

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2024

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

1135 The Livingstone Range School Division

Legal Name of School Jurisdiction

410 20th Street Fort Macleod AB T0L 0Z0; perryj@lrsd.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Ms. Lacey Poytress

Name



Signature

SUPERINTENDENT

Mr. Darryl Seguin

Name

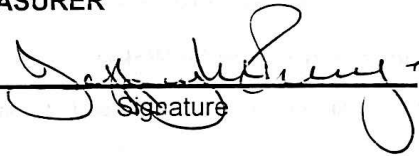


Signature

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 29, 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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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 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:

Highlights

The 2023-2024 Budget for the Livingstone Range School Division prioritizes transitioning toward a balanced budget while maintaining supports and programs for students. Significant resources continue to be allocated in an effort to offer flexibility for students. Along with in school programming, the division provides virtual schooling, dual credit opportunities, home education programming as well and out reach programs.

The division continues to provide supports for all students and staff in the classroom by way of Educational Assistants, Child and Youth Care Workers and access to Family School Liaisons in every school. Placed Base programming opportunities continue to be available within the division as we access funding through our International Program, Summer School Programs and Grant Applications. We will continue to enhance these opportunities through funding announced for collegiate programming and by working with the Lethbridge College and industry partners.

Assumptions

Revenues - AB Education removed bridge and mitigation funding and built it into the funding framework by providing increases to Base Instruction Grants 6%, Support Service Grants 10%, a New Classroom Complexity Grant, Operations and Maintenance 2.9%, Nutrition Grant 11%, and System Administration 5%. Funding was also provided to support the Teacher Centrally Bargained agreement. Additional funding was available through the Transportation to implement the new walk limits however the division does not have adequate buses and drivers to implement this fall. Planning is underway for a September 2024 implementation.

Expenditures - Anticipated cost increases: ASEBP Employee Benefits: Extended Health Care 19%, Dental 7%, CPP contributions 4%, EI Contributions 3%, Utilities 7.5%.
 Planned Deficit (Use of Reserves) - This budget plans on accessing operating reserves of \$708,422 to offset deficits in the areas of Instruction and Operation and Maintenance. The budget plans to run a surplus in the Transportation department in order to have the funds necessary to acquire additional buses to support the implementation of the walk limits in the fall of 2024. As a result the overall deficit is \$454,498. As discussed in previous budgets this budget allows for a slower transition to balanced budget for the year 2025.

Projected enrollment for this this budget is 1.7% increase

Significant Business and Financial Risks:

Significant Risks include the continuation of rising costs for products and services and in some cases the inability to get the product. (ei. Staff Benefit Costs, insurance, contractors)

Uncertainty around local bargaining with both CUPE and the ATA.

Support was provided for the Central Teacher Settlement but not the Support Staff. There is risk that what is required to settle with these groups will result in a reduction in staffing or programs to balance the budget.

Challenges around being able to acquire sufficient buses (availability and price) and Drivers to implement the new walk limits. It is our understanding that the cost of new buses have increased by 33%

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	\$ 51,599,493	\$49,118,694	\$49,328,171
Federal Government and First Nations	\$ 1,955,585	\$1,950,007	\$1,999,997
Property taxes	\$ -	\$0	\$0
Fees	\$ 634,407	\$534,600	\$527,184
Sales of services and products	\$ 1,174,255	\$1,451,122	\$1,341,908
Investment income	\$ 109,068	\$67,996	\$124,467
Donations and other contributions	\$ 420,500	\$500,000	\$411,645
Other revenue	\$ 6,000	\$104,000	\$237,080
TOTAL REVENUES	\$55,899,308	\$53,726,419	\$53,970,452
EXPENSES			
Instruction - ECS	\$ 1,613,213	\$1,803,824	\$972,422
Instruction - Grade 1 to 12	\$ 39,650,632	\$39,222,187	\$38,721,100
Operations & maintenance	\$ 8,919,244	\$8,912,216	\$8,874,281
Transportation	\$ 3,670,221	\$3,411,375	\$3,355,102
System Administration	\$ 2,500,496	\$2,333,055	\$2,355,319
External Services	\$ -	\$0	\$0
TOTAL EXPENSES	\$56,353,806	\$55,682,657	\$54,278,224
ANNUAL SURPLUS (DEFICIT)	(\$454,498)	(\$1,956,238)	(\$307,772)

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	\$ 22,182,579	\$21,879,036	\$21,822,975
Certificated benefits	\$ 5,274,840	\$5,475,528	\$4,909,404
Non-certificated salaries and wages	\$ 10,128,665	\$9,850,067	\$9,357,813
Non-certificated benefits	\$ 2,590,598	\$2,562,773	\$2,025,570
Services, contracts, and supplies	\$ 11,871,157	\$11,642,189	\$11,932,854
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,531,597	\$3,589,245	\$3,591,904
Unsupported	\$ 763,870	\$673,319	\$626,952
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 10,500	\$10,500	\$10,752
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$56,353,806	\$55,682,657	\$54,278,224

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

Approved Budget 2023/2024

REVENUES	Approved Budget 2023/2024						Actual Audited 2021/22	
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services		TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 1,372,889	\$ 35,318,057	\$ 4,734,428	\$ 4,112,222	\$ 2,387,456	\$ -	\$ 47,925,052	
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 3,531,597	\$ -	\$ -	\$ -	\$ 3,531,597	
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(4) Other - Government of Alberta	\$ -	\$ 132,844	\$ 10,000	\$ -	\$ -	\$ -	\$ 142,844	
(5) Federal Government and First Nations	\$ 11,755	\$ 1,727,550	\$ 118,500	\$ -	\$ 97,780	\$ -	\$ 1,955,585	
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(10) Fees	\$ -	\$ 634,407	\$ -	\$ -	\$ -	\$ -	\$ 634,407	
(11) Sales of services and products	\$ 142,803	\$ 994,561	\$ -	\$ -	\$ 36,891	\$ -	\$ 1,174,255	
(12) Investment income	\$ -	\$ 56,000	\$ 53,068	\$ -	\$ -	\$ -	\$ 109,068	
(13) Gifts and donations	\$ -	\$ 205,500	\$ -	\$ -	\$ -	\$ -	\$ 205,500	
(14) Rental of facilities	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000	
(15) Fundraising	\$ -	\$ 215,000	\$ -	\$ -	\$ -	\$ -	\$ 215,000	
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(18) TOTAL REVENUES	\$ 1,527,447	\$ 39,283,919	\$ 8,453,593	\$ 4,112,222	\$ 2,522,127	\$ -	\$ 55,899,308	
EXPENSES								
(19) Certificated salaries	\$ 659,452	\$ 20,966,874	\$ -	\$ -	\$ 556,253	\$ -	\$ 22,182,579	
(20) Certificated benefits	\$ 92,262	\$ 5,096,762	\$ -	\$ -	\$ 85,816	\$ -	\$ 5,274,840	
(21) Non-certificated salaries and wages	\$ 553,023	\$ 6,160,054	\$ 1,105,873	\$ 1,444,781	\$ 864,934	\$ -	\$ 10,128,665	
(22) Non-certificated benefits	\$ 162,083	\$ 1,736,556	\$ 244,938	\$ 196,764	\$ 250,257	\$ -	\$ 2,590,598	
(23) SUB - TOTAL	\$ 1,466,820	\$ 33,960,246	\$ 1,350,811	\$ 1,641,545	\$ 1,757,260	\$ -	\$ 40,176,682	
(24) Services, contracts and supplies	\$ 146,393	\$ 5,599,057	\$ 3,963,658	\$ 1,544,173	\$ 617,876	\$ -	\$ 11,871,157	
(25) Amortization of supported tangible capital assets	\$ -	\$ 16,056	\$ 3,515,541	\$ -	\$ -	\$ -	\$ 3,531,597	
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 75,273	\$ 18,545	\$ 484,503	\$ 114,860	\$ -	\$ 693,181	
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ 10,500	\$ -	\$ 10,500	
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(35) TOTAL EXPENSES	\$ 1,613,213	\$ 39,650,632	\$ 8,919,244	\$ 3,670,221	\$ 2,500,496	\$ -	\$ 56,363,806	
(36) OPERATING SURPLUS (DEFICIT)	\$ (85,766)	\$ (366,713)	\$ (465,651)	\$ 442,001	\$ 21,631	\$ -	\$ (454,498)	
							\$ (307,772)	

**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	\$122,463	\$0	\$137,314
Fees for optional courses	\$76,944	\$70,000	\$82,435
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education <i>FACES Registration Fees</i>	\$145,500	\$136,500	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$205,000	\$100,700	\$227,115
Non-curricular goods and services	\$3,750	\$0	\$3,768
NON-CURRICULAR TRAVEL			
OTHER FEES <i>(Describe here)</i>	\$750	\$0	\$749
TOTAL FEES	\$634,407	\$534,600	\$527,184

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	\$152,500	\$87,212	\$118,952
Special events	\$20,000	\$0	\$20,202
Sales or rentals of other supplies/services	\$121,132	\$83,485	\$117,019
International and out of province student revenue	\$737,820	\$1,016,611	\$925,556
Adult education revenue	\$0	\$0	\$0
Preschool	\$142,803	\$112,351	\$119,198
Child care & before and after school care	\$0	\$31,000	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe)	\$0	\$120,463	\$0
Other (describe)		\$0	\$0
Other (describe) <i>Other (Describe)</i>	\$0	\$0	\$0
Other (describe) <i>0</i>	\$0	\$0	
Other (describe) <i>0</i>	\$0	\$0	
TOTAL	\$1,174,255	\$1,451,122	\$1,300,927

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	\$12,807,510	\$7,387,472	\$0	\$3,299,169	\$0	\$3,299,169	\$2,120,869
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)	(\$1,443,243)	(\$1,443,243)		\$0			
Estimated surplus/deficit	(\$1,345,849)			(\$1,345,849)			
Estimated board funded capital asset additions		\$752,348		(\$669,138)		\$0	(\$83,210)
Projected board funded ARO tangible capital asset additions		\$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)		(\$4,274,121)		\$4,274,121			
Estimated capital revenue recognized - Alberta Education		\$0		\$0			
Estimated capital revenue recognized - Alberta Infrastructure		\$3,604,983		(\$3,604,983)			
Estimated capital revenue recognized - Other GOA		\$0		\$0			
Estimated capital revenue recognized - Other sources		\$0		\$0			
Budgeted amortization of ARO tangible capital assets		(\$70,689)		\$70,689			
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0			
Budgeted board funded ARO liabilities - recognition		\$0		\$0			
Budgeted board funded ARO liabilities - remediation		\$0		\$0			
Estimated changes in Endowments	\$0	\$0	\$0	\$0			
Estimated unsupported debt principal repayment		\$0		\$0		\$0	\$0
Estimated reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				\$0	\$1,275,160	(\$1,275,160)	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2023	\$10,018,418	\$5,956,750	\$0	\$2,024,009	\$0	\$2,024,009	\$2,037,659
2023/24 Budget projections for:							
Budgeted surplus/deficit	(\$454,498)			(\$454,498)			
Projected board funded tangible capital asset additions		\$935,240		(\$935,240)		\$0	\$0
Projected board funded ARO tangible capital asset additions		\$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)		(\$4,224,778)		\$4,224,778			
Budgeted capital revenue recognized - Alberta Education		\$0		\$0			
Budgeted capital revenue recognized - Alberta Infrastructure		\$3,531,597		(\$3,531,597)			
Budgeted capital revenue recognized - Other GOA		\$0		\$0			
Budgeted capital revenue recognized - Other sources		\$0		\$0			
Budgeted amortization of ARO tangible capital assets		(\$70,689)		\$70,689			
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0			
Budgeted board funded ARO liabilities - recognition		\$0		\$0			
Budgeted board funded ARO liabilities - remediation		\$0		\$0			
Budgeted changes in Endowments	\$0	\$0	\$0	\$0			
Budgeted unsupported debt principal repayment		\$0		\$0		\$0	\$0
Projected reserve transfers (net) MINISTERIAL APPROVAL REQUIRED				(\$82,544)			\$82,544
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$0	\$708,412	(\$708,412)	\$0
Projected Balances for August 31, 2024	\$9,563,920	\$6,128,120	\$0	\$1,315,597	\$0	\$1,315,597	\$2,120,203

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		
	11 Aug 2024	11 Aug 2025	11 Aug 2026	11 Aug 2024	11 Aug 2025	11 Aug 2026	11 Aug 2024	11 Aug 2025	11 Aug 2026
Projected opening balance	\$0	\$0	\$0	\$2,024,009	\$1,315,597	\$1,015,597	\$2,024,009	\$2,024,009	\$2,120,203
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and AHO TCA	\$0	\$0	\$0						\$0
Budgeted disposal of board funded TCA and AHO TCA	\$4,500,000	\$4,500,000	\$0						\$0
Budgeted amortization of capital assets (expense)	(\$1,700,000)	(\$1,700,000)	\$0						\$0
Budgeted capital revenue recognized, including AHO assets amortization	\$0	\$0	\$0						\$0
Budgeted changes in Endowments	\$0	\$0	\$0						\$0
Budgeted board funded AHO liabilities - recognition	\$0	\$0	\$0						\$0
Budgeted board funded AHO liabilities - recognition	\$0	\$0	\$0						\$0
Budgeted unassigned debt principal repayment	\$0	\$0	\$0						\$0
Projected reserves transfers (net)	(\$12,144)	\$0	\$0						\$0
Projected assumptions/structure of operations	\$708,311	\$0	\$0	(\$708,311)	(\$300,000)	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0						\$0
New school start-up costs	\$0	\$0	\$0						\$0
Decumulated school reserves	\$0	\$0	\$0						\$0
Non-recurring certificated remuneration	\$0	\$0	\$0						\$0
Non-recurring non-certificated remuneration	\$0	\$0	\$0						\$0
Non-recurring contracts, supplies & services	\$0	\$0	\$0						\$0
Professional development, training & support	\$0	\$0	\$0						\$0
Transportation Expenses	\$0	\$0	\$0						\$0
Operations & maintenance	\$0	\$0	\$0						\$0
Increased maintenance costs - unreported	\$0	\$0	\$0						\$0
English language learners	\$0	\$0	\$0						\$0
System Administration	\$0	\$0	\$0						\$0
OHMS / wellness programs	\$0	\$0	\$0						\$0
B & S administration organization / reorganization	\$0	\$0	\$0						\$0
Debt repayment	\$0	\$0	\$0						\$0
Cost increase in utilities, services and products	(\$14,496)	(\$14,496)	\$0						\$0
POM expenses	\$0	\$0	\$0						\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0						\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0						\$0
Repairs & maintenance - Technology	\$0	\$0	\$0						\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0						\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0						\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0						\$0
Capital costs - School land & building	\$0	\$0	\$0						\$0
Capital costs - School modernization	\$0	\$0	\$0						\$0
Capital costs - School modular & additions	\$0	\$0	\$0						\$0
Capital costs - School building partnership projects	\$0	\$0	\$0						\$0
Capital costs - Technology	\$0	\$0	\$0						\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0						\$0
Capital costs - Administration building	\$0	\$0	\$0						\$0
Capital costs - POM building & equipment	\$0	\$0	\$0						\$0
Capital costs - Furniture & Equipment	\$0	\$0	\$0						\$0
Capital costs - Other	\$0	\$0	\$0						\$0
Building leases	\$0	\$0	\$0						\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0						\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0						\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0						\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0						\$0
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$1,315,597	\$1,015,597	\$1,015,597	\$2,024,009	\$2,024,009	\$2,120,203

Total of Balance		11 Aug 2024	11 Aug 2025	11 Aug 2026
Total surplus as a percentage of 2024 Expenses	ASO as a percentage of 2024 Expenses	0.00%	0.00%	0.00%

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

Estimated Operating Surplus (Deficit) Aug. 31, 2024 PLEASE ALLOCATE IN BLUE CELLS BELOW Estimated Operating Deficit Due to:	Amount \$	Detailed explanation to the Minister for the purpose of using/transferring ASO
Amortization of board funded ARO capital assets	\$70,869	
Maintenance Deficit	\$383,629	Use of operating reserves to cover the majority of the maintenance and operations deficit due to increasing costs The Board maintained a higher level of reserve fund and learning supports in the prior year in order to reduce operating reserves below the threshold. Current year use of operating reserves enters the transition to a balanced budget.
Subtotal, preliminary projected operating reserves to cover operating deficit	454,498	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	935,240	Use of a Transportation operating surplus & amortization to pay for additional buses for change to walk limits
Budgeted disposal of unsupported tangible capital assets, including board funded ARO		
Budgeted amortization of board funded tangible capital assets	(693,181)	
Budgeted amortization of board funded ARO tangible capital assets	(70,869)	
Budgeted board funded ARO liabilities - recognition		
Budgeted board funded ARO liabilities - remission		
Budgeted unsupported debt principal repayment		
Projected net transfer to (from) Capital Reserves	182,344	Amortization set aside to replace equipment at the end of its life (the Capital's year term, buses, vehicles)
Total final projected amount to access ASO in 2023-24	708,412	

The 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 2023/2024 (Note 2)	Actual 2022/2023	Actual 2021/2022
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Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	2,455	2,470	2,449	Head count
Grades 10 to 12	870	795	753	Head count
Total	3,325	3,265	3,202	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.8%	2.0%		

Other Students:

Total	190	187	207	Note 3
Total Net Enrolled Students	3,515	3,452	3,409	
Home Ed Students	44	44	46	Note 4
Total Enrolled Students, Grades 1-12	3,559	3,496	3,455	
Percentage Change	1.8%	1.2%		

Of the Eligible Funded Students:

Students with Severe Disabilities	66	67	71	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	197	207	177	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	249	251	287	ECS children eligible for ECS base instruction funding from Alberta Education
Other Children	2	3	6	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	251	254	293	
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	126	127	147	
Percentage Change	-1.2%	-13.3%		

Home Ed Students

Home Ed Students	-			Note 4
Total Enrolled Students, ECS	251	254	293	
Percentage Change	-1.2%	-13.3%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	47	44	41	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	35	34	12	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**

CERTIFICATED STAFF	Budget 2023/24		Actual 2022/23		Actual 2021/22		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	210	210	214	214	213	212	Teacher certification required for performing functions at the school level Teacher certification required for performing functions at the system/central office level
Non-School Based	5	1	5	1	5	1	
Total Certificated Staff FTE	214.6	210.6	218.6	215.0	218.0	213.3	FTE for personnel possessing a valid Alberta teaching certificate or equivalency
Percentage Change	-1.8%		0.3%		-1.6%		
If an average standard cost is used, please disclose rate	111,400		106,102		105,300		
Student F.T.E. per certificated Staff	17,754,903		17,151%		17,201%		

Certificated Staffing Change due to:

Please Allocate Below	(4.0)	
Enrolment Change	-	-
Other Factors	(4.0)	(4.0)
Total Change	(4.0)	(4.0)

If there is a negative change impact, the small class size initiative is to include any/all teachers retained

Reserves used in prior year to maintain higher level of supports

Year-over-year change in Certificated FTE

Breakdown, where total change is Negative:

Continuous contracts terminated	-	-
Non-permanent contracts not being renewed	-	-
Other (retirement, attrition, etc.)	(4.0)	(4.0)
Total Negative Change in Certificated FTEs	(4.0)	(4.0)

FTEs

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	151	151	172	168	173	174
Permanent - Part time	3	3	7	-	3	3
Probationary - Full time	13	13	24	24	14	14
Probationary - Part time	-	-	-	-	2	2
Temporary - Full time	26	26	15	15	14	14
Temporary - Part time	12	12	17	17	14	14

NON-CERTIFICATED STAFF

Instructional - Education Assistants	97	46	96	41	92	39	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	56	15	43	13	50	13	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	21	14	23	15	21	14	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	49	35	48	7	48	7	Bus drivers employed, but not contracted
Transportation - Other Staff	4	-	3	-	3	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	13	-	15	-	10	-	Personnel in System Admin and External service areas
Total Non-Certificated Staff FTE	240.6	109.2	228.0	76.0	224.1	72.8	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency
Percentage Change	5.5%		1.8%		7.4%		

Explanation of Changes to Non-Certificated Staff:

During the course of the 2023 year additional positions were added for Mental Health Projects FSL Time CYCW and maintained in the current year

Additional Information

Are non-certificated staff subject to a collective agreement?

YES

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

CUPE Contract expired Aug 31 2022 - 81 FTE Staff Willow Creek School Bus Drivers Association Ratified a new agreement expiring August of 2024 - 28 FTE Bus Drivers

School Jurisdiction Code: 1135

System Admin Expense Limit %	
1135 The Livingstone Range School Divisi	4.40%