

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

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

0284 The Southern Francophone Education Region

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Mr. Marco Bergeron

"Original Signed"

Name

Signature

SUPERINTENDENT

Mr. Daniel Therrien

"Original Signed"

Name

Signature

SECRETARY TREASURER or TREASURER

Ms. Isabelle Desbiens

"Original Signed"

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 26, 2022 .
Date

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

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| | blue cells: require the input of data/descriptors wherever applicable. | | grey cells: data not applicable - protected |
| | salmon cells: populated from data entered in this template | | white cells: within text boxes REQUIRE the input of points and data. |
| | 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

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:

26
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 28 Budget assumes a 'normal' school year
 29 Projected enrollment increase of 63 students (1.7%)
 30 Certified teachers in the classroom increase from 232 to 240 FTE
 31 Addition of 1.5 FTE pedagogical advisors to support schools (curriculum, inclusion, First Nations Métis & Inuit, cultural pedagogy)
 32 Support staff in schools increased from 75 to 77 FTE
 33 Movement on the staff salary grid (September & February)
 34 Cost following TEBA's recommendations of the collective agreement for teachers and support staff (2022-2023)
 35 ASEBP Premium rates increase (7.7%)
 36 Addition of an insurance premium for Cyber Risk
 37 Anticipating revenues for the Implementation of the new curriculum (Resources & PD sessions)
 38 Additional of 6 buses route in order to provide reasonable ride times
 39 Respect of the limit of 4.32% operating reserves
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Significant Business and Financial Risks:

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 49 Impact of labour negotiations with TEBA's & ATA
 50 New funding formula - Financial Impact to operate Small Francophone School
 51 New funding formula - O&M being underfunded for school with low utilization rate
 52 New funding formula – Services & Supports Grants being underfunded have an impact on the quality of services to students with special needs (speech pathologist,
 53 psychologist, mental health)
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BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

| | Approved Budget 2022/2023 | Approved Budget 2021/2022 | Actual Audited 2020/2021 |
|--------------------------------------|---------------------------------|---------------------------------|--------------------------------|
| REVENUES | | | |
| Government of Alberta | \$ 50,793,862 | \$51,890,400 | \$52,969,067 |
| Federal Government and First Nations | \$ 2,297,840 | \$0 | \$0 |
| Property taxes | \$ - | \$0 | \$0 |
| Fees | \$ 400,000 | \$365,750 | \$206,009 |
| Sales of services and products | \$ 270,750 | \$300,000 | \$144,025 |
| Investment income | \$ 60,000 | \$100,000 | \$48,962 |
| Donations and other contributions | \$ 200,000 | \$200,000 | \$145,930 |
| Other revenue | \$ 229,046 | \$0 | \$14,424 |
| TOTAL REVENUES | \$54,251,498 | \$52,856,150 | \$53,528,417 |
| EXPENSES | | | |
| Instruction - ECS | \$ 2,362,765 | \$2,608,123 | \$2,313,117 |
| Instruction - Grade 1 to 12 | \$ 37,487,837 | \$35,621,973 | \$35,344,211 |
| Operations & maintenance | \$ 7,158,537 | \$6,908,674 | \$7,773,397 |
| Transportation | \$ 6,422,066 | \$5,956,429 | \$5,943,659 |
| System Administration | \$ 2,376,432 | \$2,296,288 | \$2,120,389 |
| External Services | \$ - | \$0 | \$0 |
| TOTAL EXPENSES | \$55,807,637 | \$53,391,487 | \$53,494,773 |
| ANNUAL SURPLUS (DEFICIT) | (\$1,556,139) | (\$535,337) | \$33,644 |

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 | \$ 25,770,139 | \$24,348,708 | \$24,425,379 |
| Certificated benefits | \$ 5,938,172 | \$5,635,173 | \$5,600,923 |
| Non-certificated salaries and wages | \$ 5,005,548 | \$4,946,310 | \$5,133,669 |
| Non-certificated benefits | \$ 1,058,652 | \$1,123,768 | \$1,150,994 |
| Services, contracts, and supplies | \$ 14,875,401 | \$14,166,343 | \$13,469,868 |
| Capital and debt services | | | |
| Amortization of capital assets | | | |
| Supported | \$ 3,040,862 | \$3,040,862 | \$3,621,445 |
| Unsupported | \$ 116,863 | \$115,323 | \$85,447 |
| Interest on capital debt | | | |
| Supported | \$ - | \$0 | \$0 |
| Unsupported | \$ - | \$0 | \$0 |
| Other interest and finance charges | \$ 2,000 | \$15,000 | \$0 |
| Losses on disposal of capital assets | \$ - | \$0 | \$0 |
| Other expenses | \$ - | \$0 | \$7,048 |
| TOTAL EXPENSES | \$55,807,637 | \$53,391,487 | \$53,494,773 |

**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 | \$ 1,420,223 | \$ 33,705,063 | \$ 3,361,978 | \$ 6,552,013 | \$ 2,243,731 | \$ - | \$ 47,283,008 | \$ 48,890,015 |
| (2) Alberta Infrastructure - non remediation | \$ - | \$ 4,200 | \$ 3,085,424 | \$ - | \$ - | \$ - | \$ 3,089,624 | \$ 3,676,841 |
| (3) Alberta Infrastructure - remediation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (4) Other - Government of Alberta | \$ - | \$ 421,230 | \$ - | \$ - | \$ - | \$ - | \$ 421,230 | \$ 402,211 |
| (5) Federal Government and First Nations | \$ 750,000 | \$ 1,407,840 | \$ - | \$ - | \$ 140,000 | \$ - | \$ 2,297,840 | \$ - |
| (6) Other Alberta school authorities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (7) Out of province authorities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (8) Alberta municipalities-special tax levies | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (9) Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (10) Fees | \$ - | \$ 400,000 | \$ - | \$ - | \$ - | \$ - | \$ 400,000 | \$ 206,009 |
| (11) Sales of services and products | \$ - | \$ 270,750 | \$ - | \$ - | \$ - | \$ - | \$ 270,750 | \$ 144,025 |
| (12) Investment income | \$ - | \$ - | \$ 30,000 | \$ - | \$ 30,000 | \$ - | \$ 60,000 | \$ 48,962 |
| (13) Gifts and donations | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (14) Rental of facilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (15) Fundraising | \$ - | \$ 200,000 | \$ - | \$ - | \$ - | \$ - | \$ 200,000 | \$ 145,930 |
| (16) Gains on disposal of tangible capital assets | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (17) Other | \$ 75,576 | \$ 92,000 | \$ 61,470 | \$ - | \$ - | \$ - | \$ 229,046 | \$ 14,424 |
| (18) TOTAL REVENUES | \$ 2,245,799 | \$ 36,501,083 | \$ 6,538,872 | \$ 6,552,013 | \$ 2,413,731 | \$ - | \$ 54,251,498 | \$ 53,528,417 |
| EXPENSES | | | | | | | | |
| (19) Certificated salaries | \$ 1,741,881 | \$ 23,550,858 | | | \$ 477,400 | \$ - | \$ 25,770,139 | \$ 24,425,379 |
| (20) Certificated benefits | \$ 425,019 | \$ 5,403,542 | | | \$ 109,611 | \$ - | \$ 5,938,172 | \$ 5,600,923 |
| (21) Non-certificated salaries and wages | \$ 19,121 | \$ 3,681,873 | \$ 299,630 | \$ 158,101 | \$ 846,823 | \$ - | \$ 5,005,548 | \$ 5,133,669 |
| (22) Non-certificated benefits | \$ 4,018 | \$ 755,467 | \$ 72,073 | \$ 37,539 | \$ 189,555 | \$ - | \$ 1,058,652 | \$ 1,150,994 |
| (23) SUB - TOTAL | \$ 2,190,039 | \$ 33,391,740 | \$ 371,703 | \$ 195,640 | \$ 1,623,389 | \$ - | \$ 37,772,511 | \$ 36,310,965 |
| (24) Services, contracts and supplies | \$ 172,726 | \$ 4,043,192 | \$ 3,706,884 | \$ 6,226,426 | \$ 726,173 | \$ - | \$ 14,875,401 | \$ 13,469,868 |
| (25) Amortization of supported tangible capital assets | \$ - | \$ 4,200 | \$ 3,036,662 | \$ - | \$ - | \$ - | \$ 3,040,862 | \$ 3,621,445 |
| (26) Amortization of unsupported tangible capital assets | \$ - | \$ 47,705 | \$ 41,378 | \$ - | \$ 25,870 | \$ - | \$ 114,953 | \$ 85,447 |
| (27) Amortization of supported ARO tangible capital assets | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (28) Amortization of unsupported ARO tangible capital assets | \$ - | \$ - | \$ 1,910 | \$ - | \$ - | \$ - | \$ 1,910 | \$ - |
| (29) Accretion expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (30) Supported interest on capital debt | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (31) Unsupported interest on capital debt | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (32) Other interest and finance charges | \$ - | \$ 1,000 | \$ - | \$ - | \$ 1,000 | \$ - | \$ 2,000 | \$ - |
| (33) Losses on disposal of tangible capital assets | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| (34) Other expense | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,048 |
| (35) TOTAL EXPENSES | \$ 2,362,765 | \$ 37,487,837 | \$ 7,158,537 | \$ 6,422,066 | \$ 2,376,432 | \$ - | \$ 55,807,637 | \$ 53,494,773 |
| (36) OPERATING SURPLUS (DEFICIT) | \$ (116,966) | \$ (986,754) | \$ (619,665) | \$ 129,947 | \$ 37,299 | \$ - | \$ (1,556,139) | \$ 33,644 |

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

| | Approved Budget 2022/2023 | Approved Budget 2021/2022 | Actual 2020/2021 |
|--|--|--|-----------------------------|
| FEES | | | |
| TRANSPORTATION | \$0 | \$0 | \$0 |
| BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials) | \$6,000 | \$14,000 | \$5,082 |
| LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES | \$0 | \$0 | \$0 |
| FEES TO ENHANCE BASIC INSTRUCTION | | | |
| Technology user fees | \$50,750 | \$45,750 | \$55,991 |
| Alternative program fees | \$0 | \$50,000 | \$0 |
| Fees for optional courses | \$35,000 | \$30,000 | \$34,487 |
| ECS enhanced program fees | \$0 | \$20,000 | \$0 |
| ACTIVITY FEES | | | |
| Other fees to enhance education (Describe here) | \$0 | \$0 | \$0 |
| NON-CURRICULAR FEES | | | |
| Extra-curricular fees | \$3,000 | \$30,000 | \$1,234 |
| Non-curricular goods and services | \$0 | \$0 | \$0 |
| NON-CURRICULAR TRAVEL | | | |
| (Describe here) | \$3,000 | \$10,000 | \$1,646 |
| OTHER FEES | | | |
| (Describe here) | \$150,000 | \$5,000 | \$131,873 |
| TOTAL FEES | \$400,000 | \$365,750 | \$237,105 |

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 | \$85,000 | \$65,000 | \$84,367 |
| Special events | \$20,000 | \$10,000 | \$18,331 |
| Sales or rentals of other supplies/services | \$15,000 | \$20,000 | \$13,576 |
| International and out of province student revenue | \$0 | \$0 | \$0 |
| Adult education revenue | \$0 | \$0 | \$0 |
| Preschool | \$0 | \$0 | \$0 |
| Child care & before and after school care | \$0 | \$0 | \$0 |
| Lost item replacement fees | \$500 | \$500 | \$379 |
| Other (describe) Fundraising | \$50,000 | \$0 | \$46,528 |
| Other (describe) Gifts & Dionations | \$100,000 | \$0 | \$98,467 |
| Other (describe) Other (Describe) | \$0 | \$0 | \$0 |
| Other (describe) Other sales (describe here) | \$0 | \$0 | |
| Other (describe) Other sales (describe here) | \$0 | \$0 | |
| TOTAL | \$270,500 | \$95,500 | \$261,648 |

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 | \$6,350,492 | \$647,123 | \$0 | \$5,671,096 | \$2,953,731 | \$2,717,365 | \$32,273 |
| 2021/2022 Estimated impact to AOS for: | | | | | | | |
| Prior period adjustment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated surplus(deficit) | (\$575,000) | | | (\$575,000) | (\$575,000) | | |
| Estimated board funded capital asset additions | | \$0 | | \$0 | \$0 | \$0 | \$0 |
| Estimated disposal of unsupported tangible capital assets | \$0 | \$0 | | \$0 | \$0 | | \$0 |
| Estimated amortization of capital assets (expense) | | \$0 | | \$0 | \$0 | | |
| Estimated capital revenue recognized - Alberta Education | | \$0 | | \$0 | \$0 | | |
| Estimated capital revenue recognized - Alberta Infrastructure | | \$0 | | \$0 | \$0 | | |
| Estimated capital revenue recognized - Other GOA | | \$0 | | \$0 | \$0 | | |
| Estimated capital revenue recognized - Other sources | | \$0 | | \$0 | \$0 | | |
| Estimated changes in Endowments | \$0 | | \$0 | \$0 | \$0 | | |
| Estimated unsupported debt principal repayment | | \$0 | | \$0 | \$0 | | |
| Estimated reserve transfers (net) | | | | (\$1,260,000) | \$0 | (\$1,260,000) | \$1,260,000 |
| Estimated assumptions/transfers of operations - capital lease addition | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated Balances for August 31, 2022 | \$5,775,492 | \$647,123 | \$0 | \$3,836,096 | \$2,378,731 | \$1,457,365 | \$1,292,273 |
| 2022/23 Budget projections for: | | | | | | | |
| Opening balance adjustment due to adoption of PS 3280 (ARO) | (\$6,332) | (\$6,332) | | \$0 | \$0 | | |
| Budgeted surplus(deficit) | (\$1,556,139) | | | (\$1,556,139) | (\$1,556,139) | | |
| 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) | | (\$3,155,815) | | \$3,155,815 | \$3,155,815 | | |
| Budgeted capital revenue recognized - Alberta Education | | \$0 | | \$0 | \$0 | | |
| Budgeted capital revenue recognized - Alberta Infrastructure | | \$3,040,862 | | (\$3,040,862) | (\$3,040,862) | | |
| 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 | | (\$1,910) | | \$1,910 | \$1,910 | | |
| 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) | | | | \$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 | \$4,213,021 | \$523,928 | \$0 | \$2,396,820 | \$939,455 | \$1,457,365 | \$1,292,273 |

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 | \$2,378,731 | \$939,455 | \$939,455 | \$1,457,365 | \$1,457,365 | \$1,457,365 | \$1,292,273 | \$1,292,273 | \$1,292,273 |
| 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) | \$3,157,725 | \$0 | \$0 | | \$0 | \$0 | | | |
| Budgeted capital revenue recognized, including ARO assets amortization | (\$3,040,862) | \$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) | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Projected assumptions/transfers of operations | | | | \$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 | (\$513,000) | \$0 | \$0 | | \$0 | \$0 | | | |
| Non-recurring non-certificated remuneration | (\$120,000) | \$0 | \$0 | | \$0 | \$0 | | | |
| Non-recurring contracts, supplies & services | \$0 | \$0 | \$0 | | \$0 | \$0 | | | |
| Professional development, training & support | \$0 | \$0 | \$0 | | \$0 | \$0 | | | |
| Transportation Expenses | (\$342,000) | \$0 | \$0 | | \$0 | \$0 | | | |
| Operations & maintenance | (\$50,000) | \$0 | \$0 | | \$0 | \$0 | | | |
| English language learners | \$0 | \$0 | \$0 | | \$0 | \$0 | | | |
| System Administration | (\$344,229) | \$0 | \$0 | | \$0 | \$0 | | | |
| OH&S / wellness programs | (\$30,000) | \$0 | \$0 | | \$0 | \$0 | | | |
| B & S administration organization / reorganization | (\$35,000) | \$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) | \$0 | \$0 | \$0 | | \$0 | \$0 | | | |
| Repairs & maintenance - School building & land | \$0 | \$0 | \$0 | | \$0 | \$0 | | | |
| Repairs & maintenance - Technology | \$0 | \$0 | \$0 | | \$0 | \$0 | | | |
| Repairs & maintenance - Vehicle & transportation | (\$120,000) | \$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 | \$0 | \$0 |
| ARO amortization | (\$1,910) | \$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 |
| Other 3 - please use this row only if no other row is appropriate | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$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 | \$939,455 | \$939,455 | \$939,455 | \$1,457,365 | \$1,457,365 | \$1,457,365 | \$1,292,273 | \$1,292,273 | \$1,292,273 |

| | | | |
|--|-------|-------|-------|
| Total surplus as a percentage of 2023 Expenses | 6.61% | 6.61% | 6.61% |
| ASO as a percentage of 2023 Expenses | 4.29% | 4.29% | 4.29% |

**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 | \$ (1,556,139) | |
| PLEASE ALLOCATE IN BLUE CELLS BELOW | (1,556,139) | |
| Estimated Operating Deficit Due to: | | |
| Insurance Cost | \$50,000 | Addition of an insurance premium for Cyber Risk |
| Salary grid creep | \$250,000 | Certified Salaries & Benefits - Grid creep is a recurring event |
| Transportation | \$342,000 | Additional of 6 buses route in order to provide reasonable ride times |
| Staffing | \$914,139 | Increase of 8 Certified Teachers + 2 Support Staffs + Addition of 1.5 FTE pedagogical advisors |
| Description 5 (Fill only if your board projected an operating deficit) | \$0 | |
| Description 6 (Fill only if your board projected an operating deficit) | \$0 | |
| Description 7 (Fill only if your board projected an operating deficit) | \$0 | |
| Subtotal, preliminary projected operating reserves to cover operating deficit | 1,556,139 | |
| Opening balance adjustment due to adoption of PS 3280 (ARO) | - | |
| Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves | - | |
| Budgeted disposal of unsupported tangible capital assets, including board funded ARO | - | |
| Budgeted amortization of board funded tangible capital assets | (114,953) | |
| Budgeted amortization of board funded ARO tangible capital assets | (1,910) | |
| 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 2022/23 | \$ 1,439,276 | |

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 | 2,957 | 2,857 | 2,850 | Head count |
| Grades 10 to 12 | 293 | 271 | 224 | Head count |
| Total | 3,250 | 3,128 | 3,074 | Grade 1 to 12 students eligible for base instruction funding from Alberta Education. |
| Percentage Change and VA for change > 3% or < -3% | 3.9% | 1.8% | | |
| Other Students: | | | | |
| Total | - | - | - | Note 3 |
| Total Net Enrolled Students | 3,250 | 3,128 | 3,074 | |
| Home Ed Students | 18 | 18 | 19 | Note 4 |
| Total Enrolled Students, Grades 1-12 | 3,268 | 3,146 | 3,093 | |
| Percentage Change | 3.9% | 1.7% | | |
| Of the Eligible Funded Students: | | | | |
| Students with Severe Disabilities | 65 | 51 | 61 | FTE of students with severe disabilities as reported by the board via PASI. |
| Students with Mild/Moderate Disabilities | 400 | 397 | 355 | FTE of students identified with mild/moderate disabilities as reported by the board via PASI. |
| EARLY CHILDHOOD SERVICES (ECS) | | | | |
| Eligible Funded Children | 473 | 477 | 439 | 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 | 473 | 477 | 439 | |
| Program Hours | 750 | 750 | 600 | Minimum: 475 Hours |
| FTE Ratio | 0.789 | 0.789 | 0.632 | Actual hours divided by 950 |
| FTE's Enrolled, ECS | 373 | 377 | 277 | |
| Percentage Change and VA for change > 3% or < -3% | -0.8% | 35.8% | | |
| Of the Eligible Funded Children: | | | | |
| Students with Severe Disabilities (PUF) | 3 | 2 | 2 | FTE of students with severe disabilities as reported by the board via PASI. |
| Students with Mild/Moderate Disabilities | 2 | 1 | 1 | 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 | 240 | 240 | 228 | 228 | 240 | 240 | Teacher certification required for performing functions at the school level. |
| Non-School Based | 10 | 6 | 8 | 4 | 8 | 5 | Teacher certification required for performing functions at the system/central office level. |
| Total Certificated Staff FTE | 250.0 | 246.0 | 235.6 | 232.0 | 247.0 | 244.0 | FTE for personnel possessing a valid Alberta teaching certificate or equivalency. |
| Percentage Change and VA for change > 3% or < -3% | 6.1% | | -4.6% | | 1.2% | | |
| If an average standard cost is used, please disclose rate: | - | | - | | - | | |
| Student F.T.E. per certificated Staff | 14.56568421 | | 15.0 | | 13.6 | | |
| Certificated Staffing Change due to: | Please Allocate | | | | | | |
| | 14.4 | | | | | | |
| Enrolment Change | | | If negative change impact, the small class size initiative is to include any/all teachers retained. | | | | |
| Other Factors | 14 | - | Descriptor (required): Increase number of students, addition of classes | | | | |
| Total Change | 14.4 | - | 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-y Breakdown required where year-over-year total change in Certificated FTE is 'negative' only. | | | | |
| <i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</i> | | | | | | | |
| Certificated Number of Teachers | | | | | | | |
| Permanent - Full time | 192 | - | 181 | 181 | 185 | 185 | |
| Permanent - Part time | 33 | - | 27 | 27 | 32 | 32 | |
| Probationary - Full time | 10 | - | 4 | 4 | 14 | 14 | |
| Probationary - Part time | 4 | - | 5 | 5 | 5 | 5 | |
| Temporary - Full time | 12 | - | 16 | 16 | 12 | 12 | |
| Temporary - Part time | 15 | - | 20 | 20 | 14 | 14 | |
| NON-CERTIFICATED STAFF | | | | | | | |
| Instructional - Education Assistants | 34 | 34 | 32 | 32 | 33 | 33 | Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction |
| Instructional - Other non-certificated instruction | 41 | 41 | 54 | 42 | 41 | 28 | Personnel providing instruction support for schools under 'Instruction' program areas other than EAs |
| Operations & Maintenance | 4 | 4 | 5 | - | 4 | - | Personnel providing support to maintain school facilities |
| Transportation - Bus Drivers Employed | - | - | - | - | - | - | Bus drivers employed, but not contracted |
| Transportation - Other Staff | 3 | 3 | 2 | - | 2 | - | Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed |
| Other | 12 | 12 | 15 | - | 10 | - | Personnel in System Admin. and External service areas. |
| Total Non-Certificated Staff FTE | 94.0 | 94.0 | 107.8 | 74.0 | 89.7 | 61.0 | FTE for personnel not possessing a valid Alberta teaching certificate or equivalency. |
| Percentage Change | -12.8% | | 20.2% | | 4.8% | | |
| Explanation of Changes to Non-Certificated Staff: | | | | | | | |
| <div style="border: 1px solid black; height: 30px; width: 100%;"></div> | | | | | | | |
| Additional Information | | | | | | | |
| Are non-certificated staff subject to a collective agreement? 65 | | | | | | | |
| 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. | | | | | | | |
| Terms ends August 31, 2021. Future years to be determined by next round of negotiations. | | | | | | | |

School Jurisdiction Code: 284

| System Admin Expense Limit % | |
|---|-------|
| 0284 The Southern Francophone Education | 4.32% |