

0052 CLEARVIEW SCHOOL DIVISION

UNAUDITED SCHEDULES

FOR THE YEAR ENDED AUGUST 31, 2024

SCHEDULE 9

UNAUDITED SCHEDULE OF FEES
For the Year Ended August 31, 2024 (in dollars)

Please provide a description, if needed.	Actual Fees Collected 2022/2023	Budgeted Fee Revenue 2023/2024	(A) Actual Fees Collected 2023/2024	(B) Unspent September 1, 2023*	(C) Funds Raised to Defray Fees 2023/2024	(D) Expenditures 2023/2024	(A) + (B) + (C) - (D) Unspent Balance at August 31, 2024*
Transportation Fees	\$64,225	\$14,000	\$21,473	\$0	\$0	\$21,473	\$0
Basic Instruction Fees							
Basic instruction supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fees to Enhance Basic Instruction							
Technology user fees	\$18,312	\$0	\$8,403	\$0	\$0	\$8,403	\$0
Alternative program fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fees for optional courses	\$55,751	\$63,077	\$52,306	\$0	\$0	\$52,306	\$0
Activity fees	\$40,533	\$15,000	\$1,426	\$0	\$0	\$1,426	\$0
Early childhood services	\$4,157	\$2,450	\$325	\$0	\$0	\$325	\$0
Other fees to enhance education	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Curricular fees							
Extracurricular fees	\$177,741	\$181,062	\$173,215	\$0	\$0	\$173,215	\$0
Non-curricular travel	\$22,679	\$0	\$28,529	\$0	\$0	\$28,529	\$0
Lunch supervision and noon hour activity fees	\$13,148	\$0	\$519	\$0	\$0	\$519	\$0
Non-curricular goods and services	\$11,926	\$15,000	\$1,942	\$0	\$0	\$1,942	\$0
Other fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FEES	\$408,472	\$290,589	\$288,138	\$0	\$0	\$288,138	\$0

*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):

	Actual 2024	Actual 2023
Please provide a description, if needed.		
Cafeteria sales, hot lunch, milk programs	\$145,006	\$125,626
Special events, graduation, tickets	\$38,830	\$32,717
International and out of province student revenue	\$8,699	\$0
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$92,440	\$91,781
Adult education revenue	\$2,400	\$5,710
Preschool	\$47,298	\$49,547
Child care & before and after school care	\$6,000	\$5,640
Lost item replacement fee	\$0	\$0
Schools - bookfairs, tournament income, fitness facility	\$91,796	\$87,424
Technology - revenue from communication tower leases	\$3,150	\$3,150
0	\$0	\$0
TOTAL	\$435,619	\$401,595

SCHEDULE 10

UNAUDITED SCHEDULE OF SYSTEM ADMINISTRATION
For the Year Ended August 31, 2024 (in dollars)
Allocated to System Administration
2024

EXPENSES	Salaries & Benefits	Supplies & Services	Other	TOTAL
Office of the superintendent	\$ 293,234	\$ 23,781	\$ -	\$ 317,015
Educational administration (excluding superintendent)	103,596	4,283	-	107,879
Business administration	471,107	89,622	-	560,729
Board governance (Board of Trustees)	124,750	91,116	-	215,866
Information technology	-	-	-	-
Human resources	103,596	4,283	-	107,879
Central purchasing, communications, marketing	41,160	30,820	-	71,980
Payroll	122,259	48,329	-	170,588
Administration - insurance			4,778	4,778
Administration - amortization			66,186	66,186
Administration - other (admin building, interest)			54,574	54,574
Other (describe)	-	-	-	-
Other (describe)	-	-	-	-
Other (describe)	-	-	-	-
TOTAL EXPENSES	\$ 1,259,702	\$ 292,234	\$ 125,538	\$ 1,677,474
Less: Amortization of unsupported tangible capital assets				(\$30,974)
TOTAL FUNDED SYSTEM ADMINISTRATION EXPENSES				1,646,500

REVENUES	2024
System Administration grant from Alberta Education	1,634,517
System Administration other funding/revenue from Alberta Education (ATRF, secondment revenue, etc)	34,507
System Administration funding from others	243,531
TOTAL SYSTEM ADMINISTRATION REVENUES	1,912,555
Transfers (to)/from System Administration reserves	(204,657)
Transfers (to) other programs	(61,398)
SUBTOTAL	1,646,500
System Administration expense (over) under spent	\$0

School Jurisdiction Code: 52

**UNAUDITED SCHEDULE OF SPECIALIZED LEARNING SUPPORT (FOR
INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)
For the Year Ended August 31, 2024 (in dollars)**

	Specialized Learning Support
REVENUES	
Specialized Learning Support	\$ 2,180,734
Specialized Learning Support Kindergarten (Severe)	157,289
TOTAL REVENUES	\$ 2,338,023
EXPENSES	
Certificated salaries & benefits	\$ 529,659
Non-certificated salaries & benefits	1,832,366
SUB TOTAL	\$ 2,362,025
Supplies and materials	71,976
Contracts and services	29,241
Facilities (required specifically for program area)	-
Other (please describe)	-
Other (please describe)	-
TOTAL EXPENSES	\$ 2,463,242
NET FUNDING SURPLUS (SHORTFALL)	\$ (125,219)

VARIANCE ANALYSIS (FOR INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)

For the Year Ended August 31, 2024 (in dollars)

1. Revenues and Expenses

	2024 Actual	2024 Budget	Variance Amount	Variance %	Variance Explanation (higher than 10% or \$500K; or lower than -10% or -\$500K)
Government of Alberta	\$ 35,649,247	\$ 35,945,010	\$ (295,763)	-1%	
Federal Government and other government grants	-	-	-	-	
Property taxes	-	-	-	-	
Fees	288,138	290,589	(2,451)	-1%	
Sales of services and products	435,619	340,965	94,654	28%	Higher cafeteria sales \$25K, International student \$9K, bookfairs/tournaments \$31K, Agendas/apparel/yearbooks/grad tickets \$30K
Investment income	243,006	50,000	193,006	386%	Interest income was higher than budget
Donations and other contributions	337,253	198,700	138,553	70%	Donations made for Performing Arts Center sound system, Breakfast for Learning, awards and scholarship
Other revenue	288,956	210,967	77,989	37%	Colony shortfall billed out and other supported amortization
Total Revenues	37,242,219	37,036,231	205,988	1%	
Expense by Programs					
Instruction - ECS	\$ 1,498,307	\$ 1,579,424	\$ (81,117)	-5%	
Instruction - Grades 1 - 12	24,718,195	25,114,051	(395,856)	-2%	
Operations and maintenance	5,360,008	5,095,434	264,574	5%	
Transportation	3,666,526	3,922,000	(255,474)	-7%	
System administration	1,677,474	1,774,096	(96,622)	-5%	Unspent budget on travel and subsistence \$32K, Equipment \$49K, Dues & Fees \$13.5K, lower utilities \$6.6K, insurance \$15K, uncertified salary/benefits \$43K, computer software \$16K, Other supplies & Services \$23K
External services	267,989	272,647	(4,658)	-2%	
Total Expenses	37,188,499	37,757,652	(569,153)	-2%	Overall, lower expenditures than budget due to capitalization of equipment and network infrastructure. O&M expenses are over by \$265K due higher costs of utilities, insurance and building maintenance
Annual Operating Surplus /(Deficit)	\$ 53,720	\$ (721,421)	775,141	-107%	Capitalized expenditures \$647K, higher investment income \$193K

2. Key Financial Position

	2024	2023	Variance Amount	Variance %	Variance Explanation (higher than 10% or \$500K; or lower than -10% or -\$500K)
Cash and cash equivalents	\$ 5,475,481	\$ 4,718,375	\$ 757,106	16%	Please see cash flow for details
Accounts receivable (net after allowances)	296,074	713,668	(417,594)	-59%	Accrued WMA receivable in 2023 \$276K, Donalds Fire abatement \$35K, difference in GST rebate \$49K, Other AR \$57K
Accounts payable and accrued liabilities	1,174,009	1,087,827	86,182	8%	
Unspent deferred contributions	1,054,157	1,060,495	(6,338)	-1%	
Tangible capital assets	22,202,943	22,579,719	(376,776)	-2%	
Spent deferred capital contributions	16,432,928	16,647,090	(214,162)	-1%	

School Jurisdiction Code: 52

**NUTRITION AND HOME EDUCATION PROGRAMS (FOR INFORMATION ONLY - NOT PART
OF FINANCIAL STATEMENTS)**
For the Year Ended August 31, 2024 (in dollars)

Estimated # of Students Served: 2,356.0

Estimated # of Meals Served: 200.0

Nutrition Program	Budget 2024	Actual 2024	Actual 2023
Revenues			
Alberta Education	\$ 175,000	\$ 241,277	\$ 175,000
Alberta Education - Prior Year Unspent	16,500	22,894	12,930
Total Revenue	191,500	264,171	187,930
Expenses	191,500	227,162	169,238
Annual Surplus (deficit)	\$ -	\$ 37,009	\$ 18,692

Home Education and Shared Responsibility Grant	As at August 31, 2024
Funding unclaimed by parents for 2022/23 school year	\$ -
Funding declined by parents for 2022/23 school year	-
Total	\$ -

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

	Actual 2024/25	Budgeted 2024/25 (Note 2)	Actual 2023/24	Notes
Grades 1 to 12				
<u>Eligible Funded Students:</u>				
Grades 1 to 9	1,628	1,651	1,631	Head count
Grades 10 to 12	562	562	563	Head count
Total FTE	2,190	2,213	2,194	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-1.0%	0.9%		Please provide an explanation for changes +/- 3%.
<u>Other Students:</u>				
Total	9	4	4	Note 3
Total Net Enrolled Students	2,199	2,217	2,198	
Home Ed Students	10	3	3	Note 4
Total Enrolled Students, Grades 1-12	2,209	2,220	2,201	
Percentage Change	-0.5%	0.9%		
<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	-	-	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	112	138	153	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	96	108	108	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	208	246	261	
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	104	123	131	
Percentage Change	-15.4%	-5.7%		Lower ECS enrolment
Home Ed Students	1	1	1	Note 4
Total Enrolled Students, ECS	209	247	262	
Percentage Change	-15.4%	-5.7%		
<u>Of the Eligible Funded Children:</u>				
Students with Severe Disabilities (PUF)	12	20	18	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	1	1	1	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
Explanation of Changes:				
Actual ECS enrolment is lower than projected in the Spring.				

- 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 2024/2025 budget report preparation.
 - Other GradeS 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.

School Jurisdiction Code:

52

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

	Actual 2024/25		Budgeted 2024/25		Actual 2023/24		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	140.5	140.5	140.9	140.9	142.5	142.5	Teacher certification required for performing functions at the school level.
Non-School Based	4.5	-	4.5	0.5	5.5	1.5	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	145.0	140.5	145.4	141.4	148.0	144.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-0.3%	-0.6%	-1.8%	-1.8%	-2.0%	-2.5%	Please provide an explanation for changes +/- 3%.
If an average standard cost is used, please disclose rate:	\$ -	\$ 109,500	\$ 108,999		\$ -		
Student F.T.E. per Certificated Staff	16.0		16.1		15.8		
Certificated staffing change due to:							
	-	-	-				
Enrolment Change	(0.4)	-	-				If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	-	-	(2.6)				Descriptor (required): Please explain here.
Total Change	(0.4)	-	(2.6)				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.)	(0.4)	-	(2.6)				Descriptor (required): Please explain here.
Total Negative Change in Certificated FTEs	(0.4)	-	(2.6)				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	112.0	112.0	115.0	111.0	110.0	106.0	
Permanent - Part time	21.0	21.0	21.0	21.0	22.0	22.0	
Probationary - Full time	9.0	9.0	10.0	10.0	12.0	12.0	
Probationary - Part time	5.0	5.0	6.0	6.0	6.0	6.0	
Temporary - Full time	8.0	8.0	7.0	7.0	5.0	5.0	
Temporary - Part time	4.0	4.0	-	-	5.0	4.5	
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	47.1	-	47.1	-	54.7	-	Personnel support students as part of a multidisciplinary team with teachers and other
Instructional - Other Non-Certificated Instruction	29.7	-	29.7	-	25.0	-	Personnel providing instruction support for schools under 'Instruction' program areas
Operations & Maintenance	21.6	10.0	20.5	10.0	20.5	10.0	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	44.4	-	45.5	-	45.5	-	Bus drivers employed, but not contracted
Transportation - Other Staff	5.1	-	5.2	-	6.0	-	Other personnel providing direct support to the transportation of students to and from
Other	15.5	-	15.5	-	14.9	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	163.3	10.0	163.4	10.0	166.5	10.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.0%	0.0%	-1.9%	0.0%	-1.9%	0.0%	