

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

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

1135 The Livingstone Range School Division

Legal Name of School Jurisdiction

PO Box 1810, 410 20 Street Fort Macleod, AB T0L 0Z0

Contact Address, Telephone & Email Address

BOARD CHAIR

Ms. Loralee Hodges

Name



Signature

SUPERINTENDENT

Mr. Darryl Seguin

Name




Signature

SECRETARY TREASURER or TREASURER

Mr. Jeff Perry

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 18, 2021 .
Date

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
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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	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	Funding: Outside of IMR (infrastructure maintenance renewal) and CMR (capital maintenance renewal) funding the overall level of provincial funding is consistent with 2020-								
27	2021 school year funding. The 2021-22 funding allocation was altered to increase learning support funding while decreasing plant operation and maintenance funding. One								
28	more year of temporary bridge funding in the amount of \$1,992,202 is being provided with the potential of this being the last year for these transition funds. Covid mitigation								
29	funding of \$331,887 is also being provided which is the amount that LRSD funding would have been reduced given the actual 2020-21 enrolment was less than projected due								
30	to the pandemic.								
31	Enrolment: This budget makes the assumption that a large number of students will return to attending school either in person or through at home learning and that fewer								
32	students will continue with pure home schooling. Although this is an assumption, the division will maintain the ability to support the various methods of student education								
33	through its Pursuits Education Pilot Program.								
34	Staffing: Additional federal funding in the 2020-21 school year allowed the division to increase teaching positions to support the many students who chose the at home learning								
35	option while not adjusting the allocation of teaching staff to schools. These additional resources were very helpful in allowing time to identify how best to support these student								
36	options. While the federal funding is not anticipated for this school year the level of teaching staff could not be maintained. However the Board is requesting to access								
37	operating reserves to pilot its Pursuits Education Program which has been developed to accommodate alternate forms of providing education to students.								
38	This budget maintains the same level of staffing for Learning Support Educational Assistants, Family School Liaison Counselors, Administrative Assistants, Learning Common								
39	Facilitators, Success Coaches, Custodial Staff, Bus Drivers and Divisional Supports.								
40	This budget requests from the Minister of Education the ability to access just under \$1.5 Million from unrestricted surplus and operating reserves to: 1. provide instructional								
41	supports by way of the Pursuits Education Pilot Program, 2. Support divisional initiatives in the areas of inclusion, collaborative response and inspiring leadership, 3. provide								
42	resources for COVID cleaning supplies, hand sanitizer, custodial staff and substitute contingency, 4. resources to cover the plant operation & maintenance deficit, and 5.								
43	provide a staffing contingency to be able to adapt to unknowns in the fall.								
44	Cost Assumptions: The cost of ASEBP Benefits increased by 7.85% increasing the average cost of a Teacher and Support Staff. It is assumed that at some point in the 2021-								
45	22 school year costs will return to normal as fewer restrictions will be in place.								
46	The division has moved to a new software program partly as a cost savings measure that includes the Student Information System, Finance, Payroll, Human Resources,								
47	Individual Personalized Programs.								
48	This budget includes accessing Capital Reserves to acquire property that will enhance current divisional programming for students and provide additional programs in the								
49	future.								
50	Finally this budget intends to use current funding to support current students while maintaining a sufficient level of operating reserves to assist in transitioning the division								
51	beyond the 2021-22 school year when it is anticipated that bridge funding of almost 2 million will be removed.								
52	<u>Significant Business and Financial Risks:</u>								
53	The current pandemic has changed the landscape of education requiring divisions to adapt in order to meet the needs of their students. Along with the new reality comes many								
54	uncertainties which result in the following business and financial risks:								
55	Cost fluctuations associated with the impact of the Covid pandemic in the areas of additional cleaning staff and supplies, subs for staff isolation or quarantining, and other								
56	unknown costs associated with changes to the delivery of instruction.								
57	Insurance premiums already much higher than in years past are an unknown until the the renewal is completed in the fall. Resources have been put toward risk management								
58	recommendations in order to demonstrate to underwriters that our division is proactive in minimizing potential claims however there are many other local and global factors								
59	preventing premiums from decreasing.								
60	Although provincial funding is set for the 2021-22 school year there is risk of having funding clawed back if the projected enrolment is not realized. Funding for First Nation								
61	students living on reserve is still tied to the current years enrollment which is challenging to project.								
62	Funding decreases in the area of plant operation and maintenance has continued to create challenges in balancing the departments budget. Bridge funding is being used in								
63	the budgeted year along with access to operating reserves however beyond this year when bridge funding is removed and operating reserves are unavailable the level of								
64	service will have to be reduced or resources transferred from another area in the budget.								
65	Uncertainty around future settlements provincially and locally in the budget year is also considered a financial risk.								
66									
67									

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	\$ 48,852,976	\$47,837,133	\$45,118,191
Federal Government and First Nations	\$ 1,931,618	\$2,570,703	\$2,514,918
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 980,650	\$1,073,697	\$656,953
Sales of services and products	\$ 909,685	\$1,153,186	\$1,049,939
Investment income	\$ 76,608	\$89,733	\$149,540
Gifts and donations	\$ 258,560	\$297,592	\$180,496
Rental of facilities	\$ 6,500	\$5,500	\$13,310
Fundraising	\$ 300,024	\$327,233	\$245,605
Gains on disposal of capital assets	\$ -	\$0	\$6,780
Other revenue	\$ 188,209	\$0	\$128,476
TOTAL REVENUES	\$53,504,830	\$53,354,777	\$50,064,208
EXPENSES			
Instruction - Pre K	\$ 535,360	\$703,907	
Instruction - K to Grade 12	\$ 39,760,548	\$38,867,824	\$37,794,572
Operations & maintenance	\$ 8,782,607	\$8,690,694	\$8,252,082
Transportation	\$ 3,541,569	\$3,385,868	\$2,337,610
System Administration	\$ 2,372,936	\$2,373,187	\$1,981,197
External Services	\$ -	\$0	\$0
TOTAL EXPENSES	\$54,993,020	\$54,021,480	\$50,365,461
ANNUAL SURPLUS (DEFICIT)	(\$1,488,190)	(\$666,703)	(\$301,253)

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

INPUT PRE-K EXPENS

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual Audited 2019/2020
EXPENSES			
Certificated salaries	\$ 21,231,052	\$21,188,381	\$21,138,176
Certificated benefits	\$ 4,829,122	\$4,669,680	\$4,691,571
Non-certificated salaries and wages	\$ 9,465,382	\$9,590,440	\$8,941,874
Non-certificated benefits	\$ 1,994,848	\$1,982,935	\$1,789,519
Services, contracts, and supplies	\$ 13,181,594	\$12,708,465	\$10,044,654
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,658,988	\$3,200,000	\$3,114,276
Unsupported	\$ 621,534	\$671,079	\$635,931
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 10,500	\$10,500	\$9,460
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$54,993,020	\$54,021,480	\$50,365,461

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

Approved Budget 2021/2022

REVENUES	Approved Budget 2021/2022										Actual Audited 2019/20
	Pre K	Instruction		Operations and		Transportation	System	External	TOTAL	TOTAL	
		Third Year K- Severe	Moderate Language Delay (Code 48)	K - Grade 12	Maintenance						
(1) Alberta Education	\$ 535,360	\$ 480,630	\$ 92,000	\$ 33,484,197	\$ 4,836,762	\$ 3,540,569	\$ 2,207,570	\$ -	\$ 45,177,088	\$ 41,756,890	
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 3,658,988	\$ -	\$ -	\$ -	\$ 3,658,988	\$ 3,114,276	
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ 16,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247,025	
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 1,688,847	\$ 120,750	\$ -	\$ 122,021	\$ -	\$ 1,931,618	\$ 2,514,918	
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(9) Fees	\$ -	\$ -	\$ -	\$ 980,650	\$ -	\$ -	\$ -	\$ -	\$ 980,650	\$ 656,953	
(10) Sales of services and products	\$ -	\$ -	\$ -	\$ 861,340	\$ 6,000	\$ -	\$ 42,345	\$ -	\$ 909,685	\$ 1,049,939	
(11) Investment income	\$ -	\$ -	\$ -	\$ 16,001	\$ 58,607	\$ 1,000	\$ 1,000	\$ -	\$ 76,608	\$ 149,540	
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 258,560	\$ -	\$ -	\$ -	\$ -	\$ 258,560	\$ 180,496	
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ 300,024	\$ 6,500	\$ -	\$ -	\$ -	\$ 306,524	\$ 13,310	
(14) Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,605	
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ 188,209	\$ -	\$ -	\$ -	\$ -	\$ 188,209	\$ 128,476	
(16) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(17) TOTAL REVENUES	\$ 535,360	\$ 480,630	\$ 92,000	\$ 37,794,728	\$ 8,687,607	\$ 3,541,569	\$ 2,372,936	\$ -	\$ 53,504,830	\$ 50,064,208	
EXPENSES											
(18) Certificated salaries	\$ 107,600	\$ 60,650	\$ -	\$ 20,538,963	\$ -	\$ -	\$ 523,839	\$ -	\$ 21,231,052	\$ 21,138,176	
(19) Certificated benefits	\$ 12,642	\$ 6,942	\$ -	\$ 4,737,388	\$ -	\$ -	\$ 72,150	\$ -	\$ 4,829,122	\$ 4,691,571	
(20) Non-certificated salaries and wages	\$ 197,022	\$ 232,610	\$ 75,163	\$ 5,573,084	\$ 1,199,895	\$ 1,392,672	\$ 794,936	\$ -	\$ 9,465,382	\$ 8,941,874	
(21) Non-certificated benefits	\$ 44,474	\$ 52,446	\$ 16,837	\$ 1,260,236	\$ 248,791	\$ 163,038	\$ 209,026	\$ -	\$ 1,994,848	\$ 1,789,519	
(22) SUB - TOTAL	\$ 361,738	\$ 352,648	\$ 92,000	\$ 32,109,671	\$ 1,448,686	\$ 1,555,710	\$ 1,599,951	\$ -	\$ 37,520,404	\$ 36,561,140	
(23) Services, contracts and supplies	\$ 173,622	\$ 127,982	\$ -	\$ 7,030,507	\$ 3,611,058	\$ 1,592,134	\$ 646,291	\$ -	\$ 13,181,594	\$ 10,044,654	
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ 3,658,988	\$ -	\$ -	\$ -	\$ 3,658,988	\$ 3,114,276	
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 47,740	\$ 63,875	\$ 393,725	\$ 116,194	\$ -	\$ 621,534	\$ 635,931	
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500	\$ -	\$ 10,500	\$ 9,460	
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(31) TOTAL EXPENSES	\$ 535,360	\$ 480,630	\$ 92,000	\$ 39,187,918	\$ 8,782,607	\$ 3,541,569	\$ 2,372,936	\$ -	\$ 54,993,020	\$ 50,365,461	
(32) OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ (1,393,190)	\$ (95,000)	\$ -	\$ -	\$ -	\$ (1,488,190)	\$ (301,253)	

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
FEEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$873
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$90
Alternative program fees	\$152,000	\$169,560	\$126,614
Fees for optional courses	\$170,390	\$160,961	\$82,231
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$366,821	\$359,025	\$143,572
Other fees to enhance education	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$193,350	\$206,587	\$257,677
Non-curricular goods and services	\$56,089	\$80,664	\$7,393
NON-CURRICULAR TRAVEL	\$42,000	\$96,900	\$38,503
OTHER FEES	\$0	\$0	\$0
TOTAL FEES	\$980,650	\$1,073,697	\$656,953

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	\$159,000	\$176,500	\$146,923
Special events	\$0	\$0	\$3,177
Sales or rentals of other supplies/services	\$0	\$0	\$34,906
International and out of province student revenue	\$435,623	\$183,825	\$497,674
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$43,730	\$32,330
Child care & before and after school care	\$31,000	\$331,000	\$268,697
Lost item replacement fees	\$0	\$0	\$714
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
TOTAL	\$625,623	\$735,055	\$984,421

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	\$12,269,094	\$6,999,620	\$0	\$2,899,329	\$106,216	\$2,793,113	\$2,370,145
2020/2021 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$629,405			\$629,405	\$629,405		
Estimated board funded capital asset additions		\$397,323		(\$397,323)	(\$397,323)		\$0
Estimated disposal of unsupported tangible capital assets	\$0	(\$29,882)		(\$4,318)	(\$4,318)		\$34,200
Estimated amortization of capital assets (expense)		(\$4,131,496)		\$4,131,496	\$4,131,496		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$3,423,112		(\$3,423,112)	(\$3,423,112)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$306,743)	(\$306,743)		\$306,743
Estimated assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2021	\$12,898,499	\$6,658,677	\$0	\$3,528,734	\$735,621	\$2,793,113	\$2,711,088
2021/22 Budget projections for:							
Budgeted surplus(deficit)	(\$1,488,190)			(\$1,488,190)	(\$1,488,190)		
Projected board funded capital asset additions	\$0	\$1,117,000		(\$417,000)	(\$417,000)	\$0	(\$700,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)		(\$4,280,522)		\$4,280,522	\$4,280,522		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,658,988		(\$3,658,988)	(\$3,658,988)		
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		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$204,534)	(\$204,534)	\$0	\$204,534
Projected assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$752,569	(\$752,569)	\$0
Projected Balances for August 31, 2022	\$11,410,309	\$7,154,143	\$0	\$2,040,544	\$0	\$2,040,544	\$2,215,622

SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES
for the Year Ending August 31

	Unrestricted Surplus Usage		Operating Reserves Usage		Year Ended	
	31-Aug-2022	31-Aug-2023	31-Aug-2022	31-Aug-2023	31-Aug-2022	31-Aug-2023
Projected opening balance	\$735,621	\$0	\$0	\$2,793,113	\$1,040,544	\$2,215,622
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$0	\$2,452,003
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$4,280,522	\$4,362,122	\$4,304,849	\$0	\$0	\$0
Budgeted capital revenue recognized	(\$3,656,988)	(\$3,660,741)	(\$3,659,300)	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted reserves transfers (net)	(\$204,534)	(\$236,381)	(\$200,549)	\$0	\$204,534	\$236,381
Projected assumptions/transfers of operations	\$752,569	\$0	\$0	(\$752,569)	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	(\$210,950)	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	(\$195,000)	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Operations & maintenance	(\$45,000)	\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0	\$0	\$0	\$0
System Administration	\$0	\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0
POM expenses	(\$150,000)	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0	\$0	\$0	\$0
Pursuits Education Program Pilot	(\$841,917)	\$0	\$0	\$0	\$0	\$0
One Time Divisional Initiatives	(\$45,323)	\$0	\$0	\$0	\$0	\$0
Transition from endge funding	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$2,040,544	\$1,040,544	\$2,215,622

Total surplus as a percentage of 2020 Expenses 6.35%
ASO as a percentage of 2020 Expenses 1.89%

7.74%
3.71%

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	\$ (1,488,190)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(1,488,190)	
Estimated Operating Deficit Due to:		
COVID Supplies and related custodial staff	\$150,000	It is anticipated we will continue to need additional supplies/staffing to accommodate increased cleaning requirements
COVID Substitutes	\$53,000	Contingency to ensure we are prepared for an increase in sub costs due to COVID
At Home Learning	\$841,917	Pursuits Program Pilot providing greater ability/flexibility to adjust to student needs in the fall of 2021
Other Divisional Initiatives	\$45,323	Divisional initiatives in the areas of inclusion, collaborative response and inspiring leadership
Plant Operations & Maintenance Deficit	\$45,000	Bridge funding will assist with covering the majority of the deficit however accessing operating reserves is also needed.
Staffing Contingency	\$157,950	Contingencies have not been built into this budget, this will provide the ability to respond to enrollment/COVID pressures
Learning Supports	\$195,000	Increased requirements for regional supports in the area of learning support.
Subtotal, access of operating reserves to cover operating deficit	1,488,190	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	417,000	This number includes the evergreening of school buses and divisional maintenance vehicles
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(621,534)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	204,534	
Total projected amount to access ASO in 2021/22	\$ 1,488,190	
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	242	268	296	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	121	134	148	0.5 times Head Count
Grades 1 to 9	2,429	2,360	2,396	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	701	712	689	Head count
Grades 10 to 12 - 4th year	21	-	50	Head count
Grades 10 to 12 - 4th year FTE	11	-	25	0.5 times Head Count
Grades 10 to 12 - 5th year	4	-	43	Head count
Grades 10 to 12 - 5th year FTE	1	-	11	0.25 times Head Count
Total FTE	3,263	3,206	3,269	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	1.8%	-1.9%		
Other Students:				
Total	193	185	258	Note 3
Total Net Enrolled Students	3,456	3,391	3,526	
Home Ed Students	62	107	27	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	3,518	3,498	3,553	
Percentage Change	0.6%	-1.6%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	75	76	70	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	185	182	191	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	12	12	13	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	36	41	50	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	-	-	-	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	36	41	50	
Program Hours	400	400	422	Minimum: 400 Hours
FTE Ratio	0.500	0.500	0.528	Actual hours divided by 800
FTE's Enrolled, Pre - K	18	21	26	
Percentage Change and VA for change > 3% or < -3%	-12.2%	-22.3%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	29	27	36	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	7	14	14	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	209	209	220	220	212	-	Teacher certification required for performing functions at the school level.
Non-School Based	5	1	6	2	6	-	Teacher certification required for performing functions at the system-central office level
Total Certificated Staff FTE	213.5	209.5	225.6	221.8	218.3	-	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	-5.4%		3.4%		-2.2%		Used the 2021 Federal funding for at home learning staff without removing staff from schools, no federal funding in 2022.
If an average standard cost is used, please disclose rate Student FTE per certificated Staff	105,300				103,500		
Certificated Staffing Change due to:	16,561,962.51		15.6		16.4		
Enrichment Change							If negative change impact, the small ds. If negative change impact, the small class size initiative is to include retired teachers, retained.
Other Factors	(12)	(9)	Descriptor (required)				In 2020/21 we added staffing for the at home learning without removing staff from schools.
Total Change	(12.1)	(9.0)	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	(0)	(0)	Descriptor (required)				
Other (retirement, sabbatic, etc.)	(12)	(12)	Descriptor (required)				Along with retirements and sabbatic one position is not being filled while the individual is on approved leave.
Total Negative Change in Certificated FTEs	(12.1)	(12.1)	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	185	181	186	162	205		
Permanent - Part time	2	2	8	8	8		
Probationary - Full time	8	8	10	10	17		
Probationary - Part time	2	2	2	2	4		
Temporary - Full time	21	23	15	15	-		
Temporary - Part time	16	18	19	19	2		
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	92	38	87	38	86	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	57	16	62	11	61	-	Personnel providing instruction support for schools under 'instruction' program areas other than EAs
Operators & Maintenance	21	13	22	14	22	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	48	34	47	33	48	-	Bus drivers employed, but not contracted
Transportation - Other Staff	4	-	4	-	4	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	8	-	8	-	9	-	Personnel in System Admin. and External source areas
Total Non-Certificated Staff FTE	230.3	100.8	230.5	96.6	229.4	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency
Percentage Change	-0.1%		0.5%		0.4%		
Explanation of Changes to Non-Certificated Staff:							
Total number of support staff is consistent with the prior year							
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 FTEs.	The majority of our support staff are non union however we have 6 schools where Admin Assistants, Educational Assistants, Child Youth Care Workers and Learning Common Facilitators are members of CUPE and in those same 3 schools and 2 other schools the custodians are members of CUPE. CUPE contract is settled until August of 2022. We also have the Willow Creek School Bus Drivers Association whose agreement had an end date of August 2020.						