

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2024




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

**1085 The Grande Yellowhead School Division**

**Legal Name of School Jurisdiction**

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**Contact Address, Telephone & Email Address**

<b>BOARD CHAIR</b>	
<u>Ms. Dale Karpluk</u> Name	<u></u> Signature
<b>SUPERINTENDENT</b>	
<u>Ms. Carolyn Lewis</u> Name	<u></u> Signature
<b>SECRETARY TREASURER or TREASURER</b>	
<u>Mr. Sean Nicholson</u> Name	<u></u> Signature
<b>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on</b> <u>May 24, 2023</u> <b>.</b> Date	

c.c. Alberta Education  
Financial Reporting & Accountability Branch  
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**TABLE OF CONTENTS**

	<b>Page</b>
<b>BUDGETED STATEMENT OF OPERATIONS &amp; ALLOCATION OF EXPENSES (BY OBJECT)</b>	<b>3</b>
<b>BUDGETED SCHEDULE OF PROGRAM OPERATIONS</b>	<b>4</b>
<b>BUDGETED SCHEDULE OF FEE REVENUE</b>	<b>5</b>
<b>PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS</b>	<b>6</b>
<b>SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES</b>	<b>7</b>
<b>BUDGETED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS</b>	<b>8</b>
<b>PROJECTED STUDENT STATISTICS</b>	<b>9</b>
<b>PROJECTED STAFFING STATISTICS</b>	<b>10</b>

**Legend:**  
 Blue Data input is **required**  
 Pink Populated from data entered in this template (i.e. other tabs)  
 Green Populated based on information previously submitted to Alberta Education

Grey	No entry required - the cell is protected.
White	Calculation cells. These are protected and cannot be changed.
Yellow	Flags to draw attention to sections requiring entry depending on other parts of the s

**HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2023/2024 BUDGET REPORT**

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 consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction's plans.

**Budget Highlights, Plans & Assumptions:**

- The 2023/24 school year budget reflects the mission, vision, values, and goals as set forth by the Board of Trustees in its foundational statements and reflects the priorities in the Division's Three-year Education Plan.
- Grande Yellowhead Public School Division has an approximate budget of \$64 million, which is utilized to provide public education services to the students in its jurisdiction.
- The Division serves approximately 4,500 funded students from Early Childhood (ECS) to Grade 12 within 17 schools and five (5) learning connection sites that are aligned with the local high schools.
- Overall, the Division is expecting a deficit of \$0.5 million in the 2023/24 school year. The deficit is mainly attributed to cost pressures from inflation, cost escalations, unfunded negotiation settlement, and other instructional cost pressure to ensure our students still receive many of the additional supports they will need.

**Assumptions:**

- Revenue Assumptions:
  - Enrolment is projected to decrease by approximately 0.8 per cent in the 2023/24 school year (based on projected student headcount).
  - Operational funding has been held relatively stable in comparison to 2022/2023, however costs are continuing to increasing significantly and the number of students requiring additional supports is increasing.
  - It is assumed that the division will see a decrease in the prime rate as sign of inflation slowing have been signaled
- Expense Assumptions:
  - As a result of economic conditions, supply chain issues, and high inflation, the division is seeing increased costs.
    - Benefits costs have increased again this year and are projected to costing the division an additional \$700,000 dollars.
    - Utility costs have been fluctuating drastically of the past year and it is assumed that this will continue into the coming budget year
    - Constructions, technology, vehicles, fuel and other supplies costs have also gone up drastically
  - Standard cost of certificated teachers has increase due to benefits and salary increases. Although the salary increase is support by the Government of Alberta, the benefit increase has not. The standard cost of a teacher went up from \$106,000 to \$111,100, a 4.8% increase from the 2022/23 school year.
  - Technology Services, Transportation Services, Learning Services, and Facility Management, are budgeted centrally.
  - It has been assumed that there may be potential unsupported settlements in the 2023/24 school year.
- Staffing:
  - 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 increase. This will be done to ensure a balanced budget.
  - Maintaining staff levels, were possible, will help stimulate the economy in the Division's rural communities and support student needs
  - The division is seeing an increase in support required by students and is concerned about the level of funding provided to support these need through staffing in the future.

**Significant Business and Financial Risks:**

- Government Funding
  - Although the government has removed the Bridge Funding and incorporated into grant rates to create more stability for school division. The division received \$2.4 million in bridge funding and shift of those dollars to grant rates has not resulted in a significant increase in funding.
  - The government is expecting an increase in revenues based on projections, which could potentially result in increased funding. However, if the province fails to meet these projections it could negatively impact funding as well.
- Enrolment:
  - 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 delayed funding if the projections are too low.
  - If enrollment increases in September 2023 the division will be expected to support students with the same funding, as the division won't receive the funding until 2024-2025
  - There is always a level of uncertainty around enrollment projections.
- Inflation and Cost Escalations
  - Inflations and cost escalations are still very uncertain. The division could continue to see increased costs for many key items it needs to support student learning and division buildings. If costs continue to escalate this could be a risk to the division and budget adjustment may have to be made.

**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	<b>Approved Budget 2023/2024</b>	<b>Approved Budget 2022/2023</b>	<b>Actual Audited 2021/2022</b>
<b>REVENUES</b>			
Government of Alberta	\$ 61,522,994	\$58,662,534	\$61,961,501
Federal Government and First Nations	\$ 46,624	\$168,850	\$114,667
Property taxes	\$ -	\$0	\$0
Fees	\$ 492,460	\$647,136	\$517,059
Sales of services and products	\$ 276,365	\$393,573	\$306,534
Investment income	\$ 755,000	\$206,000	\$241,258
Donations and other contributions	\$ 602,132	\$439,592	\$640,492
Other revenue	\$ 50,000	\$19,500	\$200,477
<b>TOTAL REVENUES</b>	\$63,745,575	\$60,537,185	\$63,981,988
<b>EXPENSES</b>			
Instruction - ECS	\$ 2,975,134	\$2,897,919	\$2,941,477
Instruction - Grade 1 to 12	\$ 44,955,663	\$43,618,040	\$44,313,481
Operations & maintenance	\$ 8,539,645	\$8,434,994	\$9,172,107
Transportation	\$ 4,940,612	\$4,450,259	\$4,412,071
System Administration	\$ 2,376,853	\$2,333,946	\$2,291,162
External Services	\$ 464,089	\$545,340	\$575,166
<b>TOTAL EXPENSES</b>	\$64,251,996	\$62,280,498	\$63,705,464
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$506,421)	(\$1,743,313)	\$276,524

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

	<b>Approved Budget 2023/2024</b>	<b>Approved Budget 2022/2023</b>	<b>Actual Audited 2021/2022</b>
<b>EXPENSES</b>			
Certificated salaries	\$ 26,015,810	\$26,031,136	\$25,030,443
Certificated benefits	\$ 6,607,330	\$6,102,895	\$5,655,808
Non-certificated salaries and wages	\$ 10,726,277	\$9,612,270	\$9,334,052
Non-certificated benefits	\$ 2,739,857	\$2,386,666	\$2,375,878
Services, contracts, and supplies	\$ 14,518,818	\$14,920,568	\$17,218,119
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,447,701	\$2,365,758	\$3,019,088
Unsupported	\$ 1,169,203	\$840,205	\$1,052,340
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 22,000	\$15,000	\$6,446
Losses on disposal of capital assets	\$ -	\$0	\$8,141
Other expenses	\$ 5,000	\$6,000	\$5,149
<b>TOTAL EXPENSES</b>	\$64,251,996	\$62,280,498	\$63,705,464

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

REVENUES	Approved Budget 2023/2024							Actual Audited 2021/22
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 1,849,506	\$ 43,286,966	\$ 6,159,247	\$ 4,903,262	\$ 2,520,661	\$ -	\$ 58,719,642	\$ 57,955,516
(2) Alberta Infrastructure - non remediation	\$ -	\$ 289,626	\$ 1,865,348	\$ -	\$ -	\$ -	\$ 2,154,974	\$ 2,779,694
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 318,449	\$ -	\$ -	\$ -	\$ 229,929	\$ 548,378	\$ 963,393
(5) Federal Government and First Nations	\$ -	\$ 45,774	\$ -	\$ 850	\$ -	\$ -	\$ 46,624	\$ 114,667
(6) Other Alberta school authorities	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 262,898
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 487,460	\$ -	\$ 5,000	\$ -	\$ -	\$ 492,460	\$ 517,059
(11) Sales of services and products	\$ -	\$ 39,705	\$ -	\$ 2,500	\$ -	\$ 234,160	\$ 276,365	\$ 306,534
(12) Investment income	\$ -	\$ -	\$ -	\$ -	\$ 755,000	\$ -	\$ 755,000	\$ 241,258
(13) Gifts and donations	\$ -	\$ 188,347	\$ -	\$ -	\$ -	\$ -	\$ 188,347	\$ 308,748
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(15) Fundraising	\$ -	\$ 413,785	\$ -	\$ -	\$ -	\$ -	\$ 413,785	\$ 331,744
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,254
(17) Other	\$ -	\$ 6,000	\$ -	\$ 29,000	\$ 15,000	\$ -	\$ 50,000	\$ 192,223
<b>(18) TOTAL REVENUES</b>	<b>\$ 1,849,506</b>	<b>\$ 45,076,112</b>	<b>\$ 8,124,595</b>	<b>\$ 4,940,612</b>	<b>\$ 3,290,661</b>	<b>\$ 464,089</b>	<b>\$ 63,745,575</b>	<b>\$ 63,981,988</b>
<b>EXPENSES</b>								
(19) Certificated salaries	\$ 1,626,289	\$ 23,734,521			\$ 655,000	\$ -	\$ 26,015,810	\$ 25,030,443
(20) Certificated benefits	\$ 450,895	\$ 6,031,048			\$ 125,387	\$ -	\$ 6,607,330	\$ 5,655,808
(21) Non-certificated salaries and wages	\$ 659,626	\$ 6,488,490	\$ 687,607	\$ 1,702,208	\$ 862,765	\$ 325,581	\$ 10,726,277	\$ 9,334,052
(22) Non-certificated benefits	\$ 198,691	\$ 1,756,079	\$ 170,119	\$ 329,072	\$ 182,692	\$ 103,204	\$ 2,739,857	\$ 2,375,878
(23) SUB - TOTAL	\$ 2,935,501	\$ 38,010,138	\$ 857,726	\$ 2,031,280	\$ 1,825,844	\$ 428,785	\$ 46,089,274	\$ 42,396,181
(24) Services, contracts and supplies	\$ 39,633	\$ 6,308,644	\$ 5,165,872	\$ 2,444,856	\$ 524,509	\$ 35,304	\$ 14,518,818	\$ 17,218,119
(25) Amortization of supported tangible capital assets	\$ -	\$ 293,988	\$ 2,153,713	\$ -	\$ -	\$ -	\$ 2,447,701	\$ 3,019,088
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 342,893	\$ 45,441	\$ 463,976	\$ -	\$ -	\$ 852,310	\$ 1,052,340
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 316,893	\$ -	\$ -	\$ -	\$ 316,893	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ 500	\$ 21,500	\$ -	\$ 22,000	\$ 6,446
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,141
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,149
<b>(35) TOTAL EXPENSES</b>	<b>\$ 2,975,134</b>	<b>\$ 44,955,663</b>	<b>\$ 8,539,645</b>	<b>\$ 4,940,612</b>	<b>\$ 2,376,853</b>	<b>\$ 464,089</b>	<b>\$ 64,251,996</b>	<b>\$ 63,705,464</b>
<b>(36) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (1,125,628)</b>	<b>\$ 120,449</b>	<b>\$ (415,050)</b>	<b>\$ -</b>	<b>\$ 913,808</b>	<b>\$ -</b>	<b>\$ (506,421)</b>	<b>\$ 276,524</b>

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

	<b>Approved Budget 2023/2024</b>	<b>Approved Budget 2022/2023</b>	<b>Actual 2021/2022</b>
<b>FEEES</b>			
TRANSPORTATION	\$5,000	\$60,000	\$60,940
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$28,000	\$26,668
<b>FEEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$1,487	\$4,380	\$533
Alternative program fees	\$0	\$4,500	\$0
Fees for optional courses	\$65,910	\$97,120	\$55,417
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>	\$126,524	\$134,345	\$66,528
Other fees to enhance education (Describe here)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$212,545	\$269,586	\$214,041
Non-curricular goods and services	\$61,274	\$37,680	\$88,368
<b>NON-CURRICULAR TRAVEL</b>	\$19,720	\$1,420	\$0
<b>OTHER FEES</b> (Describe here)	\$0	\$10,105	\$0
<b>TOTAL FEES</b>	<b>\$492,460</b>	<b>\$647,136</b>	<b>\$512,495</b>

**PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY**

<b>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.</b>	<b>Approved Budget 2023/2024</b>	<b>Approved Budget 2022/2023</b>	<b>Actual 2021/2022</b>
Cafeteria sales, hot lunch, milk programs	\$200	\$0	\$1,776
Special events	\$0	\$73,420	\$0
Sales or rentals of other supplies/services	\$28,533	\$41,314	\$33,792
International and out of province student revenue	\$0	\$0	\$12,175
Adult education revenue	\$8,200	\$1,755	\$7,290
Preschool	\$234,160	\$255,083	\$226,800
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	\$20,000	\$20,257
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$291,093</b>	<b>\$391,572</b>	<b>\$302,090</b>

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
<b>Actual balances per AFS at August 31, 2022</b>	\$19,434,427	\$6,692,809	\$431,788	\$4,389,946	\$0	\$4,389,946	\$7,919,884
<b>2022/2023 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0	\$0		\$0	\$0		
Estimated surplus(deficit)	(\$1,035,663)			(\$1,035,663)	(\$1,035,663)		
Estimated board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Projected board funded ARO tangible capital asset additions		\$1,409,114		\$0	\$0	\$0	(\$1,409,114)
Estimated disposal of unsupported tangible capital assets	\$36,053	\$0		\$28,053	\$28,053		\$8,000
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$3,212,881)		\$3,212,881	\$3,212,881		
Estimated capital revenue recognized - Alberta Education		\$269,059		(\$269,059)	(\$269,059)		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,206,309		(\$2,206,309)	(\$2,206,309)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$1,573		(\$1,573)	(\$1,573)		
Budgeted amortization of ARO tangible capital assets		(\$316,893)		\$316,893	\$316,893		
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		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Estimated reserve transfers (net) <b>MINISTERIAL APPROVAL REQUIRED</b>				(\$1,335,941)	(\$45,223)	(\$1,290,718)	\$1,335,941
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2023</b>	<b>\$18,434,817</b>	<b>\$7,049,090</b>	<b>\$431,788</b>	<b>\$3,099,228</b>	<b>\$0</b>	<b>\$3,099,228</b>	<b>\$7,854,711</b>
<b>2023/24 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$506,421)			(\$506,421)	(\$506,421)		
Projected board funded tangible capital asset additions		\$463,976		\$0	\$0	\$0	(\$463,976)
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)		(\$3,300,011)		\$3,300,011	\$3,300,011		
Budgeted capital revenue recognized - Alberta Education		\$291,150		(\$291,150)	(\$291,150)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,154,974		(\$2,154,974)	(\$2,154,974)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$1,577		(\$1,577)	(\$1,577)		
Budgeted amortization of ARO tangible capital assets		(\$316,893)		\$316,893	\$316,893		
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) <b>MINISTERIAL APPROVAL REQUIRED</b>				(\$1,652,309)	(\$662,782)	(\$989,527)	\$1,652,309
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2024</b>	<b>\$17,928,396</b>	<b>\$6,343,863</b>	<b>\$431,788</b>	<b>\$2,109,701</b>	<b>\$0</b>	<b>\$2,109,701</b>	<b>\$9,043,044</b>

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

	Explanation	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2024	31-Aug-2025	31-Aug-2026	31-Aug-2024	31-Aug-2025	31-Aug-2026	31-Aug-2024	31-Aug-2025	31-Aug-2026
<b>Projected opening balance</b>		\$0	\$0	\$0	\$3,099,228	\$2,109,701	\$2,109,701	\$7,854,711	\$9,043,044	\$8,551,068
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$3,616,904	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$2,447,701)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves	(\$662,782)	\$0	\$0	(\$989,527)	\$0	\$0	\$1,652,309	\$0	\$0
Projected assumptions/transfers of operations	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Request from school to access reserves to provide suppo	(\$197,565)	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	(\$191,072)	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	Explanation	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported	(\$30,784)	\$0	\$0		\$0	\$0			
English language learners	Explanation	\$0	\$0	\$0		\$0	\$0			
System Administration	Explanation	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
POM expenses	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	One time Replacement of Technology in schools	(\$87,000)	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Approved Project for second gym & additional projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,600,000)
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Replacement of School Busses	\$0	\$0	\$0	\$0	\$0	\$0	(\$463,976)	(\$491,976)	(\$519,976)
Capital costs - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Estimated closing balance for operating contingency</b>		\$0	\$0	\$0	\$2,109,701	\$2,109,701	\$2,109,701	\$9,043,044	\$8,551,068	\$2,431,092

Total surplus as a percentage of 2024 Expenses	17.36%	16.59%	7.07%
ASO as a percentage of 2024 Expenses	3.28%	3.28%	3.28%

**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/transferring ASO
<b>Estimated Operating Surplus (Deficit) Aug. 31, 2024</b>	<b>\$ (506,421)</b>	
<b>PLEASE ALLOCATE IN BLUE CELLS BELOW</b>	<b>(506,421)</b>	
<b>Estimated Operating Deficit Due to:</b>		
Amortization of board funded ARO capital assets	\$0	
Decentralized School Reserves	\$197,565	School requested access to decentralized reserves to provide supports to students
Non-Recurring Non-Certificated Remuneration	\$191,072	Use of reserves to cover additional supports, salary grid creep and increase
Repair and Maintenance Technology	\$87,000	To replace technology equipment in the division
Operations and Maintenance	\$30,784	Unsupported insurance and utility increases
Description 6 (Fill only if your board projected an operating deficit)	\$0	
Description 7 (Fill only if your board projected an operating deficit)	\$0	
<b>Subtotal, preliminary projected operating reserves to cover operating deficit</b>	<b>506,421</b>	
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	(852,310)	
Budgeted amortization of board funded ARO tangible capital assets	(316,893)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	1,652,309	Amount required for replacement of assets due to amortization and future planning
<b>Total final projected amount to access ASO in 2023/24</b>	<b>989,527</b>	

This section will appear only if B7 is in a deficit position. If it is a deficit, it will show in blue.



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

**Budgeted**      **Actual**      **Actual**  
**2023/2024**      **2022/2023**      **2021/2022**  
(Note 2)

**Grades 1 to 12**Eligible Funded Students:

Grades 1 to 9	3,001	3,052	3,049	Head count
Grades 10 to 12	1,174	1,148	1,093	Head count
Total	4,175	4,200	4,142	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.6%	1.4%		

Other Students:

Total	-	-	-	Note 3
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Total Net Enrolled Students	4,175	4,200	4,142	
Home Ed Students	-	-	10	Note 4
Total Enrolled Students, Grades 1-12	4,175	4,200	4,152	
Percentage Change	-0.6%	1.2%		

## Of the Eligible Funded Students:

Students with Severe Disabilities	220	187	191	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	38	36	42	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

Eligible Funded Children	336	346	360	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	336	346	360	
Program Hours	760	760	760	Minimum program hours is 475 Hours
FTE Ratio	0.800	0.800	0.800	Actual hours divided by 950
FTE's Enrolled, ECS	269	277	288	
Percentage Change	-2.9%	-3.9%		

Home Ed Students	-			Note 4
Total Enrolled Students, ECS	336	346	360	
Percentage Change	-2.9%	-3.9%		

## Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	39	40	48	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	14	36	74	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 2023/2024 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. Home Education Kindergartens, under ECS, do not apply to charter schools.

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

	Budget 2023/24		Actual 2022/23		Actual 2021/22		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	248	248	247	247	248	248	Teacher certification required for performing functions at the school level.
Non-School Based	8	5	8	5	7	-	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>255.8</b>	<b>252.8</b>	<b>254.7</b>	<b>251.7</b>	<b>255.0</b>	<b>248.0</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.4%		-0.1%		0.3%		
If an average standard cost is used, please disclose rate:	111,100		106,000		-		
Student F.T.E. per certificated Staff	17.6334923		1785%		1769%		

**Certificated Staffing Change due to:**

Please Allocate Below	1.1						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	-	-					
Other Factors	1	-					Filled positions
<b>Total Change</b>	<b>1.1</b>	<b>-</b>					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.)	-	-					
<b>Total Negative Change in Certificated FTEs</b>	<b>-</b>	<b>-</b>					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	195	195	200	200	166	166
Permanent - Part time	7	7	7	7	9	9
Probationary - Full time	33	33	37	37	29	29
Probationary - Part time	3	3	3	3	8	8
Temporary - Full time	13	13	10	10	12	12
Temporary - Part time	8	8	5	5	4	4

**NON-CERTIFICATED STAFF**

Instructional - Education Assistants	84	84	90	90	93	93	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	60	32	46	29	45	45	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	8	6	8	6	8	8	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	40	-	34	34	40	40	Bus drivers employed, but not contracted
Transportation - Other Staff	7	4	7	4	6	4	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	23	15	25	13	24	-	Personnel in System Admin. and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>222.8</b>	<b>141.8</b>	<b>210.0</b>	<b>176.0</b>	<b>216.0</b>	<b>190.0</b>	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	6.1%		-2.8%		3.1%		

**Explanation of Changes to Non-Certificated Staff:**

Increase in Staffing is from Mental Health in Schools Initiative and additional Bus drivers to support additional students needing to be transported

**Additional Information**

Are non-certificated staff subject to a collective agreement?

Yes

Please provide terms of contract for 2022/23 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 21, 2021