

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2022

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

2155 The Golden Hills School Division

Legal Name of School Jurisdiction

435A Highway #1 Strathmore AB AB T1P 1J4; 403-934-5121; tahra.sabir@ghsd75.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Mrs. Laurie Huntley

Name


Signature

SUPERINTENDENT

Mr. Bevan Daverne

Name


Signature

SECRETARY TREASURER or TREASURER

Ms. Tahra Sabir







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
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
Phone: (780) 427-3855
E-MAIL: EDC.FRA@gov.ab.ca

	A	B	C	D	E	F	G	H	I
1									School Jurisdiction Code: 2155
3	TABLE OF CONTENTS								
5									Page
6	BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)								3
7	BUDGETED SCHEDULE OF PROGRAM OPERATIONS								4
8	BUDGETED SCHEDULE OF FEE REVENUE								5
9	PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS								6
10	SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES								7
11	BUDGETED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS								8
12	PROJECTED STUDENT STATISTICS								9
13	PROJECTED STAFFING STATISTICS								10
15	Color coded cells:								
16		blue cells: require the input of data/descriptors wherever applicable.					grey cells: data not applicable - protected		
17		white cells: populated based on information previously submitted					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.		
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									
27	Projected enrolment increase of 2%								
28									
29	RESERVES will be used for the following:								
30									
31	Evergreening - we have been saving and planning to purchase school technology (laptops, computers, Active Boards, projectors, wireless and Network Infrastructure) as								
32	these require replacement on average every 3-6 years. We have been able to manage without a large spend for technology for a number of years. Currently we are in the								
33	process of working through an RFP and anticipate spending in this area will be approximately \$1.5M from our reserves.								
34	Intervention Programs - prior to the Friday, May 28th, 2021, Golden Hills budgeted and planned to provide intervention programs for learning gaps related to pandemic.								
35	These include early literacy, early numeracy intervention, levelled literacy intervention and late literacy intervention. We are also adding supports for wellness programs, social								
36	emotional and counseling services. Additional time will be allocated for small groups and individual counselling. We are hoping with the recent announcement, we can target								
37	the funding to grades 1-3 and the dollars originally set aside will allow us to provide these services to more students in the 4-12 grade range.								
38	Upgrade in Software - we are in the process for saving for some various software needs. This process is part of a 3-5 year plan.								
39	Insurance Retention - Golden Hills is part of a reciprocal called ARMIC. As part of risk mitigation process and reduction in future premiums we are setting dollars aside to								
40	contribute to a self-insured retention program.								
41	Uncertainty in Funding - Golden Hills has used reserves to mitigate changes in funding, such as the recent changes in the funding framework and removal of grants ie (Class								
42	size). We were able to maintain and provide our workforce with stability and security for both teaching staff and school based support staff. Reserves also allow us to provide a								
43	transitioning process for staffing and supplies costs ie if there is a reduction in funding, this doesn't automatically mean we lay off teachers, rather we work through a transition								
44	process which reiterates our positive culture. The change to WMA model provides funding for only half the growth of increase enrolment. As our online programs have grown								
45	over double, reserves have allowed us to offset the levels of funding and provide the right resources in the year they are needed. We anticipated continue use of reserves for								
46	unanticipated enrolment fluctuations.								
47	Uncertainty in Costs - Majority of costs are related to staffing. Some uncertainty around staffing is benefit costs, including ASEBP, WCB, CPP & EI. Also, our collective								
48	agreement with teachers has expired and there is uncertainty in costs negotiated centrally and the impact this will have. Often costs are incurred even when items negotiated								
49	do not have direct costs. We are also experiencing rising costs in other areas like cleaning supplies, repairs and maintenance, diesel costs etc.								
50	Governance/Local Autonomy - Golden Hills Board of Trustees would like to ensure effective long term planning. Many past and future long term planning initiatives have								
51	been and will be supported by reserves. For example, start up of faith based and sports programs that continue to be successful along with programming initiatives for								
52	inclusive education, literacy, and numeracy interventions etc.								
53	These decisions are board decisions and made based on the needs of our communities. Our reserve levels support these governance decisions and manage uncertainty in								
54	funding and rising costs without the need to solicit further funding.								
55	<u>Significant Business and Financial Risks:</u>								
56	Enrolment difficult to project after pandemic. Lots of uncertainty in numbers with Kindergarten students and grade 1 students. Also parents/students are uncertain about covid								
57	protocols and impacts.								
58	Operations and Maintenance funding formula has decreased (per square meter rates & utilization criteria changed). Impact is \$500K less funding and will result in a deficit of								
59	\$300K.								
60	Summer school - potential huge uptake in numbers. Current funding formulas do not reflect the cost realities.								
61									
62									
63									
64									
65									
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	\$ 78,741,451	\$75,965,791	\$72,870,826
Federal Government and First Nations	\$ 1,526,050	\$1,633,135	\$1,579,859
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 1,010,500	\$1,235,000	\$1,105,820
Sales of services and products	\$ 8,649,946	\$7,681,600	\$8,253,037
Investment income	\$ -	\$0	\$106,913
Gifts and donations	\$ 267,000	\$262,500	\$208,789
Rental of facilities	\$ -	\$100,000	\$137,246
Fundraising	\$ 292,500	\$297,000	\$313,203
Gains on disposal of capital assets	\$ -	\$0	\$2,520
Other revenue	\$ 420,569	\$97,837	\$637,085
TOTAL REVENUES	\$90,908,016	\$87,272,863	\$85,215,297
EXPENSES			
Instruction - Pre K	\$ 550,000	\$678,799	
Instruction - K to Grade 12	\$ 68,214,730	\$62,525,537	\$60,275,025
Operations & maintenance	\$ 11,537,990	\$12,888,531	\$11,529,199
Transportation	\$ 4,258,285	\$4,258,285	\$3,178,578
System Administration	\$ 3,067,872	\$3,065,220	\$2,823,107
External Services	\$ 6,061,037	\$5,131,200	\$5,573,134
TOTAL EXPENSES	\$93,689,914	\$88,547,572	\$83,379,042
ANNUAL SURPLUS (DEFICIT)	(\$2,781,898)	(\$1,274,709)	\$1,836,255

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	\$ 39,999,849	\$37,628,774	\$36,712,168
Certificated benefits	\$ 8,977,462	\$8,277,463	\$8,359,067
Non-certificated salaries and wages	\$ 14,124,721	\$12,619,648	\$11,627,778
Non-certificated benefits	\$ 3,531,180	\$2,933,734	\$3,100,987
Services, contracts, and supplies	\$ 19,968,646	\$21,211,172	\$17,230,807
Capital and debt services			
Amortization of capital assets			
Supported	\$ 4,223,683	\$4,271,289	\$4,323,957
Unsupported	\$ 1,691,933	\$1,521,492	\$1,566,415
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 32,065	\$57,000	\$53,987
Other interest and finance charges	\$ -	\$13,000	\$5,167
Losses on disposal of capital assets	\$ -	\$14,000	\$0
Other expenses	\$ 1,140,375	\$0	\$398,710
TOTAL EXPENSES	\$93,689,914	\$88,547,572	\$83,379,042

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

Approved Budget 2021/2022

REVENUES	Instruction						Operations and		System Administration	External Services	TOTAL	Actual Audited 2019/20
	Pre K	Third Year K-Severe	Moderate Language Delay (Code 48)		K - Grade 12	Maintenance	Transportation					
			Third Year K-Severe	Moderate Language Delay (Code 48)								
(1) Alberta Education	\$ 462,350	\$ 788,050	\$ 96,000	\$ 59,483,545	\$ 6,488,973	\$ 4,258,285	\$ 2,791,365	\$ 74,368,568	\$ 68,373,216			
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 4,223,683	\$ -	\$ -	\$ 4,223,683	\$ 4,172,069			
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ 43,200	\$ -	\$ -	\$ -	\$ 149,200	\$ 325,541			
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ 1,221,112	\$ 250,000	\$ -	\$ 54,938	\$ 1,526,050	\$ 1,579,859			
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
(9) Fees	\$ -	\$ -	\$ -	\$ 1,010,500	\$ -	\$ -	\$ -	\$ 1,010,500	\$ 1,105,820			
(10) Sales of services and products	\$ -	\$ -	\$ -	\$ 2,866,909	\$ -	\$ -	\$ -	\$ 5,783,037	\$ 8,649,946			
(11) Investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,253,037			
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ 145,000	\$ 100,000	\$ -	\$ -	\$ 22,000	\$ 267,000			
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,246			
(14) Fundraising	\$ -	\$ -	\$ -	\$ 292,500	\$ -	\$ -	\$ -	\$ 292,500	\$ 313,203			
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,520			
(16) Other revenue	\$ -	\$ -	\$ -	\$ 24,000	\$ 175,000	\$ -	\$ 221,569	\$ 420,569	\$ 637,085			
(17) TOTAL REVENUES	\$ 462,350	\$ 788,050	\$ 96,000	\$ 65,086,766	\$ 11,237,656	\$ 4,258,285	\$ 3,067,872	\$ 90,908,016	\$ 85,215,297			
EXPENSES												
(18) Certificated salaries	\$ 10,200	\$ 71,400	\$ -	\$ 39,217,449	\$ -	\$ -	\$ 573,600	\$ 127,200	\$ 39,999,849	\$ 36,712,168		
(19) Certificated benefits	\$ 2,550	\$ 17,850	\$ -	\$ 8,813,662	\$ -	\$ -	\$ 143,400	\$ 815,875	\$ 9,977,462	\$ 8,359,067		
(20) Non-certificated salaries and wages	\$ 400,003	\$ 516,461	\$ -	\$ 7,748,698	\$ 2,080,300	\$ 1,584,244	\$ 979,140	\$ 14,124,721	\$ 11,627,778			
(21) Non-certificated benefits	\$ -	\$ -	\$ -	\$ 2,107,932	\$ 520,075	\$ 279,572	\$ 419,632	\$ 203,969	\$ 3,531,180	\$ 3,100,987		
(22) SUB - TOTAL	\$ 412,753	\$ 605,711	\$ -	\$ 57,887,741	\$ 2,600,375	\$ 1,863,816	\$ 2,115,772	\$ 1,147,044	\$ 66,633,212	\$ 59,800,000		
(23) Services, contracts and supplies	\$ 137,247	\$ 182,339	\$ -	\$ 9,174,842	\$ 4,476,937	\$ 1,709,173	\$ 689,350	\$ 3,598,758	\$ 19,968,646	\$ 17,230,807		
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ 4,223,683	\$ -	\$ -	\$ -	\$ 4,223,683	\$ 4,323,957		
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ 364,097	\$ 236,995	\$ 685,296	\$ 250,750	\$ 154,795	\$ 1,691,933	\$ 1,566,415		
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 20,065	\$ 32,065	\$ 53,987		
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,167		
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(31) TOTAL EXPENSES	\$ 550,000	\$ 788,050	\$ -	\$ 67,426,680	\$ 11,537,990	\$ 4,258,285	\$ 3,067,872	\$ 6,061,037	\$ 93,689,914	\$ 83,379,042		
(32) OPERATING SURPLUS (DEFICIT)	\$ (87,650)	\$ -	\$ 96,000	\$ (2,339,914)	\$ (300,334)	\$ -	\$ -	\$ (150,000)	\$ (2,781,898)	\$ 1,836,255		

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

	Approved Budget 2021/2022	Approved Budget 2020/2021	Actual 2019/2020
FEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$35,000	\$0	\$32,837
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$7,500	\$6,300	\$5,635
Alternative program fees	\$105,000	\$100,000	\$138,520
Fees for optional courses	\$80,000	\$92,000	\$83,959
ECS enhanced program fees	\$50,000	\$300,000	\$0
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$115,000	\$135,000	\$118,380
NON-CURRICULAR FEES			
Extra-curricular fees	\$250,000	\$281,600	\$225,857
Non-curricular goods and services	\$68,000	\$55,000	\$107,653
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$45,000	\$57,000	\$23,145
OTHER FEES (Describe here)	\$50,000	\$33,000	\$36,200
TOTAL FEES	\$1,010,500	\$1,235,000	\$1,105,820

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	\$320,000	\$345,000	\$315,292
Special events	\$50,000	\$52,500	\$45,208
Sales or rentals of other supplies/services	\$75,000	\$63,750	\$56,483
International and out of province student revenue	\$40,000	\$5,350,000	\$4,762,740
Adult education revenue	\$15,000	\$7,500	\$22,600
Preschool	\$25,000	\$27,000	\$25,321
Child care & before and after school care	\$50,000	\$37,500	\$39,737
Lost item replacement fees	\$2,500	\$15,000	\$1,352
Other (describe) Cosmetology Client Services	\$3,000	\$3,000	\$2,973
Other (describe) Fundraising	\$275,000	\$275,000	\$246,615
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$865,500	\$6,176,250	\$5,518,321

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

	(1) ACCUMULATED OPERATING SURPLUS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
Actual balances per AFS at August 31, 2020	\$25,354,564	\$16,903,690	\$75,000	\$6,634,527	\$20,413	\$6,614,114	\$1,741,347
2020/2021 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$1,500,000			\$1,500,000	\$1,500,000		
Estimated board funded capital asset additions		\$1,250,000		(\$1,250,000)	(\$1,250,000)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	(\$15,000)		\$15,000	\$15,000		\$0
Estimated amortization of capital assets (expense)		(\$5,807,242)		\$5,807,242	\$5,807,242		
Estimated capital revenue recognized - Alberta Education		\$60,000		(\$60,000)	(\$60,000)		
Estimated capital revenue recognized - Alberta Infrastructure		\$4,318,700		(\$4,318,700)	(\$4,318,700)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$102,800		(\$102,800)	(\$102,800)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$153,608		(\$153,608)	(\$153,608)		
Estimated reserve transfers (net)				(\$2,500,000)	(\$1,450,000)		\$2,500,000
Estimated assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2021	\$26,854,564	\$16,966,556	\$75,000	\$5,571,661	\$7,547	\$5,564,114	\$4,241,347
2021/22 Budget projections for:							
Budgeted surplus(deficit)	(\$2,781,898)			(\$2,781,898)	(\$2,781,898)		
Projected board funded capital asset additions		\$1,000,000		(\$1,000,000)	(\$1,000,000)		\$0
Budgeted disposal of unsupported tangible capital assets	(\$25,000)	\$0		(\$25,000)	(\$25,000)		\$0
Budgeted amortization of capital assets (expense)		(\$5,915,616)		\$5,915,616	\$5,915,616		
Budgeted capital revenue recognized - Alberta Education		\$60,000		(\$60,000)	(\$60,000)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$4,060,883		(\$4,060,883)	(\$4,060,883)		
Budgeted capital revenue recognized - Other GOA		\$102,800		(\$102,800)	(\$102,800)		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$159,144		(\$159,144)	(\$159,144)		
Projected reserve transfers (net)				\$750,000	\$1,250,000	(\$500,000)	(\$750,000)
Projected assumptions/transfers of operations - capital lease ad	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2022	\$24,047,665	\$16,433,767	\$75,000	\$4,047,552	(\$16,562)	\$4,064,114	\$3,491,347

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Year Ended 31-Aug-2023	Year Ended 31-Aug-2022	Year Ended 31-Aug-2021	Year Ended 31-Aug-2020
	31-Aug-2022	31-Aug-2023	30-Aug-2024	31-Aug-2022	31-Aug-2023	30-Aug-2024				
	\$7,547	\$15,503	\$75,533	\$5,564,114	\$4,064,114	\$3,564,114				
Projected opening balance	\$7,547	\$15,503	\$75,533	\$5,564,114	\$4,064,114	\$3,564,114	\$4,241,347	\$3,491,347	\$3,991,347	\$4,241,347
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	(\$25,000)	(\$25,000)	(\$25,000)				\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$5,915,616	\$5,750,000	\$4,500,000				\$0	\$0	\$0	\$0
Budgeted capital revenue recognized	(\$4,223,683)	(\$4,250,000)	(\$4,250,000)				\$0	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	(\$159,144)	(\$164,970)	(\$171,102)				\$0	\$0	\$0	\$0
Projected reserves transfers (net)	\$1,250,000	\$0	\$0	(\$500,000)	(\$500,000)	(\$250,000)	\$0	\$0	\$0	\$250,000
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0				\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Decentralized school reserves	(\$2,749,833)	(\$1,250,000)	(\$1,000,000)				\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Transportation Expenses	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Operations & maintenance	\$0	\$0	\$0				\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0				\$0	\$0	\$0	\$0
System Administration	\$0	\$0	\$0				\$0	\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0				\$0	\$0	\$0	\$0
B & S administration organization / reorganization	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0				\$0	\$0	\$0	\$0
POM expenses	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Capital costs - School land & building	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$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
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0				\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$15,503	\$75,533	\$129,431	\$4,064,114	\$3,564,114	\$3,314,114	\$3,491,347	\$3,991,347	\$4,241,347	\$4,241,347

Out of Balance
8.06%
4.35%

Total surplus as a percentage of 2020 Expenses
8.14%
3.88%

ASO as a percentage of 2020 Expenses
6.20%
3.66%

**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	\$ (2,781,898)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(2,781,898)	UNDERALLOCATED - PLEASE ALLOCATE
Estimated Operating Deficit Due to:		
Description 1 (fill only your board projected an operating deficit)	\$300,000	Off set operations and maintenance shortfall
Description 2 (fill only your board projected an operating deficit)	\$2,449,833	Instruction - K to 12 Program Costs
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	2,749,833	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	1,000,000	
Budgeted disposal of unsupported Tangible capital Assets	25,000	
Budgeted amortization of board funded Tangible Capital Assets	(1,691,933)	
Budgeted unsupported debt principal repayment	159,144	
Projected net transfer to (from) Capital Reserves	(750,000)	
Total projected amount to access ASO in 2021/22	\$ 1,492,044	
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	460	396	457	Head count
Kindergarten program hours	-	600	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	230	198	229	0.5 times Head Count
Grades 1 to 9	4,475	4,340	4,198	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	1,655	1,689	1,454	Head count
Grades 10 to 12 - 4th year	20	42	78	Head count
Grades 10 to 12 - 4th year FTE	10	21	39	0.5 times Head Count
Grades 10 to 12 - 5th year	10	-	20	Head count
Grades 10 to 12 - 5th year FTE	3	-	5	0.25 times Head Count
Total FTE	6,373	6,248	5,925	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	2.0%	5.5%		
Other Students:				
Total	440	-	445	Note 3
Total Net Enrolled Students	6,813	6,248	6,370	
Home Ed Students	930	1,342	543	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	7,743	7,590	6,913	
Percentage Change	2.0%	9.8%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	260	261	279	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	740	741	940	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Students with Third Year K-Severe	35	21	-	FTE of students with third year kindergarten disabilities as reported by the board via PASI.
Students with Moderate Language Delay (Code 48)	20	-	-	FTE of students with moderate language code 48 delay disabilities as reported by the board via PASI.
Pre - Kindergarten (Pre - K)				
Eligible Funded Children	33	33	28	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	21	-	-	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	54	33	28	
Program Hours	475	475	2	Minimum: 400 Hours
FTE Ratio	0.594	0.594	0.003	Actual hours divided by 800
FTE's Enrolled, Pre - K	32	20	0	
Percentage Change and VA for change > 3% or < -3%	63.6%	27891.1%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	20	20	28	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	33	33	30	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	384	384	354	354	375	375	Teacher certification required for performing functions at the school level.												
Non-School Based	15	15	26	26	8	8	Teacher certification required for performing functions at the system/central office level.												
Total Certificated Staff FTE	399.0	399.0	380.0	380.0	383.0	383.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.												
Percentage Change and VA for change > 3% or < -3%	5.0%		-0.8%		4.2%														
If an average standard cost is used, please disclose rate:	106,000				105,500														
Student F.T.E. per certificated Staff	19.48519005		20.0		18.0														
Certificated Staffing Change due to:																			
Enrollment Change	19.0																		
Other Factors	-						If negative change impact, the small cell. If negative change impact, the small class size initiative is to include any/all teachers retained.												
Total Change	19.0						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.)	14		14				Descriptor (required):												
Total Negative Change in Certificated FTEs	14.0		14.0				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	280	26	275	275	277	277													
Permanent - Part time	31	31	33	33	34	34													
Probationary - Full time	21	21	21	21	16	16													
Probationary - Part time	1	1	1	1	-	-													
Temporary - Full time	85	65	50	50	46	46													
Temporary - Part time	33	33	19	19	21	21													
NON-CERTIFICATED STAFF																			
Instructional - Education Assistants	158	14	113	12	157	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction												
Instructional - Other non-certificated instruction	52	5	34	5	50	-	Personnel providing instruction support for schools under instruction program areas other than EAs												
Operations & Maintenance	41	-	40	-	38	-	Personnel providing support to maintain school facilities												
Transportation - Bus Drivers Employed	71	-	68	-	72	-	Bus drivers employed, but not contracted												
Transportation - Other Staff	5	-	3	-	3	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed												
Other	45	-	58	-	47	-	Personnel in System Admin. and External service areas.												
Total Non-Certificated Staff FTE	372.0	19.0	315.9	17.0	387.3	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.												
Percentage Change	17.8%		-14.0%		1.3%														
Explanation of Changes to Non-Certificated Staff:																			
<table border="1"> <thead> <tr> <th></th> <th>Yes</th> <th>Yes</th> </tr> </thead> <tbody> <tr> <td>Are non-certificated staff subject to a collective agreement?</td> <td></td> <td></td> </tr> <tr> <td>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.</td> <td></td> <td></td> </tr> <tr> <td>There are 21 FTE for support staff in Drumheller</td> <td></td> <td></td> </tr> </tbody> </table>									Yes	Yes	Are non-certificated staff subject to a collective agreement?			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.			There are 21 FTE for support staff in Drumheller		
	Yes	Yes																	
Are non-certificated staff subject to a collective agreement?																			
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.																			
There are 21 FTE for support staff in Drumheller																			