

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

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

1135 The Livingstone Range School Division

Legal Name of School Jurisdiction

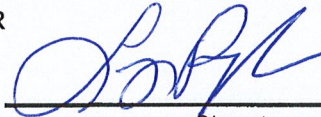
410-20 St, Fort Macleod AB AB T0L 0Z0; 403-625-3356; perryj@lrstd.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Mrs. Lacey Poytress

Name

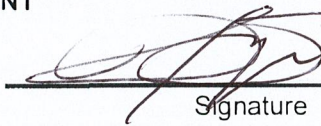


Signature

SUPERINTENDENT

Mr. Darryl Seguin

Name

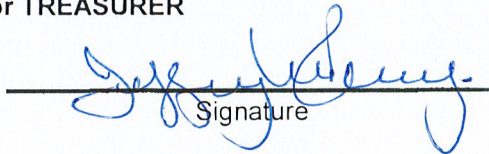


Signature

SECRETARY TREASURER or TREASURER

Mr. Jeff Perry

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, 2022
Date

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

16	blue cells: require the input of data/descriptors wherever applicable.	grey cells: data not applicable - protected
17	salmon cells: populated from data entered in this template	white cells: within text boxes REQUIRE the input of points and data.
18	green cells: populated based on information previously submitted	yellow cells: to be completed when yellow only.

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2022/2023 BUDGET REPORT

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 Highlights
 27 The 2022-2023 Budget for the Livingstone Range School Division prioritizes the maintaining of current supports and programs for students. This includes
 28 maintaining the current staffing levels as well as other divisional supports in the areas of Learning supports, virtual school, and place-based programming. The
 29 intent is to make these programs sustainable moving forward.

31 Assumptions
 32 Revenues - AB Education Revenues ECS, Grades 1-12 Base instruction funding was increased by 1%, Plant Operation & Maintenance funding increase by
 33 1% and Transportation funding increased by 4.6%. With the projection of more students the Weighted Moving Average increased various grants as well.
 34 Reductions in the areas of PUF Pre-K, ECS Support Learning Services, Covid Mitigation, Bridge Funding and Capital Maintenance Renewal effectively resulted
 35 in Livingstone Range School Division receiving no increase in funding for the 2022-2023 school year.

36 Expenditures - Anticipated cost increases: ASEBP Employee Benefits 7.85%, CPP contributions 10.5%, EI Contributions 7.1%, Utilities 30%, Insurance
 37 (property replacement values and premium increases) 13%, Fuel 40%

38 Planned Deficit (Use of Reserves) - The Livingstone Range School Division is planning to access operating reserves by way of a planned deficit of \$1,956,238

- 39 This budget also has taken into consideration the following:
- 40 - The recently announced memorandum of agreement between TEBA and the ATA.
 - 41 - This budget takes into consideration a change in the Divisions LAPP policy and participation eligibility.
 - 42 - This budget has not included any additional funding to offset the potential teacher and support staff negotiated settlements.
 - 43 - This budget recognizes that Alberta Education in the budget announcement established a maximum operating reserve threshold and that LRSD is currently
 44 above the allowable operating reserve threshold of 4.38% of divisional expenditures. This budget includes a plan to access operating reserves in order to be
 45 within the determined threshold for LRSD.
 - 46 - Actual enrolment as well as WMA are projected to increase in this budget year
 - 47 - This budget holds the current international program as the same level as what was experienced in 2022 with the potential to grow the program.

Significant Business and Financial Risks:

49 Although the school operations have returned to pre-pandemic activity there are still areas that continue to be impacted by way of rising costs. Will they
 50 continue to rise? will they subside? what other operational areas will be affect? This uncertainty makes it challenging to budget in many areas.

52 Procurement Challenges - LRSD has experienced challenges in procuring in a timely manner the following items: Replacement buses and mechanical &
 53 electrical parts and supplies to maintain the schools. When these items are available the prices have risen due to the high demand.

54 There is financial uncertainty around staffing settlements provincially and locally at a time when LRS funding has not increased.

56 The potential to lose bridge funding in the future poses a significant risk to the current level of programs. The division will not be able to continue to operating a
 57 deficit budget and will need to adjust. However losing bridge funding on top of that will be very challenging.

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	\$ 49,118,694	\$48,852,976	\$49,249,886
Federal Government and First Nations	\$ 1,950,007	\$1,931,618	\$2,107,465
Property taxes	\$ -	\$0	\$0
Fees	\$ 534,600	\$980,650	\$269,776
Sales of services and products	\$ 1,451,122	\$909,685	\$611,450
Investment income	\$ 67,996	\$76,608	\$88,888
Donations and other contributions	\$ 500,000	\$558,584	\$318,894
Other revenue	\$ 104,000	\$194,709	\$179,851
TOTAL REVENUES	\$53,726,419	\$53,504,830	\$52,826,210
EXPENSES			
Instruction - ECS	\$ 1,803,824	\$2,112,169	\$1,599,596
Instruction - Grade 1 to 12	\$ 39,222,187	\$38,183,739	\$36,632,447
Operations & maintenance	\$ 8,912,216	\$8,782,607	\$8,638,759
Transportation	\$ 3,411,375	\$3,541,569	\$2,985,446
System Administration	\$ 2,333,055	\$2,372,936	\$2,123,774
External Services	\$ -	\$0	\$0
TOTAL EXPENSES	\$55,682,657	\$54,993,020	\$51,980,022
ANNUAL SURPLUS (DEFICIT)	(\$1,956,238)	(\$1,488,190)	\$846,188

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	\$ 21,879,036	\$21,231,052	\$21,579,186
Certificated benefits	\$ 5,475,528	\$4,829,122	\$4,747,484
Non-certificated salaries and wages	\$ 9,850,067	\$9,465,382	\$9,349,805
Non-certificated benefits	\$ 2,562,773	\$1,994,848	\$1,870,075
Services, contracts, and supplies	\$ 11,642,189	\$13,181,594	\$10,392,856
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,589,245	\$3,658,988	\$3,423,112
Unsupported	\$ 673,319	\$621,534	\$611,339
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 10,500	\$10,500	\$6,165
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$55,682,657	\$54,993,020	\$51,980,022

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

Approved Budget 2022/2023

	Approved Budget 2022/2023										Actual Audited 2020/21	
	Instruction		Operations and Maintenance		Transportation	System Administration	External Services	TOTAL	TOTAL	TOTAL		
	ECS	Grade 1 to 12										
REVENUES												
(1) Alberta Education	\$ 1,411,222	\$ 33,371,034	\$ 4,815,569	\$ 3,707,154	\$ 2,207,570	\$ -	\$ 45,512,549	\$ -	\$ 45,512,549	\$ -	\$ 45,512,549	\$ 45,667,210
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 3,589,245	\$ -	\$ -	\$ -	\$ 3,589,245	\$ -	\$ 3,589,245	\$ -	\$ 3,589,245	\$ 3,423,112
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 16,900	\$ -	\$ -	\$ -	\$ -	\$ 16,900	\$ -	\$ 16,900	\$ -	\$ 16,900	\$ 159,564
(5) Federal Government and First Nations	\$ -	\$ 1,734,007	\$ 118,500	\$ -	\$ 97,500	\$ -	\$ 1,950,007	\$ -	\$ 1,950,007	\$ -	\$ 1,950,007	\$ 2,107,465
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 534,600	\$ -	\$ -	\$ -	\$ -	\$ 534,600	\$ -	\$ 534,600	\$ -	\$ 534,600	\$ 269,776
(11) Sales of services and products	\$ -	\$ 1,391,122	\$ 10,000	\$ -	\$ 50,000	\$ -	\$ 1,451,122	\$ -	\$ 1,451,122	\$ -	\$ 1,451,122	\$ 611,450
(12) Investment income	\$ -	\$ 16,001	\$ 49,995	\$ 1,000	\$ 1,000	\$ -	\$ 67,996	\$ -	\$ 67,996	\$ -	\$ 67,996	\$ 88,888
(13) Gifts and donations	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 205,352
(14) Rental of facilities	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ 9,863
(15) Fundraising	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000	\$ -	\$ 350,000	\$ 113,542
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,029
(17) Other	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 164,959
(18) TOTAL REVENUES	\$ 1,411,222	\$ 37,663,664	\$ 8,587,309	\$ 3,708,154	\$ 2,356,070	\$ -	\$ 53,726,419	\$ -	\$ 53,726,419	\$ -	\$ 53,726,419	\$ 52,826,210
EXPENSES												
(19) Certificated salaries	\$ 657,934	\$ 20,687,658			\$ 533,444	\$ -	\$ 21,879,036	\$ -	\$ 21,879,036	\$ -	\$ 21,879,036	\$ 21,579,186
(20) Certificated benefits	\$ 90,402	\$ 5,312,430			\$ 72,696	\$ -	\$ 5,475,528	\$ -	\$ 5,475,528	\$ -	\$ 5,475,528	\$ 4,747,484
(21) Non-certificated salaries and wages	\$ 731,985	\$ 5,779,363	\$ 1,117,738	\$ 1,405,623	\$ 815,358	\$ -	\$ 9,850,067	\$ -	\$ 9,850,067	\$ -	\$ 9,850,067	\$ 9,349,805
(22) Non-certificated benefits	\$ 221,173	\$ 1,701,629	\$ 238,258	\$ 177,748	\$ 223,965	\$ -	\$ 2,562,773	\$ -	\$ 2,562,773	\$ -	\$ 2,562,773	\$ 1,870,075
(23) SUB - TOTAL	\$ 1,701,494	\$ 33,481,080	\$ 1,355,996	\$ 1,583,371	\$ 1,645,463	\$ -	\$ 39,767,404	\$ -	\$ 39,767,404	\$ -	\$ 39,767,404	\$ 37,546,550
(24) Services, contracts and supplies	\$ 102,330	\$ 5,733,911	\$ 3,820,420	\$ 1,423,679	\$ 561,849	\$ -	\$ 11,642,189	\$ -	\$ 11,642,189	\$ -	\$ 11,642,189	\$ 10,392,856
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 3,589,245	\$ -	\$ -	\$ -	\$ 3,589,245	\$ -	\$ 3,589,245	\$ -	\$ 3,589,245	\$ 3,423,112
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 7,196	\$ 75,866	\$ 404,325	\$ 115,243	\$ -	\$ 602,630	\$ -	\$ 602,630	\$ -	\$ 602,630	\$ 611,339
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 70,689	\$ -	\$ -	\$ -	\$ 70,689	\$ -	\$ 70,689	\$ -	\$ 70,689	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ 10,500	\$ -	\$ 10,500	\$ -	\$ 10,500	\$ -	\$ 10,500	\$ 6,165
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 1,803,824	\$ 39,222,187	\$ 8,912,216	\$ 3,411,375	\$ 2,333,055	\$ -	\$ 55,682,657	\$ -	\$ 55,682,657	\$ -	\$ 55,682,657	\$ 51,980,022
(36) OPERATING SURPLUS (DEFICIT)	\$ (392,602)	\$ (1,558,524)	\$ (324,907)	\$ 296,779	\$ 23,015	\$ -	\$ (1,956,238)	\$ -	\$ (1,956,238)	\$ -	\$ (1,956,238)	\$ 846,188

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

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
FEEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$606
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$152,000	\$92,071
Fees for optional courses	\$70,000	\$170,390	\$55,282
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$227,400	\$366,821	\$82,345
Other fees to enhance education FACES EXPERIENTIAL EDUCATION	\$136,500	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$100,700	\$193,350	\$33,594
Non-curricular goods and services	\$0	\$56,089	\$5,878
NON-CURRICULAR TRAVEL	\$0	\$42,000	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$534,600	\$980,650	\$269,776

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	\$87,212	\$159,000	\$134,541
Special events	\$0	\$0	\$16,420
Sales or rentals of other supplies/services	\$83,485	\$0	\$68,522
International and out of province student revenue	\$1,016,611	\$435,623	\$237,827
Adult education revenue	\$0	\$0	\$0
Preschool	\$112,351	\$0	\$61,948
Child care & before and after school care	\$31,000	\$31,000	\$125,961
Lost item replacement fees	\$0	\$0	\$629
Other (describe) LIVINGSTONE SKI ACADEMY TUITION AND SALES	\$120,463	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$1,451,122	\$625,623	\$645,848

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

	(1) ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
Actual balances per AFS at August 31, 2021	\$13,115,282	\$7,564,956	\$0	\$3,740,489	\$0	\$3,740,489	\$1,809,837
2021/2022 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus/deficit	(\$400,000)			(\$400,000)	(\$400,000)		
Estimated board funded capital asset additions		\$368,413		(\$100,000)	(\$100,000)	\$0	(\$268,413)
Estimated disposal of unsupported tangible capital assets	\$4,000	\$0		(\$14,510)	(\$14,510)		\$18,510
Estimated amortization of capital assets (expense)		(\$4,215,046)		\$4,215,046	\$4,215,046		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$3,591,904		(\$3,591,904)	(\$3,591,904)		
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)			\$0	\$0	\$0		
Estimated reserve transfers/transfers of operations - capital lease addition	\$0	\$0	\$0	(\$623,142)	(\$108,632)	(\$514,510)	\$623,142
Estimated Balances for August 31, 2022	\$12,719,282	\$7,310,227	\$0	\$3,225,979	\$0	\$3,225,979	\$2,183,076
2022/23 Budget projections for:							
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$1,791,371)	(\$1,791,371)		\$0			
Budgeted surplus/deficit	(\$1,956,238)			(\$1,956,238)	(\$1,956,238)		
Projected board funded tangible capital asset additions		\$541,880		(\$50,000)	(\$50,000)	\$0	(\$491,880)
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)		(\$4,191,875)		\$4,191,875	\$4,191,875		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,589,245		(\$3,589,245)	(\$3,589,245)		
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		(\$70,689)		\$70,689	\$70,689		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0	\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0	\$0	\$0	\$0		
Budgeted changes in Endowments			\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)			\$0	\$0	\$0		
Projected reserve transfers/transfers of operations - capital lease addition	\$0	\$0	\$0	(\$602,630)	\$1,332,919	(\$1,935,549)	\$602,630
Projected Balances for August 31, 2023	\$8,971,673	\$5,387,417	\$0	\$1,290,430	\$0	\$1,290,430	\$2,293,826

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	\$0	\$0	\$0	\$3,225,979	\$1,290,430	\$1,290,430	\$2,183,076	\$2,293,826	\$2,293,826
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA									
Budgeted amortization of capital assets (expense)									
Budgeted capital revenue recognized, including ARO assets amortization									
Budgeted changes in Endowments									
Budgeted board funded ARO liabilities - recognition									
Budgeted board funded ARO liabilities - remediation									
Budgeted unsupported debt principal repayment									
Projected reserves transfers (net)									
Projected assumptions/transfers of operations	\$1,332,919	(\$680,000)	(\$680,000)	(\$1,935,549)	\$0	\$0	\$602,630	\$680,000	\$680,000
Increase in (use of) school generated funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certified remuneration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring non-certificated remuneration	(\$609,064)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transportation Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations & maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
English language learners	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B & S administration organization / reorganization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POM expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0	\$0	\$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	(\$50,000)	\$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
Investment in educational programs	(\$1,042,668)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Learning Support Program Costs	(\$233,817)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ARO	(\$70,689)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$1,290,430	\$1,290,430	\$1,290,430	\$2,293,826	\$2,293,826	\$2,293,826
Out of Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Total surplus as a percentage of 2023 Expenses 6.41%
ASO as a percentage of 2023 Expenses 2.32%

**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	\$ (1,956,238)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(1,956,238)	OVERALLOCATED - PLEASE ALLOCATE
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$70,689	As required per adoption of PS 3280 (ARO) using the independent Hazard Assessment Report & ARO instructions
Maintain Higher Level of PUF Pre-K Supports above the funds allocated	\$80,420	The learning support needs and costs continue to rise. LRSD feels strongly that this is an area we need to support
Maintain Higher Level of ECS SLS Supports than funds allocated	\$153,397	The learning support needs and costs continue to rise. LRSD feels strongly that this is an area we need to support
Maintain Pursuits Program (Virtual School & Place Based Programming)	\$1,042,668	This is an investment into building programs that support current student programming needs & desired learning
Maintain/increase current learning support staffing levels and divisional supports	\$609,064	The learning support needs and costs continue to rise. LRSD feels strongly that this is an area we need to support
Subtotal, preliminary projected operating reserves to cover operating deficit	1,956,238	
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	50,000	Capital requirement to complete a renovation of the PEAKS Campus to support operational and programming needs
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(602,630)	
Budgeted amortization of board funded ARO tangible capital assets	(70,689)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	602,630	
Total final projected amount to access ASO in 2022/23	\$ 1,935,549	

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	2,485	2,449	2,356	Head count
Grades 10 to 12	802	753	713	Head count
Total	3,287	3,202	3,069	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	2.7%	4.3%		
Other Students:				
Total	205	207	185	Note 3
Total Net Enrolled Students	3,492	3,409	3,254	
Home Ed Students	54	46	107	Note 4
Total Enrolled Students, Grades 1-12	3,546	3,455	3,361	
Percentage Change	2.6%	2.8%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	104	71	73	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	182	177	169	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	285	287	272	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	2	6	2	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	287	293	274	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	144	147	137	
Percentage Change and VA for change > 3% or < -3%	-2.0%	6.9%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	47	41	52	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	14	12	14	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

CERTIFICATED STAFF	Budget 2022/23		Actual 2021/22		Actual 2020/21		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	216	215	213	212	220	220	Teacher certification required for performing functions at the school level
Non-School Based	5	1	5	1	6	2	Teacher certification required for performing functions at the system/central office level
Total Certificated Staff FTE	221.0	216.0	218.0	213.3	225.6	221.8	FTE for personnel possessing a valid Alberta teaching certificate or equivalency
Percentage Change and VA for change > 3% or < -3%	1.4%		-3.4%		-2.0%		
If an average standard cost is used, please disclose rate:	107,058		105,300				
Student FTE per certificated Staff	16,694,014		16.5		15.5		
Please Allocate							
Certificated Staffing Change due to:							
Enrollment Change	3.0						If negative change impact, the small of: If negative change impact, the small class size initiative is to include any/all teachers retained
Other Factors	-	-	-	-	-	-	Discipliner (required)
Total Change	3.0	-	-	-	-	-	Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:							Year-over-year change in Certificated FTE
Continuing contracts terminated	-	-	-	-	-	-	FTEs
Non-permanent contracts not being renewed	-	-	-	-	-	-	FTEs
Other (retirement, attrition, etc.)	-	-	-	-	-	-	Discipliner (required)
Total Negative Change in Certificated FTEs	-	-	-	-	-	-	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only
Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):							
Certificated Number of Teachers	155	155	178	174	186	182	
Permanent - Full time	10	10	8	8	8	8	
Permanent - Part time	28	28	14	14	10	10	
Probationary - Full time	-	-	2	2	2	2	
Probationary - Part time	13	13	14	14	15	15	
Temporary - Full time	15	15	14	14	19	19	
Temporary - Part time							
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	105	46	92	39	87	87	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	59	14	50	13	62	11	Personnel providing instruction support for schools under 'Instructor' program areas other than EAs
Operations & Maintenance	21	13	21	14	22	14	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	49	33	48	7	47	33	Bus drivers employed, but not certificated
Transportation - Other Staff	3	-	3	-	4	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	10	-	10	-	8	-	Personnel in System Admin. and External service areas
Total Non-Certificated Staff FTE	246.1	106.0	224.1	72.8	230.5	96.6	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency
Percentage Change	9.8%		-2.8%		6.8%		
Explanation of Changes to Non-Certificated Staff:							
The majority of increases are related to learning support needs and require additional Educational Assistants, Child Youth Care Workers and a slight increase in Family School Liaison Counselor FTE							
Additional Information							
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> NO <input type="checkbox"/> YES							
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 FTEs.							
[Employees Range] staff are members of two unions/associations: CUPE (Administrative Assistants, Learning Commons, Educational Assistants, Child Youth Care Workers, Custodians, Bus Drivers) Collective Agreement term is until August 31st, 2022. Willow Creek School Bus Drivers Association (Bus Drivers) Collective Agreement term was until August 31st, 2020. As this document is being put together we have plans to meet for negotiations							