

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2024

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

0284 The Southern Francophone Education Region

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Helene Emmell

Name

Signature

SUPERINTENDENT

Mr. Daniel Therrien

Name

Signature

SECRETARY TREASURER or TREASURER

Louis Arseneault

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 30, 2023

Date

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

Blue	Data input is required .
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 subr

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:

Budget assumes a normal school year
 Projected enrollment increase of 124 students (3,7%)
 Certified teachers in the classroom increase from 252 to 275
 Support staff increase from 60 to 72
 Movement on the staff salary grid in September and February
 Increase of 2% to teachers salary in september as per the collective agreement
 ASEBP premium rates increase 10%
 Projected deficit of 1,860,640

Significant Business and Financial Risks:

Impact of labour negotiations with TEBA and ATA
 O & M being underfunded
 Transport extra revenue has completely been absorbed with higher cost of transportation

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
REVENUES			
Government of Alberta	\$ 62 071 204	\$50 793 862	\$54 085 489
Federal Government and First Nations	\$ 2 219 640	\$2 297 840	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 400 000	\$400 000	\$320 305
Sales of services and products	\$ 285 000	\$270 750	\$129 939
Investment income	\$ 200 000	\$60 000	\$98 702
Donations and other contributions	\$ 200 000	\$200 000	\$191 060
Other revenue	\$ 194 046	\$229 046	\$64 125
TOTAL REVENUES	\$65 569 890	\$54 251 498	\$54 889 620
EXPENSES			
Instruction - ECS	\$ 2 818 370	\$2 362 765	\$2 437 721
Instruction - Grade 1 to 12	\$ 43 062 218	\$37 487 837	\$35 732 747
Operations & maintenance	\$ 10 565 650	\$7 158 537	\$8 390 224
Transportation	\$ 8 621 296	\$6 422 066	\$6 288 973
System Administration	\$ 2 362 996	\$2 376 432	\$2 218 332
External Services	\$ -	\$0	\$0
TOTAL EXPENSES	\$67 430 530	\$55 807 637	\$55 067 997
ANNUAL SURPLUS (DEFICIT)	(\$1 860 640)	(\$1 556 139)	(\$178 377)

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

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual Audited 2021/2022
EXPENSES			
Certificated salaries	\$ 29 297 823	\$25 770 139	\$24 250 289
Certificated benefits	\$ 7 093 389	\$5 938 172	\$5 676 654
Non-certificated salaries and wages	\$ 5 692 488	\$5 005 548	\$5 336 205
Non-certificated benefits	\$ 1 689 983	\$1 058 652	\$1 137 143
Services, contracts, and supplies	\$ 18 123 764	\$14 875 401	\$14 395 535
Capital and debt services			
Amortization of capital assets			
Supported	\$ 5 389 809	\$3 040 862	\$4 130 844
Unsupported	\$ 142 274	\$116 863	\$139 516
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 1 000	\$2 000	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$1 811
TOTAL EXPENSES	\$67 430 530	\$55 807 637	\$55 067 997

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

REVENUES	Approved Budget 2023/2024							Actual Audited
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 1 692 838	\$ 39 578 386	\$ 3 903 121	\$ 8 689 064	\$ 2 387 911	\$ -	\$ 56 251 320	\$ 49 464 383
(2) Alberta Infrastructure - non remediation	\$ -	\$ 84 041	\$ 4 046 803	\$ -	\$ -	\$ -	\$ 4 130 844	\$ 4 231 414
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ 1 258 965	\$ -	\$ -	\$ -	\$ 1 258 965	\$ -
(4) Other - Government of Alberta	\$ -	\$ 430 075	\$ -	\$ -	\$ -	\$ -	\$ 430 075	\$ 389 692
(5) Federal Government and First Nations	\$ 750 000	\$ 1 469 640	\$ -	\$ -	\$ -	\$ -	\$ 2 219 640	\$ -
(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	\$ 320 305
(11) Sales of services and products	\$ -	\$ 285 000	\$ -	\$ -	\$ -	\$ -	\$ 285 000	\$ 129 939
(12) Investment income	\$ -	\$ 200 000	\$ -	\$ -	\$ -	\$ -	\$ 200 000	\$ 98 702
(13) Gifts and donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(15) Fundraising	\$ -	\$ 200 000	\$ -	\$ -	\$ -	\$ -	\$ 200 000	\$ 191 060
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ 75 576	\$ 57 000	\$ 61 470	\$ -	\$ -	\$ -	\$ 194 046	\$ 64 125
(18) TOTAL REVENUES	\$ 2 518 414	\$ 42 704 142	\$ 9 270 359	\$ 8 689 064	\$ 2 387 911	\$ -	\$ 65 569 890	\$ 54 889 620
EXPENSES								
(19) Certificated salaries	\$ 1 880 451	\$ 26 950 098	\$ -	\$ -	\$ 467 274	\$ -	\$ 29 297 823	\$ 24 250 289
(20) Certificated benefits	\$ 472 209	\$ 6 509 221	\$ -	\$ -	\$ 111 959	\$ -	\$ 7 093 389	\$ 5 676 654
(21) Non-certificated salaries and wages	\$ 218 220	\$ 4 127 566	\$ 373 982	\$ 150 406	\$ 822 314	\$ -	\$ 5 692 488	\$ 5 336 205
(22) Non-certificated benefits	\$ 74 961	\$ 1 292 150	\$ 96 039	\$ 38 624	\$ 188 209	\$ -	\$ 1 689 983	\$ 1 137 143
(23) SUB - TOTAL	\$ 2 645 841	\$ 38 879 035	\$ 470 021	\$ 189 030	\$ 1 589 756	\$ -	\$ 43 773 683	\$ 36 400 291
(24) Services, contracts and supplies	\$ 172 529	\$ 4 040 089	\$ 4 735 792	\$ 8 428 614	\$ 746 740	\$ -	\$ 18 123 764	\$ 14 395 535
(25) Amortization of supported tangible capital assets	\$ -	\$ 84 041	\$ 4 046 803	\$ -	\$ -	\$ -	\$ 4 130 844	\$ 4 130 844
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 59 053	\$ 54 069	\$ 3 652	\$ 25 500	\$ -	\$ 142 274	\$ 139 516
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ 1 258 965	\$ -	\$ -	\$ -	\$ 1 258 965	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(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	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1 811
(35) TOTAL EXPENSES	\$ 2 818 370	\$ 43 062 218	\$ 10 565 650	\$ 8 621 296	\$ 2 362 996	\$ -	\$ 67 430 530	\$ 55 067 997
(36) OPERATING SURPLUS (DEFICIT)	\$ (299 956)	\$ (358 076)	\$ (1 295 291)	\$ 67 768	\$ 24 915	\$ -	\$ (1 860 640)	\$ (178 377)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2023/2024	Approved Budget 2022/2023	Actual 2021/2022
FEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$6 000	\$6 000	\$7 040
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$50 750	\$50 750	\$62 395
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$35 000	\$35 000	\$43 211
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$152 250	\$152 250	\$92 254
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$3 000	\$3 000	\$51 157
Non-curricular goods and services	\$0	\$0	\$0
NON-CURRICULAR TRAVEL	\$3 000	\$3 000	\$559
OTHER FEES (Describe here)	\$150 000	\$150 000	\$0
TOTAL FEES	\$400 000	\$400 000	\$256 616

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	\$85 000	\$85 000	\$48 775
Special events	\$20 000	\$20 000	\$41 410
Sales or rentals of other supplies/services	\$29 500	\$15 000	\$5 822
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	\$1 131
Other (describe) Fundraising	\$50 000	\$50 000	\$86 487
Other (describe) Gifts & Donations	\$100 000	\$100 000	\$104 336
Other (describe) 0	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$285 000	\$270 500	\$287 961

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2022	\$6 172 115	\$782 057	\$0	\$4 097 785	\$2 652 883	\$1 444 902	\$1 292 273
2022/2023 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0	\$0		\$0	\$0		
Estimated surplus(deficit)	(\$300 000)			(\$300 000)	(\$300 000)		
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)		\$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		
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	\$700 000	(\$700 000)
Estimated reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2023	\$5 872 115	\$782 057	\$0	\$4 497 785	\$2 352 883	\$2 144 902	\$592 273
2023/24 Budget projections for:							
Budgeted surplus(deficit)	(\$1 860 640)			(\$1 860 640)	(\$1 860 640)		
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)		(\$4 273 118)		\$4 273 118	\$4 273 118		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$4 130 844		(\$4 130 844)	(\$4 130 844)		
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		(\$1 258 965)		\$1 258 965	\$1 258 965		
Budgeted amortization of supported ARO tangible capital assets		\$1 258 965		(\$1 258 965)	(\$1 258 965)		
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) MINISTERIAL APPROVAL REQUIRED				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2024	\$4 011 475	\$639 783	\$0	\$2 779 419	\$634 517	\$2 144 902	\$592 273

**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-2024	31-Aug-2025	31-Aug-2026	31-Aug-2024	31-Aug-2025	31-Aug-2026	31-Aug-2024	31-Aug-2025	31-Aug-2026
Projected opening balance	\$2 352 883	\$634 517	\$634 517	\$2 144 902	\$2 144 902	\$2 144 902	\$592 273	\$592 273	\$592 273
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0					
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$5 532 083	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$5 389 809)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted board funded ARO liabilities - remediation	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted unsupported debt principal repayment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected reserves transfers (net)	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	(\$600 000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration	Explanation	(\$150 000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Expenses	Explanation	(\$350 000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations & maintenance	Increased insurance costs - unsupported	(\$250 000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System Administration	Explanation	(\$325 640)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs	Explanation	(\$30 000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration organization / reorganization	Explanation	(\$35 000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POM expenses	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	Explanation	(\$120 000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School land & building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Technology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation	\$0	\$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	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation	\$0	\$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	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency		\$634 517	\$634 517	\$634 517	\$2 144 902	\$2 144 902	\$2 144 902	\$592 273	\$592 273

Total surplus as a percentage of 2024 Expenses	5.00%	5.00%	5.00%
ASO as a percentage of 2024 Expenses	4.12%	4.12%	4.12%

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

Estimated Operating Surplus (Deficit) Aug. 31, 2024	Amount	Detailed explanation to the Minister for the purpose of using/transferring ASO
	\$ (1 860 640)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(1 860 640)	OVERALLOCATED - PLEASE ALLOCATE
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$0	
Salary grid creep	\$275 351	Salary grid creep and benefits
O & M	\$587 000	Increase of utilities, garbage disposal and housekeeping in all our schools
Increase of salary for non certified staff	\$250 000	Negotiations with UNIFOR for teachers assistants
Staffing	\$750 000	Increase of 10 certified teachers, 2 support staff and
Description 7 (Fill only if your board projected an operating deficit)	\$0	
Subtotal, preliminary projected operating reserves to cover operating deficit	1 862 351	
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	(142 274)	
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	1 720 077	

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

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

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

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	3 166	3 060	2 857	Head count
Grades 10 to 12	301	283	271	Head count
Total	3 467	3 343	3 128	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	3,7%	6,9%		

Other Students:

Total	-	-	-	Note 3
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Total Net Enrolled Students	3 467	3 343	3 128	
Home Ed Students	9	8	18	Note 4
Total Enrolled Students, Grades 1-12	3 476	3 351	3 146	
Percentage Change	3,7%	6,5%		

Of the Eligible Funded Students:

Students with Severe Disabilities	66	58	51	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	401	369	397	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	547	524	477	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	547	524	477	
Program Hours	750	750	750	Minimum program hours is 475 Hours
FTE Ratio	0,789	0,789	0,789	Actual hours divided by 950
FTE's Enrolled, ECS	432	414	377	
Percentage Change	4,4%	9,9%		

Home Ed Students	1			Note 4
Total Enrolled Students, ECS	548	524	477	
Percentage Change	4,6%	9,9%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	26	16	2	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	14	5	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 2023/2024 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. 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	
School Based	261	261	246	246	228	228	Teacher certification required for performing functions at the school level.
Non-School Based	18	14	10	6	8	4	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	279.0	275.0	256.0	252.0	235.6	232.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	9.0%		8.7%		18.4%		
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	14,422,939.07		1514%		1538%		

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	15	-					Increase number of Students, addition of classes
Other Factors	8	-					Addition of Counsellors and Diverse Learning Teacher
Total Change	23.0	-					Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					
Total Negative Change in Certificated FTEs	-	-					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):

Certificated Number of Teachers

Permanent - Full time	182	182	182	178	181	181
Permanent - Part time	16	16	16	16	27	27
Probationary - Full time	39	39	26	26	4	4
Probationary - Part time	21	21	13	13	5	5
Temporary - Full time	17	17	20	20	16	16
Temporary - Part time	1	1	11	11	20	20

NON-CERTIFICATED STAFF

Instructional - Education Assistants	39	39	29	29	32	32	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	52	33	62	31	54	42	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	6	-	5	-	5	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	2	-	2	-	2	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	10	-	12	-	15	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	109.9	72.6	109.4	60.1	107.8	74.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.5%		1.4%		1.9%		

Explanation of Changes to Non-Certificated Staff:

Additional Information

Are non-certificated staff subject to a collective agreement?

	72.6
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Please provide terms of contract for 2022/23 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

Terms ends August 31, 2021. Future years to be determined by next round of negotiations.

School Jurisdiction Code:

284

System Admin Expense Limit %	
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0284 The Southern Francophone Education Re	4,34%
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