

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

[Education Act, Sections 139(2)(b) 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. Étienne Alary

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 September 8, 2022  
Date**

c.c. Alberta Education  
c/o Jianan Wang, Financial Reporting & Accountability Branch  
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15 Color coded cells:

<p>16 blue cells: require the input of data/descriptors wherever applicable.</p> <p>17 salmon cells: populated from data entered in this template</p> <p>18 green cells: populated based on information previously submitted</p>	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td style="background-color: #cccccc;"> </td></tr> <tr><td style="background-color: #ffffff;"> </td></tr> <tr><td style="background-color: #ffffcc;"> </td></tr> </table> <p>grey cells: data not applicable - protected</p> <p>white cells: within text boxes REQUIRE the input of points and data.</p> <p>yellow cells: to be completed when yellow only.</p>			

## HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2022/2023 BUDGET REPORT

21 The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into  
 22 consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year  
 23 Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will  
 24 support the jurisdiction's plans.

### **Budget Highlights, Plans & Assumptions:**

- 27 - Budget assumes a "normal" school year therefore does not represent adaptations to provide extra support to students and schools in the case of the pandemic.
- 28 - There are no additional financial resources for online learning, extra cleaning or increased supervision in this budget.
- 29 - Revenues based on the updated Funding Profile provided by Alberta Education in September 2022
- 30 - Projected enrollment increase of 134 students or 3.6%.
- 31 - Certified teachers in the classroom increased from 247.0 to 255.0 FTE
- 32 - Support staff in schools increased from 91,35 FTE to 103.7 FTE - necessary due to the addition of a school in Stony Plain and grade level addition for école À la Découverte  
 33 and Claudette-et-Denis-Tardif. In addition new special needs cases have emerged since the budget submission in May.
- 34 - Custodial staffing decreased from 27.5 FTE to 26.0 FTE - reduction possible due to contracting snow removal services.
- 35 - Grid creep represents \$325,000 for teachers and \$50,000 for support staff.
- 36 - O&M funding adjusted to include 1% increase
- 37 - Cost of insurance expected to increase (not yet confirmed) - Additional funding support similar to 21/22 provided by GOA \$733,576 is assumed.
- 38 - Transportation costs anticipated to increase by over \$1,500,000 based on recent tender results. 4.6% Transportation funding increase included (\$307,928)
- 39 - TEBA negotiations and increase in teacher salaries are factored into the budget as well as the funding increase associated.
- 40 - Addition of 1 bus route due to enrollment growth in Beaumont.
- 41 - Addition of 4 bus routes for new school in Stony Plain, deletion of 1 bus route from Spruce Grove to St. Albert.
- 42 - Continued initiatives for student achievement:  
 43 Support of continuous improvement framework maintained  
 44 Positive behavioral interventions and support maintained  
 45 Increase of opportunities for collaborative approach in communities of practice  
 46 Training of new leaders for Leadership Qualifications Standards and  
 47 Superintendent Leadership Qualifications Standards
- 48 - Literacy and numeracy support training and implementation is included
- 49 - Full time kindergarten for all students partially funded with OLEP

### **Significant Business and Financial Risks:**

- 50 - Transportation costs are significantly higher than in the past, whereby the value of the same service has increased by over \$1,500,000.
- 51 - Impact of COVID-19 on 2022-2023 school operations may still be felt for the cost of operating & maintaining buildings (filtration & cleaning) - however this is not included in  
 52 the budget.
- 53 - Impact of ongoing labour negotiations with unionized employees (custodial & support staff) is not yet known.
- 54 - Implementation costs of necessary risk mitigation measures (required by insurers) is not yet known.
- 55 - Increasing cost of insurance due to general market conditions most notably cyber security and property is not yet known for the new school year.

**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	\$ 59 471 815	\$54 482 293	\$55 918 531
Federal Government and First Nations	\$ 2 946 547	\$2 816 536	\$3 166 012
Property taxes	\$ -	\$0	\$0
Fees	\$ 600 000	\$600 000	\$47 714
Sales of services and products	\$ 175 000	\$175 000	\$61 180
Investment income	\$ 95 000	\$70 000	\$111 709
Donations and other contributions	\$ 450 000	\$450 000	\$145 340
Other revenue	\$ 200 000	\$175 000	\$197 336
<b>TOTAL REVENUES</b>	\$63 938 362	\$58 768 829	\$59 647 822
<b>EXPENSES</b>			
Instruction - ECS	\$ 4 253 917	\$4 108 218	\$4 092 807
Instruction - Grade 1 to 12	\$ 40 147 348	\$36 973 964	\$36 835 261
Operations & maintenance	\$ 9 987 854	\$9 473 799	\$10 727 330
Transportation	\$ 8 200 680	\$6 671 590	\$6 545 155
System Administration	\$ 2 394 624	\$2 326 258	\$2 404 074
External Services	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$64 984 423	\$59 553 829	\$60 604 627
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$1 046 061)	(\$785 000)	(\$956 805)

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

for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
<b>EXPENSES</b>			
Certificated salaries	\$ 26 612 333	\$24 803 783	\$24 921 756
Certificated benefits	\$ 5 888 285	\$5 567 042	\$5 708 595
Non-certificated salaries and wages	\$ 9 128 558	\$8 562 276	\$9 125 836
Non-certificated benefits	\$ 2 283 849	\$2 047 086	\$2 098 798
Services, contracts, and supplies	\$ 18 188 242	\$15 894 269	\$15 904 088
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$ 2 531 497	\$2 416 966	\$2 520 198
Unsupported	\$ 348 159	\$260 407	\$320 813
<b>Interest on capital debt</b>			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
<b>Other interest and finance charges</b>	\$ 3 500	\$2 000	\$4 543
<b>Losses on disposal of capital assets</b>	\$ -	\$0	\$0
<b>Other expenses</b>	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$64 984 423	\$59 553 829	\$60 604 627

BUDGETED SCHEDULE OF PROGRAM OPERATIONS  
for the Year Ending August 31

Approved Budget 2022/2023										Actual Audited 2020/21
	Instruction		Operations and Maintenance		Transportation	System Administration	External Services	TOTAL	TOTAL	TOTAL
	ECS	Grade 1 to 12	Operations and Maintenance							
			Maintenance	Operations						
<b>REVENUES</b>										
(1) Alberta Education	\$ 2 829 111	\$ 38 086 664	\$ 6 564 441	\$ -	\$ 7 002 018	\$ 2 262 492	\$ -	\$ 56 744 746	\$ 53 136 818	\$ -
(2) Alberta Infrastructure - non remediation	\$ -	\$ 91 710	\$ 2 253 160	\$ -	\$ -	\$ -	\$ -	\$ 2 344 870	\$ 2 418 399	\$ -
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Federal Government and First Nations	\$ 1 404 806	\$ 1 307 975	\$ -	\$ -	\$ -	\$ 133 766	\$ -	\$ 382 199	\$ 363 314	\$ -
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2 846 547	\$ 3 043 053	\$ -
(7) Out of province authorities	\$ -	\$ 100 000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100 000	\$ 122 959	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 600 000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600 000	\$ 47 714	\$ -
(11) Sales of services and products	\$ 20 000	\$ 155 000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175 000	\$ 61 180	\$ -
(12) Investment income	\$ -	\$ 74 000	\$ 8 000	\$ -	\$ 8 000	\$ 5 000	\$ -	\$ 95 000	\$ 111 709	\$ -
(13) Gifts and donations	\$ -	\$ 200 000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200 000	\$ 139 240	\$ -
(14) Rental of facilities	\$ -	\$ -	\$ 200 000	\$ -	\$ -	\$ -	\$ -	\$ 200 000	\$ 196 536	\$ -
(15) Fundraising	\$ -	\$ 250 000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250 000	\$ 6 100	\$ -
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ 4 253 917	\$ 41 247 568	\$ 9 025 601	\$ -	\$ 7 010 018	\$ 2 401 258	\$ -	\$ 63 938 362	\$ 59 647 822	\$ -
<b>EXPENSES</b>										
(19) Certificated salaries	\$ 2 532 568	\$ 23 738 242	\$ -	\$ -	\$ -	\$ 341 523	\$ -	\$ 26 612 333	\$ 24 921 756	\$ -
(20) Certificated benefits	\$ 579 235	\$ 5 277 590	\$ -	\$ -	\$ -	\$ 31 460	\$ -	\$ 5 888 285	\$ 5 708 595	\$ -
(21) Non-certificated salaries and wages	\$ 593 086	\$ 5 576 590	\$ 1 915 999	\$ -	\$ 242 728	\$ 800 155	\$ -	\$ 9 128 558	\$ 9 125 836	\$ -
(22) Non-certificated benefits	\$ 144 735	\$ 1 392 471	\$ 497 562	\$ -	\$ 63 109	\$ 185 972	\$ -	\$ 2 283 849	\$ 2 088 798	\$ -
(23) SUB - TOTAL	\$ 3 849 624	\$ 35 984 893	\$ 2 413 561	\$ -	\$ 305 837	\$ 1 369 110	\$ -	\$ 43 913 025	\$ 41 854 985	\$ -
(24) Services, contracts and supplies	\$ 404 293	\$ 3 868 183	\$ 4 998 249	\$ -	\$ 7 890 322	\$ 1 027 195	\$ -	\$ 18 188 242	\$ 15 904 088	\$ -
(25) Amortization of supported tangible capital assets	\$ -	\$ 91 710	\$ 2 439 787	\$ -	\$ -	\$ -	\$ -	\$ 2 531 497	\$ 2 520 198	\$ -
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 202 562	\$ 86 694	\$ -	\$ 4 521	\$ 4 819	\$ -	\$ 298 596	\$ 320 813	\$ -
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 49 563	\$ -	\$ -	\$ -	\$ -	\$ 49 563	\$ -	\$ -
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3 500	\$ -	\$ 3 500	\$ 4 543	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENSES</b>	\$ 4 253 917	\$ 40 147 348	\$ 9 987 854	\$ -	\$ 8 200 680	\$ 2 394 624	\$ -	\$ 64 984 423	\$ 60 604 627	\$ -
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ -	\$ 1 100 220	\$ (962 253)	\$ -	\$ (1 190 662)	\$ 6 634	\$ -	\$ (1 046 061)	\$ (956 805)	\$ -

**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	\$0	\$0	\$0
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	\$80 000	\$80 000	\$0
Fees for optional courses	\$100 000	\$100 000	\$37 752
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>	\$160 000	\$160 000	\$2 653
Other fees to enhance education (Describe here)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$150 000	\$150 000	\$2 932
Non-curricular goods and services	\$20 000	\$20 000	\$3 097
<b>NON-CURRICULAR TRAVEL</b>	\$90 000	\$90 000	\$1 280
<b>OTHER FEES</b> (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	\$600 000	\$600 000	\$47 714

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		\$40 000	\$40 000	\$303
Special events		\$75 000	\$75 000	\$8 465
Sales or rentals of other supplies/services		\$20 000	\$20 000	\$7 211
International and out of province student revenue		\$20 000	\$20 000	\$26 750
Adult education revenue		\$0	\$0	\$0
Preschool		\$20 000	\$20 000	\$13 839
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$0	\$0	\$4 612
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>		\$175 000	\$175 000	\$61 180

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)  
for the Year Ending August 31

	(1) ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
Actual balances per AFS at August 31, 2021	\$10,552,833	\$7,626,352	\$0	\$2,217,481	\$2,217,481	\$0	\$709,000
2021/2022 Estimated Impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus/(deficit)	(\$500,000)			(\$500,000)	(\$500,000)		\$0
Estimated board funded capital asset additions		\$350,000		(\$350,000)	(\$350,000)		\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$2,835,174)		\$2,835,174	\$2,835,174		\$0
Estimated capital revenue recognized - Alberta Education		\$286,627		(\$286,627)	(\$286,627)		\$0
Estimated capital revenue recognized - Alberta Infrastructure		\$2,244,872		(\$2,244,872)	(\$2,244,872)		\$0
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		\$0
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		\$0
Estimated changes in Endowments	\$0		\$0	\$0	\$0		\$0
Estimated unsupported debt principal repayment		\$0		\$0	\$0		\$0
Estimated reserve transfers (net)		\$0		\$0	\$0		\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2022	\$10,052,833	\$7,672,677	\$0	\$1,671,156	\$1,671,156	\$0	\$709,000
2022/23 Budget projections for:							
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$1,399,990)	(\$1,399,990)		\$0			
Budgeted surplus/(deficit)	(\$1,046,061)			(\$1,046,061)	(\$1,046,061)		
Projected board funded tangible capital asset additions		\$300,000		(\$300,000)	(\$300,000)		\$0
Projected board funded ARO tangible capital asset additions		\$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)		(\$2,830,093)		\$2,830,093	\$2,830,093		\$0
Budgeted capital revenue recognized - Alberta Education		\$286,627		(\$286,627)	(\$286,627)		\$0
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,244,870		(\$2,244,870)	(\$2,244,870)		\$0
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		\$0
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		\$0
Budgeted amortization of ARO tangible capital assets		(\$49,563)		\$49,563	\$49,563		\$0
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		\$0
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		\$0
Budgeted board funded ARO liabilities - remediation		\$0		\$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)		\$0		\$0	\$0		\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2023	\$7,606,782	\$6,224,528	\$0	\$673,254	\$673,254	\$0	\$709,000

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	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	\$1,671,166	\$673,264	\$673,254	\$0	\$0	\$0	\$709,000	\$709,000	\$709,000
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	\$2,879,656	\$3,081,060	\$3,181,060						
Budgeted amortization of capital assets (expense)	(\$2,531,497)	(\$2,731,497)	(\$2,831,497)						
Budgeted capital revenue recognized, including ARO assets amortization	\$0	\$0	\$0						
Budgeted changes in Endowments	\$0	\$0	\$0						
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0						
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0						
Budgeted unsupported debt principal repayment	\$0	\$0	\$0						
Projected reserves transfers (net)	\$0	\$0	\$0						
Projected assumptions/transfers of operations	\$0	\$0	\$0						
Increase in (use of) school generated funds	\$0	\$0	\$0						
Technology asset renewal	\$0	\$0	\$0						
Explanation									
Unrestricted amortization to capital reserves	\$0	\$0	\$0						
Explanation									
New school start-up costs	\$0	\$0	\$0						
Explanation									
Decentralized school reserves	\$0	\$0	\$0						
Explanation									
Non-recurring certificated remuneration	\$0	\$0	\$0						
Explanation									
Grid creep, net salary increases	\$0	\$0	\$0						
Explanation									
Non-recurring non-certificated remuneration	\$0	\$0	\$0						
Explanation									
Non-recurring contracts, supplies & services	\$0	\$0	\$0						
Explanation									
Professional development, training & support	\$0	\$0	\$0						
Explanation									
Transportation Expenses	\$0	\$0	\$0						
Explanation									
Increase in value of controlled services	(\$968,485)	\$0	\$0						
Explanation									
Increase in cost of utilities - Heating & electricity	\$0	\$0	\$0						
Explanation									
English language learners	\$0	\$0	\$0						
Explanation									
System Administration	\$0	\$0	\$0						
Explanation									
OH&S / wellness programs	\$0	\$0	\$0						
Explanation									
B & S administration organization / reorganization	\$0	\$0	\$0						
Explanation									
Debt repayment	\$0	\$0	\$0						
Explanation									
POM expenses	\$0	\$0	\$0						
Explanation									
Non-salary related programming costs (explain)	\$0	\$0	\$0						
Explanation									
Repairs & maintenance - School building & land	\$0	\$0	\$0						
Explanation									
Repairs & maintenance - Technology	\$0	\$0	\$0						
Explanation									
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0						
Explanation									
Repairs & maintenance - Administration building	\$0	\$0	\$0						
Explanation									
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0						
Explanation									
Repairs & maintenance - Other (explain)	\$0	\$0	\$0						
Explanation									
Capital costs - School land & building	\$0	\$0	\$0						
Explanation									
Capital costs - School modular & additions	\$0	\$0	\$0						
Explanation									
Capital costs - School modernization	\$0	\$0	\$0						
Explanation									
Capital costs - School building partnership projects	\$0	\$0	\$0						
Explanation									
Capital costs - Technology	\$0	\$0	\$0						
Explanation									
Capital costs - Vehicle & transportation	\$0	\$0	\$0						
Explanation									
Capital costs - Administration building	\$0	\$0	\$0						
Explanation									
Capital costs - POM building & equipment	\$0	\$0	\$0						
Explanation									
Capital costs - Furniture & Equipment	\$0	\$0	\$0						
Explanation									
Capital costs - Other	\$0	\$0	\$0						
Explanation									
Building leases	\$0	\$0	\$0						
Explanation									
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Explanation									
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Explanation									
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Explanation									
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0	\$0	\$0						
Explanation									
Estimated closing balance for operating contingency	\$673,254	\$673,254	\$673,254	\$0	\$0	\$0	\$709,000	\$709,000	\$709,000

Total surplus as a percentage of 2022 Expenses 2.13%  
ASO as a percentage of 2023 Expenses 1.04%

**PROJECTED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS (ASO)**  
for the Year Ending August 31

	Amount	Detailed explanation to the Minister for the purpose of using ASO
Estimated Operating Surplus (Deficit) Aug. 31, 2023	\$ (1 046 061)	
PLEASE ALLOCATE IN BLUE CELLS BELOW		
Estimated Operating Deficit Due to:	(1 046 061)	
Amortization of board funded ARO capital assets	\$49 563	
Transportation Costs	\$996 498	Value of services increased significantly by over \$1 500 000. The addition of four routes for the new Stony Plain starter school is included in this value. Transportation funding increased by 4.6% (\$307 928) however this does not cover the increase in service value experienced with our tender.
Description 7 (Fill only if your board projected an operating deficit)	\$0	
<b>Subtotal, preliminary projected operating reserves to cover operating deficit</b>	<b>1 046 061</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	300 000	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO		
Budgeted amortization of board funded tangible capital assets	(288 596)	
Budgeted amortization of board funded ARO tangible capital assets	(49 563)	
Budgeted board funded ARO liabilities - recognition		
Budgeted board funded ARO liabilities - remediation		
Budgeted unsupported debt principal repayment		
Projected net transfer to (from) Capital Reserves		
<b>Total final projected amount to access ASO in 2022/23</b>	<b>\$ 997 902</b>	
<b>Total amount approved by the Minister</b>		



**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	3 030	2 862	2 872	Head count
Grades 10 to 12	465	445	427	Head count
Total	3 495	3 307	3 299	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	5.7%	0.2%		
<b>Other Students:</b>				
Total	10	13	12	Note 3
<b>Total Net Enrolled Students</b>	3 505	3 320	3 311	
<b>Home Ed Students</b>	15	19	17	Note 4
<b>Total Enrolled Students, Grades 1-12</b>	3 520	3 339	3 328	
Percentage Change	5.4%	0.3%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	70	60	82	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	197	198	191	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

<b>Eligible Funded Children</b>	476	525	408	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	7	10	7	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	483	535	415	
<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>	483	535	415	
Percentage Change and VA for change > 3% or < -3%	-9.7%	28.9%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	23	19	26	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	14	14	10	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**NOTES:**

- 1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- 2) Budgeted enrolment is to be based on best information available at time of the 2022/2023 budget report preparation.
- 3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- 4) Because they are funded separately, Home Education students are not included with total net enrolled students.

PROJECTED STAFFING STATISTICS  
FULL TIME EQUIVALENT (FTE) PERSONNEL

	Budget 2022/23		Actual 2021/22		Actual 2020/21		Note
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
<b>CERTIFICATED STAFF</b>							
School Based	255	251	246	240	249	249	Teacher certification required for performing functions at the school level.
Non-School Based	11	7	9	6	9	6	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	266.0	258.0	255.0	250.0	258.0	255.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	4.3%		-1.2%		3.1%		
If an average standard cost is used, please disclose rate: Student F.T.E. per certificated Staff	15104887218		15.2		14.5		
Certificated Staffing Change due to:							
Enrollment Change	4						
Other Factors	7						
Total Change	11.0						Addition of 5 FTE for starter school in Stony Plain and 2 FTE for new programming additions in existing schools.
Breakdown, where total change is Negative:							
Continuous contracts terminated	-	-	FTEs				
Non-permanent contracts not being renewed	-	-	FTEs				
Other (retirement, attrition, etc.)	-	-	Descriptor (required):				
Total Negative Change in Certificated FTEs	-	-	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.				
Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):							
<b>Certificated Number of Teachers</b>							
Permanent - Full time	209	205	201	198	180	186	
Permanent - Part time	16	16	16	16	11	11	
Probationary - Full time	33	33	34	34	42	42	
Probationary - Part time	3	3	6	8	8	8	
Temporary - Full time	12	12	8	8	13	13	
Temporary - Part time	2	2	2	2	5	5	
<b>NON-CERTIFICATED STAFF</b>							
Instructional - Education Assistants	79	60	65	65	61	61	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	45	31	44	30	46	32	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	34	26	34	29	34	28	Personnel providing support to maintain school facilities
Transportation - Bus Drivers/Employee	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	4	-	4	-	3	-	Other personnel providing direct support to the instruction of students to and from school other than bus drivers employed
Other	9	-	10	-	10	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	170.9	125.7	167.1	123.6	153.8	121.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	8.6%		2.1%		11.1%		
Explanation of Changes to Non-Certificated Staff:							
Additional Information							
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> Yes							
Please provide terms of contract for 2021/22 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.							
Support staff contract Sept 1, 2018 to August 31, 2022, 0% salary increase. Introduction of a Wellness account, 169.7 FTE / Custodial staff contract approved August 31, 2019, 25 FTE							

School Jurisdiction Code: 8040

System Admin Expense Limit %	
8040 The Greater North Central Francopho	4.25%