

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

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

**6019 CAPE-Centre for Academic and Personal Excellence Institute**

**Legal Name of School Jurisdiction**

201 - 5th Street SW, Medicine Hat AB, T1A 4G7, 403-528-2983, jouellet@capeisgreat.org

**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

Edlin Friesen

Name



Signature

**SUPERINTENDENT**

Mrs. Teresa Di Ninno

Name



Signature

**SECRETARY TREASURER or TREASURER**

Janice Ouellet

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 31, 2023 .**  
Date

c.c. Alberta Education  
Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5  
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**Legend:**

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

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

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

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

**Budget Highlights, Plans & Assumptions:**

The budget was prepared based on current registrations for the upcoming year, known funding, and achievable fundraising goals. Should enrolment be higher than projected, it will be managed with existing staff, so no additional classes will be opened or FTE staff required.

Expense lines were reviewed carefully accounting for current and prior year actual expenses, and projected increases in most areas of Operations & Maintenance. Additional spending will be focused on student supports to correspond with Classroom Complexity funding received.

A surplus has been budgeted to help off-set the Accumulated Deficit from Operations from prior years'.

**Significant Business and Financial Risks:**

There is always risk that enrolment will be notably lower than projected and for this reason we have not budgeted for any increases over and above current enrolment.

Inflation and economic pressures continue to be a concern for the cost of supplies including utilities and insurance. These key risk areas have been budgeted 10-20% higher than the prior year despite already having been increased significantly over the past few years.

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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
<b>REVENUES</b>			
Government of Alberta	\$ 3,576,231	\$3,365,107	\$3,303,440
Federal Government and First Nations	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 271,000	\$300,600	\$275,661
Sales of services and products	\$ 73,000	\$62,000	\$60,102
Investment income	\$ 3,500	\$500	\$852
Donations and other contributions	\$ 22,000	\$25,000	\$26,882
Other revenue	\$ 22,048	\$0	\$22,715
<b>TOTAL REVENUES</b>	<b>\$3,967,779</b>	<b>\$3,753,207</b>	<b>\$3,689,652</b>
<b>EXPENSES</b>			
Instruction - ECS	\$ 248,376	\$223,785	\$218,550
Instruction - Grade 1 to 12	\$ 2,684,075	\$2,626,045	\$2,586,816
Operations & maintenance	\$ 510,189	\$494,867	\$525,845
Transportation	\$ 175,750	\$145,916	\$141,993
System Administration	\$ 202,016	\$201,545	\$117,817
External Services	\$ 80,000	\$60,000	\$70,822
<b>TOTAL EXPENSES</b>	<b>\$3,900,406</b>	<b>\$3,752,158</b>	<b>\$3,661,843</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$67,373</b>	<b>\$1,049</b>	<b>\$27,809</b>

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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
<b>EXPENSES</b>			
Certificated salaries	\$ 1,604,730	\$1,630,000	\$1,495,526
Certificated benefits	\$ 353,132	\$356,605	\$334,150
Non-certificated salaries and wages	\$ 754,227	\$651,700	\$592,659
Non-certificated benefits	\$ 100,723	\$95,031	\$85,224
Services, contracts, and supplies	\$ 846,010	\$748,955	\$896,960
Capital and debt services			
Amortization of capital assets			
Supported	\$ 224,908	\$248,755	\$238,191
Unsupported	\$ 11,676	\$18,112	\$10,576
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$664
Other interest and finance charges	\$ 5,000	\$3,000	\$7,893
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$3,900,406</b>	<b>\$3,752,158</b>	<b>\$3,661,843</b>

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

REVENUES	Approved Budget 2023/2024							Actual Audited 2021/22
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 119,085	\$ 2,552,489	\$ 309,605	\$ 175,750	\$ 200,000	\$ -	\$ 3,356,929	\$ 3,057,536
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 169,302	\$ -	\$ -	\$ -	\$ 169,302	\$ 169,302
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 76,602
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 75,400	\$ 195,600		\$ -		\$ -	\$ 271,000	\$ 275,661
(11) Sales of services and products	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 70,000	\$ 73,000	\$ 60,102
(12) Investment income	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 852
(13) Gifts and donations	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 20,786
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(15) Fundraising	\$ 2,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 6,096
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ -	\$ 22,048	\$ -	\$ -	\$ -	\$ 22,048	\$ 22,715
(18) <b>TOTAL REVENUES</b>	\$ 196,485	\$ 2,774,589	\$ 500,955	\$ 175,750	\$ 200,000	\$ 120,000	\$ 3,967,779	\$ 3,689,652
<b>EXPENSES</b>								
(19) Certificated salaries	\$ 129,675	\$ 1,440,055			\$ 35,000	\$ -	\$ 1,604,730	\$ 1,495,526
(20) Certificated benefits	\$ 28,435	\$ 323,897			\$ 800	\$ -	\$ 353,132	\$ 334,150
(21) Non-certificated salaries and wages	\$ 68,925	\$ 493,762	\$ -	\$ 10,545	\$ 110,995	\$ 70,000	\$ 754,227	\$ 592,659
(22) Non-certificated benefits	\$ 9,961	\$ 76,741	\$ -	\$ -	\$ 14,021	\$ -	\$ 100,723	\$ 85,224
(23) SUB - TOTAL	\$ 236,996	\$ 2,334,455	\$ -	\$ 10,545	\$ 160,816	\$ 70,000	\$ 2,812,812	\$ 2,507,559
(24) Services, contracts and supplies	\$ 11,380	\$ 344,620	\$ 273,605	\$ 165,205	\$ 41,200	\$ 10,000	\$ 846,010	\$ 896,960
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 224,908	\$ -	\$ -	\$ -	\$ 224,908	\$ 238,191
(26) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 11,676	\$ -	\$ -	\$ -	\$ 11,676	\$ 10,576
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 664
(32) Other interest and finance charges	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 7,893
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) <b>TOTAL EXPENSES</b>	\$ 248,376	\$ 2,684,075	\$ 510,189	\$ 175,750	\$ 202,016	\$ 80,000	\$ 3,900,406	\$ 3,661,843
(36) <b>OPERATING SURPLUS (DEFICIT)</b>	\$ (51,891)	\$ 90,514	\$ (9,234)	\$ -	\$ (2,016)	\$ 40,000	\$ 67,373	\$ 27,809

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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
<b>FEES</b>			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$2,000	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$0	\$0	\$0
ECS enhanced program fees	\$75,400	\$92,800	\$83,568
ACTIVITY FEES	\$195,600	\$207,800	\$192,093
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$0	\$0	\$0
Non-curricular goods and services	\$0	\$0	\$0
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	<b>\$271,000</b>	<b>\$302,600</b>	<b>\$275,661</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 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
Cafeteria sales, hot lunch, milk programs	\$3,000	\$2,000	\$5,675
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$0	\$9,107
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	\$70,000	\$60,000	\$51,416
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>\$73,000</b>	<b>\$62,000</b>	<b>\$66,198</b>

## PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2022</b>	\$81,116	\$128,515	\$0	(\$47,400)	(\$47,400)	\$0	\$0
<b>2022/2023 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0	\$0		\$0	\$0		
Estimated surplus(deficit)	\$73,000			\$73,000	\$73,000		
Estimated board funded capital asset additions		\$0		\$0	\$0	\$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
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$264,127)		\$264,127	\$264,127		
Estimated capital revenue recognized - Alberta Education		\$55,417		(\$55,417)	(\$55,417)		
Estimated capital revenue recognized - Alberta Infrastructure		\$169,302		(\$169,302)	(\$169,302)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$22,048		(\$22,048)	(\$22,048)		
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		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Estimated reserve transfers (net) <b>MINISTERIAL APPROVAL REQUIRED</b>				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2023</b>	<b>\$154,116</b>	<b>\$111,155</b>	<b>\$0</b>	<b>\$42,960</b>	<b>\$42,960</b>	<b>\$0</b>	<b>\$0</b>
<b>2023/24 Budget projections for:</b>							
Budgeted surplus(deficit)	\$67,373			\$67,373	\$67,373		
Projected board funded tangible capital asset additions		\$0		\$0	\$0	\$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
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$236,584)		\$236,584	\$236,584		
Budgeted capital revenue recognized - Alberta Education		\$33,558		(\$33,558)	(\$33,558)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$169,302		(\$169,302)	(\$169,302)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$22,048		(\$22,048)	(\$22,048)		
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) <b>MINISTERIAL APPROVAL REQUIRED</b>				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2024</b>	<b>\$221,489</b>	<b>\$99,479</b>	<b>\$0</b>	<b>\$122,009</b>	<b>\$122,009</b>	<b>\$0</b>	<b>\$0</b>

**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
<b>Projected opening balance</b>		<b>\$42,960</b>	<b>\$122,009</b>	<b>\$163,685</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Projected excess of revenues over expenses (surplus only)	Explanation	\$67,373	\$30,000	\$20,000						
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	eed		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$236,584	\$237,084	\$234,882		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$224,908)	(\$225,408)	(\$223,206)		\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Technonology 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	Technonology 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	\$0	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Estimated closing balance for operating contingency</b>		<b>\$122,009</b>	<b>\$163,685</b>	<b>\$195,361</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Total surplus as a percentage of 2024 Expenses	3.13%	4.20%	5.01%
ASO as a percentage of 2024 Expenses	3.13%	4.20%	5.01%

**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	\$ 67,373	
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	-	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(11,676)	
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	-	
Total final projected amount to access ASO in 2023/24	(79,049)	

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



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

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

**Grades 1 to 12**

Eligible Funded Students:

Grades 1 to 9	264	264	264	Head count
Grades 10 to 12	-	-	-	Head count
Total	264	264	264	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.0%	0.0%		

Other Students:

Total	-	-	-	Note 3
Total Net Enrolled Students	264	264	264	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Grades 1-12	264	264	264	
Percentage Change	0.0%	0.0%		

Of the Eligible Funded Students:

Students with Severe Disabilities	5	4	10	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	42	40	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

Eligible Funded Children	26	23	31	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	26	23	31	
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	26	23	31	
Percentage Change	13.0%	-25.8%		

Home Ed Students	-			Note 4
Total Enrolled Students, ECS	26	23	31	
Percentage Change	13.0%	-25.8%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	1	3	-	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	2	-	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**

	Budget 2023/24		Actual 2022/23		Actual 2021/22		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
<b>CERTIFICATED STAFF</b>							
School Based	22	-	22	-	22	-	Teacher certification required for performing functions at the school level.
Non-School Based	1	-	1	-	1	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	22.5	-	22.5	-	22.5	-	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.0%		0.0%		0.0%		
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	12.8888889		1276%		1311%		

## **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	-	-					
Other Factors	-	-					
Total Change	-	-					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	21	-	21	-	18	-
Permanent - Part time	1	-	-	-	-	-
Probationary - Full time	1	-	2	-	5	-
Probationary - Part time	-	-	-	-	-	-
Temporary - Full time	-	-	-	-	-	-
Temporary - Part time	-	-	-	-	-	-

## **NON-CERTIFICATED STAFF**

Instructional - Education Assistants	12	-	12	-	13	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	4	-	3	-	-	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	1	-	1	-	1	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	-	-	-	-	-	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	2	-	2	-	3	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	17.0	-	16.5	-	16.5	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	3.0%		0.0%		3.0%		

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

## **Additional Information**

Are non-certificated staff subject to a collective agreement?

No

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.