

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2024**




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

8040 The Greater North Central Francophone Education Region

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR	
M. Steve Daigle _____ Name	 _____ Signature
SUPERINTENDENT	
M. Robert Lessard _____ Name	 _____ Signature
SECRETARY TREASURER or TREASURER	
M. Marc Labonté _____ Name	 _____ Signature
Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>May 31, 2023</u> . Date	

c.c. Alberta Education
Financial Reporting & Accountability Branch
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Legend:

Blue	Data input is required	Grey	No entry required - the cell is protected.
Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed.
Green	Populated based on information previously submitted to Alberta Education	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:

- Revenues based on the Funding Profile provided by Alberta Education in April 2023
- Projected enrollment increase of 97 students or 2.5%.
- Certified teachers in the classroom increased from 253.5 to 262.0 FTE
- Support staff in schools increased from 100.10 FTE to 113.22 FTE
- Revenues based on the Funding Profile provided by Alberta Education in April 2023
- Projected enrollment increase of 97 students or 2.5%.
- Certified teachers in the classroom increased from 253.5 to 262.0 FTE
- Support staff in schools increased from 100.10 FTE to 113.22 FTE
- TEBA negotiations and increase in teacher salaries are factored into the budget as well as the funding increase associated.
- Increase in non teacher salaries included in this budget but not supported.
- Addition of 18 bus routes as a result of updated Transportation Grant funding formula and projected revenue as shown on funding profile.
- Continued initiatives for student achievement:
 - Support of continuous improvement framework maintained
 - Positive behavioral interventions and support maintained
 - Increase of opportunities for collaborative approach in communities of practice
 - Training of new leaders for Leadership Qualifications Standards and Superintendent Leadership Qualifications Standards
- The development of a comprehensive and integrated plan promoting an inclusive and caring workplace
- Professional support approach to ensure a thorough understanding of the curriculum
- Support for the development of collaborative structures
- The implementation of a framework to improve the capacity of school teams in areas such as First Nations Métis and Inuit perspectives and cultural diversity
- Literacy and numeracy support training and implementation is included
- Full time kindergarten for all students partially funded with OLEP

Significant Business and Financial Risks:

- Transportation costs are increasing substantially and may continue to pose a problem with driver shortages. Operations may be materially affected if driver shortages continue.
- Increasing cost of insurance due to general market conditions most notably cyber security and property is not yet known for the new school year.
- If losses occur due to wildfires or other weather events, the insurance market will harden and costs will likely increase significantly.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
REVENUES			
Government of Alberta	\$ 67,174,326	\$59,471,815	\$56,595,204
Federal Government and First Nations	\$ 2,749,206	\$2,946,547	\$3,069,936
Property taxes	\$ -	\$0	\$0
Fees	\$ 600,000	\$600,000	\$239,952
Sales of services and products	\$ 175,000	\$175,000	\$167,348
Investment income	\$ 150,000	\$95,000	\$131,945
Donations and other contributions	\$ 450,000	\$450,000	\$290,613
Other revenue	\$ 200,000	\$200,000	\$153,747
TOTAL REVENUES	\$71,498,532	\$63,938,362	\$60,648,745
EXPENSES			
Instruction - ECS	\$ 4,785,941	\$4,253,917	\$3,577,123
Instruction - Grade 1 to 12	\$ 43,073,471	\$40,147,348	\$37,867,447
Operations & maintenance	\$ 11,309,867	\$9,987,854	\$11,148,014
Transportation	\$ 9,777,832	\$8,200,680	\$6,936,878
System Administration	\$ 2,516,921	\$2,394,624	\$2,390,975
External Services	\$ -	\$0	\$0
TOTAL EXPENSES	\$71,464,032	\$64,984,423	\$61,920,437
ANNUAL SURPLUS (DEFICIT)	\$34,500	(\$1,046,061)	(\$1,271,692)

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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
EXPENSES			
Certificated salaries	\$ 27,705,859	\$26,612,333	\$24,734,259
Certificated benefits	\$ 6,393,899	\$5,888,285	\$5,750,819
Non-certificated salaries and wages	\$ 10,016,518	\$9,128,558	\$9,117,488
Non-certificated benefits	\$ 2,617,556	\$2,283,849	\$2,182,052
Services, contracts, and supplies	\$ 20,733,527	\$18,188,242	\$17,129,943
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,654,820	\$2,531,497	\$2,689,866
Unsupported	\$ 337,853	\$348,159	\$311,120
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 4,000	\$3,500	\$4,890
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$71,464,032	\$64,984,423	\$61,920,437

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	TOTAL	
	ECS	Grade 1 to 12	Maintenance								
(1) Alberta Education	\$ 3,181,655	\$ 41,506,816	\$ 6,328,904	\$ 9,809,858	\$ 2,642,142	\$ -	\$ -	\$ -	\$ 63,489,375	\$ 53,064,514	
(2) Alberta Infrastructure - non remediation	\$ 17,006	\$ 153,053	\$ 3,145,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,315,209	\$ 2,707,448	
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(4) Other - Government of Alberta	\$ 38,974	\$ 350,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 389,742	\$ 823,242	
(5) Federal Government and First Nations	\$ 1,404,806	\$ 1,110,634	\$ -	\$ -	\$ 133,766	\$ -	\$ -	\$ -	\$ 2,649,206	\$ 2,911,665	
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(7) Out of province authorities	\$ 10,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 158,271	
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(10) Fees	\$ 60,000	\$ 540,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 239,952	
(11) Sales of services and products	\$ 17,500	\$ 157,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 167,348	
(12) Investment income	\$ 11,000	\$ 99,000	\$ 15,000	\$ 20,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 150,000	\$ 131,945	
(13) Gifts and donations	\$ 20,000	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 258,413	
(14) Rental of facilities	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 153,747	
(15) Fundraising	\$ 25,000	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 32,200	
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(18) TOTAL REVENUES	\$ 4,785,941	\$ 44,412,771	\$ 9,689,054	\$ 9,829,858	\$ 2,780,908	\$ -	\$ -	\$ -	\$ 71,488,532	\$ 60,648,745	

EXPENSES	Approved Budget 2023/2024										Actual Audited 2021/22
	Instruction		Operations and Maintenance		Transportation	System Administration	External Services	TOTAL	TOTAL	TOTAL	
	ECS	Grade 1 to 12	Maintenance								
(19) Certificated salaries	\$ 2,735,884	\$ 24,622,952	\$ -	\$ -	\$ 347,023	\$ -	\$ -	\$ -	\$ 27,705,859	\$ 24,734,259	
(20) Certificated benefits	\$ 636,142	\$ 5,725,282	\$ -	\$ -	\$ 32,475	\$ -	\$ -	\$ -	\$ 6,393,899	\$ 5,750,819	
(21) Non-certificated salaries and wages	\$ 683,191	\$ 6,148,716	\$ 2,109,269	\$ 285,175	\$ 790,167	\$ -	\$ -	\$ -	\$ 10,016,518	\$ 9,117,488	
(22) Non-certificated benefits	\$ 179,618	\$ 1,616,563	\$ 563,854	\$ 74,146	\$ 183,375	\$ -	\$ -	\$ -	\$ 2,617,556	\$ 2,182,052	
(23) SUB - TOTAL	\$ 4,234,835	\$ 38,113,513	\$ 2,673,123	\$ 359,321	\$ 1,353,040	\$ -	\$ -	\$ -	\$ 46,733,832	\$ 41,784,618	
(24) Services, contracts and supplies	\$ 519,046	\$ 4,671,419	\$ 4,980,825	\$ 9,406,537	\$ 1,155,700	\$ -	\$ -	\$ -	\$ 20,733,527	\$ 17,129,943	
(25) Amortization of supported tangible capital assets	\$ 17,006	\$ 153,053	\$ 3,484,761	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,654,820	\$ 2,689,866	
(26) Amortization of unsupported tangible capital assets	\$ 15,054	\$ 135,486	\$ 119,132	\$ 11,974	\$ 4,181	\$ -	\$ -	\$ -	\$ 285,827	\$ 311,120	
(27) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 52,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,026	\$ -	
(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	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,890	
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(35) TOTAL EXPENSES	\$ 4,785,941	\$ 43,073,471	\$ 11,309,867	\$ 9,777,832	\$ 2,516,921	\$ -	\$ -	\$ -	\$ 71,464,032	\$ 61,920,437	
(36) OPERATING SURPLUS (DEFICIT)	\$ -	\$ 1,339,300	\$ (1,620,813)	\$ 52,026	\$ 263,987	\$ -	\$ -	\$ -	\$ 34,500	\$ (1,271,692)	

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
FEEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$80,000	\$80,000	\$10,900
Fees for optional courses	\$100,000	\$100,000	\$70,374
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$160,000	\$160,000	\$51,997
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$150,000	\$150,000	\$84,970
Non-curricular goods and services	\$20,000	\$20,000	\$10,011
NON-CURRICULAR TRAVEL	\$90,000	\$90,000	\$11,700
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$600,000	\$600,000	\$239,952

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 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
Cafeteria sales, hot lunch, milk programs		\$35,000	\$40,000	\$10,137
Special events		\$70,000	\$75,000	\$60,555
Sales or rentals of other supplies/services		\$15,000	\$20,000	\$14,268
International and out of province student revenue		\$25,000	\$20,000	\$45,300
Adult education revenue		\$0	\$0	\$0
Preschool		\$30,000	\$20,000	\$27,180
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$0	\$0	\$9,283
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	
TOTAL		\$175,000	\$175,000	\$166,723

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, 2022	\$9,281,141	\$7,694,898	\$0	\$1,256,909	\$1,256,909	\$0	\$329,334
2022/2023 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$1,431,010)	(\$1,431,010)		\$0	\$0	\$0	\$0
Estimated surplus/(deficit)	(\$148,849)			(\$148,849)	(\$148,849)		
Estimated board funded capital asset additions		\$300,000		(\$300,000)	(\$300,000)	\$0	\$0
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$3,953,416)		\$3,953,416	\$3,953,416		
Estimated capital revenue recognized - Alberta Education		\$339,611		(\$339,611)	(\$339,611)		
Estimated capital revenue recognized - Alberta Infrastructure		\$3,315,209		(\$3,315,209)	(\$3,315,209)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$52,026)		\$52,026	\$52,026		
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
Estimated reserve transfers (net) MINISTERIAL APPROVAL REQUIRED		\$0		\$0	\$0		\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2023	\$7,701,282	\$6,213,266	\$0	\$1,158,682	\$1,158,682	\$0	\$329,334
2023/24 Budget projections for:							
Budgeted surplus/(deficit)	\$34,500			\$34,500	\$34,500		
Projected board funded tangible capital asset additions		\$350,000		(\$350,000)	(\$350,000)	\$0	\$0
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	\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)		(\$3,940,647)		\$3,940,647	\$3,940,647		
Budgeted capital revenue recognized - Alberta Education		\$339,611		(\$339,611)	(\$339,611)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,315,209		(\$3,315,209)	(\$3,315,209)		
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		(\$52,026)		\$52,026	\$52,026		
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		\$0
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		\$0
Projected reserve transfers (net) MINISTERIAL APPROVAL REQUIRED		\$0		\$0	\$0		\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2024	\$7,735,782	\$6,225,413	\$0	\$1,181,035	\$1,181,035	\$0	\$329,334

**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-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
Projected opening balance	\$1,186,882	\$1,161,035	\$1,168,888	\$0	\$0	\$0	\$329,334	\$329,334	\$329,334
Projected excess of revenues over expenses (surplus only)	\$34,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$3,592,873	\$3,592,873	\$3,592,873	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized, including ARO assets amortization	(\$3,654,820)	(\$3,654,820)	(\$3,654,820)	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected reserves transfers (net)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certified remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certified remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations & maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increased insurance costs - unsupported	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POM expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$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	(\$175,000)	(\$175,000)	(\$175,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	(\$75,000)	(\$75,000)	(\$75,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	(\$50,000)	(\$50,000)	(\$50,000)	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	(\$50,000)	(\$50,000)	(\$50,000)	\$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	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$1,181,035	\$1,168,888	\$1,156,741	\$0	\$0	\$0	\$329,334	\$329,334	\$329,334

Total surplus as a percentage of 2024 E+I+emiss	2.13%	2.10%	2.08%
ASO as a percentage of 2024 E+I+emiss	1.65%	1.64%	1.62%

**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
Estimated Operating Surplus (Deficit) Aug. 31, 2024	\$ 34,500	
Subtotal, preliminary projected operating reserves to cover operating deficit	-	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	350,000	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(265,027)	
Budgeted amortization of board funded ARO tangible capital assets	(52,026)	
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 2023/24	(22,353)	

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 12Eligible Funded Students:

Grades 1 to 9	3,057	3,016	2,862	Head count
Grades 10 to 12	501	459	445	Head count
Total	3,558	3,475	3,307	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.4%	5.1%		

Other Students:

Total	12	14	13	Note 3
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Total Net Enrolled Students	3,570	3,489	3,320	
Home Ed Students	-	13	19	Note 4
Total Enrolled Students, Grades 1-12	3,570	3,502	3,339	
Percentage Change	1.9%	4.9%		

Of the Eligible Funded Students:

Students with Severe Disabilities	65	65	60	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	190	182	198	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	498	471	525	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	5	5	10	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	503	476	535	
Program Hours	950	950	950	Minimum program hours is 475 Hours
FTE Ratio	1.000	1.000	1.000	Actual hours divided by 950
FTE's Enrolled, ECS	503	476	535	
Percentage Change	5.7%	-11.0%		

Home Ed Students	3			Note 4
Total Enrolled Students, ECS	506	476	535	
Percentage Change	6.3%	-11.0%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	15	15	19	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	21	21	14	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2023/2024 budget report preparation.
- 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.
- 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**

CERTIFICATED STAFF	Budget 2023/24		Actual 2022/23		Actual 2021/22		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	262	262	250	250	246	246	Teacher certification required for performing functions at the school level.
Non-School Based	12	7	11	7	9	6	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	274.0	269.0	261.0	257.0	255.0	252.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	5.0%		2.4%		7.5%		
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	14.8759124		1524%		1519%		

Certificated Staffing Change due to:

	-						If there is a negative change impact, the small class size initiative is to include any/all teachers retained.
Enrolment Change	7	7					Anticipated enrolment increase and addition of 3 new grade levels
Other Factors	6	5					Additional staff for increased complexity in the classroom, francisation and the new curriculum
Total Change	13.0	12.0					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					
Total Negative Change in Certificated FTEs	-	-					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	208	203	204	200	201	198
Permanent - Part time	14	14	15	15	16	16
Probationary - Full time	48	48	34	34	34	34
Probationary - Part time	8	8	2	2	8	8
Temporary - Full time	3	3	13	13	8	8
Temporary - Part time	-	-	2	2	2	2

NON-CERTIFICATED STAFF

Instructional - Education Assistants	85	85	72	72	65	65	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	48	30	43	29	44	30	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	36	28	35	27	34	29	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	4	-	4	-	4	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	10	-	9	-	10	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	182.5	143.0	162.6	127.2	157.1	123.6	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	12.2%		3.5%		16.2%		

Explanation of Changes to Non-Certificated Staff:

Response to increased complexity in the classroom. Additional Teacher aids are required to meet the expected increase in Student needs.

Additional Information

Are non-certificated staff subject to a collective agreement?

Yes	
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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.

Support staff contract Sept 1, 2022 to August 31, 2024. 115 FTE / Custodial staff contract Sept 1, 2022 to August 31, 2024. 29 FTE

School Jurisdiction Code: 8040

System Admin Expense Limit %	
8040 The Greater North Central Francopho	4.27%