

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

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

0110 The Edmonton Catholic Separate School Division

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Sandra Palazzo

Name

"Original Signed"

Signature

SUPERINTENDENT

Robert Martin

Name

"Original Signed"

Signature

SECRETARY TREASURER or TREASURER

James Grattan

Name

"Original Signed"

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
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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		green cells: populated based on information previously submitted					white cells: within text boxes REQUIRE the input of points and data.			
18						yellow cells: to be completed when yellow only.				
19										
20	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.									
25	<u>Budget Highlights, Plans & Assumptions:</u>									
26	The Division's 2021-22 budget is prepared based on information provided in the Alberta 2021-22 budget and the supplemental information provided in Alberta Education's Funding									
27	Manual. The key budget assumptions used for Budget 2021-22 are as follows:									
28	• The Division used the Alberta Education Funding Manual rates and funding formulas.									
29	• The total number of students is forecast to increase by a modest 0.6% due to an expectation of higher Kindergarten enrolment as pandemic health concerns ease.									
30	• The Division will continue to fund schools on enrolment and provide additional funding allocations for schools based on assessed needs of students in the classroom.									
31	• Additional funding allocations to schools will continue to be based on the Division's Differentiated Funding Model and Contingency Funding process.									
32	• The Division's site-based funding model will continue to focus on expenditure control and managing resources efficiently and effectively.									
33	• Inflationary costs will continue to be managed internally by departments and schools.									
34	• The Division will remain below Alberta Education's ceiling on System Administration expenditures.									
35	• School fees will continue to be charged based on past practice and in accordance with the Division's Administrative Procedure.									
36	The main budget highlights and plans are as follows:									
37	• <u>Operations and Budget Impact</u>									
38	The Division's 2021-22 budget plans for total revenues of \$513.2M and expenditures of \$512.2M resulting in a \$1.0M operating surplus due in part to gains on disposal of tangible capital									
39	assets and cost efficiencies. Despite the budget 21-22 surplus, the Division plans to draw down on its Accumulated Surplus from Operations by \$3.5M to address additional resources									
40	directed towards Specialized Learning Supports and increase in certificated benefit rates. The Division is also forecasting a net operating surplus of \$20.0M for the 2020-21 year									
41	compared to a balanced 2020-21 budget. This is attributable mainly to lower service, contracts and supplies expenditures in 2020-21 reflecting scaled back activities due to COVID-19									
42	restrictions. The Division also benefited from the Federal COVID-19 funding and Alberta Education not clawing back 2020-21 funding although actual enrolment is lower than forecast.									
43	• <u>Student Basic Education Fees and Transportation Fees</u>									
44	The Division's school fee procedure and fee schedules continue to uphold that all students are to have fair and equitable access, at no cost, to the basic resources and materials									
45	required for publicly funded education as provided by the Government of Alberta. Each year, Principals in consultation with School Councils, prepare fee structure plans that include all									
46	fees charged to students. Alberta Education School Transportation Regulations require that transportation fees do not exceed the difference between the cost to transport the student									
47	and the funding provided by Alberta Education. In instances where a student is ineligible for transportation funding, the transportation fee cannot exceed the cost of transporting the									
48	student. To ensure the student transportation system is as efficient and sustainable as possible, the Division is continuing to seek, identify and implement changes that address									
49	inflationary pressures. Despite these efforts, a bus pass fee increase of 5% for elementary, junior and senior high students is needed. The Division remains committed to continuing to									
50	work closely with EPSB Transportation to realize further efficiencies in providing the best transportation system possible.									
51	• <u>Support for Inclusive Education</u>									
52	The Inclusive Education needs of the Division's classroom are continuing to grow. For 2021-22, the forecast code 44 students increased by 67 to 929 students. These are students with									
53	a severe classroom impact and with their diagnosis, creates an additional requirement for hands on support in schools. The severity of the challenges faced by these students is also									
54	increasing. Hence, there is a need for additional specialized supports costing \$3.5M. The Division is developing strategies to support this need as much as possible by continuing to									
55	allocate funds to Specialized Learning Supports in excess of funding by Alberta Education. The funding model for Specialized Learning Support largely remains the same with Alberta									
56	Education. Overall, the Specialized Learning Support Grant (including Kindergarten) has been modestly increased by Alberta Education compared to last year. In 2021-22, there will be									
57	more intentionality required with children in Kindergarten who meet the criteria for code 47 (speech and language delay) and a new code 48 (moderate language delay). Although no									
58	overall increase of dollars to the Division, these codes will enable the Division to be more intentional with these children with targeted strategies that teachers can incorporate into their									
59	programs and will also ensure maintaining the projected dollars for the following year within the Specialized Learning Support envelope.									
60	• <u>Division Cost Containment and Efficiencies</u>									
61	The Division continues its efforts to contain costs and identify and implement operational efficiencies to address the elimination of Bridge Funding by 2022-23. The Division will increase									
62	funding to the classroom by improvements in the delivery of administrative and maintenance activities resulting in Division's System Administrative expenses continuing below the cap of									
63	3.15% of operating expenditures. The Division also identified cost savings through a hybrid approach to professional development that includes the utilization of both on-line and in-									
64	person delivery approaches. Through its Walking Together Towards a Glorious Future initiative to balance utilization of schools, enhance learning environments, improve operating									
65	costs, and develop a continuum of focus, language and alternative programs, further changes will occur in 2021-22 including the consolidation of 4th and 5th year high school students									
66	into one central location. This will reduce lease expenses and improve utilization of existing facilities. Other significant program changes include the delivery of the 100 Voices Programs									
67	in four city locations and implementation of additional enhanced math and science academic programming at several schools. The Division continues to seek route efficiencies and									
68	additional route improvements will be in place in 2021-22 to address increasing transportation costs. The Division also purchased an administrative building in May 2021 without external									
69	financing. This building will eventually consolidate six non-school operation sites resulting in savings of at least \$1.0M per year over ten years and a significant increase in Capital									
70	Reserves after the sale of the legacy sites.									
71	• <u>Significant Business and Financial Risks:</u>									
72	The primary significant business and financial risks relates to Provincial funding to meet the increasing needs of students from enrolment growth and for the growing operation and									
73	maintenance of the Division's building facilities. These risk factors are inherent in the Division's operating environment. The Division continues to recognize the very challenging fiscal									
74	realities faced by the Province. These challenges have resulted in the Province's funding not addressing all the Division's ongoing costs. For example, existing collective agreements									
75	require the funding of salary grid movement within job classifications. This salary grid movement has not been funded for the past five years. The Division has also had to manage									
76	general inflation occurring in all areas. The Division is appreciative of the \$29.3M of Bridge Funding from the Province for 2021-22 to support the Division's transition to the new funding									
77	model. However, this funding is forecast to be fully eliminated by the Province by 2022-23. As such, the Division will continue to face significant fiscal challenges going forward as it fully									
78	transitions to the new funding model.									

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
REVENUES			
Government of Alberta	\$ 409,473,000	\$418,394,000	\$409,120,989
Federal Government and First Nations	\$ 8,985,000	\$6,616,000	\$9,543,857
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ 67,000,000	\$66,915,000	\$60,317,950
Fees	\$ 13,154,000	\$17,162,000	\$11,881,668
Sales of services and products	\$ 2,646,000	\$5,051,000	\$4,425,212
Investment income	\$ 500,000	\$650,000	\$1,044,988
Gifts and donations	\$ 3,400,000	\$4,000,000	\$3,673,068
Rental of facilities	\$ 1,769,000	\$2,014,000	\$1,617,233
Fundraising	\$ 152,000	\$383,000	\$265,469
Gains on disposal of capital assets	\$ 6,079,000	\$0	\$1,566,755
Other revenue	\$ -	\$0	\$0
TOTAL REVENUES	\$513,158,000	\$521,185,000	\$503,457,189
EXPENSES			
Instruction - Pre K	\$ 6,802,000	\$6,156,000	\$8,579,165
Instruction - K to Grade 12	\$ 396,660,000	\$395,928,000	\$385,242,708
Operations & maintenance	\$ 64,499,000	\$73,319,000	\$65,847,633
Transportation	\$ 23,089,000	\$24,693,000	\$20,549,123
System Administration	\$ 13,939,000	\$14,112,000	\$14,668,063
External Services	\$ 7,189,000	\$6,977,000	\$7,213,491
TOTAL EXPENSES	\$512,178,000	\$521,185,000	\$502,100,183
ANNUAL SURPLUS (DEFICIT)	\$980,000	\$0	\$1,357,006

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
EXPENSES			
Certificated salaries	\$ 226,157,000	\$221,980,000	\$220,934,463
Certificated benefits	\$ 52,580,000	\$48,845,000	\$50,063,863
Non-certificated salaries and wages	\$ 99,862,000	\$102,973,000	\$105,528,628
Non-certificated benefits	\$ 23,988,000	\$27,076,000	\$24,766,845
Services, contracts, and supplies	\$ 90,172,000	\$101,000,000	\$82,323,131
Capital and debt services			
Amortization of capital assets			
Supported	\$ 16,422,000	\$16,122,000	\$14,843,241
Unsupported	\$ 2,508,000	\$2,693,000	\$3,016,078
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 419,000	\$421,000	\$439,792
Other interest and finance charges	\$ 10,000	\$15,000	\$13,008
Losses on disposal of capital assets	\$ 20,000	\$20,000	\$6,690
Other expenses	\$ 40,000	\$40,000	\$164,444
TOTAL EXPENSES	\$512,178,000	\$521,185,000	\$502,100,183

**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	\$ 8,202,000	\$ 6,359,000	\$ 3,711,000	\$ 300,053,000	\$ 40,123,000	\$ 15,904,000	\$ 16,018,000	\$ 1,733,000	\$ 392,103,000	\$ 391,289,081
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ 1,732,000	\$ 15,548,000	\$ -	\$ -	\$ -	\$ 17,280,000	\$ 17,218,376
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 545,639
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 3,685,000	\$ -	\$ -	\$ -	\$ 5,300,000	\$ 8,985,000	\$ 9,543,857
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,893
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ 67,000,000	\$ -	\$ -	\$ -	\$ -	\$ 67,000,000	\$ 60,317,950
(9) Fees	\$ -	\$ -	\$ -	\$ 6,921,000	\$ -	\$ 6,233,000	\$ -	\$ -	\$ 13,154,000	\$ 11,881,668
(10) Sales of services and products	\$ -	\$ -	\$ -	\$ 2,341,000	\$ 55,000	\$ -	\$ -	\$ 250,000	\$ 2,646,000	\$ 4,425,212
(11) Investment income	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 1,044,988
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 3,400,000	\$ -	\$ -	\$ -	\$ -	\$ 3,400,000	\$ 3,673,068
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ 125,000	\$ 1,644,000	\$ -	\$ -	\$ -	\$ 1,769,000	\$ 1,617,233
(14) Fundraising	\$ -	\$ -	\$ -	\$ 152,000	\$ -	\$ -	\$ -	\$ -	\$ 152,000	\$ 265,469
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ 6,079,000	\$ -	\$ -	\$ -	\$ 6,079,000	\$ 1,566,755
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) TOTAL REVENUES	\$ 8,202,000	\$ 6,359,000	\$ 3,711,000	\$ 385,999,000	\$ 63,449,000	\$ 22,137,000	\$ 16,018,000	\$ 7,283,000	\$ 513,158,000	\$ 503,457,189
EXPENSES										
(18) Certificated salaries	\$ 2,275,000	\$ 1,110,000	\$ 632,000	\$ 220,474,000	\$ -	\$ -	\$ 1,354,000	\$ 312,000	\$ 226,157,000	\$ 220,934,463
(19) Certificated benefits	\$ 492,000	\$ 244,000	\$ 136,000	\$ 51,348,000	\$ -	\$ -	\$ 293,000	\$ 67,000	\$ 52,580,000	\$ 50,063,863
(20) Non-certificated salaries and wages	\$ 2,992,000	\$ 4,040,000	\$ 2,357,000	\$ 57,970,000	\$ 22,119,000	\$ 834,000	\$ 6,029,000	\$ 3,521,000	\$ 99,862,000	\$ 105,528,628
(21) Non-certificated benefits	\$ 740,000	\$ 1,004,000	\$ 639,000	\$ 13,814,000	\$ 5,830,000	\$ 199,000	\$ 1,375,000	\$ 387,000	\$ 23,988,000	\$ 24,766,845
(22) SUB - TOTAL	\$ 6,499,000	\$ 6,398,000	\$ 3,764,000	\$ 343,606,000	\$ 27,949,000	\$ 1,033,000	\$ 9,051,000	\$ 4,287,000	\$ 402,587,000	\$ 401,293,799
(23) Services, contracts and supplies	\$ 293,000	\$ 4,000	\$ -	\$ 41,466,000	\$ 18,805,000	\$ 22,056,000	\$ 4,646,000	\$ 2,902,000	\$ 90,172,000	\$ 82,323,131
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 472,000	\$ 15,950,000	\$ -	\$ -	\$ -	\$ 16,422,000	\$ 14,843,241
(25) Amortization of unsupported tangible capital assets	\$ 10,000	\$ -	\$ -	\$ 929,000	\$ 1,337,000	\$ -	\$ 232,000	\$ -	\$ 2,508,000	\$ 3,016,078
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ 419,000	\$ -	\$ -	\$ -	\$ 419,000	\$ 439,792
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 13,008
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ 17,000	\$ 3,000	\$ -	\$ -	\$ -	\$ 20,000	\$ 6,690
(30) Other expense	\$ -	\$ -	\$ -	\$ 4,000	\$ 36,000	\$ -	\$ -	\$ -	\$ 40,000	\$ 164,444
(31) TOTAL EXPENSES	\$ 6,802,000	\$ 6,402,000	\$ 3,764,000	\$ 386,494,000	\$ 64,499,000	\$ 23,089,000	\$ 13,939,000	\$ 7,189,000	\$ 512,178,000	\$ 502,100,183
(32) OPERATING SURPLUS (DEFICIT)	\$ 1,400,000	\$ (43,000)	\$ (53,000)	\$ (495,000)	\$ (1,050,000)	\$ (952,000)	\$ 2,079,000	\$ 94,000	\$ 980,000	\$ 1,357,006

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
FEEES			
TRANSPORTATION	\$6,233,000	\$6,767,000	\$3,464,298
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$1,489,000	\$1,506,000	\$1,494,072
Alternative program fees	\$2,053,000	\$1,946,000	\$1,751,123
Fees for optional courses	\$1,298,000	\$1,530,000	\$1,287,044
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education PASS, Summer School, Tutorials	\$105,000	\$164,000	\$148,090
NON-CURRICULAR FEES			
Extra-curricular fees	\$674,000	\$2,276,000	\$1,819,980
Non-curricular goods and services	\$549,000	\$654,000	\$451,844
NON-CURRICULAR TRAVEL			
	\$348,000	\$1,095,000	\$693,376
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$13,154,000	\$17,162,000	\$11,881,668

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		\$212,000	\$310,000	\$272,850
Special events		\$600,000	\$970,000	\$84,770
Sales or rentals of other supplies/services		\$968,000	\$1,047,000	\$718,241
International and out of province student revenue		\$750,000	\$1,388,000	\$1,702,297
Adult education revenue		\$0	\$0	\$0
Preschool		\$46,000	\$100,000	\$113,800
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$70,000	\$72,000	\$129,866
Other (describe)	Other (Describe)	\$0	\$0	\$0
Other (describe)	Other (Describe)	\$0	\$0	\$0
Other (describe)	Other (Describe)	\$0	\$0	\$0
Other (describe)	Other sales (describe here)	\$0	\$0	
Other (describe)	Other sales (describe here)	\$0	\$0	
TOTAL		\$2,646,000	\$3,887,000	\$3,021,824

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)
for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2020	\$72,213,309	\$31,824,652	\$0	\$26,161,728	(\$0)	\$26,161,728	\$14,226,929
2020/2021 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$20,000,000			\$20,000,000	\$20,000,000		
Estimated board funded capital asset additions		\$11,956,000		(\$1,743,000)	(\$1,743,000)	\$0	(\$10,213,000)
Estimated disposal of unsupported tangible capital assets	\$0	(\$20,000)		\$20,000	\$20,000		\$0
Estimated amortization of capital assets (expense)		(\$18,298,000)		\$18,298,000	\$18,298,000		
Estimated capital revenue recognized - Alberta Education		\$831,000		(\$831,000)	(\$831,000)		
Estimated capital revenue recognized - Alberta Infrastructure		\$14,740,000		(\$14,740,000)	(\$14,740,000)		
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		\$354,000		(\$354,000)	(\$354,000)		
Estimated reserve transfers (net)				\$0	(\$20,700,000)	\$20,700,000	\$0
Estimated assumptions/transfers of operations - capital lease ad	\$0	(\$50,000)	\$0	\$50,000	\$50,000	\$0	\$0
Estimated Balances for August 31, 2021	\$92,213,309	\$41,337,652	\$0	\$46,861,728	(\$0)	\$46,861,728	\$4,013,929
2021/22 Budget projections for:							
Budgeted surplus(deficit)	\$980,000			\$980,000	\$980,000		
Projected board funded capital asset additions		\$7,756,000		(\$614,000)	(\$614,000)	\$0	(\$7,142,000)
Budgeted disposal of unsupported tangible capital assets	\$0	(\$141,000)		(\$6,059,000)	(\$6,059,000)		\$6,200,000
Budgeted amortization of capital assets (expense)		(\$18,930,000)		\$18,930,000	\$18,930,000		
Budgeted capital revenue recognized - Alberta Education		\$1,502,000		(\$1,502,000)	(\$1,502,000)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$14,920,000		(\$14,920,000)	(\$14,920,000)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$365,000		(\$365,000)	(\$365,000)		
Projected reserve transfers (net)				\$0	\$3,500,000	(\$3,500,000)	\$0
Projected assumptions/transfers of operations - capital lease ad	\$0	(\$50,000)	\$0	\$50,000	\$50,000	\$0	\$0
Projected Balances for August 31, 2022	\$93,193,309	\$46,759,652	\$0	\$43,361,728	(\$0)	\$43,361,728	\$3,071,929

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	(\$0)	(\$0)	(\$0)	\$46,861,728	\$43,361,728	\$16,149,728	\$4,013,929	\$3,071,929	\$15,071,929
Projected excess of revenues over expenses (surplus only)	\$980,000	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	Explanation - add'l space on AOS3 / AOS4 (\$6,059,000)	\$20,000	\$20,000	\$0	\$0	\$0	\$6,200,000	\$12,000,000	\$12,000,000
Budgeted amortization of capital assets (expense)	Explanation - add'l space on AOS3 / AOS4 \$18,930,000	\$19,690,000	\$19,775,000	\$0	\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4 (\$16,422,000)	(\$17,395,000)	(\$17,680,000)	\$0	\$0	\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4 (\$365,000)	(\$377,000)	(\$389,000)	\$0	\$0	\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves \$3,500,000	(\$288,000)	(\$76,000)	(\$3,500,000)	\$288,000	\$76,000	\$0	\$0	\$0
Projected assumptions/transfers of operations	Technology asset renewal \$50,000	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases \$0	\$0	\$0	\$0	\$0	\$0			
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0			
Non-recurring contracts, supplies & services	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0			
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0			
Transportation Expenses	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported \$0	\$0	\$0	\$0	\$0	\$0			
English language learners	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0			
System Administration	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0			
OH&S / wellness programs	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0			
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0			
Debt repayment	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0			
POM expenses	Explanation - add'l space on AOS3 / AOS4 \$0	\$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	\$0			
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0			
Capital costs - School land & building	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	(\$806,000)	\$0	\$0
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4 \$0	(\$250,000)	(\$250,000)	\$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 (\$50,000)	(\$100,000)	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4 (\$100,000)	(\$150,000)	(\$150,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	\$0	\$0	(\$6,200,000)	\$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 (\$464,000)	(\$1,200,000)	(\$1,200,000)	\$0	\$0	\$0	(\$136,000)	\$0	\$0
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	\$0
School Operations Support	Explanation - add'l space on AOS3 / AOS4 \$0	\$0	\$0	\$0	(\$27,500,000)	\$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	\$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	\$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	\$0
Estimated closing balance for operating contingency	(\$0)	(\$0)	(\$0)	\$43,361,728	\$16,149,728	\$16,225,728	\$3,071,929	\$15,071,929	\$27,071,929

Total surplus as a percentage of 2020 Expenses	9.07%	6.10%	8.45%
ASO as a percentage of 2020 Expenses	8.47%	3.15%	3.17%

**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	\$ 980,000	
PLEASE DO NOT ALLOCATE IN BLUE CELLS BELOW	0	
Estimated Operating Deficit Due to:		
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	
Subtotal, access of operating reserves to cover operating deficit	-	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	614,000	Expenditure on Technology - \$50,000; Vehicles - \$150,000; Furniture & Equipment - \$464,000
Budgeted disposal of unsupported Tangible capital Assets	6,059,000	
Budgeted amortization of board funded Tangible Capital Assets	(2,508,000)	
Budgeted unsupported debt principal repayment	365,000	
Projected net transfer to (from) Capital Reserves	(50,000)	
Total projected amount to access ASO in 2021/22	\$ 3,500,000	

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
Kindergarten, and Grades 1 to 12				
Eligible Funded Students:				
Kindergarten	3,220	3,021	3,402	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	1,610	1,511	1,701	0.5 times Head Count
Grades 1 to 9	29,007	28,727	28,328	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	9,776	9,541	9,074	Head count
Grades 10 to 12 - 4th year	478	468	702	Head count
Grades 10 to 12 - 4th year FTE	239	234	351	0.5 times Head Count
Grades 10 to 12 - 5th year	157	151	148	Head count
Grades 10 to 12 - 5th year FTE	39	38	37	0.25 times Head Count
Total FTE	40,671	40,050	39,491	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	1.6%	1.4%		
Other Students:				
Total	392	370	407	Note 3
Total Net Enrolled Students	41,063	40,420	39,898	
Home Ed Students	39	39	4	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	41,102	40,459	39,902	
Percentage Change	1.6%	1.4%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	1,841	1,756	2,173	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	1,410	1,627	1,760	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	494	-	-	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	631	-	-	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI.
Pre - Kindergarten (Pre - K)				
Eligible Funded Children				
Eligible Funded Children	612	576	1,870	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	-	27	64	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	612	603	1,934	
Program Hours	475	475	475	Minimum: 400 Hours
FTE Ratio	0.594	0.594	0.594	Actual hours divided by 800
FTE's Enrolled, Pre - K	363	358	1,148	
Percentage Change and VA for change > 3% or < -3%	1.5%	-68.8%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	340	314	905	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	170	79	950	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
NOTES:				
1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.				
2) Budgeted enrolment is to be based on best information available at time of the 2021/2022 budget report preparation.				
3) Other K to Grade 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.				
4) Because they are funded separately, Home Education students are not included with total net enrolled students.				

**PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL**

	Budget 2021/22		Actual 2020/21		Actual 2019/20		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	2,243	2,243	2,331	2,331	2,253	2,253	Teacher certification required for performing functions at the school level.
Non-School Based	82	56	81	56	70	44	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	2,325.0	2,299.0	2,412.2	2,387.4	2,322.8	2,297.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	-3.6%		3.9%		0.1%		Decrease due to lower dedicated substitutes and on-line teachers funded from the Federal Government COVID-19 funding.
If an average standard cost is used, please disclose rate:							
Student F.T.E. per certificated Staff	17.83467742		16.9		17.7		
Certificated Staffing Change due to:							
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	(87)	(88)	Descriptor (required):		Decrease due to lower dedicated substitutes and on-line teachers funded from the Federal Government COVID-19 funding.		
Total Change	(87.2)	(88.4)	Year-over-year change in Certificated Year-over-year change in Certificated FTE				
Breakdown, where total change is Negative:							
Continuous contracts terminated	-	-	FTEs				
Non-permanent contracts not being renewed	(87)	(88)	FTEs				
Other (retirement, attrition, etc.)	-	-	Descriptor (required):				
Total Negative Change in Certificated FTEs	(87.2)	(88.4)	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>							
Certificated Number of Teachers							
Permanent - Full time	1,803	1,803	1,803	1,778	1,745		
Permanent - Part time	198	198	222	222	195		
Probationary - Full time	62	62	76	76	92		
Probationary - Part time	8	8	-	-	15		
Temporary - Full time	325	325	481	481	316		
Temporary - Part time	39	39	40	40	57		
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	411	411	419	419	436	436	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	278	160	264	149	553	322	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	322	300	344	325	349	326	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	1	1	1	1	1	1	Bus drivers employed, but not contracted
Transportation - Other Staff	11	7	12	8	12	7	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	403	205	418	230	448	267	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	1,426.0	1,084.2	1,458.4	1,132.5	1,798.4	1,359.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-2.2%		-18.9%		-20.7%		
Explanation of Changes to Non-Certificated Staff:							
Additional Information							
Are non-certificated staff subject to a collective agreement?	Yes						
Please provide terms of contract for 2020/21 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.							
A portion of the Division's non-certificated staff are subject to collective agreements. For AUPE and UNIFOR staff, the current collective agreements are for the period September 1, 2016 to August 31, 2020. FTE's are: UNIFOR - 780.52; AUPE - 304.							