

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2024

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

1280 The Northland School Division

Legal Name of School Jurisdiction

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BOARD CHAIR

Cathy Wanyandie
Name

Cathy Wanyandie
Signature

SUPERINTENDENT

Dr. Nancy Spencer-Poitras
Name

Dr. Nancy Spencer-Poitras
Signature

SECRETARY TREASURER or TREASURER

Douglas Aird
Name

Douglas Aird
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, 2023 **.**
Date

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

Blue	Data input is required	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 budget has been drafted consistent with the Education Plan and 2024 goals. With the province maintaining funding, and considering the recent challenges to learning, the Division is aggressively investing to build student learning, growth and success.

Overall revenues and expenses are lower than last year, in line with funding formula changes and forecast enrollment. The break-even budget shows a planned shortfall of \$0.5M, which will be funded from operating reserves.

Provincial funding has been essentially frozen for the last four years.

Finances will be tighter as the provincial Bridge/Covid Funding has ended. Some offsetting stabilization funding has been provided. This will remain a risk in future.

Key assumptions include maintaining the hot lunch program, transportation for all students, Federal/First Nation tuition rates steady, provincial funding for negotiated teacher rate increases, benefits inflation and minimal impact from local bargaining and insurance costs.

Contingencies include inflation, enrollment, carbon tax/fuel and key contract changes. NSD will continue building and technology improvements with a major focus on improvement for resources in the classrooms. Capital reserves are being systematically invested across the division to upgrade facilities and learning supports. This will also reduce future operating costs freeing up additional funds for student learning and growth. Operating reserves are being carefully managed to maximize the impact on student learning while remaining under the cap.

An additional 29 "Jordan's Principle" Education Assistants are on site across the Division (federally funded). Salaries have been changed to reflect the negotiated ATA settlements and additional provincial grants have been received to offset. ASEBP costs are rising 8% September 1st, while discounted rates continue for Extended Health, Dental and Vision. Significant operational, communication and cost savings benefits have been realized through the use of technology, including Zoom conferencing replacing face-to-face meetings (which have extensive costs for "windshield time"). These benefits and productivity are anticipated to continue, with the resumption of essential travel and PD being offset by pandemic cost operational savings.

Significant Business and Financial Risks:

Enrollment changes and fluctuations, being experienced by all rural divisions.

Unexpected funding changes precipitated by provincial fiscal factors.

Federal Government funding or agreement changes, or a significant fluctuation in the tuition rates, which are based on actual audited costs determined during the audit cycle. This could affect 18% of Division revenue.

Inflation including carbon tax/fuel costs, insurance or other key operating inputs.

The Division has managed through the divestment of two schools (10% student reduction) this year and remains focused on student learning, growth and success. The investment in teacherages has renovated 37 units, 9 basements and 8 additional new units are under construction.

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	\$ 44,698,045	\$46,890,062	\$47,866,396
Federal Government and First Nations	\$ 9,880,018	\$9,128,840	\$14,098,426
Property taxes	\$ -	\$0	\$0
Fees	\$ -	\$0	\$0
Sales of services and products	\$ 22,899	\$35,909	\$1,376,769
Investment income	\$ 720,000	\$110,000	\$336,373
Donations and other contributions	\$ 450,000	\$450,000	\$436,888
Other revenue	\$ 678,000	\$450,000	\$858,413
TOTAL REVENUES	\$56,448,962	\$57,064,811	\$64,973,265
EXPENSES			
Instruction - ECS	\$ 939,409	\$816,179	\$852,340
Instruction - Grade 1 to 12	\$ 37,364,840	\$37,298,197	\$39,013,391
Operations & maintenance	\$ 9,991,649	\$10,190,170	\$12,757,375
Transportation	\$ 3,854,628	\$3,600,000	\$3,919,633
System Administration	\$ 3,016,593	\$3,111,244	\$3,352,590
External Services	\$ 1,733,975	\$1,733,975	\$3,190,128
TOTAL EXPENSES	\$56,901,094	\$56,749,765	\$63,085,457
ANNUAL SURPLUS (DEFICIT)	(\$452,132)	\$315,046	\$1,887,808

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	\$ 16,471,382	\$16,442,192	\$17,120,843
Certificated benefits	\$ 3,550,283	\$3,327,379	\$3,526,173
Non-certificated salaries and wages	\$ 11,609,378	\$11,087,452	\$12,216,140
Non-certificated benefits	\$ 3,076,589	\$2,958,867	\$2,836,833
Services, contracts, and supplies	\$ 17,888,560	\$18,375,308	\$22,203,887
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,245,014	\$3,497,079	\$3,422,123
Unsupported	\$ 1,048,888	\$1,050,488	\$969,397
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$2,399
Other interest and finance charges	\$ 11,000	\$11,000	\$2,613
Losses on disposal of capital assets	\$ -	\$0	\$199,783
Other expenses	\$ -	\$0	\$585,266
TOTAL EXPENSES	\$56,901,094	\$56,749,765	\$63,085,457

**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	\$ 411,031	\$ 30,889,619	\$ 2,678,775	\$ 3,580,809	\$ 3,416,797	\$ -	\$ 40,977,031	\$ 42,402,783
(2) Alberta Infrastructure - non remediation	\$ -	\$ 274,164	\$ 2,692,000	\$ -	\$ 7,000	\$ 347,850	\$ 3,321,014	\$ 5,010,960
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 452,653
(5) Federal Government and First Nations	\$ -	\$ 7,640,774	\$ 1,353,678	\$ 273,819	\$ 611,747	\$ -	\$ 9,880,018	\$ 14,098,426
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(11) Sales of services and products	\$ -	\$ 22,899	\$ -	\$ -	\$ -	\$ -	\$ 22,899	\$ 1,376,769
(12) Investment income	\$ -	\$ 720,000	\$ -	\$ -	\$ -	\$ -	\$ 720,000	\$ 336,373
(13) Gifts and donations	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 327,382
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 658,000	\$ 658,000	\$ 821,920
(15) Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,506
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,493
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
(18) TOTAL REVENUES	\$ 411,031	\$ 39,997,456	\$ 6,724,453	\$ 3,854,628	\$ 4,055,544	\$ 1,405,850	\$ 56,448,962	\$ 64,973,265
EXPENSES								
(19) Certificated salaries	\$ 636,900	\$ 15,455,482			\$ 379,000	\$ -	\$ 16,471,382	\$ 17,120,843
(20) Certificated benefits	\$ 70,059	\$ 3,438,534			\$ 41,690	\$ -	\$ 3,550,283	\$ 3,526,173
(21) Non-certificated salaries and wages	\$ 100,000	\$ 6,542,648	\$ 2,525,834	\$ 960,635	\$ 1,110,548	\$ 369,713	\$ 11,609,378	\$ 12,216,140
(22) Non-certificated benefits	\$ 10,000	\$ 1,772,527	\$ 701,444	\$ 241,892	\$ 250,903	\$ 99,823	\$ 3,076,589	\$ 2,836,833
(23) SUB - TOTAL	\$ 816,959	\$ 27,209,191	\$ 3,227,278	\$ 1,202,527	\$ 1,782,141	\$ 469,536	\$ 34,707,632	\$ 35,699,989
(24) Services, contracts and supplies	\$ 122,450	\$ 9,691,970	\$ 3,912,168	\$ 2,036,101	\$ 1,164,752	\$ 961,119	\$ 17,888,560	\$ 22,203,887
(25) Amortization of supported tangible capital assets	\$ -	\$ 314,164	\$ 2,692,000	\$ -	\$ 7,000	\$ 231,850	\$ 3,245,014	\$ 3,422,123
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 149,515	\$ 143,530	\$ 616,000	\$ 51,700	\$ 71,470	\$ 1,032,215	\$ 969,397
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 16,673	\$ -	\$ -	\$ -	\$ 16,673	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,399
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ 11,000	\$ -	\$ 11,000	\$ 2,613
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,783
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 585,266
(35) TOTAL EXPENSES	\$ 939,409	\$ 37,364,840	\$ 9,991,649	\$ 3,854,628	\$ 3,016,593	\$ 1,733,975	\$ 56,901,094	\$ 63,085,457
(36) OPERATING SURPLUS (DEFICIT)	\$ (528,378)	\$ 2,632,616	\$ (3,267,196)	\$ -	\$ 1,038,951	\$ (328,125)	\$ (452,132)	\$ 1,887,808

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)	\$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	\$0	\$0	\$0
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$0	\$0	\$0
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$0	\$0	\$0
Non-curricular goods and services	\$0	\$0	\$0
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$0	\$0	\$0

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	\$0	\$0	\$0
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$0	\$0
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	\$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	\$0	\$0	\$0

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	\$19,451,107	\$5,834,770	\$0	\$6,323,572	\$6,323,572	\$0	\$7,292,765
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)	(\$516,854)	(\$516,854)		\$0	\$0		
Estimated surplus(deficit)	\$315,046			\$315,046	\$315,046		
Estimated board funded capital asset additions		\$5,350,000		\$0	\$0	\$0	(\$5,350,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$110,000	\$0		\$0			\$110,000
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$4,293,902)		\$4,293,902	\$4,293,902		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$3,245,014		(\$3,245,014)	(\$3,245,014)		
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		(\$16,673)		\$16,673	\$16,673		
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		\$10,000		(\$10,000)	(\$10,000)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Estimated reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				(\$4,500,000)	(\$4,500,000)	\$0	\$4,500,000
Estimated assumptions/transfers of operations - capital lease addition	(\$376,284)	\$0	\$0	(\$376,284)	(\$376,284)	\$0	\$0
Estimated Balances for August 31, 2023	\$18,983,015	\$9,612,355	\$0	\$2,817,895	\$2,817,895	\$0	\$6,552,765
2023/24 Budget projections for:							
Budgeted surplus(deficit)	(\$452,132)			(\$452,132)	(\$452,132)		
Projected board funded tangible capital asset additions		\$2,400,000		\$0	\$0	\$0	(\$2,400,000)
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)		(\$4,277,229)		\$4,277,229	\$4,277,229		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,245,014		(\$3,245,014)	(\$3,245,014)		
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		(\$16,673)		\$16,673	\$16,673		
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		\$10,000		(\$10,000)	(\$10,000)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				(\$1,048,888)	(\$1,048,888)	\$0	\$1,048,888
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2024	\$18,530,883	\$10,973,467	\$0	\$2,355,763	\$2,355,763	\$0	\$5,201,653

**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	\$2,817,895	\$2,355,763	\$2,356,163	\$0	\$0	\$0	\$6,552,765	\$5,201,653	\$4,850,141
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
Budgeted amortization of capital assets (expense)	Explanation	\$4,293,902	\$4,293,902	\$4,293,902		\$0	\$0		
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$3,245,014)	(\$3,245,014)	(\$3,245,014)		\$0	\$0		
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation	Explanation	(\$10,000)	\$0	\$0		\$0	\$0		
Budgeted unsupported debt principal repayment	Explanation	\$0	\$0	\$0		\$0	\$0		
Projected reserves transfers (net)	Unsupported amortization to capital reserves	(\$1,048,888)	(\$1,048,488)	(\$1,048,488)	\$0	\$0	\$0	\$1,048,888	\$1,048,488
Projected assumptions/transfers of operations	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
New school start-up costs	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Decentralized school reserves	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	\$0	\$0	\$0		\$0	\$0		
Non-recurring non-certificated remuneration	Explanation	\$0	\$0	\$0		\$0	\$0		
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0		\$0	\$0		
Professional development, training & support	Explanation	\$0	\$0	\$0		\$0	\$0		
Transportation Expenses	Explanation	\$0	\$0	\$0		\$0	\$0		
Operations & maintenance	Increased insurance costs - unsupported	\$0	\$0	\$0		\$0	\$0		
English language learners	Explanation	\$0	\$0	\$0		\$0	\$0		
System Administration	Explanation	\$0	\$0	\$0		\$0	\$0		
OH&S / wellness programs	Explanation	\$0	\$0	\$0		\$0	\$0		
B & S administration organization / reorganization	Explanation	\$0	\$0	\$0		\$0	\$0		
Debt repayment	Explanation	\$0	\$0	\$0		\$0	\$0		
POM expenses	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0		\$0	\$0	\$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
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	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	(\$400,000)	(\$400,000)
Capital costs - Vehicle & transportation	Bus and fleet renewal	\$0	\$0	\$0	\$0	\$0	\$0	(\$500,000)	(\$500,000)
Capital costs - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Division wide improvement projects	\$0	\$0	\$0	\$0	\$0	\$0	(\$750,000)	(\$500,000)
Capital Costs - Furniture & Equipment	Mistassini New School	\$0	\$0	\$0	\$0	\$0	\$0	(\$750,000)	\$0
Capital costs - Other	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	2023 Operating Deficit	(\$452,132)	\$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
Estimated closing balance for operating contingency		\$2,355,763	\$2,356,163	\$2,356,563	\$0	\$0	\$0	\$5,201,653	\$4,850,141

Total surplus as a percentage of 2024 Expenses	13.28%	12.66%	12.05%
ASO as a percentage of 2024 Expenses	4.14%	4.14%	4.14%

**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	\$ (452,132)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(452,132)	
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$16,673	
Increased classroom staffing and supports focused on learning.	\$435,459	
Description 3 (Fill only if your board projected an operating deficit)	\$0	
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	
Subtotal, preliminary projected operating reserves to cover operating deficit	452,132	
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	(1,032,215)	
Budgeted amortization of board funded ARO tangible capital assets	(16,673)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	10,000	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	1,048,888	
Total final projected amount to access ASO in 2023/24	462,132	

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	907	753	935	Head count
Grades 10 to 12	292	137	229	Head count
Total	1,199	890	1,164	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	34.7%	-23.5%		

Other Students:

Total	492	610	546	Note 3
Total Net Enrolled Students	1,691	1,500	1,710	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Grades 1-12	1,691	1,500	1,710	
Percentage Change	12.7%	-12.3%		

Of the Eligible Funded Students:

Students with Severe Disabilities	22	27	17	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	245	246	244	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	94	117	118	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	15	20	42	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	109	137	160	
Program Hours	900	900	900	Minimum program hours is 475 Hours
FTE Ratio	0.947	0.947	0.947	Actual hours divided by 950
FTE's Enrolled, ECS	103	130	152	
Percentage Change	-20.4%	-14.4%		

Home Ed Students	-			Note 4
Total Enrolled Students, ECS	109	137	160	
Percentage Change	-20.4%	-14.4%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	9	8	10	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	22	28	16	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2023/2024 budget report preparation.
- Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

**PROJECTED STAFFING STATISTICS
FULL TIME EQUIVALENT (FTE) PERSONNEL**

	Budget 2023/24		Actual 2022/23		Actual 2021/22		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	138	138	133	133	154	154	Teacher certification required for performing functions at the school level.
Non-School Based	15	10	15	10	14	10	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	153.0	148.0	148.0	143.0	167.7	163.7	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	3.4%		-11.7%		-8.8%		The plan is higher than actual 2022/23 due to current vacancies.
If an average standard cost is used, please disclose rate:	96,500		-		-		
Student F.T.E. per certificated Staff	11,764,7059		1106%		1115%		

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	-					
Total Change	5.0	-					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	95	90	90	85	115	111
Permanent - Part time	2	2	2	2	2	2
Probationary - Full time	48	48	48	48	42	42
Probationary - Part time	-	-	-	-	-	-
Temporary - Full time	9	9	8	8	10	10
Temporary - Part time	-	-	1	1	-	-

NON-CERTIFICATED STAFF

Instructional - Education Assistants	81	-	86	-	93	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	63	-	63	-	48	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	43	-	42	-	44	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	35	-	31	-	27	-	Bus drivers employed, but not contracted
Transportation - Other Staff	2	-	3	-	3	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	11	-	14	-	36	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	235.1	-	239.0	-	250.7	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.6%		-4.7%		-6.2%		

Explanation of Changes to Non-Certificated Staff:

Additional Information

Are non-certificated staff subject to a collective agreement?

No	
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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.

School Jurisdiction Code: 1280

System Admin Expense Limit %	
1280 The Northland School Division	5.00%