

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

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

2275 The Northern Gateway School Division

Legal Name of School Jurisdiction

PO Box 840 Whitecourt AB AB T7S 1N8; 780-778-2800; tamara.sponge@ngps.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Linda Wigton

Name



Signature

SUPERINTENDENT

Mr. Kevin Andrea

Name



Signature

SECRETARY TREASURER or TREASURER

Tamara Spong

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 25, 2021 .
Date**

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
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14	Color coded cells:								
15	blue cells: require the input of data/descriptors wherever applicable.				grey cells: data not applicable - protected				
16	green cells: populated based on information previously submitted				white cells: within text boxes REQUIRE the input of points and data.				
17					yellow cells: to be completed when yellow only.				
18									
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	<i>Budget Highlights, Plans & Assumptions:</i>								
26									
27	The budget includes \$1.6M of COVID mitigation support that the division should have seen as a decrease in funding for 2021-22								
28	The division is projecting to see an enrollment recovery of approximately 50% of the student decline in 2020-21								
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36	<i>Significant Business and Financial Risks:</i>								
37	The new funding model has potential to have significant funding decreases if actual enrollment does not meet projected enrollments and enrollments continue to								
38	decline								
39	Uncertainty of the impact of the COVID -19 pandemic will have on 2021-22 school year budgets (enrollments and expenses)								
40	The potential demand for additional supports related to learning gaps from switching back and forth from in school and at home learning								
41	The potential demand for mental health supports to exceed the additional supports that have been budgeted								
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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	\$ 62,214,898	\$62,728,773	\$58,503,813
Federal Government and First Nations	\$ 2,507,701	\$3,025,142	\$3,982,725
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 1,082,867	\$1,155,511	\$626,150
Sales of services and products	\$ 628,651	\$678,696	\$776,219
Investment income	\$ -	\$0	\$102,355
Gifts and donations	\$ 41,581	\$77,200	\$169,944
Rental of facilities	\$ 33,126	\$0	\$40,559
Fundraising	\$ 20,362	\$44,105	\$113,834
Gains on disposal of capital assets	\$ -	\$0	\$138,777
Other revenue	\$ -	\$0	\$0
TOTAL REVENUES	\$66,529,186	\$67,709,427	\$64,454,376
EXPENSES			
Instruction - Pre K	\$ 390,500	\$984,570	\$851,536
Instruction - K to Grade 12	\$ 52,404,829	\$50,567,860	\$46,542,958
Operations & maintenance	\$ 8,935,575	\$9,604,672	\$10,134,402
Transportation	\$ 5,552,802	\$5,476,778	\$4,358,765
System Administration	\$ 2,759,287	\$2,657,910	\$2,499,032
External Services	\$ 592,964	\$592,964	\$675,477
TOTAL EXPENSES	\$70,635,957	\$69,884,754	\$65,062,170
ANNUAL SURPLUS (DEFICIT)	(\$4,106,771)	(\$2,175,327)	(\$607,794)

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	\$ 26,779,711	\$26,971,947	\$27,028,715
Certificated benefits	\$ 5,862,721	\$5,416,749	\$5,985,303
Non-certificated salaries and wages	\$ 8,210,421	\$9,182,644	\$8,155,850
Non-certificated benefits	\$ 2,467,633	\$2,549,539	\$2,429,418
Services, contracts, and supplies	\$ 23,280,781	\$22,235,417	\$17,820,360
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,925,756	\$2,581,117	\$2,673,588
Unsupported	\$ 1,108,934	\$947,341	\$964,432
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$917
Losses on disposal of capital assets	\$ -	\$0	\$3,587
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$70,635,957	\$69,884,754	\$65,062,170

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	TOTAL
(1) Alberta Education	\$ 314,250	\$ 552,550	\$ 116,000	\$ 44,022,726	\$ 5,692,988	\$ 5,420,999	\$ 2,576,665	\$ -	\$ 58,696,178	\$ 55,033,945	
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 2,925,756	\$ -	\$ -	\$ -	\$ 2,925,756	\$ 2,604,652	
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 592,964	\$ 592,964	\$ 865,216	
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 2,223,996	\$ 283,705	\$ -	\$ -	\$ -	\$ 2,507,701	\$ 3,982,725	
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(9) Fees	\$ -	\$ -	\$ -	\$ 1,051,064	\$ -	\$ 31,803	\$ -	\$ -	\$ 1,082,867	\$ 626,150	
(10) Sales of services and products	\$ 76,250	\$ -	\$ -	\$ 552,401	\$ -	\$ -	\$ -	\$ -	\$ 628,651	\$ 776,219	
(11) Investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,355	
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 41,581	\$ -	\$ -	\$ -	\$ -	\$ 41,581	\$ 169,944	
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ 33,126	\$ -	\$ -	\$ -	\$ 33,126	\$ 40,559	
(14) Fundraising	\$ -	\$ -	\$ -	\$ 20,362	\$ -	\$ -	\$ -	\$ -	\$ 20,362	\$ 113,834	
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,777	
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(17) TOTAL REVENUES	\$ 390,500	\$ 552,550	\$ 116,000	\$ 47,912,130	\$ 8,935,575	\$ 5,452,802	\$ 2,576,665	\$ 592,964	\$ 66,529,186	\$ 64,454,376	
EXPENSES											
(18) Certificated salaries	\$ -	\$ -	\$ -	\$ 26,160,774	\$ -	\$ -	\$ 618,937	\$ -	\$ 26,779,711	\$ 27,028,715	
(19) Certificated benefits	\$ -	\$ -	\$ -	\$ 5,724,996	\$ -	\$ -	\$ 137,725	\$ -	\$ 5,862,721	\$ 5,985,303	
(20) Non-certificated salaries and wages	\$ 211,120	\$ 370,209	\$ 25,334	\$ 5,238,969	\$ 804,698	\$ 300,563	\$ 845,138	\$ 414,390	\$ 8,210,421	\$ 8,155,850	
(21) Non-certificated benefits	\$ 49,140	\$ 88,408	\$ 5,897	\$ 1,696,775	\$ 217,727	\$ 76,761	\$ 214,700	\$ 118,225	\$ 2,467,633	\$ 2,429,418	
(22) SUB - TOTAL	\$ 260,260	\$ 458,617	\$ 31,231	\$ 38,821,514	\$ 1,022,425	\$ 377,324	\$ 1,816,500	\$ 532,615	\$ 43,320,486	\$ 43,599,286	
(23) Services, contracts and supplies	\$ 130,240	\$ 93,933	\$ 84,769	\$ 12,075,661	\$ 4,822,753	\$ 5,148,839	\$ 864,237	\$ 60,349	\$ 23,280,781	\$ 17,820,360	
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ 2,925,756	\$ -	\$ -	\$ -	\$ 2,925,756	\$ 2,673,588	
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 839,104	\$ 164,641	\$ 26,639	\$ 78,550	\$ -	\$ 1,108,934	\$ 964,432	
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 917	
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,587	
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(31) TOTAL EXPENSES	\$ 390,500	\$ 552,550	\$ 116,000	\$ 51,736,279	\$ 8,935,575	\$ 5,552,802	\$ 2,759,287	\$ 592,964	\$ 70,635,957	\$ 65,062,170	
(32) OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ (3,824,149)	\$ -	\$ (100,000)	\$ (182,622)	\$ -	\$ (4,106,771)	\$ (607,794)	

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
FEEs			
TRANSPORTATION	\$31,803	\$55,779	\$40,335
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEEs TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$127,485	\$141,057	\$92,527
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$125,945	\$133,871	\$79,432
ECS enhanced program fees	\$93,000	\$96,250	\$30,460
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$3,200	\$3,200	\$2,812
NON-CURRICULAR FEES			
Extra-curricular fees	\$355,457	\$359,017	\$246,826
Non-curricular goods and services	\$91,791	\$92,351	\$9,812
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$3,900	\$3,900	\$0
TOTAL FEES	\$1,082,867	\$1,155,511	\$626,150

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	\$144,800	\$176,706	\$196,199
Special events	\$1,000	\$3,000	\$151,708
Sales or rentals of other supplies/services	\$7,370	\$69,175	\$301,655
International and out of province student revenue	\$0	\$0	\$316,233
Adult education revenue	\$0	\$0	\$171,047
Preschool	\$76,250	\$121,250	\$27,891
Child care & before and after school care	\$0	\$0	\$150,518
Lost item replacement fees	\$0	\$750	\$0
Other (describe) Donations	\$33,581	\$15,846	\$0
Other (describe) Book Fair, Literacy	\$8,800	\$32,285	\$0
Other (describe) Boomerang, Library, Spirit Wear, Sporting Event Tickets, and Trade & Technology Camps	\$2,600	\$8,000	\$0
Other (describe) Agenda	\$0	\$0	
Other (describe) Medieval Club	\$0	\$0	
TOTAL	\$274,401	\$427,012	\$1,315,251

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	\$17,597,654	\$9,169,422	\$0	\$7,054,083	\$0	\$7,054,083	\$1,374,150
2020/2021 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,747,028)			(\$1,747,028)	(\$1,747,028)		
Estimated board funded capital asset additions		\$984,140		\$0	\$0	\$0	(\$984,140)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,755,702)		\$3,755,702	\$3,755,702		
Estimated capital revenue recognized - Alberta Education		\$115,656		(\$115,656)	(\$115,656)		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,654,551		(\$2,654,551)	(\$2,654,551)		
Estimated capital revenue recognized - Other GOA		\$45,852		(\$45,852)	(\$45,852)		
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	\$807,385	(\$807,385)	\$0
Estimated assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2021	\$15,850,626	\$9,213,919	\$0	\$6,246,698	\$0	\$6,246,698	\$390,010
2021/22 Budget projections for:							
Budgeted surplus(deficit)	(\$4,106,771)			(\$4,106,771)	(\$4,106,771)		
Projected board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$4,034,690)		\$4,034,690	\$4,034,690		
Budgeted capital revenue recognized - Alberta Education		\$143,299		(\$143,299)	(\$143,299)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,714,491		(\$2,714,491)	(\$2,714,491)		
Budgeted capital revenue recognized - Other GOA		\$67,966		(\$67,966)	(\$67,966)		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$2,997,837	(\$2,997,837)	\$0
Projected assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2022	\$11,743,855	\$8,104,985	\$0	\$3,248,861	\$0	\$3,248,861	\$390,010

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	\$6,246,698	\$3,248,861	\$3,248,861	\$390,010	\$390,010	\$390,010
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$4,034,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized	(\$2,925,756)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected reserves transfers (net)	\$2,997,837	\$0	\$0	(\$2,997,837)	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations & maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POM expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted Deficit	(\$4,106,771)	\$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
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$3,248,861	\$3,248,861	\$3,248,861	\$390,010	\$390,010	\$390,010

Total surplus as a percentage of 2020 Expenses	5.15%	5.15%	5.15%
ASO as a percentage of 2020 Expenses	4.60%	4.60%	4.60%

**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	\$ (4,106,771)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(4,106,771)	
Estimated Operating Deficit Due to:		
Amortization	\$1,108,934	Unsupported Amortization
Instruction	\$470,000	Required for Special Needs programs
COVID	\$300,000	continued potential costs related to COVID-19
Instruction	\$2,227,837	additional mental health supports, additional support for potential learning gaps
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	4,106,771	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	-	
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(1,108,934)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	-	
Total projected amount to access ASO in 2021/22	\$ 2,997,837	

Total amount approved by the Minister

**PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

	Budgeted 2021/2022 (Note 2)	Actual 2020/2021	Actual 2019/2020	Notes
Kindergarten, and Grades 1 to 12				
Eligible Funded Students:				
Kindergarten	307	309	374	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	154	155	187	0.5 times Head Count
Grades 1 to 9	2,944	2,870	3,182	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	1,130	1,077	1,078	Head count
Grades 10 to 12 - 4th year	34	40	68	Head count
Grades 10 to 12 - 4th year FTE	17	20	34	0.5 times Head Count
Grades 10 to 12 - 5th year	4	3	9	Head count
Grades 10 to 12 - 5th year FTE	1	1	2	0.25 times Head Count
Total FTE	4,246	4,122	4,483	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	3.0%	-8.1%		
Other Students:				
Total	234	272	291	Note 3
Total Net Enrolled Students	4,480	4,394	4,774	
Home Ed Students	1	3	1	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	4,481	4,397	4,775	
Percentage Change	1.9%	-7.9%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	180	173	169	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	436	481	411	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	15	-	-	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	-	-	-	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI.
Pre - Kindergarten (Pre - K)				
Eligible Funded Children	18	22	63	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	56	56	56	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	74	78	119	
Program Hours	400	400	400	Minimum: 400 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 800
FTE's Enrolled, Pre - K	37	39	60	
Percentage Change and VA for change > 3% or < -3%	-5.1%	-34.5%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	17	11	53	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	12	12	11	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	266	266	274	-	275	-	Teacher certification required for performing functions at the school level.
Non-School Based	6	4	6	-	6	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	272.3	270.0	279.9	-	281.0	-	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	-2.7%		-0.4%		-3.1%		
If an average standard cost is used, please disclose rate:							
Student F.T.E. per certificated Staff	16.58860445		15.8		17.2		
Please Allocate							
Certificated Staffing Change due to:							
	(7.6)						
Enrolment Change	(8)						If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	-	-					Descriptor (required):
Total Change	(7.6)	-					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.)	(8)	-					Descriptor (required): retirement, attrition and changes to part time staff
Total Negative Change in Certificated FTEs	(7.6)	-					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	223	223	226	-	225		
Permanent - Part time	21	21	13	-	14		
Probationary - Full time	15	15	18	-	21		
Probationary - Part time	4	4	4	-	3		
Temporary - Full time	6	6	18	-	13		
Temporary - Part time	3	3	1	-	5		
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	91	23	98	-	135	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	38	9	36	-	39	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	10	-	10	-	11	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	3	-	3	-	3	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	39	-	41	-	38	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	181.4	32.0	187.3	-	226.0	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-3.1%		-17.1%		-19.7%		
Explanation of Changes to Non-Certificated Staff:							
Additional Information							
Are non-certificated staff subject to a collective agreement?	some are						
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.							
Our CUPE contract expires Aug 31, 2021. No negotiations have started							