

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

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

0152 Calgary Girls' School Society

Legal Name of School Jurisdiction

Unit C 7239 Flint Road SE Calgary AB AB T2H 1G2; 403-252-0702 x. 101; Susan.Penner@mycgcs.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Ms. Christine Jackson

Name



Signature

SUPERINTENDENT

Mrs. Pamela Davidson

Name



Signature

SECRETARY TREASURER or TREASURER

Mrs. Susan Penner

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 18, 2022
Date

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
Phone: (780) 427-3855
E-MAIL: EDC.FRA@gov.ab.ca

TABLE OF CONTENTS

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

15 Color coded cells:

<p>16 blue cells: require the input of data/descriptors wherever applicable.</p> <p>17 salmon cells: populated from data entered in this template</p> <p>18 green cells: populated based on information previously submitted</p>	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="background-color: #cccccc; width: 20px; height: 10px;"></td> <td>grey cells: data not applicable - protected</td> </tr> <tr> <td style="background-color: #ffffff; width: 20px; height: 10px;"></td> <td>white cells: within text boxes REQUIRE the input of points and data.</td> </tr> <tr> <td style="background-color: #ffff00; width: 20px; height: 10px;"></td> <td>yellow cells: to be completed when yellow only.</td> </tr> </table>		grey cells: data not applicable - protected		white cells: within text boxes REQUIRE the input of points and data.		yellow cells: to be completed when yellow only.
	grey cells: data not applicable - protected						
	white cells: within text boxes REQUIRE the input of points and data.						
	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 Calgary Girls' School Society is requesting approval to use Accumulated Surplus to support a deficit budget of \$(233,500), to support the growth in enrolment and the deficit
 28 in the transportation envelope.

Budget Assumptions:

- 30 Weighted Moving Average enrolment 506.9 (Budgeted 2022/2023 enrolment 510)
- 31 Certificated Staff Count 30.4 FTE
- 32 Non-Certificated Staff Count 5.0 FTE
- 33 3 x 1.0 FTE Educational Assistants
- 34 Technology Support - Students and Staff
- 35 \$35,000 Contract Services (\$20,000 Psychologist., \$15,000 O/T and Speech Services)
- 36 \$10,000 Contracted Services Communication
- 37 Bus Ridership - Budgeted 2022/2023 - 400 ridership
- 38 11 Bus routes
- 39 Leasing Support for North Glenmore Community Association
- 40 Investment Income \$10,000
- 41 Superintendent 1.0 FTE (vs current 0.6 FTE)
- 42 Insurance increase - 15%
- 43 Transportation increase - 9%

Significant Business and Financial Risks:

47 Enrolment is the primary risk to Calgary Girls' School Society as in the past few years a number of new schools have been built in and around the primary SW catchment
 48 areas. This has resulted in parents making the choice of the neighbourhood school as opposed to busing to a program of choice.

49 Transportation costs also pose a financial risk to Calgary Girls' School Society as we transport students from all quadrants of the city. In order to ensure that bussing journeys are kept to an
 50 acceptable time, the student have to pay a bus fee of \$1,050.00; even with the Alberta Education funding of \$249,551, the Transportation envelope still shows a substantial deficit of
 51 \$(87,748).

52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67

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	\$ 5,975,748	\$ 4,862,510	\$ 5,300,803
Federal Government and First Nations	\$ -	\$ 0	\$ 0
Property taxes	\$ -	\$ 0	\$ 0
Fees	\$ 678,035	\$ 627,551	\$ 446,323
Sales of services and products	\$ -	\$ 0	\$ 0
Investment income	\$ 10,000	\$ 20,000	\$ 12,238
Donations and other contributions	\$ -	\$ 0	\$ 3,579
Other revenue	\$ 20,000	\$ 24,500	\$ 16,307
TOTAL REVENUES	\$ 6,683,783	\$ 5,534,561	\$ 5,779,250
EXPENSES			
Instruction - ECS	\$ -		
Instruction - Grade 1 to 12	\$ 4,807,381	\$ 4,462,827	\$ 4,507,497
Operations & maintenance	\$ 989,507	\$ 418,978	\$ 863,823
Transportation	\$ 737,300	\$ 720,050	\$ 713,868
System Administration	\$ 296,595	\$ 286,700	\$ 309,862
External Services	\$ 86,500	\$ 88,275	\$ 0
TOTAL EXPENSES	\$ 6,917,283	\$ 5,976,830	\$ 6,395,050
ANNUAL SURPLUS (DEFICIT)	(\$233,500)	(\$442,269)	(\$615,800)

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)

INPUT ECS EXPENSE
FOR 2021-22 BR

INPUT ECS EXPENSE
FOR 2020-21

for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
EXPENSES			
Certificated salaries	\$ 3,076,050	\$ 2,916,540	\$ 2,942,161
Certificated benefits	\$ 609,800	\$ 589,750	\$ 609,185
Non-certificated salaries and wages	\$ 600,630	\$ 579,055	\$ 459,494
Non-certificated benefits	\$ 95,630	\$ 95,630	\$ 86,611
Services, contracts, and supplies	\$ 1,945,441	\$ 1,779,631	\$ 1,980,633
Capital and debt services			
Amortization of capital assets			
Supported	\$ 579,932	\$ 6,424	\$ 302,731
Unsupported	\$ -	\$ 0	\$ 14,235
Interest on capital debt			
Supported	\$ -	\$ 0	\$ 0
Unsupported	\$ -	\$ 0	\$ 0
Other interest and finance charges	\$ 9,800	\$ 9,800	\$ 0
Losses on disposal of capital assets	\$ -	\$ 0	\$ 0
Other expenses	\$ -	\$ 0	\$ 0
TOTAL EXPENSES	\$ 6,917,283	\$ 5,976,830	\$ 6,395,050

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31

Approved Budget 2022/2023										Actual Audited 2020/21
REVENUES	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL	TOTAL	TOTAL
	ECS	Grade 1 to 12								
(1) Alberta Education	\$ -	\$ 4,456,518	\$ 409,575	\$ 249,552	\$ 286,595	\$ -	\$ 5,402,240	\$ -	\$ 5,300,803	\$ -
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ 573,508	\$ -	\$ -	\$ -	\$ 573,508	\$ -	\$ -	\$ -
(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	\$ -	\$ 191,535	\$ -	\$ 400,000	\$ -	\$ 86,500	\$ 678,035	\$ -	\$ 446,323	\$ -
(11) Sales of services and products	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(12) Investment income	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 12,238	\$ -
(13) Gifts and donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,579	\$ -
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,495	\$ -
(15) Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 13,812	\$ -
(18) TOTAL REVENUES	\$ -	\$ 4,668,053	\$ 983,083	\$ 649,552	\$ 296,595	\$ 86,500	\$ 6,683,783	\$ -	\$ 5,779,250	\$ -
EXPENSES										
(19) Certificated salaries	\$ -	\$ 2,941,050	\$ -	\$ -	\$ 135,000	\$ -	\$ 3,076,050	\$ -	\$ 2,942,161	\$ -
(20) Certificated benefits	\$ -	\$ 598,300	\$ -	\$ -	\$ 11,500	\$ -	\$ 609,800	\$ -	\$ 609,185	\$ -
(21) Non-certificated salaries and wages	\$ -	\$ 505,630	\$ -	\$ -	\$ 95,000	\$ -	\$ 600,630	\$ -	\$ 459,494	\$ -
(22) Non-certificated benefits	\$ -	\$ 85,630	\$ -	\$ -	\$ 10,000	\$ -	\$ 95,630	\$ -	\$ 86,611	\$ -
(23) SUB - TOTAL	\$ -	\$ 4,130,610	\$ -	\$ -	\$ 251,500	\$ -	\$ 4,382,110	\$ -	\$ 4,097,451	\$ -
(24) Services, contracts and supplies	\$ -	\$ 666,971	\$ 409,575	\$ 737,300	\$ 45,095	\$ 86,500	\$ 1,945,441	\$ -	\$ 1,980,633	\$ -
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 302,731	\$ -
(26) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,235	\$ -
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ 9,800	\$ -	\$ -	\$ -	\$ -	\$ 9,800	\$ -	\$ -	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) TOTAL EXPENSES	\$ -	\$ 4,807,381	\$ 989,507	\$ 737,300	\$ 296,595	\$ 86,500	\$ 6,917,283	\$ -	\$ 6,395,060	\$ -
(36) OPERATING SURPLUS (DEFICIT)	\$ -	\$ (139,328)	\$ (6,424)	\$ (87,748)	\$ -	\$ -	\$ (233,500)	\$ -	\$ (615,800)	\$ -

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
FEES			
TRANSPORTATION	\$400,000	\$340,000	\$227,248
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$76,785	\$79,151	\$84,540
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$86,500	\$88,275	\$82,500
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees		\$0	\$10,363
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$0	\$0	\$0
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$0	\$120,125	\$41,672
Other fees to enhance education Camp Fees and Enrichment	\$114,750	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$0	\$0	\$0
Non-curricular goods and services	\$0	\$0	\$0
NON-CURRICULAR TRAVEL			
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$678,035	\$627,551	\$446,323

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		\$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, 2021	\$1,317,373	\$326,455	\$0	(\$503,082)	(\$659,497)	\$150,415	\$1,500,000
2021/2022 Estimated Impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0			
Estimated surplus/(deficit)	(\$140,000)			(\$140,000)	(\$140,000)		
Estimated board funded capital asset additions						\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0						\$0
Estimated amortization of capital assets (expense)		(\$479,021)		\$479,021	\$479,021		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$479,021		(\$479,021)	(\$479,021)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2022	\$1,177,373	\$326,455	\$0	(\$649,082)	(\$799,497)	\$150,415	\$1,500,000
2022/23 Budget projections for:							
Opening balance adjustment due to adoption of FS 3280 (ARO)	\$0			\$0			
Budgeted surplus/(deficit)	(\$233,500)			(\$233,500)	(\$233,500)		
Budgeted board funded tangible capital asset additions		\$0			\$0	\$0	\$0
Projected board funded ARO tangible capital asset additions		\$0			\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0				\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0				\$0		\$0
Budgeted amortization of capital assets (expense)		(\$579,932)		\$579,932	\$579,932		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$579,932		(\$579,932)	(\$579,932)		
Budgeted amortization of ARO tangible capital assets		\$0		\$0	\$0		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment				\$0	\$0		
Projected reserve transfers (net)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	(\$700,000)
Projected Balances for August 31, 2023	\$843,873	\$326,455	\$0	(\$182,582)	(\$1,032,997)	\$850,415	\$800,000

SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES
for the Year Ending August 31

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	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	(\$799,497)	(\$1,032,997)	(\$1,032,997)	\$150,415	\$650,415	\$650,415	\$1,500,000	\$600,000	\$800,000
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						\$0
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0						\$0
Budgeted amortization of capital assets (expense)	\$579,932	\$0	\$0						\$0
Budgeted capital revenue recognized, including ARO assets amortization	(\$579,932)	\$0	\$0						\$0
Budgeted changes in Endowments	\$0	\$0	\$0						\$0
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0						\$0
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0						\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0						\$0
Projected reserve transfers (net)	\$0	\$0	\$0						\$0
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$700,000	\$0	\$0	(\$700,000)	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0						\$0
New school start-up costs	\$0	\$0	\$0						\$0
Decentralized school reserves	\$0	\$0	\$0						\$0
Non-recurring certificated remuneration	\$0	\$0	\$0						\$0
Grid creep; net salary increase	\$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 insurance costs - unsupported	\$0	\$0	\$0						\$0
English language learners	\$0	\$0	\$0						\$0
System Administration	\$0	\$0	\$0						\$0
OH&S / wellness programs	\$0	\$0	\$0						\$0
B & S administration organization / reorganization	\$0	\$0	\$0						\$0
Debt repayment	\$0	\$0	\$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 - POM building & equipment	\$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	(\$233,600)	\$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
Opening balance adjustment due to adoption of Pa 3280 (ARO)	\$0	\$0	\$0						\$0
Estimated closing balance for operating contingency	(\$1,032,997)	(\$1,032,997)	(\$1,032,997)	\$650,415	\$650,415	\$650,415	\$600,000	\$600,000	\$800,000

Total surplus as a percentage of 2023 Expenses 6.60%
ASO as a percentage of 2023 Expenses -2.64%

**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	\$ (233,500)	
PLEASE ALLOCATE IN BLUE CELLS BELOW		
Estimated Operating Deficit Due to:	(233,500)	
Amortization of board funded ARO capital assets	\$0	
Transportation	\$87,748	Busing costs have increased due to the rising costs of operations and maintenance of the buses and retention of staff
Operation and Maintenance	\$6,424	Non cash amortization of capitalized assets
Support of Instructional	\$139,328	Mainly, additional 1.0 FTE Specialized Learning Support teacher to utilize the increased funding
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	233,500	
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	-	
Budgeted amortization of board funded ARO tangible capital assets	-	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	(700,000)	
Total final projected amount to access ASO in 2022/23	\$ (466,500)	

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	510	505	502	Head count
Grades 10 to 12	-			Head count
Total	510	505	502	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	1.0%	0.6%		
Other Students:				
Total	-	-	-	Note 3
Total Net Enrolled Students	510	505	502	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Grades 1-12	510	505	502	
Percentage Change	1.0%	0.6%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	17	8	18	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	88	88	56	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	-			ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-			ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	-	-	-	
Program Hours	-			Minimum: 475 Hours
FTE Ratio	-	-	-	Actual hours divided by 950
FTE's Enrolled, ECS	-	-	-	
Percentage Change and VA for change > 3% or < -3%	0.0%	0.0%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	-	-	-	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	-	-	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	30	-	30	-	29	-	Teacher certification required for performing functions at the school level.
Non-School Based	1	-	-	-	-	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	31.4	-	30.4	-	29.4	-	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	3.3%	-	3.4%	-	8.8%	-	
If an average standard cost is used, please disclose rate:	-	-	-	-	-	-	
Student F.T.E. per certificated Staff	10.24203822	-	18.8	-	17.1	-	
Certificated Staffing Change due to:	-	-	-	-	-	-	
Enrollment Change	-	-	-	-	-	-	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	1	-	-	-	-	-	Descriptor (required):
Total Change	1.0	-	-	-	-	-	Year-over-year change in Certificated FTE: 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-year 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	20	-	21	-	21	-	
Permanent - Full time	3	-	1	-	2	-	
Probationary - Full time	3	-	4	-	4	-	
Probationary - Part time	1	-	1	-	1	-	
Temporary - Full time	4	-	3	-	2	-	
Temporary - Part time	-	-	2	-	-	-	
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	3	-	4	-	3	-	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	5	-	6	-	6	-	Personnel providing instruction support for schools under 'Instruction program areas other than EAs
Operations & Maintenance	-	-	-	-	-	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	-	-	-	-	-	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	1	-	1	-	1	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	9.0	-	11.2	-	9.0	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-10.6%	-	10.7%	-	-0.3%	-	
Explanation of Changes to Non-Certificated Staff: 2021-2022 Submission recorded 10.2 non-Certificated Staff vs the seen 11.2.							
Additional Information Are non-certificated staff subject to a collective agreement? 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.							

School Jurisdiction Code:

152

System Admin Expense Limit %	
------------------------------	--

0152 Calgary Girls' School Society	4.95%
------------------------------------	-------