

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2023

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

4330 The East Central Alberta Catholic Separate School Division

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Debra Klein

Name

see PDF

Signature

SUPERINTENDENT

Mr. Glenn Nowosad

Name

see pdf

Signature

SECRETARY TREASURER or TREASURER

Ms. Mary Ann Threinen

Name

see pdf

Signature

**Certified as an accurate summary of the year's budget as approved by the Board
of Trustees at its meeting held on**

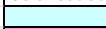




May 27, 2022

Date

c.c. Alberta Education
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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.

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2022/2023 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:

1. The Board of East Central Alberta Catholic (ECCS) approved the 2022-2023 Budget. The Board's goal is to budget as much money for the front line in the schools. The budget for programs aligns with our Education Plan; new initiatives were introduced to provide additional support to the students and staff at all schools. However, the Education Minister must approve the new initiatives before implementing these much-needed services, as operating reserves will fund them.
2. Alberta Education provides Funding Profiles for each school division. Grants are based on projected enrolments submitted on January 8th, the 3-year weighted moving average, and the calculations in the 2022-2023 School Funding Manual. Alberta Education provided many divisions with 'hold harmless' bridge/COVID funding. For example, ECCS received a 'hold harmless' grant of \$ 411,080 for the 22-23 school year. The 'hold harmless' grant was used to provide additional support at the schools.
3. Beginning in the 2022-2023 school year, school divisions must budget for Asset Retirement Obligations. What does this mean? If the school division owns buildings built before 1996, there is a likelihood the building contains hazardous materials which must be remediated before the building can be retired or demolished. If selling a vacant parcel of land, spills or hazardous material storage may require remediation. The remediation cost is estimated and is recognized as an expense over several years. The expectation is that Alberta Infrastructure will continue to fund the remediation of school buildings.
4. The transportation grant is insufficient to cover ECCS's transportation costs. Transportation shortfalls are covered by charging fees to those living less than 2.4 km from school, operating reserves, or other non-targeted grants. As a result, transportation costs continue to escalate..

Significant Business and Financial Risks:

1. Costs of fuel, utilities, contracted services, supplies, and other operational costs continue to increase. As a result, inflation will be managed internally by those responsible for the affected budgets.
2. Challenge to provide program options in small schools, especially those with declining enrolment, even though small schools receive block funding.
3. The budget impact if enrolment falls short of the projected enrolment.
4. Challenges of hiring principals and teachers willing to relocate to small rural communities.
5. Complexity and increasing costs associated with providing timely mental health and wellness support services for students and staff.
6. The challenges of supporting staff and students with implementing a new curriculum while transitioning from a pandemic.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
REVENUES			
Government of Alberta	\$ 23,009,337	\$22,807,158	\$24,156,627
Federal Government and First Nations	\$ 1,418,836	\$0	\$2,100
Property taxes	\$ -	\$1,435,357	\$1,441,327
Fees	\$ 163,290	\$150,575	\$62,657
Sales of services and products	\$ 120,040	\$169,325	\$194,214
Investment income	\$ 30,000	\$50,000	\$89,123
Donations and other contributions	\$ 164,735	\$176,043	\$131,391
Other revenue	\$ 8,300	\$6,000	\$117,060
TOTAL REVENUES	\$24,914,538	\$24,794,458	\$26,194,499
EXPENSES			
Instruction - ECS	\$ 649,326	\$514,987	\$579,561
Instruction - Grade 1 to 12	\$ 20,249,712	\$19,297,124	\$18,384,741
Operations & maintenance	\$ 4,125,756	\$3,791,463	\$3,585,976
Transportation	\$ 594,940	\$639,496	\$411,496
System Administration	\$ 1,237,362	\$1,237,862	\$1,299,494
External Services	\$ 106,450	\$64,785	\$99,856
TOTAL EXPENSES	\$26,963,546	\$25,545,717	\$24,361,124
ANNUAL SURPLUS (DEFICIT)	(\$2,049,008)	(\$751,259)	\$1,833,375

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)

for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
EXPENSES			
Certificated salaries	\$ 12,218,645	\$11,520,782	\$11,074,719
Certificated benefits	\$ 2,761,591	\$2,555,195	\$2,523,349
Non-certificated salaries and wages	\$ 3,221,960	\$3,266,581	\$3,147,352
Non-certificated benefits	\$ 949,882	\$948,330	\$869,249
Services, contracts, and supplies	\$ 5,311,290	\$4,940,220	\$4,662,664
Capital and debt services			
Amortization of capital assets			
Supported	\$ 2,044,736	\$1,798,664	\$1,560,393
Unsupported	\$ 448,942	\$511,745	\$519,058
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 6,500	\$4,200	\$4,340
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$26,963,546	\$25,545,717	\$24,361,124

**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	\$ 318,480	\$ 17,433,446	\$ 2,022,280	\$ 158,306	\$ 1,237,862	\$ -	\$ 21,170,374	\$ 22,687,581
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 1,767,122	\$ -	\$ -	\$ -	\$ 1,767,122	\$ 1,383,390
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ 10,891	\$ -	\$ -	\$ 60,950	\$ 71,841	\$ 52,706
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,950
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ 1,418,836	\$ -	\$ -	\$ -	\$ -	\$ 1,418,836	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,441,327
(10) Fees	\$ -	\$ 126,740	\$ -	\$ 36,550	\$ -	\$ -	\$ 163,290	\$ 62,657
(11) Sales of services and products	\$ -	\$ 104,540	\$ -	\$ -	\$ -	\$ 15,500	\$ 120,040	\$ 194,214
(12) Investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 89,123
(13) Gifts and donations	\$ -	\$ -	\$ 31,085	\$ -	\$ -	\$ -	\$ 31,085	\$ 61,938
(14) Rental of facilities	\$ -	\$ -	\$ 8,300	\$ -	\$ -	\$ -	\$ 8,300	\$ 6,000
(15) Fundraising	\$ -	\$ 133,650	\$ -	\$ -	\$ -	\$ -	\$ 133,650	\$ 69,453
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,852
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,208
(18) TOTAL REVENUES	\$ 318,480	\$ 19,217,212	\$ 3,839,678	\$ 194,856	\$ 1,237,862	\$ 106,450	\$ 24,914,538	\$ 26,194,499
EXPENSES								
(19) Certificated salaries	\$ 524,803	\$ 11,431,742			\$ 262,100	\$ -	\$ 12,218,645	\$ 11,074,719
(20) Certificated benefits	\$ 67,843	\$ 2,643,152			\$ 50,596	\$ -	\$ 2,761,591	\$ 2,523,349
(21) Non-certificated salaries and wages	\$ 39,000	\$ 2,376,539	\$ 245,542	\$ 92,063	\$ 392,857	\$ 75,959	\$ 3,221,960	\$ 3,147,352
(22) Non-certificated benefits	\$ 9,880	\$ 703,519	\$ 78,031	\$ 9,380	\$ 124,736	\$ 24,336	\$ 949,882	\$ 869,249
(23) SUB - TOTAL	\$ 641,526	\$ 17,154,952	\$ 323,573	\$ 101,443	\$ 830,289	\$ 100,295	\$ 19,152,078	\$ 17,614,669
(24) Services, contracts and supplies	\$ 7,800	\$ 2,978,175	\$ 1,502,169	\$ 449,553	\$ 367,438	\$ 6,155	\$ 5,311,290	\$ 4,662,664
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 2,016,051	\$ -	\$ -	\$ -	\$ 2,016,051	\$ 1,560,393
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 110,085	\$ 255,278	\$ 43,944	\$ 37,468	\$ -	\$ 446,775	\$ 519,058
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ 28,685	\$ -	\$ -	\$ -	\$ 28,685	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ 2,167	\$ -	\$ 2,167	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ 6,500	\$ 4,340
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 649,326	\$ 20,249,712	\$ 4,125,756	\$ 594,940	\$ 1,237,362	\$ 106,450	\$ 26,963,546	\$ 24,361,124
(36) OPERATING SURPLUS (DEFICIT)	\$ (330,846)	\$ (1,032,500)	\$ (286,078)	\$ (400,084)	\$ 500	\$ -	\$ (2,049,008)	\$ 1,833,375

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
FEES			
TRANSPORTATION	\$36,550	\$36,550	\$37,585
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	\$0	\$0	\$0
Fees for optional courses	\$3,220	\$3,220	\$7,761
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$64,500	\$57,550	\$1,920
Non-curricular goods and services	\$7,775	\$7,775	\$4,228
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$163,290	\$150,575	\$62,657

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	\$88,770	\$71,000	\$82,301
Special events	\$4,500	\$4,500	\$3,376
Sales or rentals of other supplies/services	\$19,540	\$29,040	\$22,751
International and out of province student revenue	\$0	\$0	\$11,660
Adult education revenue	\$1,500	\$0	\$8,050
Preschool	\$15,500	\$64,785	\$55,863
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	
TOTAL	\$129,810	\$169,325	\$184,001

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2021	\$12,185,877	\$5,384,679	\$0	\$5,472,111	\$0	\$5,472,111	\$1,329,087
2021/2022 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$200,000			\$200,000	\$200,000		
Estimated board funded capital asset additions		\$805,591		(\$805,591)	\$0	(\$805,591)	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$2,521,059)		\$2,521,059	\$2,521,059		
Estimated capital revenue recognized - Alberta Education		\$180,376		(\$180,376)	(\$180,376)		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,809,748		(\$1,809,748)	(\$1,809,748)		
Estimated capital revenue recognized - Other GOA		\$10,891		(\$10,891)	(\$10,891)		
Estimated capital revenue recognized - Other sources		\$31,085		(\$31,085)	(\$31,085)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$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	\$12,385,877	\$5,701,311	\$0	\$5,355,479	\$688,959	\$4,666,520	\$1,329,087
2022/23 Budget projections for:							
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0			\$0			
Budgeted surplus(deficit)	(\$2,049,008)			(\$2,049,008)	(\$2,049,008)		
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)		(\$2,462,826)		\$2,462,826	\$2,462,826		
Budgeted capital revenue recognized - Alberta Education		\$179,842		(\$179,842)	(\$179,842)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,794,233		(\$1,794,233)	(\$1,794,233)		
Budgeted capital revenue recognized - Other GOA		\$10,891		(\$10,891)	(\$10,891)		
Budgeted capital revenue recognized - Other sources		\$31,085		(\$31,085)	(\$31,085)		
Budgeted amortization of ARO tangible capital assets		(\$30,852)		\$30,852	\$30,852		
Budgeted amortization of supported ARO tangible capital assets		\$28,685		(\$28,685)	(\$28,685)		
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)				(\$305,318)	(\$305,318)	\$0	\$305,318
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2023	\$10,336,869	\$5,252,369	\$0	\$3,450,095	(\$1,216,425)	\$4,666,520	\$1,634,405

**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	\$688,959	(\$1,216,425)	(\$1,216,425)	\$4,666,520	\$4,666,520	\$3,561,651	\$1,329,087	\$1,634,405	\$1,634,405
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$2,493,678	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$2,044,736)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	(\$305,318)	\$0	\$0	\$0	\$305,318	\$0	\$305,318	\$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
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	(\$346,248)	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	(\$120,807)	\$0	\$0		\$0	\$0			
Transportation Expenses	(\$400,084)				(\$350,000)	(\$600,000)			
Operations & maintenance	\$0	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	(\$107,518)	\$0	\$0		(\$108,862)	(\$220,990)			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	(\$116,589)	\$0	\$0		(\$118,338)	(\$240,226)			
Repairs & maintenance - School building & land	(\$257,393)	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Increase in Learning Support Teachers, increase classroom teachers	(\$381,826)	\$0	\$0		(\$202,025)	(\$410,112)		\$0	\$0
Director of Teaching Quality and Professional Development	(\$201,954)	\$0	\$0		(\$207,306)	(\$414,612)		\$0	\$0
Curriculum design of online instructional resources	(\$116,589)	\$0	\$0		(\$118,338)	(\$240,226)		\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	(\$1,216,425)	(\$1,216,425)	(\$1,216,425)	\$4,666,520	\$3,561,651	\$1,435,485	\$1,634,405	\$1,634,405	\$1,634,405

Total surplus as a percentage of 2023 Expenses	18.86%	14.76%	6.87%
ASO as a percentage of 2023 Expenses	12.80%	8.70%	0.81%

**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	\$ (2,049,008)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(2,049,008)	UNDERALLOCATED - PLEASE ALLOCATE
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$2,167	
Description 2 (Fill only if your board projected an operating deficit)	\$107,518	Additional FSL FTE to support the increasing mental health and wellness challenges.
Description 3 (Fill only if your board projected an operating deficit)	\$201,954	To support the second year of the Division Director project to support leadership mentoring and staff professional development aligned to improve student learning.
Description 4 (Fill only if your board projected an operating deficit)	\$257,393	Facilities shortfall due to increased operating costs.
Description 5 (Fill only if your board projected an operating deficit)	\$400,084	Transportation shortfall in low enrolment areas. Transportation costs are increasing significantly.
Description 6 (Fill only if your board projected an operating deficit)	\$233,178	Provide new curriculum implementation support for the brick and mortar schools. Additionally, providing instructional design support for the online school course development that aligns with the new curriculum framework.
Description 7 (Fill only if your board projected an operating deficit)	\$210,097	Increase Learning Support Teacher FTE
Subtotal, preliminary projected operating reserves to cover operating deficit	1,412,391	
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	-	3460786973
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(446,775)	
Budgeted amortization of board funded ARO tangible capital assets	(2,167)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	305,318	
Total final projected amount to access ASO in 2022/23	\$ 1,268,767	

Total amount approved by the Minister

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

	Budgeted 2022/2023 (Note 2)	Actual 2021/2022	Actual 2020/2021	Notes
Grades 1 to 12				
Eligible Funded Students:				
Grades 1 to 9	1,341	1,430	1,504	Head count
Grades 10 to 12	497	541	544	Head count
Total	1,838	1,971	2,048	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	-6.7%	-3.8%		Expected a decline in Grades 1 to 9 enrolment, decline larger than projected.
Other Students:				
Total	-	-	-	Note 3
Total Net Enrolled Students	1,838	1,971	2,048	
Home Ed Students	571	692	335	Note 4
Total Enrolled Students, Grades 1-12	2,409	2,663	2,383	
Percentage Change	-9.5%	11.7%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	58	53	48	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	190		-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	125	134	113	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-		1	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	125	134	114	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	63	67	57	
Percentage Change and VA for change > 3% or < -3%	-6.7%	17.5%		ECS enrolment declined in 20-21 likely due to parents attempting to keep their children away from others because of a fear of COVID; ECS enrolment recovered from previous decline.
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	7	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:				
1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.				
2) Budgeted enrolment is to be based on best information available at time of the 2022/2023 budget report preparation.				
3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.				
4) Because they are funded separately, Home Education students are not included with total net enrolled students.				

PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL

	Budget 2022/23		Actual 2021/22		Actual 2020/21		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	123	123	117	117	120	120	Teacher certification required for performing functions at the school level.
Non-School Based	3	1	3	1	2	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	126.0	124.0	119.7	117.7	121.8	119.6	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	5.3%		-1.7%		3.5%		
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	19.61507937		22.8		20.0		
Certificated Staffing Change due to:							
Enrolment Change	-						If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	6	-	Descriptor (required):		To assist in new curriculum implementation, online course development, dedicated learning support teacher increased FTE		
Total Change	6.3	-	Year-over-year change in Certificated FT		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.)	-	-	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):							
Certificated Number of Teachers							
Permanent - Full time	99	99	85	83	89	87	
Permanent - Part time	10	10	15	15	13	13	
Probationary - Full time	7	7	9	9	12	12	
Probationary - Part time	-	-	-	-	1	1	
Temporary - Full time	11	10	12	12	12	12	
Temporary - Part time	6	3	9	9	1	1	
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	48	48	52	52	59	60	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	17	17	16	16	17	17	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	5	5	5	5	6	5	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	3	-	3	-	6	-	Bus drivers employed, but not contracted
Transportation - Other Staff	3	-	3	-	-	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	14	-	14	-	14	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	90.0	70.0	93.1	73.2	102.1	82.1	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-3.3%		-8.8%		-11.9%		
Explanation of Changes to Non-Certificated Staff:							
Fewer PUF and Kindergarten Severe children so fewer EAs are required.							
Additional Information							
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.							
In negotiations currently:							

School Jurisdiction Code:

4330

System Admin Expense Limit %	
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4330 The East Central Alberta Catholic Separa	4.95%
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