

School Jurisdiction Code: 1220

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

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

**1220 The High Prairie School Division**

**Legal Name of School Jurisdiction**

Box 870, High Prairie, AB T0G 1E0; dsmith@hpsd.ca

**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

Joy McGregor

Name

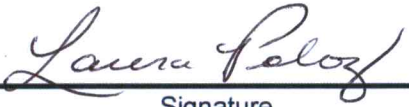
  
Joy McGregor (May 24, 2022 15:12 MDT)

Signature

**SUPERINTENDENT**

Ms. Laura Poloz

Name

  
Signature

**SECRETARY TREASURER or TREASURER**

Mrs. Darla Smith

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 17, 2022 .  
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

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15	Color coded cells:								
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.				
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	<b><u>Budget Highlights, Plans &amp; Assumptions:</u></b>								
26	1. Budget is Balanced								
27	2. We continue to allocate significant resources to wellness and mental health.								
28	3. Significant resources to curriculum								
29	4. We have increased the planned school bus replacement from 3 buses to 4 buses annually.								
30									
31	<b><u>Significant Business and Financial Risks:</u></b>								
32	1. Mental health of our students and staff. Long term effect from COVID								
33	2. Enrolment decline								
34	3. Federal students may increase or decline								
35	4. With declining enrolment, funding may require further reductions in future opeation and/or capitial outlays.								
36	5. Recruitment and retention accross the division.								
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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
<b>REVENUES</b>			
Government of Alberta	\$ 42,106,787	\$42,218,516	\$43,012,838
Federal Government and First Nations	\$ 4,221,393	\$4,381,370	\$3,947,448
Property taxes	\$ -	\$0	\$0
Fees	\$ 199,820	\$241,220	\$129,298
Sales of services and products	\$ 1,206,307	\$864,017	\$528,563
Investment income	\$ 85,000	\$100,000	\$60,565
Donations and other contributions	\$ 275,000	\$235,000	\$191,223
Other revenue	\$ 66,125	\$48,225	\$56,622
<b>TOTAL REVENUES</b>	<b>\$48,160,432</b>	<b>\$48,088,348</b>	<b>\$47,926,557</b>
<b>EXPENSES</b>			
Instruction - ECS	\$ 992,594		
Instruction - Grade 1 to 12	\$ 35,175,204	\$36,546,916	\$36,895,126
Operations & maintenance	\$ 5,162,589	\$5,120,730	\$5,282,661
Transportation	\$ 4,479,630	\$4,061,943	\$3,777,178
System Administration	\$ 2,350,415	\$2,358,759	\$2,330,474
External Services	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$48,160,432</b>	<b>\$48,088,348</b>	<b>\$48,285,439</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$358,882)</b>

**BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)**

for the Year Ending August 31

INPUT ECS EXPENSE  
FOR 2021-22 BR

INPUT ECS EXPENSE  
FOR 2020-21

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
<b>EXPENSES</b>			
Certificated salaries	\$ 18,548,370	\$19,000,946	\$19,347,094
Certificated benefits	\$ 4,332,749	\$4,300,098	\$4,262,674
Non-certificated salaries and wages	\$ 10,730,831	\$10,442,724	\$10,930,706
Non-certificated benefits	\$ 2,700,925	\$3,004,511	\$2,625,230
Services, contracts, and supplies	\$ 9,447,413	\$9,055,250	\$8,628,367
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$ 1,402,284	\$1,345,389	\$1,439,804
Unsupported	\$ 997,860	\$939,430	\$1,051,564
<b>Interest on capital debt</b>			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
<b>Other interest and finance charges</b>	\$ -	\$0	\$0
<b>Losses on disposal of capital assets</b>	\$ -	\$0	\$0
<b>Other expenses</b>	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$48,160,432</b>	<b>\$48,088,348</b>	<b>\$48,285,439</b>



**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	\$ 553,055	\$ 30,494,010	\$ 3,406,543	\$ 3,464,480	\$ 2,350,415	\$ -	\$ 40,268,503	\$ 41,265,869
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 1,402,284	\$ -	\$ -	\$ -	\$ 1,402,284	\$ 1,439,804
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Federal Government and First Nations	\$ 56,108	\$ 4,156,885	\$ 8,400	\$ -	\$ -	\$ -	\$ 4,221,393	\$ 3,947,448
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 436,000	\$ -	\$ -	\$ 436,000	\$ 307,165
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 33,820	\$ -	\$ 166,000	\$ -	\$ -	\$ 199,820	\$ 129,298
(11) Sales of services and products	\$ -	\$ 524,895	\$ 301,412	\$ 380,000	\$ -	\$ -	\$ 1,206,307	\$ 528,563
(12) Investment income	\$ -	\$ 23,800	\$ 28,050	\$ 33,150	\$ -	\$ -	\$ 85,000	\$ 60,565
(13) Gifts and donations	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 97,648
(14) Rental of facilities	\$ -	\$ 30,225	\$ 15,900	\$ -	\$ -	\$ -	\$ 46,125	\$ 27,218
(15) Fundraising	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ 93,575
(16) Gains on disposal of tangible capital assets	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 29,404
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(18) <b>TOTAL REVENUES</b>	\$ 609,163	\$ 35,558,635	\$ 5,162,589	\$ 4,479,630	\$ 2,350,415	\$ -	\$ 48,160,432	\$ 47,926,557
<b>EXPENSES</b>								
(19) Certificated salaries	\$ 362,276	\$ 17,706,080			\$ 480,014	\$ -	\$ 18,548,370	\$ 19,347,094
(20) Certificated benefits	\$ 86,872	\$ 4,188,947			\$ 56,930	\$ -	\$ 4,332,749	\$ 4,262,674
(21) Non-certificated salaries and wages	\$ 410,834	\$ 6,698,666	\$ 857,833	\$ 1,827,700	\$ 935,798	\$ -	\$ 10,730,831	\$ 10,930,706
(22) Non-certificated benefits	\$ 103,612	\$ 1,709,284	\$ 185,343	\$ 464,202	\$ 238,484	\$ -	\$ 2,700,925	\$ 2,625,230
(23) SUB - TOTAL	\$ 963,594	\$ 30,302,977	\$ 1,043,176	\$ 2,291,902	\$ 1,711,226	\$ -	\$ 36,312,875	\$ 37,165,704
(24) Services, contracts and supplies	\$ 29,000	\$ 4,774,727	\$ 2,483,629	\$ 1,520,868	\$ 639,189	\$ -	\$ 9,447,413	\$ 8,628,367
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 1,402,284	\$ -	\$ -	\$ -	\$ 1,402,284	\$ 1,439,804
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 97,500	\$ 233,500	\$ 666,860	\$ -	\$ -	\$ 997,860	\$ 1,051,564
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) <b>TOTAL EXPENSES</b>	\$ 992,594	\$ 35,175,204	\$ 5,162,589	\$ 4,479,630	\$ 2,350,415	\$ -	\$ 48,160,432	\$ 48,285,439
(36) <b>OPERATING SURPLUS (DEFICIT)</b>	\$ (383,431)	\$ 383,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (358,882)

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

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
<b>FEES</b>			
TRANSPORTATION	\$166,000	\$0	\$102,870
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$9,820	\$0	\$0
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>	\$24,000	\$0	\$620
Other fees to enhance education (Describe here)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$0	\$0	\$8,641
Non-curricular goods and services	\$0	\$0	\$0
<b>NON-CURRICULAR TRAVEL</b>	\$0	\$0	\$17,167
<b>OTHER FEES</b> (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	<b>\$199,820</b>	<b>\$0</b>	<b>\$129,298</b>

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	\$80,000	\$190,000	\$31,608
Special events	\$0	\$2,000	\$0
Sales or rentals of other supplies/services	\$35,000	\$35,000	\$6,683
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
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	
<b>TOTAL</b>	<b>\$115,000</b>	<b>\$227,000</b>	<b>\$38,291</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, 2021</b>	\$17,829,334	\$11,761,709	\$0	\$1,082,973	\$1,051,572	\$31,401	\$4,984,652
<b>2021/2022 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$0			\$0	\$0		
Estimated board funded capital asset additions		(\$997,860)		\$997,860	\$997,860	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$32,000	\$0		\$32,000	\$32,000		\$0
Estimated amortization of capital assets (expense)		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,402,284		(\$1,402,284)	(\$1,402,284)		
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)				\$372,424	\$372,424	\$0	(\$372,424)
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2022</b>	\$17,861,334	\$12,166,133	\$0	\$1,082,973	\$1,051,572	\$31,401	\$4,612,228
<b>2022/23 Budget projections for:</b>							
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0			\$0			
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected board funded tangible capital asset additions		\$997,860		\$0	\$0	\$0	(\$997,860)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		(\$20,000)	(\$20,000)		\$20,000
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$2,400,144)		\$2,400,144	\$2,400,144		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,402,284		(\$1,402,284)	(\$1,402,284)		
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		\$0		\$0	\$0		
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)				(\$997,860)	(\$997,860)	\$0	\$997,860
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2023</b>	\$17,861,334	\$12,166,133	\$0	\$1,062,973	\$1,031,572	\$31,401	\$4,632,228

**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		\$1,051,572	\$1,031,572	\$997,142	\$31,401	\$31,401	\$31,401	\$4,612,228	\$4,632,228	\$5,591,658
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	Explanation	(\$20,000)	(\$20,000)	(\$20,000)		\$0	\$0	\$20,000	\$20,000	\$20,000
Budgeted amortization of capital assets (expense)	Explanation	\$2,400,144	\$2,300,000	\$2,300,000		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$1,402,284)	(\$1,375,000)	(\$1,375,000)		\$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	(\$997,860)	(\$939,430)	(\$939,430)	\$0	\$0	\$0	\$997,860	\$939,430	\$939,430
Projected assumptions/transfers of operations	Technology 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	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	\$0	\$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	\$0	\$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	Explanation	\$0	\$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	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	(\$997,860)	\$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
Opening balance adjustment due to adoption of PS 3280 (ARO)	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$1,031,572	\$997,142	\$962,712	\$31,401	\$31,401	\$31,401	\$4,632,228	\$5,591,658	\$6,551,088

Total surplus as a percentage of 2023 Expenses	11.83%	13.75%	15.67%
ASO as a percentage of 2023 Expenses	2.21%	2.14%	2.06%



**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	\$ -	
<b>PLEASE DO NOT ALLOCATE IN BLUE CELLS BELOW</b>	<b>0</b>	
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$0	
Description 2 (Fill only if your board projected an operating deficit)	\$0	
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	
<b>Subtotal, preliminary projected operating reserves to cover operating deficit</b>	-	
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	20,000	
Budgeted amortization of board funded tangible capital assets	(997,860)	
Budgeted amortization of board funded ARO tangible capital assets	-	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	997,860	
<b>Total final projected amount to access ASO in 2022/23</b>	<b>\$ 20,000</b>	

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
<b>Grades 1 to 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	1,671	1,697	1,713	Head count
Grades 10 to 12	788	766	764	Head count
Total	2,459	2,463	2,477	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	-0.2%	-0.6%		
<b>Other Students:</b>				
Total	295	270	286	Note 3
<b>Total Net Enrolled Students</b>	2,754	2,733	2,763	
<b>Home Ed Students</b>	2	5	5	Note 4
<b>Total Enrolled Students, Grades 1-12</b>	2,756	2,738	2,768	
Percentage Change	0.7%	-1.1%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	135	139	140	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	192	179	214	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
<b>Eligible Funded Children</b>	183	184	199	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	-			ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	183	184	199	
<b>Program Hours</b>	950	950	950	Minimum: 475 Hours
<b>FTE Ratio</b>	1.000	1.000	1.000	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	183	184	199	
Percentage Change and VA for change > 3% or < -3%	-0.5%	-7.5%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	14	20	33	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	34	34	11	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>NOTES:</b>				
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	
<b>CERTIFICATED STAFF</b>							
School Based	191	191	192	192	198	198	Teacher certification required for performing functions at the school level.
Non-School Based	6	3	6	4	6	4	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	197.0	194.0	198.0	196.0	204.0	202.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	-0.5%		-2.9%		-3.4%		
If an average standard cost is used, please disclose rate:	101,311		-		98,630		
Student F.T.E. per certificated Staff	14 918/78173		14.8		14.5		
<b>Certificated Staffing Change due to:</b>							
Enrolment Change	(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)	-	Year-over-year change in Certificated FTE Year-over-year change in Certificated FTE				
<b>Breakdown, where total change is Negative:</b>							
Continuous contracts terminated	-	-	FTEs				
Non-permanent contracts not being renewed	(1)	-	FTEs				
Other (retirement, attrition, etc.)	-	-	Descriptor (required):				
Total Negative Change in Certificated FTEs	(1.0)	-	Breakdown required where year-over-y Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.				
<b>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</b>							
<b>Certificated Number of Teachers</b>							
Permanent - Full time	157	-	150	150	149	-	
Permanent - Part time	3	-	3	3	3	-	
Probationary - Full time	18	-	29	29	24	-	
Probationary - Part time	-	-	-	-	-	-	
Temporary - Full time	14	-	14	14	17	-	
Temporary - Part time	-	-	-	-	-	-	
<b>NON-CERTIFICATED STAFF</b>							
Instructional - Education Assistants	99	-	106	-	101	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction.
Instructional - Other non-certificated instruction	36	-	35	-	32	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs.
Operations & Maintenance	10	-	11	-	11	-	Personnel providing support to maintain school facilities.
Transportation - Bus Drivers Employed	44	44	44	44	45	45	Bus drivers employed, but not contracted.
Transportation - Other Staff	9	-	9	-	10	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed.
Other	64	-	66	-	70	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	261.5	44.0	271.0	44.0	269.0	45.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-3.5%		0.7%		-2.8%		
<b>Explanation of Changes to Non-Certificated Staff:</b>							
One less Electrician due less electrical work needed and less Education Assistants due to budget constraints.							
<b>Additional Information</b>							
Are non-certificated staff subject to a collective agreement?	Yes	CUPE					
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.							
Our bus drivers are unionized. Negotiations were held Dec 2021 & Feb 2022. The new term are as follows, Sept 2020-August 21, 2024.							