & Email Address**

## **BOARD CHAIR**

Devonna Klaassen

Name

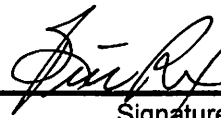


Signature

## **SUPERINTENDENT**

Bill Romanchuk

Name



Signature

## **SECRETARY TREASURER or TREASURER**

Chelsey Volkman

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 26, 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  
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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.				
19									
20	<b>HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2021/2022 BUDGET REPORT</b>								
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.								
25	<b><u>Budget Highlights, Plans &amp; Assumptions:</u></b>								
26	<b>Highlights &amp; Plans</b>								
27	- Projecting a deficit of \$4.71 Million, with revenues of \$135 Million and expenditures of \$139.71 Million.								
28	- Planned deficit of \$4.71 Million to be used to: provide increased instructional supports for numeracy and literacy, implement a comprehensive wellness plan at								
29	each school, maintain class sizes and support additional expenses related to operating under COVID-19 restrictions.								
30	- Projecting an enrolment increase from 2020-21 of 334 students (2.75% increase).								
31	- Projecting 95.4% of students to return to in-person classes in the fall. Projecting 4.2% and 0.4% of students to enroll in Distance Learning and Teacher-Directed								
32	Home Education, respectively.								
33	- Overall, total operational funding from Alberta Education projected to remain the same as the Spring 2020 funding commitment letter. 2021-22 operational funding								
34	includes \$1.91 Million of Bridge Funding, as well as the new SLS Kindergarten (Severe) and Moderate Language Delay grants. Operations & Maintenance funding								
35	decreased by \$365 thousand. As well, the Infrastructure Maintenance Renewal (IMR) operating grant was reduced by \$1.82 Million, with \$1.68 Million of this re-								
36	directed into the new Capital Maintenance & Renewal (CMR) grant.								
37	- Budgeting increase to average cost (salaries & benefits) for all employee groups due to grid increments and increased cost of benefits.								
38	<b>Assumptions</b>								
39	- Black Gold will continue to operate under COVID-19 restrictions in 2021-22. Additional costs related to COVID-19 have been estimated and built into the budget								
40	based on current year data and the expectation that, with the anticipated timeline of the vaccine rollout, restrictions will begin to lessen in February 2022 for the								
41	second semester.								
42	- The Division's Distance Learning program, first created for the 2020-21 school year in response to the pandemic, will continue to be offered for the 2021-22								
43	school year.								
44	- September 30th enrolments will reach the 12,489 projected in January, which has been included in the 2021-22 WMA for funding purposes. As of the end of May,								
45	school principals have projected enrolments to be 12,357.								
46	- Federal Funding for a Safe Return to Class Fund of \$5.3 Million that was received in 2020-21 to support the costs of operating under COVID-19 will not be								
47	received in 2021-22.								
48	- Lease funding from the Capital Planning department will continue to be provided for alternative programs in third party owned facilities.								
49	- With the hard insurance market, budgeting an increase to insurance premiums for 2021-22.								
50	- With the carbon tax levied on diesel fuel as of April 1, 2021 and the forecasted trend for diesel fuel to continue to rise, budgeting an increase to the average fuel								
51	rate to \$1.30/litre.								
52	<b><u>Significant Business and Financial Risks:</u></b>								
53	- Uncertainty surrounding the COVID-19 pandemic and the related increased costs of operating under the COVID-19 restrictions.								
54	- Impact of any differences between actual September 30th enrolments and the projected enrolments submitted in January, which form part of the Weighted								
55	Moving Average (WMA) used in the allocation of the 2021-22 grant funding from Alberta Education. The funding manual does not state if funding for the 2022-23								
56	school year will be adjusted if actual enrolments are lower or higher than projections in 2021-22. Enrolments were challenging to project in January with the								
57	unknown impact of the pandemic and provincial economy on the 2021-22 school year.								
58	- Impact of the pandemic and vaccine rollout on the number of students choosing to access the Distance Learning program in the fall, as well as the number of								
59	students switching between Distance Learning and in-person classes for the second semester.								
60	- New collective agreements must be negotiated with Teachers (agreement expired August 31, 2020), Custodians (agreement expired August 31, 2020) and								
61	School Support Staff (agreement expires August 31, 2021).								
62	- Increasing insurance premiums and the impact that any potential natural disasters (fires/floods) occurring during the summer months could have on those								
63	premiums.								
64	- With the introduction of Bill 5, all use of operating reserves must be approved by the Minister. If approval is not received this will have a significant impact on the								
65	Division's operations in 2021-22.								
66									
67									

**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	\$ 131,848,603	\$131,597,856	\$128,104,839
Federal Government and First Nations	\$ -	\$0	\$6,350
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 1,486,519	\$2,230,818	\$1,524,360
Sales of services and products	\$ 778,763	\$1,297,465	\$1,449,944
Investment income	\$ 141,564	\$252,831	\$283,547
Gifts and donations	\$ 205,000	\$387,300	\$299,007
Rental of facilities	\$ 75,285	\$62,035	\$130,517
Fundraising	\$ 234,000	\$537,545	\$556,108
Gains on disposal of capital assets	\$ -	\$0	\$26,222
Other revenue	\$ 228,308	\$229,269	\$0
<b>TOTAL REVENUES</b>	<b>\$134,998,042</b>	<b>\$136,595,119</b>	<b>\$132,380,894</b>
<b>EXPENSES</b>			
Instruction - Pre K	\$ 3,076,832	\$3,216,674	\$5,285,305
Instruction - K to Grade 12	\$ 108,151,916	\$106,218,413	\$100,942,911
Operations & maintenance	\$ 19,499,109	\$19,926,665	\$17,283,395
Transportation	\$ 4,776,393	\$4,668,159	\$3,793,316
System Administration	\$ 4,037,214	\$4,058,992	\$4,000,607
External Services	\$ 167,215	\$146,320	\$436,617
<b>TOTAL EXPENSES</b>	<b>\$139,708,679</b>	<b>\$138,235,223</b>	<b>\$131,742,151</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$4,710,637)</b>	<b>(\$1,640,104)</b>	<b>\$638,743</b>

**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	\$ 68,410,566	\$67,090,622	\$65,181,914
Certificated benefits	\$ 15,792,078	\$15,155,767	\$14,468,784
Non-certificated salaries and wages	\$ 20,375,147	\$20,170,857	\$20,070,348
Non-certificated benefits	\$ 5,534,791	\$5,254,765	\$5,266,028
Services, contracts, and supplies	\$ 21,670,350	\$22,997,875	\$20,232,697
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$ 7,056,489	\$6,739,572	\$5,743,347
Unsupported	\$ 786,758	\$714,865	\$707,693
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 82,500	\$110,900	\$71,340
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$139,708,679</b>	<b>\$138,235,223</b>	<b>\$131,742,151</b>

**BUDGETED SCHEDULE OF PROGRAM OPERATIONS**  
for the Year Ending August 31

REVENUES	Approved Budget 2021/2022										Actual Audited 2019/20
	Instruction				Operations and		System	External			
	Pre K	Third Year K- Severe	Moderate Language Delay (Code 48)	K - Grade 12	Maintenance	Transportation	Administration	Services	TOTAL	TOTAL	
(1) Alberta Education	\$ 3,076,832	\$ 1,850,720	\$ 324,000	\$ 98,192,242	\$ 13,283,636	\$ 4,273,114	\$ 4,245,430	\$ -	\$ 125,245,974	\$ 122,404,963	
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ 636,203	\$ 5,555,304	\$ -	\$ -	\$ -	\$ 6,191,507	\$ 5,251,163	
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ 355,047	\$ -	\$ -	\$ -	\$ 47,930	\$ 402,977	\$ 443,178	
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,350	
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,145	\$ -	\$ -	\$ 8,145	\$ 5,535	
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(9) Fees	\$ -	\$ -	\$ -	\$ 1,170,371		\$ 316,148		\$ -	\$ 1,486,519	\$ 1,524,360	
(10) Sales of services and products	\$ -	\$ -	\$ -	\$ 724,763	\$ 10,000	\$ -	\$ -	\$ 44,000	\$ 778,763	\$ 1,449,944	
(11) Investment income	\$ -	\$ -	\$ -	\$ 106,182	\$ 27,882	\$ 4,000	\$ 3,500	\$ -	\$ 141,564	\$ 283,547	
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ 205,000	\$ 299,007	
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,285	\$ 75,285	\$ 130,517	
(14) Fundraising	\$ -	\$ -	\$ -	\$ 234,000	\$ -	\$ -	\$ -	\$ -	\$ 234,000	\$ 556,108	
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,222	
(16) Other revenue	\$ -	\$ -	\$ -	\$ 212,171	\$ 16,137	\$ -	\$ -	\$ -	\$ 228,308	\$ -	
(17) <b>TOTAL REVENUES</b>	\$ 3,076,832	\$ 1,850,720	\$ 324,000	\$ 101,835,979	\$ 18,892,959	\$ 4,601,407	\$ 4,248,930	\$ 167,215	\$ 134,998,042	\$ 132,380,894	
<b>EXPENSES</b>											
(18) Certificated salaries	\$ 1,031,485	\$ -	\$ -	\$ 66,804,754			\$ 574,327	\$ -	\$ 68,410,566	\$ 65,181,914	
(19) Certificated benefits	\$ 129,549	\$ -	\$ -	\$ 15,499,816			\$ 162,713	\$ -	\$ 15,792,078	\$ 14,468,784	
(20) Non-certificated salaries and wages	\$ 1,251,366	\$ 1,344,122	\$ 245,250	\$ 11,058,789	\$ 4,394,439	\$ 194,450	\$ 1,823,539	\$ 63,192	\$ 20,375,147	\$ 20,070,348	
(21) Non-certificated benefits	\$ 347,398	\$ 431,598	\$ 78,750	\$ 3,039,889	\$ 1,128,135	\$ 47,868	\$ 451,086	\$ 10,067	\$ 5,534,791	\$ 5,266,028	
(22) SUB - TOTAL	\$ 2,759,798	\$ 1,775,720	\$ 324,000	\$ 96,403,248	\$ 5,522,574	\$ 242,318	\$ 3,011,665	\$ 73,259	\$ 110,112,582	\$ 104,987,074	
(23) Services, contracts and supplies	\$ 317,034	\$ 75,000	\$ -	\$ 8,238,112	\$ 7,536,783	\$ 4,526,575	\$ 933,945	\$ 42,901	\$ 21,670,350	\$ 20,232,697	
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 873,374	\$ 6,135,185	\$ -	\$ -	\$ 47,930	\$ 7,056,489	\$ 5,743,347	
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 387,462	\$ 304,567	\$ -	\$ 91,604	\$ 3,125	\$ 786,758	\$ 707,693	
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 7,500	\$ -	\$ -	\$ 82,500	\$ 71,340	
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(31) <b>TOTAL EXPENSES</b>	\$ 3,076,832	\$ 1,850,720	\$ 324,000	\$ 105,977,196	\$ 19,499,109	\$ 4,776,393	\$ 4,037,214	\$ 167,215	\$ 139,708,679	\$ 131,742,151	
(32) <b>OPERATING SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	\$ (4,141,217)	\$ (606,150)	\$ (174,986)	\$ 211,716	\$ -	\$ (4,710,637)	\$ 638,743	

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
<b>FEES</b>			
<b>TRANSPORTATION</b>	\$316,148	\$320,608	\$201,087
<b>BASIC INSTRUCTION SUPPLIES</b> (Instructional supplies, & materials)	\$0	\$0	\$2,985
<b>LUNCHROOM SUPERVISION &amp; NOON HOUR ACTIVITY FEES</b>	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$172,854	\$173,665	\$168,505
Alternative program fees	\$197,557	\$190,375	\$168,002
Fees for optional courses	\$255,240	\$409,240	\$261,126
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>	\$314,720	\$539,380	\$285,144
Other fees to enhance education (Describe here)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$175,000	\$342,750	\$286,128
Non-curricular goods and services	\$25,000	\$48,100	\$21,839
<b>NON-CURRICULAR TRAVEL</b>	\$30,000	\$206,700	\$129,565
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	<b>\$1,486,519</b>	<b>\$2,230,818</b>	<b>\$1,524,361</b>

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	\$50,000	\$250,000	\$166,778
Special events	\$215,150	\$215,150	\$9,896
Sales or rentals of other supplies/services	\$105,000	\$215,450	\$173,090
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$27,800	\$26,200	\$18,125
Preschool	\$11,200	\$0	\$95,108
Child care & before and after school care	\$0	\$0	\$99,076
Lost item replacement fees	\$16,200	\$20,000	\$15,316
Other (describe) Concession/Vending	\$55,000	\$121,800	\$95,285
Other (describe) Library and Book Fair	\$50,000	\$91,400	\$46,209
Other (describe) Other - commissions, etc.	\$4,500	\$91,750	\$54,934
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
<b>TOTAL</b>	<b>\$534,850</b>	<b>\$1,031,750</b>	<b>\$773,817</b>

**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>	\$19,282,409	\$8,145,679	\$0	\$8,826,059	\$289,881	\$8,536,178	\$2,310,671
<b>2020/2021 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$5,463,852			\$5,463,852	\$5,463,852		
Estimated board funded capital asset additions		(\$85,755)		\$0	\$0	\$0	\$85,755
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$7,644,223)		\$7,644,223	\$7,644,223		
Estimated capital revenue recognized - Alberta Education		\$399,663		(\$399,663)	(\$399,663)		
Estimated capital revenue recognized - Alberta Infrastructure		\$6,181,298		(\$6,181,298)	(\$6,181,298)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$277,834		(\$277,834)	(\$277,834)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$785,428)	(\$6,249,280)	\$5,463,852	\$785,428
Estimated assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2021</b>	<b>\$24,746,261</b>	<b>\$7,274,496</b>	<b>\$0</b>	<b>\$14,289,911</b>	<b>\$289,881</b>	<b>\$14,000,030</b>	<b>\$3,181,854</b>
<b>2021/22 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$4,710,637)			(\$4,710,637)	(\$4,710,637)		
Projected board funded capital asset additions		\$840,497		\$0	\$0	\$0	(\$840,497)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$7,843,247)		\$7,843,247	\$7,843,247		
Budgeted capital revenue recognized - Alberta Education		\$588,744		(\$588,744)	(\$588,744)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$6,239,437		(\$6,239,437)	(\$6,239,437)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$228,308		(\$228,308)	(\$228,308)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$786,758)	\$3,923,879	(\$4,710,637)	\$786,758
Projected assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2022</b>	<b>\$20,035,624</b>	<b>\$7,328,235</b>	<b>\$0</b>	<b>\$9,579,274</b>	<b>\$289,881</b>	<b>\$9,289,393</b>	<b>\$3,128,115</b>

**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		\$289,881	\$289,881	\$289,881	\$14,000,030	\$9,289,393	\$4,865,086	\$3,181,854	\$3,128,115	\$3,680,818
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	\$7,843,247	\$7,850,000	\$7,850,000		\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	(\$7,056,489)	(\$7,075,000)	(\$7,075,000)		\$0	\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Explanation - add'l space on AOS3 / AOS4	\$3,923,879	\$3,649,307	(\$575,000)	(\$4,710,637)	(\$4,424,307)	(\$200,000)	\$786,758	\$775,000	\$775,000
Projected assumptions/transfers of operations	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation - add'l space on AOS3 / AOS4	(\$100,000)	(\$100,000)	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	(\$200,000)		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation - add'l space on AOS3 / AOS4	(\$350,000)	(\$140,000)	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Maintain Class Sizes, Instructional/Wellness Supports	(\$2,763,736)	(\$3,668,307)	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation - add'l space on AOS3 / AOS4	(\$325,000)	(\$475,000)	\$0		\$0	\$0			
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	Explanation - add'l space on AOS3 / AOS4	(\$40,883)	(\$41,000)	\$0		\$0	\$0			
Operations & maintenance	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
System Administration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation - add'l space on AOS3 / AOS4	\$0		\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
POM expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	(\$562,700)	\$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	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,000)	(\$15,000)	(\$15,000)
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	(\$133,797)	(\$72,797)	(\$79,797)
Capital costs - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	(\$129,000)	(\$134,500)	(\$604,330)
Capital costs - Other	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Covid-19 Costs	Explanation - add'l space on AOS3 / AOS4	(\$1,131,018)	\$0	\$0		\$0	\$0		\$0	\$0
	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$289,881	\$289,881	\$289,881	\$9,289,393	\$4,865,086	\$4,665,086	\$3,128,115	\$3,680,818	\$3,756,691

Total surplus as a percentage of 2020 Expenses  
ASO as a percentage of 2020 Expenses

9.10%      6.32%      6.24%  
6.88%      3.69%      3.55%



**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	\$ (4,710,637)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(4,710,637)	
Estimated Operating Deficit Due to:		
Covid-19 Additional Costs (Instruction, Transportation & O & M)	\$1,131,018	Additional costs for enhanced cleaning, increased substitute costs and supplies due to continued COVID-19 restrictions.
Certificated Staff to maintain class sizes	\$1,836,874	Certificated staff supported through the use of reserves to maintain class sizes.
Wellness Lead and Wellness Support Certificated Staff	\$336,570	Additional certificated staff to implement a comprehensive wellness plan at each school
Instructional Supports for literacy and numeracy	\$915,292	Additional instructional supports, in the form of both certificated staffing and screening tools, for numeracy and literacy
Use of School Budget Reserves & SGF Reserves	\$450,000	Expecting schools to utilize a portion of their carry forward school and SGF reserves
Transportation	\$40,883	Operating costs greater than Alberta Education funding. Budgeting an increase to the diesel fuel rate.
<b>Subtotal, access of operating reserves to cover operating deficit</b>	4,710,637	
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	(786,758)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	786,758	
<b>Total projected amount to access ASO in 2021/22</b>	<b>\$ 4,710,637</b>	
<b>Total amount approved by the Minister</b>		



**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	890	833	913	Head count
Kindergarten program hours	482	483	482	Minimum: 475 hours
Kindergarten FTE's Enrolled	445	417	457	0.5 times Head Count
Grades 1 to 9	8,280	8,136	8,150	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	2,864	2,758	2,670	Head count
Grades 10 to 12 - 4th year	193	191	186	Head count
Grades 10 to 12 - 4th year FTE	97	96	93	0.5 times Head Count
Grades 10 to 12 - 5th year	50	56	38	Head count
Grades 10 to 12 - 5th year FTE	13	14	10	0.25 times Head Count
Total FTE	11,698	11,420	11,379	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	2.4%	0.4%		
<b>Other Students:</b>				
Total	-	1	8	Note 3
<b>Total Net Enrolled Students</b>	<b>11,698</b>	<b>11,421</b>	<b>11,387</b>	
Home Ed Students	56	92	14	Note 4
<b>Total Enrolled Students, Kindergarten, and Grades 1-12</b>	<b>11,754</b>	<b>11,513</b>	<b>11,401</b>	
Percentage Change	2.1%	1.0%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	440	379	418	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	764	701	753	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	87	80	91	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	40	-	-	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>	<b>225</b>	<b>183</b>	<b>262</b>	<b>Children between the age of 2 years 8 months and 4 years 8 months.</b>
Other Children	-	-	-	Children between the age of 2 years 8 months and 4 years 8 months.
<b>Total Enrolled Children - Pre - K</b>	<b>225</b>	<b>183</b>	<b>262</b>	
Program Hours	400	400	480	Minimum: 400 Hours
FTE Ratio	0.500	0.500	0.600	Actual hours divided by 800
FTE's Enrolled, Pre - K	113	92	157	
Percentage Change and VA for change > 3% or < -3%	23.0%	-41.8%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	100	75	123	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	13	10	30	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	668	668	656	656	659	659	Teacher certification required for performing functions at the school level
Non-School Based	20	17	16	13	17	14	Teacher certification required for performing functions at the system/central office level
Total Certificated Staff FTE	688.0	684.8	671.8	668.8	675.5	673.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency
Percentage Change and VA for change > 3% or < -3%	2.4%		-0.5%		1.9%		
If an average standard cost is used, please disclose rate	103,560		-		100,260		
Student F.T.E. per certificated Staff	17.24781977		17.3		17.1		
Certificated Staffing Change due to:	16.2						
Enrollment Change	2						If negative change impact, the small class size initiative is to include any/all teachers retained
Other Factors	14	-	Descriptor (required)				Instructional Support, Wellness Support, Home-based, Enhanced Learning Support, Curriculum Support
Total Change	16.2	-	Year-over-year change in Certificated FTE	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 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	534	531	529	529	541		
Permanent - Part time	48	48	45	45	53		
Probationary - Full time	32	32	39	39	36		
Probationary - Part time	9	9	11	11	15		
Temporary - Full time	38	38	39	39	33		
Temporary - Part time	42	40	22	22	31		
<b>NON-CERTIFICATED STAFF</b>							
Instructional - Education Assistants	228	228	242	242	288	288	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	136	92	135	93	144	93	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	89	72	89	73	75	69	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	2	-	2	-	3	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	21	-	21	-	25	-	Personnel in System Admin. and External service areas
Total Non-Certificated Staff FTE	476.4	392.2	489.4	407.5	534.2	450.6	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency
Percentage Change	-2.6%		-8.4%		-10.8%		
Explanation of Changes to Non-Certificated Staff:							
Additional Information							
Are non-certificated staff subject to a collective agreement?	Yes	Partial					
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.							
(The Collective Agreement with the Canadian Union of Public Employees (CUPE) Local 3484 ending August 31, 2021 (300 5/4 FTE). The Collective agreement with the Teachers' Local Union 987 expired August 31, 2020 and we are currently in negotiations for a new collective agreement (72 3/5 FTE).							