

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2023

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

3240 The Grande Prairie School Division

Legal Name of School Jurisdiction

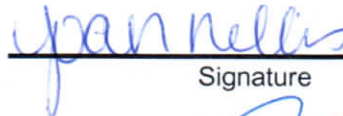
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Contact Address, Telephone & Email Address

BOARD CHAIR

Joan Nellis

Name



Signature

SUPERINTENDENT

Mr. Alexander McDonald

Name

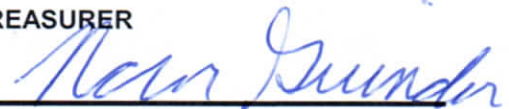


Signature

SECRETARY TREASURER or TREASURER

Norm Guindon

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 24, 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:

27 The Division prepared a planned budget deficit for next year as well as projected deficits in the following two years to utilize our ASO appropriately and
 28 responsibly that is projected in excess over the 3.15% limit introduced in the 22/23 funding manual. Introduction of both project specific costs and ongoing
 29 costs have produced a well balanced and priority spending approach which will impact students positively over the next three years in our Division and we fell
 30 strongly it is the most responsible and accountable approach to lower the ASO rather than attempting to utilize all the funds by the conclusion of the 22/23
 31 school year. We are requesting ministerial approval to lower our ASO under 3.15% over the next three years. Our plan achieves the goal by the conclusion of
 32 the 24/25 school year.

Significant Business and Financial Risks:

- 41 - The three year financial plan for the division includes the following risk/assumptions and is dependent on the outcome of these assumptions.
- 42 1. Any increase to remuneration in the ATA collective agreement will be funding by the government. The budget includes estimated costs and offsetting funding
- 43 from the government
- 44 2. Assumes that bridge funding will not be removed from our funding profile for the division in the next three years included in our financial plan.
- 45 3. The budget and financial plan presented is requesting ministerial approval for the Division to reduce the ASO below 3.15% over three years. The Division
- 46 will be under 3.15% at the conclusion of the 24/25 school year.

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	\$ 99,208,555	\$95,822,883	\$97,839,049
Federal Government and First Nations	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 1,631,500	\$1,463,170	\$709,300
Sales of services and products	\$ 939,400	\$1,128,400	\$1,444,782
Investment income	\$ 50,000	\$50,000	\$73,715
Donations and other contributions	\$ 300,000	\$375,000	\$216,413
Other revenue	\$ 396,065	\$396,065	\$375,221
TOTAL REVENUES	\$102,525,520	\$99,235,518	\$100,658,480
EXPENSES			
Instruction - ECS	\$ 4,625,778	\$4,788,439	\$4,549,017
Instruction - Grade 1 to 12	\$ 75,747,687	\$70,079,303	\$67,870,141
Operations & maintenance	\$ 19,616,102	\$17,620,463	\$17,546,172
Transportation	\$ 2,610,746	\$2,764,570	\$2,272,825
System Administration	\$ 3,137,783	\$3,110,182	\$3,286,384
External Services	\$ 272,565	\$272,565	\$0
TOTAL EXPENSES	\$106,010,661	\$98,635,522	\$95,524,539
ANNUAL SURPLUS (DEFICIT)	(\$3,485,141)	\$599,996	\$5,133,941

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	\$ 47,703,285	\$46,372,191	\$45,410,678
Certificated benefits	\$ 10,092,504	\$9,856,874	\$10,095,450
Non-certificated salaries and wages	\$ 16,935,308	\$15,625,181	\$15,551,287
Non-certificated benefits	\$ 4,293,041	\$4,012,589	\$3,802,942
Services, contracts, and supplies	\$ 17,502,435	\$15,425,749	\$13,206,496
Capital and debt services			
Amortization of capital assets			
Supported	\$ 9,010,532	\$7,031,748	\$7,113,481
Unsupported	\$ 452,356	\$292,990	\$304,075
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ 18,200	\$18,200	\$23,233
Other interest and finance charges	\$ 3,000	\$0	\$10,839
Losses on disposal of capital assets	\$ -	\$0	\$6,058
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$106,010,661	\$98,635,522	\$95,524,539

**BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31**

REVENUES	Approved Budget 2022/2023							Actual Audited 2020/21
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 3,459,523	\$ 72,101,890	\$ 9,084,703	\$ 2,586,271	\$ 3,243,402	\$ -	\$ 90,475,789	\$ 90,966,427
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 7,843,230	\$ -	\$ -	\$ -	\$ 7,843,230	\$ 5,964,442
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 317,000	\$ 572,536	\$ -	\$ -	\$ -	\$ 889,536	\$ 908,180
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 725,700	\$ 816,800	\$ -	\$ 89,000	\$ -	\$ -	\$ 1,631,500	\$ 709,300
(11) Sales of services and products	\$ -	\$ 495,900	\$ 430,000	\$ -	\$ 13,500	\$ -	\$ 939,400	\$ 1,444,782
(12) Investment income	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 73,715
(13) Gifts and donations	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 96,888
(14) Rental of facilities	\$ -	\$ -	\$ 115,000	\$ -	\$ 8,500	\$ -	\$ 123,500	\$ 102,661
(15) Fundraising	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 119,525
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,565	\$ 272,565	\$ 272,560
(18) TOTAL REVENUES	\$ 4,185,223	\$ 74,081,590	\$ 18,045,469	\$ 2,675,271	\$ 3,265,402	\$ 272,565	\$ 102,525,520	\$ 100,658,480
EXPENSES								
(19) Certificated salaries	\$ 1,728,000	\$ 45,589,214			\$ 386,071	\$ -	\$ 47,703,285	\$ 45,410,678
(20) Certificated benefits	\$ 211,338	\$ 9,799,768			\$ 81,398	\$ -	\$ 10,092,504	\$ 10,095,450
(21) Non-certificated salaries and wages	\$ 1,918,926	\$ 9,334,174	\$ 4,135,748	\$ 179,458	\$ 1,367,002	\$ -	\$ 16,935,308	\$ 15,551,287
(22) Non-certificated benefits	\$ 474,175	\$ 2,133,629	\$ 1,290,514	\$ 50,338	\$ 344,385	\$ -	\$ 4,293,041	\$ 3,802,942
(23) SUB - TOTAL	\$ 4,332,439	\$ 66,856,785	\$ 5,426,262	\$ 229,796	\$ 2,178,856	\$ -	\$ 79,024,138	\$ 74,860,357
(24) Services, contracts and supplies	\$ 293,339	\$ 8,887,902	\$ 5,218,862	\$ 2,380,950	\$ 721,382	\$ -	\$ 17,502,435	\$ 13,206,496
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 8,737,967	\$ -	\$ -	\$ 272,565	\$ 9,010,532	\$ 7,113,481
(26) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 98,715	\$ -	\$ 219,345	\$ -	\$ 318,060	\$ 304,075
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 134,296	\$ -	\$ -	\$ -	\$ 134,296	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ 18,200	\$ -	\$ 18,200	\$ 23,233
(32) Other interest and finance charges	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 10,839
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,058
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ 4,625,778	\$ 75,747,687	\$ 19,616,102	\$ 2,610,746	\$ 3,137,783	\$ 272,565	\$ 106,010,661	\$ 95,524,539
(36) OPERATING SURPLUS (DEFICIT)	\$ (440,555)	\$ (1,666,097)	\$ (1,570,633)	\$ 64,525	\$ 127,619	\$ -	\$ (3,485,141)	\$ 5,133,941

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
FEEES			
TRANSPORTATION	\$89,000	\$89,000	\$67,520
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$1,197,530	\$936,970	\$465,880
Fees for optional courses	\$185,970	\$177,200	\$103,230
ECS enhanced program fees	\$0	\$0	\$9,494
ACTIVITY FEES	\$0	\$0	\$43,908
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$125,000	\$100,000	\$11,534
Non-curricular goods and services	\$34,000	\$100,000	\$7,734
NON-CURRICULAR TRAVEL	\$0	\$60,000	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$1,631,500	\$1,463,170	\$709,300

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		\$361,900	\$465,000	\$197,042
Special events		\$50,000	\$0	\$49,688
Sales or rentals of other supplies/services		\$50,000	\$0	\$50,406
International and out of province student revenue		\$34,000	\$34,000	\$750
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		\$495,900	\$499,000	\$297,886

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, 2021	\$16,417,304	\$5,667,729	\$0	\$9,654,436	\$811,661	\$8,842,775	\$1,095,139
2021/2022 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$2,378,600			\$2,378,600	\$2,378,600		
Estimated board funded capital asset additions		\$819,482		(\$777,085)	\$0	(\$777,085)	(\$42,397)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$8,257,225)		\$8,257,225	\$8,257,225		
Estimated capital revenue recognized - Alberta Education		\$322,201		(\$322,201)	(\$322,201)		
Estimated capital revenue recognized - Alberta Infrastructure		\$6,774,217		(\$6,774,217)	(\$6,774,217)		
Estimated capital revenue recognized - Other GOA		\$572,536		(\$572,536)	(\$572,536)		
Estimated capital revenue recognized - Other sources		\$272,565		(\$272,565)	(\$272,565)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$117,865		(\$117,865)	(\$117,865)		
Estimated reserve transfers (net)				(\$300,000)	(\$3,100,000)	\$2,800,000	\$300,000
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2022	\$18,795,904	\$6,289,370	\$0	\$11,153,792	\$288,102	\$10,865,690	\$1,352,742
2022/23 Budget projections for:							
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$4,060,278)	(\$4,060,278)		\$0			
Budgeted surplus(deficit)	(\$3,485,141)			(\$3,485,141)	(\$3,485,141)		
Projected board funded tangible capital asset additions		\$100,000		\$0	\$0	\$0	(\$100,000)
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)		(\$9,328,592)		\$9,328,592	\$9,328,592		
Budgeted capital revenue recognized - Alberta Education		\$322,201		(\$322,201)	(\$322,201)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$572,536		(\$572,536)	(\$572,536)		
Budgeted capital revenue recognized - Other GOA		\$7,843,230		(\$7,843,230)	(\$7,843,230)		
Budgeted capital revenue recognized - Other sources		\$272,565		(\$272,565)	(\$272,565)		
Budgeted amortization of ARO tangible capital assets		(\$134,296)		\$134,296	\$134,296		
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		\$122,000		(\$122,000)	(\$122,000)		
Projected reserve transfers (net)				(\$300,000)	\$2,900,000	(\$3,200,000)	\$300,000
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2023	\$11,250,485	\$1,998,736	\$0	\$7,699,007	\$33,317	\$7,665,690	\$1,552,742

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	\$288,102	\$33,317	\$9,353	\$10,865,690	\$7,665,690	\$4,615,690	\$1,352,742	\$1,552,742	\$1,752,742
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$9,462,888	\$9,400,000	\$9,400,000		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$9,010,532)	(\$9,050,000)	(\$9,050,000)		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	(\$122,000)	(\$125,000)	(\$128,000)		\$0	\$0			
Projected reserves transfers (net)	\$2,900,000	\$2,650,000	\$1,350,000	(\$3,200,000)	(\$3,050,000)	(\$1,750,000)	\$300,000	\$400,000	\$400,000
Projected assumptions/transfers of operations				\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	(\$578,964)	(\$537,964)	(\$215,000)		\$0	\$0			
Non-recurring non-certificated remuneration	(\$674,000)	(\$758,000)	(\$84,000)		\$0	\$0			
Non-recurring contracts, supplies & services		(\$155,000)	(\$125,000)		\$0	\$0			
Professional development, training & support	\$0	(\$91,000)	(\$25,000)		\$0	\$0			
Transportation Expenses	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	\$0	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	(\$189,000)	(\$189,000)	(\$30,000)		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	(\$1,471,177)	(\$80,000)	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$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	\$0	\$0	\$0	\$0	\$0	\$0	(\$100,000)	(\$200,000)	(\$200,000)
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
additional staff for multidisciplinary professionals, social worker, OT, Ed Psych for PUF as well	\$0	(\$516,000)	(\$516,000)		\$0	\$0		\$0	\$0
Additional Information technology personnel	(\$120,000)	(\$120,000)	(\$120,000)		\$0	\$0		\$0	\$0
additional Educational assistants	(\$452,000)	(\$452,000)	(\$452,000)		\$0	\$0		\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$33,317	\$9,353	\$14,353	\$7,665,690	\$4,615,690	\$2,865,690	\$1,552,742	\$1,752,742	\$1,952,742

Total surplus as a percentage of 2023 Expenses 8.73% 6.02% 4.56%
ASO as a percentage of 2023 Expenses 7.26% 4.36% 2.72%

**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	\$ (3,485,141)	
PLEASE ALLOCATE IN BLUE CELLS BELOW	(3,485,141)	
Estimated Operating Deficit Due to:		
Amortization of board funded ARO capital assets	\$0	
Year one of three of the multiyear plan to invest our excess ASO over 3.15% limit	\$3,485,141	Year one of three year financial plan to lower ASO to under 3.15% by the conclusion of 24/25 school year see the GPPSD detailed annual budget report
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	3,485,141	
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	-	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(318,060)	
Budgeted amortization of board funded ARO tangible capital assets	(134,296)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	122,000	
Projected net transfer to (from) Capital Reserves	300,000	
Total final projected amount to access ASO in 2022/23	\$ 3,454,785	
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	5,458	5,453	5,365	Head count
Grades 10 to 12	1,802	1,730	1,715	Head count
Total	7,260	7,183	7,080	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	1.1%	1.5%		
Other Students:				
Total	-	-	-	Note 3
Total Net Enrolled Students	7,260	7,183	7,080	
Home Ed Students	6	5	11	Note 4
Total Enrolled Students, Grades 1-12	7,266	7,188	7,091	
Percentage Change	1.1%	1.4%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	310	282	317	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	550	579	33	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	735	867	733	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	80	98	83	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	815	965	816	
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	408	483	408	
Percentage Change and VA for change > 3% or < -3%	-15.5%	18.3%		declining birth rates in grande prairie and changes to funding of program in recent years
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	140	134	142	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	68	59	65	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 2022/2023 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.

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

	Budget 2022/23		Actual 2021/22		Actual 2020/21		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	448	448	435	435	446	446	Teacher certification required for performing functions at the school level.
Non-School Based	6	-	6	-	6	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	454.0	448.0	441.2	435.2	452.2	446.2	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	2.9%		-2.4%		0.4%		
If an average standard cost is used, please disclose rate:							
Student F.T.E. per certificated Staff	16.90198238		17.4		16.6		
Certificated Staffing Change due to:							
Enrolment Change	13	13					If negative change impact, the small c If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	-	-					Descriptor (required):
Total Change	12.8	12.8					Year-over-year change in Certificated 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.)	-	-					Descriptor (required):
Total Negative Change in Certificated FTEs	-	-					Breakdown required where year-over-; 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	382	382	377	377	392	392	
Permanent - Part time	11	11	11	11	13	13	
Probationary - Full time	15	15	8	8	8	8	
Probationary - Part time	1	1	-	-	-	-	
Temporary - Full time	40	40	45	45	40	40	
Temporary - Part time	8	8	10	10	4	5	
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	206	199	188	181	174	174	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	86	68	92	74	80	80	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	60	57	55	54	68	65	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	1		1		2		Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	28		28		20		Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	381.0	324.0	363.9	309.4	343.2	318.4	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	4.7%		6.0%		11.0%		
Explanation of Changes to Non-Certificated Staff:							
Increase in EA and KinderPal Preschool instructors							
Additional Information							
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> y <input type="checkbox"/>							
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 FTE's.							
Approximately 327 FTE non-certificated staff are subject to a collective agreement which expired on August 31, 2021							