

**0052 CLEARVIEW SCHOOL DIVISION**

**UNAUDITED SCHEDULES**

**FOR THE YEAR ENDED AUGUST 31, 2023**

**SCHEDULE 9**

**UNAUDITED SCHEDULE OF FEES**  
For the Year Ended August 31, 2023 (in dollars)

Please provide a description, if needed.	Actual Fees Collected 2021/2022	Budgeted Fee Revenue 2022/2023	(A) Actual Fees Collected 2022/2023	(B) Unspent September 1, 2022*	(C) Funds Raised to Defray Fees 2022/2023	(D) Expenditures 2022/2023	(A) + (B) + (C) - (D) Unspent Balance at August 31, 2023*
<b>Transportation Fees</b>	\$60,075	\$80,000	\$64,225	\$0	\$0	\$64,225	\$0
<b>Basic Instruction Fees</b>							
Basic instruction supplies	\$0	\$0	\$0		\$0	\$0	\$0
<b>Fees to Enhance Basic Instruction</b>							
Technology user fees	\$16,065	\$11,100	\$18,312	\$0	\$0	\$18,312	\$0
Alternative program fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fees for optional courses	\$64,949	\$28,230	\$55,751	\$0	\$0	\$55,751	\$0
Activity fees	\$16,480	\$12,500	\$40,533	\$0	\$0	\$40,533	\$0
Early childhood services	\$1,965	\$1,500	\$4,157	\$0	\$0	\$4,157	\$0
Other fees to enhance education	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Non-Curricular fees</b>							
Extracurricular fees	\$202,037	\$100,000	\$177,741	\$0	\$54,467	\$232,208	\$0
Non-curricular travel	\$0	\$46,630	\$22,679	\$0	\$0	\$22,679	\$0
Lunch supervision and noon hour activity fees	\$20,649	\$0	\$13,148	\$0	\$0	\$13,148	\$0
Non-curricular goods and services	\$15,540	\$16,800	\$11,926	\$0	\$0	\$11,926	\$0
Other fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL FEES</b>	<b>\$397,760</b>	<b>\$296,760</b>	<b>\$408,472</b>	<b>\$0</b>	<b>\$54,467</b>	<b>\$462,939</b>	<b>\$0</b>

\*Unspent balances cannot be less than \$0

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products", "Fundraising", or "Other revenue" (rather than fee revenue):

Please provide a description, if needed.	Actual 0	Actual 0
Cafeteria sales, hot lunch, milk programs	\$125,626	\$103,004
Special events, graduation, tickets	\$32,717	\$26,729
International and out of province student revenue	\$0	\$1,400
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$91,781	\$75,419
Adult education revenue	\$5,710	\$1,411
Preschool	\$49,547	\$60,566
Child care & before and after school care	\$5,640	\$12,480
Lost item replacement fee	\$0	\$0
Schools - bookfairs, tournament income, fitness facility	\$87,424	\$60,883
Technology - revenue from communication tower leases	\$3,150	\$17,902
0	\$0	\$0
<b>TOTAL</b>	<b>\$401,595</b>	<b>\$359,794</b>

**SCHEDULE 10**

**UNAUDITED SCHEDULE OF SYSTEM ADMINISTRATION**  
**For the Year Ended August 31, 2023 (in dollars)**  
**Allocated to System Administration**  
**2023**

<b>EXPENSES</b>	<b>Salaries &amp; Benefits</b>	<b>Supplies &amp; Services</b>	<b>Other</b>	<b>TOTAL</b>
Office of the superintendent	\$ 447,456	\$ 39,766	\$ -	\$ 487,222
Educational administration (excluding superintendent)	-	-	-	-
Business administration	513,648	73,678	-	587,326
Board governance (Board of Trustees)	126,847	98,619	-	225,466
Information technology	-	-	-	-
Human resources	-	-	-	-
Central purchasing, communications, marketing	42,661	35,249	-	77,910
Payroll	115,347	43,804	-	159,151
Administration - insurance			4,433	4,433
Administration - amortization			65,760	65,760
Administration - other (admin building, interest)			36,607	36,607
Other (describe)	-	-	-	-
Other (describe)	-	-	-	-
Other (describe)	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 1,245,959</b>	<b>\$ 291,116</b>	<b>\$ 106,800</b>	<b>\$ 1,643,875</b>
Less: Amortization of unsupported tangible capital assets				(\$30,547)
<b>TOTAL FUNDED SYSTEM ADMINISTRATION EXPENSES</b>				<b>1,613,328</b>
<b>REVENUES</b>				<b>2023</b>
System Administration grant from Alberta Education				1,598,893
System Administration other funding/revenue from Alberta Education (ATRF, secondment revenue, etc)				34,188
System Administration funding from others				85,693
<b>TOTAL SYSTEM ADMINISTRATION REVENUES</b>				<b>1,718,774</b>
Transfers (to)/from System Administration reserves				(75,000)
Transfers to other programs				-
<b>SUBTOTAL</b>				<b>1,643,774</b>
2022 - 23 System Administration expense (over) under spent				\$30,446

School Jurisdiction Code: **52**

**UNAUDITED SCHEDULE OF SPECIALIZED LEARNING SUPPORT (FOR  
INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)  
for the Year Ended August 31, 2023 (in dollars)**

	<b>Specialized Learning Support</b>
<b>REVENUES</b>	
Specialized Learning Support	\$ 1,974,413
Specialized Learning Support - Kindergarten (Severe)	137,090
<b>TOTAL REVENUES</b>	<b>\$ 2,111,503</b>
<b>EXPENSES</b>	
Certificated salaries & benefits	\$ 498,879
Non-certificated salaries & benefits	1,534,595
<b>SUB TOTAL</b>	<b>\$ 2,033,474</b>
Supplies and materials	200,867
Contracts and services	27,180
Facilities (required specifically for program area)	-
Other (please describe)	-
Other (please describe)	-
<b>TOTAL EXPENSES</b>	<b>\$ 2,261,521</b>
<b>NET FUNDING SURPLUS (SHORTFALL)</b>	<b>\$ (150,018)</b>

**Assumptions and Comments:**

**VARIANCE ANALYSIS (FOR INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)**  
For the Year Ended August 31, 2023 (in dollars)

**1. Revenues and Expenses**

	2023 Actual	2023 Budget	Variance Amount	Variance %	Variance Explanation (higher than 10% or \$500K; or lower than -10% or -\$500K)
Government of Alberta	\$ 33,781,435	\$ 32,692,283	\$ 1,089,152	3%	WMA adjustment \$276K, enrolment growth \$60.6K, Expensed IMR \$282.7K, Fuel Price Contingency \$183K, Facility planning \$37.7K, New Curriculum funding \$148K
Federal Government and other government grants	-	-	-	#DIV/0!	
Property taxes	-	-	-	#DIV/0!	
Fees	408,472	296,760	111,712	38%	Extra curricular activities in schools are in full swing like pre-Covid
Sales of services and products	401,595	338,690	62,905	19%	Hot lunches and milk sales increased
Investment income	250,439	20,000	230,439	1152%	Higher interest rate
Donations and other contributions	377,327	280,700	96,627	34%	Donations towards breakfast programs, awards, Terry Fox, welding program
Other revenue	276,749	202,336	74,413	37%	ASBIE equity payment and other supported amortization
<b>Total Revenues</b>	<b>35,496,017</b>	<b>33,830,769</b>	<b>1,665,248</b>	<b>5%</b>	

**Expense by Programs**

Instruction - ECS	\$ 1,541,836	\$ 1,363,847	\$ 177,989	13%	Allocating instructional expenses on enrolment basis
Instruction - Grades 1 - 12	23,726,666	23,971,178	(244,512)	-1%	
Operations and maintenance	5,180,585	5,064,136	116,449	2%	
Transportation	3,271,761	3,429,928	(158,167)	-5%	
System administration	1,643,875	1,654,106	(10,231)	-1%	
External services	256,036	255,711	325	0%	
<b>Total Expenses</b>	<b>35,620,759</b>	<b>35,738,906</b>	<b>(118,147)</b>	<b>0%</b>	

**2. Accumulated Surplus from operations (ASO - total of operating surplus and operating reserves)**

	2023 Actual	Amount approved by Minister (from 2023 spring budget)	Variance Amount	Variance Explanation (negative amount represents reserve spent less than requested in 2023 Spring Budget, vice versa)
Accessed ASO amount (positive - reserve access; negative - reserve increase)	\$ 893,855	\$ 1,749,354	\$ (855,499)	WMA adjustment \$276K, enrolment growth \$60.6K, Savings in transportation due to fuel contingency and lower cost of fuel than budget \$309K, higher investment income by \$200K, technology equipment to be purchased in the future \$125K

**3. Key Financial Position**

	2023	2022	Variance Amount	Variance %	Variance Explanation (higher than 10% or \$500K; or lower than -10% or -\$500K)
Cash and cash equivalents	\$ 4,718,375	\$ 6,507,933	\$ (1,789,558)	-27%	Deficit of \$124.7K, unsupported capital additions \$1.56M
Accounts receivable (net after allowances)	713,668	365,324	348,344	95%	WMA adjustment receivable \$276K, Donald School Indemnity \$34.6K, interest receivable \$27K
Accounts payable and accrued liabilities	1,087,827	1,114,297	(26,470)	-2%	
Unspent deferred contributions	1,060,495	1,401,579	(341,084)	-24%	Spent IMR/CMR and other funding
Tangible capital assets	22,579,719	21,925,527	654,192	3%	Additional buses, capitalized IMR/CMR, new equipment and ARO
Spent deferred capital contributions	16,647,090	16,776,811	(129,721)	-1%	

**NUTRITION AND HOME EDUCATION PROGRAMS (FOR INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)**  
**For the Year Ended August 31, 2023 (in dollars)**

Estimated # of Students Served: 2,519.0  
 Estimated # of Meals Served: 100.0

Nutrition Program	Budget 2023	Actual 2023	Actual 2022
<b>Revenues</b>			
Alberta Education	\$ 175,000	\$ 175,000	\$ 175,000
Alberta Education - Prior Year Unspent	12,930	12,930	16,666
<b>Total Revenue</b>	187,930	187,930	191,666
<b>Expenses</b>			
	187,930	169,238	192,863
<b>Annual Surplus (deficit)</b>	\$ -	\$ 18,692	\$ (1,197)

	<b>As at August 31, 2023</b>
<b>Home Education and Shared Responsibility Grant</b>	
Funding unclaimed by parents for 2021/22 school year	\$ -
Funding declined by parents for 2021/22 school year	-
<b>Total</b>	\$ -

School Jurisdiction Code:

52

**STUDENT STATISTICS (FOR INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)  
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

	Actual 2023/24	Budgeted 2023/24 (Note 2)	Actual 2022/23	
<b>Grades 1 to 12</b>				
<u>Eligible Funded Students:</u>				
Grades 1 to 9	1,631	1,649	1,645	Head count
Grades 10 to 12	563	570	562	Head count
Total FTE	2,194	2,219	2,207	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-1.1%	0.5%		
<u>Other Students:</u>				
Total	4	-	1	Note 3
Total Net Enrolled Students	2,198	2,219	2,208	
Home Ed Students	3	2	2	Note 4
Total Enrolled Students, Grades 1-12	2,201	2,221	2,210	
Percentage Change	-0.9%	0.5%		
<u>Of the Eligible Funded Students:</u>				
Students with Severe Disabilities	70	70	70	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	78	93	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
Eligible Funded Children	153	158	156	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	108	102	110	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	261	260	266	
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	131	130	133	
Percentage Change	0.4%	-2.3%		
Home Ed Students	1	-		Note 4
Total Enrolled Students, ECS	262	260	266	
Percentage Change	0.8%	-2.3%		
<u>Of the Eligible Funded Children:</u>				
Students with Severe Disabilities (PUF)	18	26	26	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	1	5	5	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**Explanation of Changes:**

**STAFFING STATISTICS (FOR INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)  
FULL TIME EQUIVALENT (FTE) PERSONNEL**

	Actual 2023/24		Budgeted 2023/24		Actual 2022/23		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
<b>CERTIFICATED STAFF</b>							
School Based	142.5	142.5	142.0	142.0	138.0	138.0	Teacher certification required for performing functions at the school level.
Non-School Based	5.5	1.5	6.0	1.0	5.0	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	148.0	144.0	148.0	143.0	143.0	138.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.0%	0.7%	3.5%	3.6%	3.5%	4.3%	Please provide an explanation for changes +/- 3%.

If an average standard cost is used, please disclose rate: **\$ 107,000** **\$ -** **\$ 107,500** **\$ 103,250**  
 Student F.T.E. per Certificated Staff 15.8 15.9 16.4

**Certificated staffing change due to:**

	<b>Please Allocate</b>					
Enrolment Change	-	-	2.0			If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	-	-	3.0			Descriptor (required): Please explain here.
Total Change	-	-	5.0			Year-over-year change in Certificated FTE

**Breakdown, where total change is negative:**

Continuous contracts terminated	-	-	-			FTEs
Non-permanent contracts not being renewed	-	-	-			FTEs
Other (retirement, attrition, etc.)	-	-	-			Descriptor (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**

Permanent - Full time	110.0	106.0	121.0	116.0	-	-
Permanent - Part time	22.0	22.0	25.0	25.0	-	-
Probationary - Full time	12.0	12.0	5.0	5.0	-	-
Probationary - Part time	6.0	6.0	4.0	4.0	-	-
Temporary - Full time	5.0	5.0	9.0	9.0	-	-
Temporary - Part time	5.0	4.5	5.0	5.0	-	-

**NON-CERTIFICATED STAFF**

Instructional - Education Assistants	54.7	-	54.0	-	52.0	-	Personnel support students as part of a multidisciplinary team with teachers and other
Instructional - Other Non-Certificated Instruction	25.0	-	25.0	-	25.0	-	Personnel providing instruction support for schools under 'Instruction' program areas other
Operations & Maintenance	20.5	10.0	21.0	10.0	20.0	10.0	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	45.5	-	45.0	-	44.0	-	Bus drivers employed, but not contracted
Transportation - Other Staff	6.0	-	6.0	-	6.0	2.0	Other personnel providing direct support to the transportation of students to and from
Other	14.9	-	16.0	-	16.0	3.0	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	166.5	10.0	167.0	10.0	163.0	15.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-0.3%	0.0%	2.5%	-33.3%	2.2%	-33.3%	

**Explanation of Changes:**