

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2023**

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

1085 The Grande Yellowhead School Division

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Ms. Shirley Caputo

Name



Signature

SUPERINTENDENT

Ms. Carolyn Lewis

Name



Signature

SECRETARY TREASURER or TREASURER

Mr. Sean Nicholson

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, 2022

Date

c.c. Alberta Education
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15 Color coded cells:

<p>16 blue cells: require the input of data/descriptors wherever applicable.</p> <p>17 salmon cells: populated from data entered in this template</p> <p>18 green cells: populated based on information previously submitted</p>	<p> grey cells: data not applicable - protected</p> <p> white cells: within text boxes REQUIRE the input of points and data.</p> <p> yellow cells: to be completed when yellow only.</p>
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HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2022/2023 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.

Budget Highlights, Plans & Assumptions:

- 26 • The 2022/23 school year budget reflects the mission, vision, values, and goals as set forth by the Board of Trustees in its foundational statements and
 27 reflects the priorities in the Division's Three-year Education Plan.
- 28 • Grande Yellowhead Public School Division has an approximate budget of \$62 million, which is utilized to provide public education services to the students in
 29 its jurisdiction.
- 30 • The Division serves approximately 4,400 funded students from Early Childhood (ECS) to Grade 12 within 17 schools and five (5) learning connection sites
 31 that are aligned with the local high schools.
- 32 • Overall, the Division is expecting a deficit of \$1.7 million in the 2021/22 school year. The deficit is mainly attributed to cost pressures from inflation due to
 33 COVID 19, unfunded negotiation settlement, and other instructional cost pressure to ensure our students still receive many of the additional supports they
 34 will need post a pandemic.

Assumptions:

- 36 • Revenue Assumptions:
 - 37 ○ Enrolment is projected to decrease by approximately 1.4 per cent in the 2022/23 school year (based on projected student headcount).
 - 38 ○ Operational funding has been held stable in comparison to 2021/2022, however cost are increasing significantly and more students need support
 39 post COVID-19.
 - 40 ○ Revenues declined in the past due to COVID-19 from both investments, and revenues collected from parents or other agencies.
 - 41 ○ As the prime rate increase to combat inflation we will see interest rates and investment revenues increase.
 - 42 ○ Project revenues from parent or other agencies are expected to slowly return to normal as everything returns to normal post COVID-19.
- 43 • Expense Assumptions:
 - 44 ○ As a result of economic conditions, supply chain issues, and high inflation, the division is seeing increased costs.
 - 45 ○ Benefits costs have increased drastically and are projected to costing the division an additional \$1,000,000 dollars.
 - 46 ○ Constructions, technology, vehicles, fuel and other supplies costs have also gone up drastically
 - 47 ○ Increased use of technology through COVID-19 will also have an impact of the useful life of equipment, which may result in technology equipment
 48 needing to be replaced sooner.
 - 49 ○ Standard cost of certificated teachers has increase due to benefits and is estimated at \$104,500: A 3.8% increase from 2021/22 school year.
 - 50 ○ Technology Services, Transportation Services, Learning Services, and Facility Management, are budgeted centrally.
 - 51 ○ It has been assumed that potential negotiation settlement handled by the government will not be funded for the coming year.
- 52 • Staffing:
 - 53 ○ Staff levels will currently be maintained and a plan to reduce over the coming years will be implemented, if funding is not increased to offset cost
 54 increase. This will be done to ensure a balanced budget.
 - 55 ○ Maintaining staff levels, were possible, will help stimulate the economy in the Division's rural communities.

Significant Business and Financial Risks:

- 56 • Government Funding
 - 57 • Although the government has changed the funding framework in an attempting to making funding more reliable and predictable. Bridge funding
 58 creates a level of uncertainty around future funding and if enrollment growth will be funded or not.
 - 59 • The government is expecting an increase in revenues based on projections, which could potentially result in increased funding. However, if the
 60 province fail to meet these projections it could negatively impact funding as well.
- 61 • Enrolment:
 - 62 • The new Funding Framework relies heavily on the accuracy of projections and this could lead to future revenue loss if projections are too high or
 63 delayed funding if the projections are too low.
 - 64 • If enrollment increases in September 2022 the division will be expected to support students with the same funding, as the division won't receive the
 65 funding until 2023-2024
 - 66 • Post pandemic there is still a high level of uncertainty around projections.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
REVENUES			
Government of Alberta	\$ 58,662,534	\$58,233,046	\$58,660,284
Federal Government and First Nations	\$ 168,850	\$0	\$1,073
Property taxes	\$ -	\$0	\$0
Fees	\$ 647,136	\$702,415	\$107,525
Sales of services and products	\$ 393,573	\$303,833	\$295,260
Investment income	\$ 206,000	\$116,000	\$121,577
Donations and other contributions	\$ 439,592	\$375,000	\$386,361
Other revenue	\$ 19,500	\$19,500	\$161,161
TOTAL REVENUES	\$60,537,185	\$59,749,794	\$59,733,241
EXPENSES			
Instruction - ECS	\$ 2,897,919	\$2,508,620	\$2,142,682
Instruction - Grade 1 to 12	\$ 43,618,040	\$44,274,342	\$41,026,612
Operations & maintenance	\$ 8,434,994	\$8,088,107	\$8,020,121
Transportation	\$ 4,450,259	\$4,287,474	\$3,843,302
System Administration	\$ 2,333,946	\$2,284,200	\$2,039,692
External Services	\$ 545,340	\$299,368	\$469,496
TOTAL EXPENSES	\$62,280,498	\$61,742,111	\$57,541,905
ANNUAL SURPLUS (DEFICIT)	(\$1,743,313)	(\$1,992,317)	\$2,191,336

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)

for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
EXPENSES			
Certificated salaries	\$ 26,031,136	\$25,826,136	\$25,141,492
Certificated benefits	\$ 6,102,895	\$4,978,110	\$5,489,082
Non-certificated salaries and wages	\$ 9,612,270	\$9,865,049	\$8,958,069
Non-certificated benefits	\$ 2,386,666	\$2,663,252	\$2,133,881
Services, contracts, and supplies	\$ 14,920,568	\$15,327,165	\$12,714,606
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,365,758	\$2,333,077	\$2,259,210
Unsupported	\$ 840,205	\$743,322	\$806,075
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 15,000	\$0	\$317
Losses on disposal of capital assets	\$ -	\$0	\$31,123
Other expenses	\$ 6,000	\$6,000	\$8,050
TOTAL EXPENSES	\$62,280,498	\$61,742,111	\$57,541,905

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

REVENUES	Approved Budget 2022/2023							Actual Audited 2020/21
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 1,725,443	\$ 41,284,048	\$ 6,189,638	\$ 4,364,409	\$ 2,342,865	\$ 164,700	\$ 56,071,103	\$ 56,093,446
(2) Alberta Infrastructure - non remediation	\$ -	\$ 199,950	\$ 1,906,147	\$ -	\$ -	\$ -	\$ 2,106,097	\$ 2,115,375
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 311,899	\$ -	\$ -	\$ -	\$ 81,435	\$ 393,334	\$ 350,672
(5) Federal Government and First Nations	\$ -	\$ 168,000	\$ -	\$ 850	\$ -	\$ -	\$ 168,850	\$ 1,073
(6) Other Alberta school authorities	\$ -	\$ -	\$ 72,000	\$ 20,000	\$ -	\$ -	\$ 92,000	\$ 100,791
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 587,136	\$ -	\$ 60,000	\$ -	\$ -	\$ 647,136	\$ 107,525
(11) Sales of services and products	\$ -	\$ 127,735	\$ 4,000	\$ 5,000	\$ -	\$ 256,838	\$ 393,573	\$ 295,260
(12) Investment income	\$ -	\$ -	\$ -	\$ -	\$ 206,000	\$ -	\$ 206,000	\$ 121,577
(13) Gifts and donations	\$ -	\$ 260,720	\$ -	\$ -	\$ -	\$ -	\$ 260,720	\$ 251,975
(14) Rental of facilities	\$ -	\$ -	\$ 9,500	\$ -	\$ -	\$ -	\$ 9,500	\$ -
(15) Fundraising	\$ -	\$ 178,872	\$ -	\$ -	\$ -	\$ -	\$ 178,872	\$ 134,386
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,827
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 153,334
(18) TOTAL REVENUES	\$ 1,725,443	\$ 43,118,360	\$ 8,181,285	\$ 4,450,259	\$ 2,558,865	\$ 502,973	\$ 60,537,185	\$ 59,733,241
EXPENSES								
(19) Certificated salaries	\$ 1,751,325	\$ 23,494,811			\$ 650,000	\$ 135,000	\$ 26,031,136	\$ 25,141,492
(20) Certificated benefits	\$ 429,902	\$ 5,533,007			\$ 110,286	\$ 29,700	\$ 6,102,895	\$ 5,489,082
(21) Non-certificated salaries and wages	\$ 448,347	\$ 5,970,751	\$ 742,848	\$ 1,401,982	\$ 780,054	\$ 268,288	\$ 9,612,270	\$ 8,958,069
(22) Non-certificated benefits	\$ 128,375	\$ 1,594,522	\$ 182,500	\$ 261,774	\$ 139,948	\$ 79,547	\$ 2,386,666	\$ 2,133,881
(23) SUB - TOTAL	\$ 2,757,949	\$ 36,593,091	\$ 925,348	\$ 1,663,756	\$ 1,680,288	\$ 512,535	\$ 44,132,967	\$ 41,722,524
(24) Services, contracts and supplies	\$ 139,970	\$ 6,503,062	\$ 5,113,370	\$ 2,498,703	\$ 632,658	\$ 32,805	\$ 14,920,568	\$ 12,714,606
(25) Amortization of supported tangible capital assets	\$ -	\$ 202,293	\$ 2,163,465	\$ -	\$ -	\$ -	\$ 2,365,758	\$ 2,259,210
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 319,594	\$ 36,403	\$ 287,800	\$ -	\$ -	\$ 643,797	\$ 806,075
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 196,408	\$ -	\$ -	\$ -	\$ 196,408	\$ 196,408
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 317
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,123
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ 8,050
(35) TOTAL EXPENSES	\$ 2,897,919	\$ 43,618,040	\$ 8,434,994	\$ 4,450,259	\$ 2,333,946	\$ 545,340	\$ 62,280,498	\$ 57,738,313
(36) OPERATING SURPLUS (DEFICIT)	\$ (1,172,476)	\$ (499,680)	\$ (253,709)	\$ -	\$ 224,919	\$ (42,367)	\$ (1,743,313)	\$ 1,994,928

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

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
FEEES			
TRANSPORTATION	\$60,000	\$105,000	\$3,755
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$28,000	\$7,500	\$13,695
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$4,380	\$4,870	\$4,729
Alternative program fees	\$4,500	\$1,780	\$0
Fees for optional courses	\$97,120	\$104,265	\$32,398
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$269,586	\$225,905	\$1,729
Non-curricular goods and services	\$37,680	\$48,240	\$38,493
NON-CURRICULAR TRAVEL			
	\$1,420	\$3,120	\$88
OTHER FEES (Describe here)			
	\$10,105	\$53,695	\$0
TOTAL FEES	\$647,136	\$702,415	\$107,525

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 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$1,871
Special events	\$73,420	\$0	\$83,773
Sales or rentals of other supplies/services	\$41,314	\$0	\$50,962
International and out of province student revenue	\$0	\$0	\$2,583
Adult education revenue	\$1,755	\$0	\$5,188
Preschool	\$255,083	\$301,811	\$258,745
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Administrative fees and interest	\$20,000	\$0	\$18,665
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	\$391,572	\$301,811	\$421,787

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/DEFICITS (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, 2021	\$19,157,903	\$7,070,689	\$431,788	\$8,910,585	\$3,114,569	\$5,796,016	\$2,744,841
2021/2022 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$783,219)			(\$783,219)	(\$783,219)		
Estimated board funded capital asset additions		\$319,221		\$0	\$0	\$0	(\$319,221)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,054,174)		\$3,054,174	\$3,054,174		
Estimated capital revenue recognized - Alberta Education		\$219,619		(\$219,619)	(\$219,619)		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,113,457		(\$2,113,457)	(\$2,113,457)		
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)				(\$3,721,098)	(\$2,430,382)	(\$1,290,716)	\$3,721,098
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2022	\$18,374,684	\$6,668,812	\$431,788	\$5,127,366	\$622,066	\$4,505,300	\$6,146,718
2022/23 Budget projections for:							
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$6,088,650)	(\$6,088,650)		\$0	\$0		
Budgeted surplus(deficit)	(\$1,743,313)			(\$1,743,313)	(\$1,743,313)		
Projected board funded tangible capital asset additions		\$1,610,715		\$0	\$0	\$0	(\$1,610,715)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,009,555)		\$3,009,555	\$3,009,555		
Budgeted capital revenue recognized - Alberta Education		\$259,661		(\$259,661)	(\$259,661)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,106,097		(\$2,106,097)	(\$2,106,097)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$196,408)		\$196,408	\$196,408		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				(\$2,810,346)	\$281,042	(\$3,091,388)	\$2,810,346
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2023	\$10,542,721	\$1,350,672	\$431,788	\$1,413,912	\$0	\$1,413,912	\$7,346,349

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025
Projected opening balance	\$622,066	\$0	\$0	\$4,505,300	\$1,413,912	\$1,413,912	\$6,146,718	\$7,346,349	\$6,559,366
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$3,205,963	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$2,365,758)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	\$281,042	\$0	\$0	(\$3,091,388)	\$0	\$0	\$2,810,346	\$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
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	(\$379,461)	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	(\$600,000)	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	(\$371,156)	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	(\$20,898)	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$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			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	(\$175,390)	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	(\$890,715)	(\$266,983)	(\$3,000,000)
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	(\$620,000)	(\$520,000)	(\$260,000)
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	(\$100,000)	\$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
ARO Amortization	(\$196,408)	\$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
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$1,413,912	\$1,413,912	\$1,413,912	\$7,346,349	\$6,559,366	\$3,299,366

Total surplus as a percentage of 2023 Expenses	14.07%	12.80%	7.57%
ASO as a percentage of 2023 Expenses	2.27%	2.27%	2.27%

**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, 2023	\$ (1,743,313)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(1,743,313)	UNDERALLOCATED - PLEASE ALLOCATE
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$193,782	ARO Amortization
To support potentially infunded ATA salary increase	\$600,000	This amount has been set aside to accommodate a potentially unfunded ATA salary increase. This has been put in place so it does not create teacher layoff or hardship.
School decentralized reserve usage	\$379,461	This is the projected amount of usage that decentralized reserves will be used based on local need in each community to directly support in class needs.
Non-reoccurring	\$371,156	This amount has been set aside to provide additional in classrooms supports. Bridge funding was being used to provide additional specialized learning supports but with the reduction in bridge funding we have to accommodate through reserve usage.
Technology Equipment	\$175,390	Reserve being used to support technology renewals within schools
Plant and Maintenance Operations	\$20,898	Small amount to support increase to Operations and Maintenance costs
Description 7 (Fill only if your board projected an operating deficit)	\$0	
Subtotal, preliminary projected operating reserves to cover operating deficit	1,740,687	
Opening balance adjustment due to adoption of PS 3280 (ARO)	-	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	-	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(643,797)	
Budgeted amortization of board funded ARO tangible capital assets	(196,408)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	2,810,346	
Total final projected amount to access ASO in 2022/23	\$ 3,710,828	

Total amount approved by the Minister

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

	Budgeted 2022/2023 (Note 2)	Actual 2021/2022	Actual 2020/2021	Notes
Grades 1 to 12				
Eligible Funded Students:				
Grades 1 to 9	2,970	3,049	2,965	Head count
Grades 10 to 12	1,127	1,093	1,040	Head count
Total	4,097	4,142	4,005	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	-1.1%	3.4%		
Other Students:				
Total	-	-	-	Note 3
Total Net Enrolled Students	4,097	4,142	4,005	
Home Ed Students	10	10	-	Note 4
Total Enrolled Students, Grades 1-12	4,107	4,152	4,005	
Percentage Change	-1.1%	3.7%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	223	191	177	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	37	42	34	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	341	360	337	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	341	360	337	
Program Hours	760	760	760	Minimum: 475 Hours
FTE Ratio	0.800	0.800	0.800	Actual hours divided by 950
FTE's Enrolled, ECS	273	288	270	
Percentage Change and VA for change > 3% or < -3%	-5.3%	6.8%		There was an unusual spike in ECS enrollment as COVID restrictions were removed for 2021/2022
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	39	48	39	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	80	74	5	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 2022/2023 budget report preparation.				
3) Other Grade 1 to 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 2022/23		Actual 2021/22		Actual 2020/21		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	249	249	248	248	255	255	Teacher certification required for performing functions at the school level.
Non-School Based	8	5	7	-	8	8	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	257.0	254.0	255.0	248.0	263.3	263.3	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	0.8%		-3.2%		-2.4%		
If an average standard cost is used, please disclose rate:							
Student F.T.E. per certificated Staff	104,500		-		100,700		
Student F.T.E. per certificated Staff	17.04202335		17.4		16.2		
Certificated Staffing Change due to:							
	-						
Enrolment Change	-	-	If negative change impact, the small class negative change impact, the small class size initiative is to include any/all teachers retained.				
Other Factors	2	-	Descriptor (required): Attempting to fill positions that we were unable to fill in 2021/22				
Total Change	2.0	-	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	-	-	FTEs				
Other (retirement, attrition, etc.)	-	-	Descriptor (required):				
Total Negative Change in Certificated FTEs	-	-	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	202	202	166	166	201	201	
Permanent - Part time	8	8	9	9	12	12	
Probationary - Full time	27	27	29	29	38	38	
Probationary - Part time	4	4	8	8	2	2	
Temporary - Full time	5	5	12	12	14	14	
Temporary - Part time	4	4	4	4	2	2	
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	89	89	93	93	86	86	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	49	29	45	45	53	38	Personnel providing instruction support for schools under "Instruction" program areas other than EAs
Operations & Maintenance	9	7	8	8	9	7	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	32	-	40	40	33	33	Bus drivers employed, but not contracted
Transportation - Other Staff	8	5	6	4	5	3	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	29	14	24	-	21	5	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	216.0	144.0	216.0	190.0	207.4	172.2	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.0%		4.1%		4.1%		
Explanation of Changes to Non-Certificated Staff:							
<div style="border: 1px solid black; height: 30px; width: 100%;"></div>							
Additional Information							
Are non-certificated staff subject to a collective agreement?	Yes						
Please provide terms of contract for 2021/22 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.							
Non-certificated staff are under Canadian Union of Public Employees. Effective till August 31, 2021							

School Jurisdiction Code: 1085

System Admin Expense Limit %	
1085 The Grande Yellowhead School Divis	3.89%