

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2023




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

4077 The Greater St. Albert Roman Catholic Separate School Division

Legal Name of School Jurisdiction

6 St. Vital Avenue St. Albert AB AB T8N 1K2; 780-459-7711; ipaulik@gsacrd.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR	
Mr. Joseph Becigneul _____ Name	 _____ Signature
SUPERINTENDENT	
Dr. Clint Moroziuk _____ Name	 _____ Signature
SECRETARY TREASURER or TREASURER	
Mrs. Iva Paulik _____ Name	 _____ Signature
<p>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>May 30 2022</u> . Date</p>	

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
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16		blue cells: require the input of data/descriptors wherever applicable.					grey cells: data not applicable - protected			
17		salmon cells: populated from data entered in this template					white cells: within text boxes REQUIRE the input of points and data.			
18		green cells: populated based on information previously submitted					yellow cells: to be completed when yellow only.			
19										
20	HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 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.									
25	<u>Budget Highlights, Plans & Assumptions:</u>									
26										
27										
28	-The Budget is based on the best available information.									
29	- For 2022-2023, the administration prepared a \$69.4 million operating budget with \$200K access to planned operating reserves. This may change in the fall depending on the									
30	actual enrolment and schools' needs.									
31	- Bridge Funding was used to address one-time supports to schools focused on learning loss, student health and wellness, and continued COVID related costs in O&M.									
32	- Funded student enrolment is projected to be 5,199 while the Alberta Education Profile is based on 5,131 funded students.									
33	- The Alberta Education Profile WMA used to determine Alberta Education funding is 5,039.									
34	- Curriculum implementation and Student Well Being funding announced by the Government is not included in this budget as it is unknown at this time. These funds will be									
35	reflected in the fall budget.									
36	- ARO Amortization expense of \$219,914 is included in the overall operating deficit.									
37	<u>Significant Business and Financial Risks:</u>									
38	- Uncertainty around Bridge funding, its size and future availability. \$6.7 million allocated for 22-23 (21-22 - \$5.3M and 20-21 - \$3.5 M).									
39	- Risk of creating unrealistic expectations in schools by providing additional dollars.									
40	- Uncertainty around September 30 th student enrolment count;									
41	- Uncertainty around funding for negotiated collective agreements (ATA, CUPE and UNIFOR)									
42	- Ongoing uncertainty regarding COVID 19 and its impact on in person learning;									
43	- Hard insurance market;									
44	- Inability to accurately predict future income from school and transportation fees, extracurricular activities, field trips, donations and fundraising by schools and rental									
45	income from before and after school care programs housed in our schools;									
46	- Medium risk for short and long term sick leaves due to COVID 19;									
47	- Challenges related to maneuvering through the 22-23 SY in light of the maximum limit on Operating Reserves and ongoing labour negotiations.									
48	- Per Alberta Education, the cap is calculated at 3.41% of operating expenditures (equivalent of \$2.3 million).									
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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	\$ 55,950,952	\$54,908,545	\$55,762,102
Federal Government and First Nations	\$ 297,699	\$237,699	\$289,142
Property taxes	\$ 8,772,189	\$8,772,189	\$9,606,532
Fees	\$ 2,766,303	\$2,661,077	\$1,716,301
Sales of services and products	\$ 577,625	\$765,325	\$369,024
Investment income	\$ 240,000	\$92,000	\$73,260
Donations and other contributions	\$ 205,000	\$225,000	\$170,021
Other revenue	\$ 374,070	\$253,200	\$489,466
TOTAL REVENUES	\$69,183,838	\$67,915,035	\$68,475,848
EXPENSES			
Instruction - ECS	\$ 3,413,631	\$3,332,829	\$3,125,648
Instruction - Grade 1 to 12	\$ 49,533,628	\$48,419,566	\$45,409,258
Operations & maintenance	\$ 10,713,587	\$10,181,660	\$10,284,525
Transportation	\$ 2,847,382	\$2,857,805	\$2,613,227
System Administration	\$ 2,729,809	\$2,589,003	\$2,584,852
External Services	\$ 365,715	\$534,172	\$676,675
TOTAL EXPENSES	\$69,603,752	\$67,915,035	\$64,694,185
ANNUAL SURPLUS (DEFICIT)	(\$419,914)	\$0	\$3,781,663

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	\$ 31,213,603	\$31,160,554	\$30,154,364
Certificated benefits	\$ 7,542,648	\$7,572,916	\$6,778,943
Non-certificated salaries and wages	\$ 8,772,009	\$8,300,156	\$8,300,377
Non-certificated benefits	\$ 2,490,401	\$2,228,227	\$2,107,187
Services, contracts, and supplies	\$ 15,366,992	\$14,960,815	\$13,655,519
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,754,531	\$3,468,789	\$3,415,256
Unsupported	\$ 463,568	\$223,578	\$281,552
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$987
TOTAL EXPENSES	\$69,603,752	\$67,915,035	\$64,694,185

**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	\$ 2,604,485	\$ 36,908,015	\$ 7,259,038	\$ 2,344,450	\$ 2,418,808	\$ 344,645	\$ 51,879,421	\$ 52,230,943
(2) Alberta Infrastructure - non remediation	\$ -	\$ 519,896	\$ 3,234,635	\$ -	\$ -	\$ -	\$ 3,754,531	\$ 3,132,262
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 317,000	\$ -	\$ -	\$ -	\$ -	\$ 317,000	\$ 316,950
(5) Federal Government and First Nations	\$ -	\$ 297,699	\$ -	\$ -	\$ -	\$ -	\$ 297,699	\$ 289,142
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,947
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ 350,888	\$ 8,421,301	\$ -	\$ -	\$ -	\$ -	\$ 8,772,189	\$ 9,606,532
(10) Fees	\$ 313,501	\$ 1,949,870	\$ -	\$ 502,932	\$ -	\$ -	\$ 2,766,303	\$ 1,716,301
(11) Sales of services and products	\$ 92,825	\$ 485,000	\$ -	\$ -	\$ -	\$ -	\$ 577,825	\$ 389,024
(12) Investment income	\$ -	\$ 100,000	\$ -	\$ -	\$ 140,000	\$ -	\$ 240,000	\$ 73,260
(13) Gifts and donations	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 87,802
(14) Rental of facilities	\$ 25,000	\$ -	\$ -	\$ -	\$ 196,000	\$ -	\$ 221,000	\$ 141,778
(15) Fundraising	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ 82,219
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
(17) Other	\$ -	\$ 132,000	\$ -	\$ -	\$ -	\$ 21,070	\$ 153,070	\$ 339,688
(18) TOTAL REVENUES	\$ 3,386,479	\$ 49,335,781	\$ 10,493,673	\$ 2,847,382	\$ 2,754,808	\$ 365,715	\$ 69,183,838	\$ 68,475,848
EXPENSES								
(19) Certificated salaries	\$ 1,310,684	\$ 29,016,470			\$ 566,729	\$ 319,720	\$ 31,213,603	\$ 30,154,364
(20) Certificated benefits	\$ 186,966	\$ 7,220,167			\$ 89,520	\$ 45,995	\$ 7,542,648	\$ 6,778,943
(21) Non-certificated salaries and wages	\$ 500,034	\$ 6,341,059	\$ 780,412	\$ 140,360	\$ 1,010,144	\$ -	\$ 8,772,009	\$ 8,300,377
(22) Non-certificated benefits	\$ 147,065	\$ 1,802,325	\$ 223,197	\$ 41,488	\$ 276,326	\$ -	\$ 2,490,401	\$ 2,107,187
(23) SUB - TOTAL	\$ 2,144,749	\$ 44,380,021	\$ 1,003,609	\$ 181,848	\$ 1,942,719	\$ 365,715	\$ 50,018,661	\$ 47,340,871
(24) Services, contracts and supplies	\$ 1,268,882	\$ 5,080,759	\$ 5,610,935	\$ 2,665,534	\$ 740,882	\$ -	\$ 15,366,992	\$ 13,655,519
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 3,754,531	\$ -	\$ -	\$ -	\$ 3,754,531	\$ 3,415,256
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 72,848	\$ 124,598	\$ -	\$ 46,208	\$ -	\$ 243,654	\$ 281,552
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 219,914	\$ -	\$ -	\$ -	\$ 219,914	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 987
(35) TOTAL EXPENSES	\$ 3,413,631	\$ 49,533,628	\$ 10,713,587	\$ 2,847,382	\$ 2,729,809	\$ 365,715	\$ 69,603,752	\$ 64,694,185
(36) OPERATING SURPLUS (DEFICIT)	\$ (27,152)	\$ (197,847)	\$ (219,914)	\$ -	\$ 24,999	\$ -	\$ (419,914)	\$ 3,781,663

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
FEEs			
TRANSPORTATION	\$502,932	\$616,457	\$498,397
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$98,996	\$104,034	\$90,041
FEEs TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$75,538	\$73,535	\$72,643
Alternative program fees	\$1,001,018	\$738,168	\$497,017
Fees for optional courses	\$238,712	\$180,825	\$130,254
ECS enhanced program fees	\$313,501	\$351,325	\$363,740
ACTIVITY FEES	\$334,166	\$328,775	\$19,941
Other fees to enhance education PE enhancement fees	\$58,066	\$60,256	\$14,645
NON-CURRICULAR FEES			
Extra-curricular fees	\$60,122	\$51,131	\$163
Non-curricular goods and services	\$69,252	\$72,571	\$29,460
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES Summer high school	\$14,000	\$84,000	\$0
TOTAL FEES	\$2,766,303	\$2,661,077	\$1,716,301

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		\$38,265	\$185,091	\$19,817
Special events		\$133,574	\$24,875	\$69,177
Sales or rentals of other supplies/services		\$278,161	\$340,034	\$144,057
International and out of province student revenue		\$0	\$10,750	\$10,750
Adult education revenue		\$35,000	\$35,000	\$33,030
Preschool		\$92,625	\$169,575	\$15,150
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$0	\$0	\$0
Other (describe) Clubs & Teams: Fees, Tournaments, Wrapups		\$0	\$0	\$39,312
Other (describe) Other (Describe)		\$0	\$0	\$43,332
Other (describe) Fundraising for third parties		\$0	\$0	\$0
Other (describe) Other sales (describe here)		\$0	\$0	
Other (describe) Other sales (describe here)		\$0	\$0	
TOTAL		\$577,625	\$765,325	\$374,625

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	\$9,285,257	\$2,978,181	\$0	\$3,296,185	\$897,065	\$2,399,100	\$3,010,891	
2021/2022 Estimated Impact to AOS for:								
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$0			\$0	\$0			
Estimated board funded capital asset additions		\$633,816		(\$584,868)	\$0	(\$584,868)	(\$48,948)	
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0	
Estimated amortization of capital assets (expense)		(\$3,856,149)		\$3,856,149	\$3,856,149			
Estimated capital revenue recognized - Alberta Education		\$519,896		(\$519,896)	(\$519,896)			
Estimated capital revenue recognized - Alberta Infrastructure		\$3,095,967		(\$3,095,967)	(\$3,095,967)			
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)				(\$500,000)	(\$200,000)	(\$300,000)	\$500,000	
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2022	\$9,285,257	\$3,371,711	\$0	\$2,451,603	\$937,371	\$1,514,232	\$3,461,943	
2022/23 Budget projections for:								
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$6,607,501)	(\$6,607,501)		\$0				
Budgeted surplus(deficit)	(\$419,914)			(\$419,914)	(\$419,914)			
Projected board funded tangible capital asset additions		\$105,000		\$0	\$0	\$0	(\$105,000)	
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)		(\$3,998,185)		\$3,998,185	\$3,998,185			
Budgeted capital revenue recognized - Alberta Education		\$519,896		(\$519,896)	(\$519,896)			
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,234,635		(\$3,234,635)	(\$3,234,635)			
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		(\$219,914)		\$219,914	\$219,914			
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)				\$0	(\$220,000)	\$220,000	\$0	
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2023	\$2,257,842	(\$3,594,358)	\$0	\$2,495,257	\$761,025	\$1,734,232	\$3,356,943	

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	\$937,371	\$781,025	\$761,325	\$1,514,232	\$1,734,232	\$1,734,232	\$3,461,943	\$3,356,943	\$3,600,297
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)	\$4,218,099	\$4,218,099	\$4,218,099		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$3,754,531)	(\$3,754,531)	(\$3,754,531)		\$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)	(\$220,000)	(\$243,354)	(\$243,354)	\$220,000	\$0	\$0	\$0	\$243,354	\$243,354
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
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$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	\$0	\$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	\$0	\$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	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	(\$105,000)	\$0	(\$3,756,104)
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	(\$200,000)	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	(\$219,914)	(\$219,914)	(\$219,914)		\$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	\$761,025	\$761,325	\$761,625	\$1,734,232	\$1,734,232	\$1,734,232	\$3,356,943	\$3,600,297	\$87,547

Total surplus as a percentage of 2023 Expenses 0.41% 0.70% 3.71%
ASO as a percentage of 2023 Expenses 3.59% 3.59% 3.59%

**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	\$ (419,914)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(419,914)	
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$219,914	
Board approved use of reserve for Outreach program (2.0 FTE) to start new programs	\$200,000	SSEC New Gr 7-9 Online program and French Immersion Gr 10 program starting in 22-23
Description 3 (Fill only if your board projected an operating deficit)	\$0	
Description 4 (Fill only if your board projected an operating deficit)	\$0	
Description 5 (Fill only if your board projected an operating deficit)	\$0	
Description 6 (Fill only if your board projected an operating deficit)	\$0	
Description 7 (Fill only if your board projected an operating deficit)	\$0	
Subtotal, preliminary projected operating reserves to cover operating deficit	419,914	
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	(243,654)	
Budgeted amortization of board funded ARO tangible capital assets	(219,914)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	-	
Total final projected amount to access ASO in 2022/23	\$ (43,654)	

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	3,853	3,746	3,834	Head count
Grades 10 to 12	1,141	1,134	1,181	Head count
Total	4,794	4,880	5,015	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	-1.8%	-2.7%		
Other Students:				
Total	41	41	39	Note 3
Total Net Enrolled Students	4,835	4,921	5,054	
Home Ed Students	-	-	7	Note 4
Total Enrolled Students, Grades 1-12	4,835	4,921	5,061	
Percentage Change	-1.7%	-2.8%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	183	176	174	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mid/Moderate Disabilities	426	459	441	FTE of students identified with mid/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	405	390	411	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	68	67	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	473	457	411	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	237	229	208	
Percentage Change and VA for change > 3% or < -3%	3.5%	11.2%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	40	41	35	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mid/Moderate Disabilities	4	5	2	FTE of students identified with mid/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	295	295	296	298	298	298	Teacher certification required for performing functions at the school level
Non-School Based	10	9	8	7	6	5	Teacher certification required for performing functions at the system/central office level
Total Certificated Staff FTE	305.2	304.2	308.2	293.3	302.1	301.1	FTE for personnel possessing a valid Alberta teaching certificate or equivalency
Percentage Change and VA for change > 3% or < -3%	-0.3%		1.4%		1.0%		
If an average standard cost is used, please disclose rate	105,350		-		105,700		
Student F.T.E. per certificated Staff	16.61607248		16.8		17.4		
Certificated Staffing Change due to:	Please Allocate						
	(1.0)						
Enrolment Change	(1)	(1)	If negative change impact, the small class size initiative is to include any/all teachers retained.				
Other Factors		-	Descriptor (required)				
Total Change	(1.0)	(1.0)	Year-over-year change in Certificated FTE				
Breakdown, where total change is Negative:							
Continuous contracts terminated	-	-	FTEs				
Non-permanent contracts not being renewed	(1)	(1)	FTEs				
Other (retirement, attrition, etc.)	-	-	Descriptor (required)				
Total Negative Change in Certificated FTEs	(1.0)	(1.0)	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	238	238	243	243	244	244	
Permanent - Part time	30	30	28	28	32	32	
Probationary - Full time	8	8	5	5	2	2	
Probationary - Part time	7	7	5	5	1	1	
Temporary - Full time	20	20	24	24	19	19	
Temporary - Part time	21	21	26	26	20	20	
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	71	71	69	69	55	55	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	66	66	63	44	61	42	Personnel providing instruction support for schools under 'instructor' program areas other than EAs
Operations & Maintenance	10	-	11	-	9	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	2	1	2	1	2	1	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	10	2	11	2	10	2	Personnel in System Admin. and External service areas
Total Non-Certificated Staff FTE	159.3	139.7	155.5	116.2	135.4	90.4	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency
Percentage Change	2.4%		14.0%		16.8%		
Explanation of Changes to Non-Certificated Staff:							
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>							
Additional Information							
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> Yes <input type="checkbox"/>							
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 FTEs							
1 - Under Union Local contract ended August 31, 2020 for 78,202 qualifying FTE							
2 - CUPE contract is September 1, 2019 to August 31, 2022 for 34,69 qualifying FTE							