

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2024

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

**0053 The Chinook's Edge School Division**

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

**BOARD CHAIR**

Holly Bilton

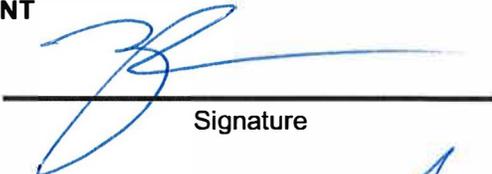
Name

  
Signature

**SUPERINTENDENT**

Mr. Kurt Sacher

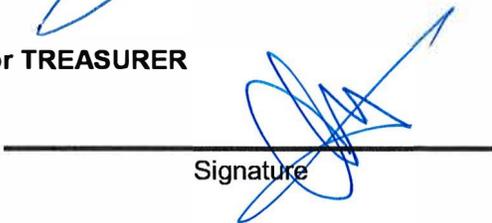
Name

  
Signature

**SECRETARY TREASURER or TREASURER**

Nadeem Altaf

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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**TABLE OF CONTENTS**

	Page
<b>BUDGETED STATEMENT OF OPERATIONS &amp; ALLOCATION OF EXPENSES (BY OBJECT)</b>	<b>3</b>
<b>BUDGETED SCHEDULE OF PROGRAM OPERATIONS</b>	<b>4</b>
<b>BUDGETED SCHEDULE OF FEE REVENUE</b>	<b>5</b>
<b>PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS</b>	<b>6</b>
<b>SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES</b>	<b>7</b>
<b>BUDGETED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS</b>	<b>8</b>
<b>PROJECTED STUDENT STATISTICS</b>	<b>9</b>
<b>PROJECTED STAFFING STATISTICS</b>	<b>10</b>

**Legend:**

Blue	Data input is <b>required</b>	Grey	No entry required - the cell is protected.
Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed.
Green	Populated based on information previously submitted to Alberta Education	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 2023/2024 Chinook's Edge School Division (CESD) budget has an operating deficiency of \$930,400. With net amortization of \$1.19 million, and capital purchases of \$2.681 million, division operating reserves are expected to decline by \$2 million and division capital reserves expected to decline by \$400,000. The budget is based on a number of key budget assumptions. The assumptions are based on the best information available at the time the budget was prepared. If, during the course of the year, the actual results differ from the budget assumptions, we may need to make some course corrections to comply with the government's restrictions on use of reserves or we may need to make a request to the Minister for additional use of reserves. Some of the key budget assumptions are:

Alberta Education funding is as indicated to us in March 2023.

Transportation, Operations and Maintenance, and Inclusive Education funding will be spent in their respective areas. Investment income in excess of amounts that are required to be allocated to Infrastructure Maintenance and Renewal, scholarships and endowments, capital projects, and school generated funds, will be allocated to Instruction. Excess interest is estimated at \$144,500. Fees of \$713,000 were needed to balance the Transportation budget.

**Compensation:**

- Certificated salaries include an estimate for grid movement ASEBP rate increases, a CPP rate increase, and for the yet to be negotiated memorandum. This amount could vary depending the number of retirements, and the number of new teachers hired.
- Support staff budgets include an estimate for grid movement, ASEBP rate increase, and a CPP rate increase and Board approved grid increases.

Board governance and system administration expenses are expected to remain within the \$4,241,329 provided for administration. Total system administration includes the government's contribution to ATRF and the amortization of capital assets.

2023-2024 CESD's budget includes new busses and up to 10 additional routes to accommodate the provincial change in eligibility to students being transported to the school.

The Division has also factored in expenses for the social and emotional wellbeing of students and staff.

**Significant Business and Financial Risks:**

The Division's primary source of revenue is from the Alberta Government, which means that our viability and sustainability is largely dependent on this funding. As a result of Bill 5, operating reserves can only be used with prior approval of the Minister. If, during 2023/2024, the Division needs to spend more than budgeted, or make adjustments due to funding changes, without offsetting savings resulting from modified program delivery, the Division will have to make mid-year spending adjustments or will need to request approval from the Minister to spend additional reserves.

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

	<b>Approved Budget 2023/2024</b>	<b>Approved Budget 2022/2023</b>	<b>Actual Audited 2021/2022</b>
<b>REVENUES</b>			
Government of Alberta	\$ 131,770,989	\$123,653,025	\$125,865,499
Federal Government and First Nations	\$ 4,200	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 1,794,737	\$1,983,244	\$1,921,217
Sales of services and products	\$ 1,210,817	\$1,149,461	\$1,469,119
Investment income	\$ 144,500	\$180,500	\$224,893
Donations and other contributions	\$ 725,250	\$737,300	\$880,145
Other revenue	\$ 270,929	\$650,762	\$843,285
<b>TOTAL REVENUES</b>	\$135,921,422	\$128,354,292	\$131,204,158
<b>EXPENSES</b>			
Instruction - ECS	\$ 4,388,583	\$4,174,579	\$4,619,484
Instruction - Grade 1 to 12	\$ 99,895,723	\$97,206,098	\$95,207,245
Operations & maintenance	\$ 19,218,457	\$18,907,007	\$18,236,619
Transportation	\$ 8,168,989	\$7,368,090	\$7,137,269
System Administration	\$ 4,173,447	\$4,047,674	\$4,249,674
External Services	\$ 1,006,623	\$838,078	\$1,470,840
<b>TOTAL EXPENSES</b>	\$136,851,822	\$132,541,526	\$130,921,131
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$930,400)	(\$4,187,234)	\$283,027

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

	<b>Approved Budget 2023/2024</b>	<b>Approved Budget 2022/2023</b>	<b>Actual Audited 2021/2022</b>
<b>EXPENSES</b>			
Certificated salaries	\$ 59,666,605	\$58,501,443	\$56,981,727
Certificated benefits	\$ 14,048,186	\$13,165,153	\$13,166,142
Non-certificated salaries and wages	\$ 26,469,195	\$26,180,377	\$25,701,428
Non-certificated benefits	\$ 7,017,833	\$6,165,036	\$6,379,054
Services, contracts, and supplies	\$ 21,499,615	\$20,030,660	\$20,495,899
Capital and debt services			
Amortization of capital assets			
Supported	\$ 6,879,500	\$6,879,500	\$6,933,926
Unsupported	\$ 1,185,888	\$1,534,357	\$1,142,140
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 85,000	\$85,000	\$104,248
Losses on disposal of capital assets	\$ -	\$0	\$16,567
Other expenses	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$136,851,822	\$132,541,526	\$130,921,131

**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	\$ 3,757,342	\$ 94,397,860	\$ 14,225,729	\$ 8,909,493	\$ 4,358,946	\$ -	\$ 125,649,370	\$ 118,981,407
(2) Alberta Infrastructure - non remediation	\$ -	\$ 135,000	\$ 4,735,000	\$ 9,500	\$ -	\$ -	\$ 4,879,500	\$ 4,971,290
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 534,686	\$ -	\$ -	\$ -	\$ 707,433	\$ 1,242,119	\$ 1,901,168
(5) Federal Government and First Nations	\$ -	\$ -	\$ 4,200	\$ -	\$ -	\$ -	\$ 4,200	\$ -
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,634
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 10,000	\$ 1,071,737		\$ 713,000		\$ -	\$ 1,794,737	\$ 1,921,217
(11) Sales of services and products	\$ -	\$ 909,067	\$ -	\$ -	\$ -	\$ 301,750	\$ 1,210,817	\$ 1,469,119
(12) Investment income	\$ -	\$ 137,000	\$ -	\$ -	\$ -	\$ 7,500	\$ 144,500	\$ 224,893
(13) Gifts and donations	\$ -	\$ 285,250	\$ -	\$ -	\$ -	\$ -	\$ 285,250	\$ 419,266
(14) Rental of facilities	\$ -	\$ 25,300	\$ 20,000	\$ -	\$ -	\$ 156,629	\$ 201,929	\$ 185,420
(15) Fundraising	\$ -	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ 440,000	\$ 460,879
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,472
(17) Other	\$ -	\$ 48,000	\$ 6,000	\$ 15,000	\$ -	\$ -	\$ 69,000	\$ 577,393
(18) <b>TOTAL REVENUES</b>	\$ 3,767,342	\$ 97,983,900	\$ 18,990,929	\$ 9,646,993	\$ 4,358,946	\$ 1,173,312	\$ 135,921,422	\$ 131,204,158
<b>EXPENSES</b>								
(19) Certificated salaries	\$ 2,244,971	\$ 56,456,757			\$ 964,877	\$ -	\$ 59,666,605	\$ 56,981,727
(20) Certificated benefits	\$ 527,878	\$ 13,265,609			\$ 254,699	\$ -	\$ 14,048,186	\$ 13,166,142
(21) Non-certificated salaries and wages	\$ 916,023	\$ 16,003,878	\$ 4,517,525	\$ 2,983,271	\$ 1,511,382	\$ 537,116	\$ 26,469,195	\$ 25,701,428
(22) Non-certificated benefits	\$ 246,397	\$ 4,343,291	\$ 1,250,610	\$ 625,968	\$ 408,471	\$ 143,096	\$ 7,017,833	\$ 6,379,054
(23) SUB - TOTAL	\$ 3,935,269	\$ 90,069,535	\$ 5,768,135	\$ 3,609,239	\$ 3,139,429	\$ 680,212	\$ 107,201,819	\$ 102,228,351
(24) Services, contracts and supplies	\$ 438,877	\$ 9,341,687	\$ 6,484,122	\$ 3,972,250	\$ 936,268	\$ 326,411	\$ 21,499,615	\$ 20,495,899
(25) Amortization of supported tangible capital assets	\$ -	\$ 135,000	\$ 6,735,000	\$ 9,500		\$ -	\$ 6,879,500	\$ 6,933,926
(26) Amortization of unsupported tangible capital assets	\$ 14,437	\$ 264,501	\$ 231,200	\$ 578,000	\$ 97,750	\$ -	\$ 1,185,888	\$ 1,142,140
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 104,248
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,567
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) <b>TOTAL EXPENSES</b>	\$ 4,388,583	\$ 99,895,723	\$ 19,218,457	\$ 8,168,989	\$ 4,173,447	\$ 1,006,623	\$ 136,851,822	\$ 130,921,131
(36) <b>OPERATING SURPLUS (DEFICIT)</b>	\$ (621,241)	\$ (1,911,823)	\$ (227,528)	\$ 1,478,004	\$ 185,499	\$ 166,689	\$ (930,400)	\$ 283,027

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

	<b>Approved Budget 2023/2024</b>	<b>Approved Budget 2022/2023</b>	<b>Actual 2021/2022</b>
<b>FEES</b>			
TRANSPORTATION	\$713,000	\$934,100	\$862,088
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	\$277,000	\$277,121	\$340,927
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$370,113	\$374,505	\$307,842
Other fees to enhance education (Describe here)	\$0	\$32,150	\$27,729
NON-CURRICULAR FEES			
Extra-curricular fees	\$300,000	\$329,000	\$334,336
Non-curricular goods and services	\$134,624	\$36,368	\$47,797
NON-CURRICULAR TRAVEL	\$0	\$0	\$498
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	<b>\$1,794,737</b>	<b>\$1,983,244</b>	<b>\$1,921,217</b>

*PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY*

<b>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.</b>	<b>Approved Budget 2023/2024</b>	<b>Approved Budget 2022/2023</b>	<b>Actual 2021/2022</b>
Cafeteria sales, hot lunch, milk programs	\$750,000	\$766,016	\$845,080
Special events	\$100,000	\$101,000	\$104,720
Sales or rentals of other supplies/services	\$185,000	\$183,445	\$260,003
International and out of province student revenue	\$3,500	\$3,600	\$20,500
Adult education revenue	\$0	\$0	\$76,929
Preschool	\$0	\$0	\$33,400
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Library Books and Fines	\$0	\$0	\$15,052
Other (describe) Bulk Supply Purchases	\$15,000	\$15,400	\$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>\$1,053,500</b>	<b>\$1,069,461</b>	<b>\$1,355,684</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>	\$20,210,506	\$11,349,045	\$85,567	\$6,703,586	\$1,965,474	\$4,738,112	\$2,072,308
<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)	(\$3,312,416)			(\$3,312,416)	(\$3,312,416)		
Estimated board funded capital asset additions		\$1,750,000		\$0	\$0	\$0	(\$1,750,000)
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)		(\$8,753,000)		\$8,753,000	\$8,753,000		
Estimated capital revenue recognized - Alberta Education		\$1,954,000		(\$1,954,000)	(\$1,954,000)		
Estimated capital revenue recognized - Alberta Infrastructure		\$4,915,000		(\$4,915,000)	(\$4,915,000)		
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	\$0	\$0
Estimated reserve transfers (net) <b>MINISTERIAL APPROVAL REQUIRED</b>				(\$1,200,000)	\$462,942	(\$1,662,942)	\$1,200,000
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2023</b>	<b>\$16,898,090</b>	<b>\$11,215,045</b>	<b>\$85,567</b>	<b>\$4,075,170</b>	<b>\$1,000,000</b>	<b>\$3,075,170</b>	<b>\$1,522,308</b>
<b>2023/24 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$930,400)			(\$930,400)	(\$930,400)		
Projected board funded tangible capital asset additions		\$2,681,000		\$0	\$0	\$0	(\$2,681,000)
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)		(\$8,065,388)		\$8,065,388	\$8,065,388		
Budgeted capital revenue recognized - Alberta Education		\$1,991,200		(\$1,991,200)	(\$1,991,200)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$4,888,300		(\$4,888,300)	(\$4,888,300)		
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		\$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>				(\$2,281,000)	(\$1,255,488)	(\$1,025,512)	\$2,281,000
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2024</b>	<b>\$15,967,690</b>	<b>\$12,710,157</b>	<b>\$85,567</b>	<b>\$2,049,658</b>	<b>\$0</b>	<b>\$2,049,658</b>	<b>\$1,122,308</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>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,075,170</b>	<b>\$2,049,658</b>	<b>\$2,049,658</b>	<b>\$1,522,308</b>	<b>\$1,122,308</b>	<b>\$1,122,308</b>
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	\$8,065,388	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization Explanation	(\$6,879,500)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments Explanation	\$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	(\$1,255,488)	\$0	\$0	(\$1,025,512)	\$0	\$0	\$2,281,000	\$0	\$0
Projected assumptions/transfers of operations Technology 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 Additional classroom supports	(\$138,599)	\$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 Chromebooks, PA systems, small CTS equipment	(\$791,801)	\$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 Technology 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	(\$2,681,000)	\$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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,049,658</b>	<b>\$2,049,658</b>	<b>\$2,049,658</b>	<b>\$1,122,308</b>	<b>\$1,122,308</b>	<b>\$1,122,308</b>

	Out of Balance		
Total surplus as a percentage of 2024 Expenses	2.32%	2.32%	2.32%
ASO as a percentage of 2024 Expenses	1.50%	1.50%	1.50%

**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	\$ (930,400)	
<b>PLEASE ALLOCATE IN BLUE CELLS BELOW</b>	<b>(930,400)</b>	
<b>Estimated Operating Deficit Due to:</b>		
Amortization of board funded ARO capital assets	\$0	
Chromebooks, PA systems, small CTS equipment	\$791,801	Use or reserves to refresh chromebooks, PA systems and small CTS equipment
Additional classroom supports	\$138,599	Additional classroom supports (educational assistants)
Description 4 (Fill only if your board projected an operating deficit)	\$0	
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	
<b>Subtotal, preliminary projected operating reserves to cover operating deficit</b>	<b>930,400</b>	
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	(1,185,888)	
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	2,281,000	
<b>Total final projected amount to access ASO in 2023/24</b>	<b>2,025,512</b>	

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	7,730	7,681	7,521	Head count
Grades 10 to 12	2,615	2,549	2,584	Head count
Total	10,345	10,230	10,105	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.1%	1.2%		

Other Students:

Total	-	-	53	Note 3
Total Net Enrolled Students	10,345	10,230	10,158	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Grades 1-12	10,345	10,230	10,158	
Percentage Change	1.1%	0.7%		

## Of the Eligible Funded Students:

Students with Severe Disabilities	414	328	350	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	590	589	597	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

Eligible Funded Children	820	807	840	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	820	807	840	
Program Hours	475	475	475	Minimum program hours is 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	410	404	420	
Percentage Change	1.6%	-3.9%		

Home Ed Students	-		-	Note 4
Total Enrolled Students, ECS	820	807	840	
Percentage Change	1.6%	-3.9%		

## Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	75	76	70	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	25	31	57	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	564	564	569	559	565	565	Teacher certification required for performing functions at the school level.
Non-School Based	18	11	18	12	13	7	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>582.0</b>	<b>575.0</b>	<b>587.0</b>	<b>571.0</b>	<b>577.7</b>	<b>572.0</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-0.9%		1.6%		0.7%		
If an average standard cost is used, please disclose rate:	111,180		-		106,400		
Student F.T.E. per certificated Staff	19.1838488		1880%		1904%		

**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	(5)						Retirements
<b>Total Change</b>	<b>(5.0)</b>						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.)	(5)						
<b>Total Negative Change in Certificated FTEs</b>	<b>(5.0)</b>						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	470	470	476	470	471	471
Permanent - Part time	55	55	55	55	51	51
Probationary - Full time	25	25	25	25	25	25
Probationary - Part time	6	6	5	5	7	7
Temporary - Full time	32	32	34	34	34	34
Temporary - Part time	18	18	19	19	14	14

**NON-CERTIFICATED STAFF**

Instructional - Education Assistants	325	-	320	-	317	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	150	-	156	-	120	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	85	-	87	-	85	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	93	-	85	-	88	-	Bus drivers employed, but not contracted
Transportation - Other Staff	8	-	8	-	8	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	24	-	25	-	56	-	Personnel in System Admin. and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>685.0</b>	<b>-</b>	<b>681.0</b>	<b>-</b>	<b>674.0</b>	<b>-</b>	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.6%		1.0%		1.6%		

**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.

School Jurisdiction Code:

53

**System Admin Expense Limit %**

0053 The Chinook's Edge School Division

3.20%