

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2026

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

1220 The High Prairie School Division

Legal Name of School Jurisdiction

Box 870 High Prairie AB AB T0G 1E0; (780) 523-3337; dstout@hpsd.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Joy McGregor

Name



Signature

SUPERINTENDENT

Mr. Murray Marran

Name



Signature

SECRETARY TREASURER or TREASURER

Darla Stout

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 13, 2025

Date

c.c. Alberta Education
Financial Reporting & Accountability Branch
10th floor, 44 Capital Boulevard, 10044 108th Street NW, Edmonton AB T5J 5E6
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Blue	Data input is required	Grey	No entry required - the cell is protected.
Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed.
Green	Populated based on information previously submitted to Alberta Education	Yellow	Flags to draw attention to sections requiring entry depending on other parts of the su

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2025/2026 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:

1. Balanced Budget
2. We continue to allocate significant resources to Numeracy/Literacy
3. We are committed to allocating more funds to schools
4. We continue to allocate resources to Mental Health

Significant Business and Financial Risks:

1. Enrolment status quo/decline
2. Recruitment and retention across the division
3. Wait time for purchasing new buses
4. Bus Driver shortage

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
REVENUES			
Government of Alberta	\$ 45,421,062	\$43,824,418	\$42,697,860
Federal Government and First Nations	\$ 4,800,728	\$4,653,328	\$4,591,661
Property taxes	\$ -	\$0	\$0
Fees	\$ 245,000	\$171,000	\$387,365
Sales of services and products	\$ 1,020,112	\$1,104,947	\$999,270
Investment income	\$ 180,000	\$348,000	\$396,940
Donations and other contributions	\$ 400,000	\$275,000	\$460,497
Other revenue	\$ 60,950	\$94,850	\$102,263
TOTAL REVENUES	\$52,127,852	\$50,471,543	\$49,635,856
EXPENSES			
Instruction - ECS	\$ 2,360,276	\$919,591	\$1,573,984
Instruction - Grade 1 to 12	\$ 37,333,531	\$38,355,951	\$36,653,569
Operations & maintenance	\$ 5,425,608	\$5,063,264	\$5,581,479
Transportation	\$ 4,611,637	\$3,891,192	\$4,136,163
System Administration	\$ 2,396,800	\$2,241,545	\$2,358,833
External Services	\$ -	\$0	\$0
TOTAL EXPENSES	\$52,127,852	\$50,471,543	\$50,304,028
ANNUAL SURPLUS (DEFICIT)	\$0	\$0	(\$668,172)

BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
EXPENSES			
Certificated salaries	\$ 18,381,932	\$18,095,973	\$19,191,477
Certificated benefits	\$ 2,522,769	\$4,061,973	\$4,502,468
Non-certificated salaries and wages	\$ 11,489,624	\$11,218,009	\$11,132,300
Non-certificated benefits	\$ 2,926,001	\$2,736,047	\$2,907,323
Services, contracts, and supplies	\$ 13,332,741	\$11,895,228	\$10,144,959
Capital and debt services			
Amortization of capital assets			
Supported	\$ 1,287,006	\$1,295,820	\$1,311,307
Unsupported	\$ 1,329,412	\$1,168,493	\$1,114,194
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ 858,367	\$0	\$0
TOTAL EXPENSES	\$52,127,852	\$50,471,543	\$50,304,028

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

REVENUES	Approved Budget 2025/2026							Actual Audited 2023/24
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 2,276,192	\$ 31,291,937	\$ 3,936,490	\$ 3,803,367	\$ 2,396,800	\$ -	\$ 43,704,786	\$ 41,004,645
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 1,287,006	\$ -	\$ -	\$ -	\$ 1,287,006	\$ 1,311,307
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Federal Government and First Nations	\$ 84,084	\$ 4,716,644	\$ -	\$ -	\$ -	\$ -	\$ 4,800,728	\$ 4,591,661
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 429,270	\$ -	\$ -	\$ 429,270	\$ 381,908
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 241,000	\$ -	\$ 4,000	\$ -	\$ -	\$ 245,000	\$ 387,365
(11) Sales of services and products	\$ -	\$ 443,000	\$ 202,112	\$ 375,000	\$ -	\$ -	\$ 1,020,112	\$ 999,270
(12) Investment income	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ 396,940
(13) Gifts and donations	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 301,407
(14) Rental of facilities	\$ -	\$ 25,950	\$ -	\$ -	\$ -	\$ -	\$ 25,950	\$ 66,210
(15) Fundraising	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 159,090
(16) Gains on disposal of tangible capital assets	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 36,053
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(18) TOTAL REVENUES	\$ 2,360,276	\$ 37,333,531	\$ 5,425,608	\$ 4,611,637	\$ 2,396,800	\$ -	\$ 52,127,852	\$ 49,635,856
EXPENSES								
(19) Certificated salaries	\$ 279,318	\$ 17,612,902			\$ 489,712	\$ -	\$ 18,381,932	\$ 19,191,477
(20) Certificated benefits	\$ 38,367	\$ 2,419,308			\$ 65,094	\$ -	\$ 2,522,769	\$ 4,502,468
(21) Non-certificated salaries and wages	\$ 246,687	\$ 7,504,564	\$ 972,704	\$ 1,820,182	\$ 945,487	\$ -	\$ 11,489,624	\$ 11,132,300
(22) Non-certificated benefits	\$ 59,312	\$ 1,934,195	\$ 216,544	\$ 462,493	\$ 253,457	\$ -	\$ 2,926,001	\$ 2,907,323
(23) SUB - TOTAL	\$ 623,684	\$ 29,470,969	\$ 1,189,248	\$ 2,282,675	\$ 1,753,750	\$ -	\$ 35,320,326	\$ 37,733,568
(24) Services, contracts and supplies	\$ 878,225	\$ 7,363,381	\$ 2,901,452	\$ 1,603,835	\$ 585,848	\$ -	\$ 13,332,741	\$ 10,144,959
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 1,287,006	\$ -	\$ -	\$ -	\$ 1,287,006	\$ 1,311,307
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 360,069	\$ 47,902	\$ 725,127	\$ 57,202	\$ -	\$ 1,190,300	\$ 975,082
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ 139,112	\$ -	\$ -	\$ -	\$ -	\$ 139,112	\$ 139,112
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ 858,367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 858,367	\$ -
(35) TOTAL EXPENSES	\$ 2,360,276	\$ 37,333,531	\$ 5,425,608	\$ 4,611,637	\$ 2,396,800	\$ -	\$ 52,127,852	\$ 50,304,028
(36) OPERATING SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (668,172)

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
FEES			
TRANSPORTATION	\$4,000	\$4,000	\$3,693
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	\$0	\$0	\$0
Fees for optional courses	\$0	\$0	\$7,257
ECS enhanced program fees	\$0	\$0	\$0
Activity fees	\$0	\$0	\$0
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$70,000	\$48,000	\$214,243
Non-curricular goods and services	\$171,000	\$119,000	\$0
Non-curricular travel	\$0	\$0	\$38,564
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$245,000	\$171,000	\$263,757

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 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$15,765
Special events	\$0	\$0	\$11,397
Sales or rentals of other supplies/services	\$35,000	\$35,000	\$3,792
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)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$35,000	\$35,000	\$30,954

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, 2024	\$13,547,925	\$7,409,146	\$0	\$1,444,143	\$1,500,253	(\$56,110)	\$4,694,636
2024/2025 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$0			\$0	\$0		
Estimated board funded capital asset additions		\$1,674,029		\$0	\$0	\$0	(\$1,674,029)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	(\$65,000)	\$0		(\$65,000)	(\$65,000)		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$2,286,389)		\$2,286,389	\$2,286,389		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,287,006		(\$1,287,006)	(\$1,287,006)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$139,112)		\$139,112	\$139,112		
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		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$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, 2025	\$13,482,925	\$7,944,680	\$0	\$2,517,638	\$2,573,748	(\$56,110)	\$3,020,607
2025/26 Budget projections for:							
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected board funded tangible capital asset additions		\$275,750		\$0	\$0	\$0	(\$275,750)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	(\$35,000)	\$0		(\$35,000)	(\$35,000)		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$2,477,306)		\$2,477,306	\$2,477,306		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,287,006		(\$1,287,006)	(\$1,287,006)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$139,112)		\$139,112	\$139,112		
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	\$0		
Projected reserve transfers (net)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2026	\$13,447,925	\$6,891,018	\$0	\$3,812,050	\$3,868,160	(\$56,110)	\$2,744,857

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-2026	31-Aug-2027	30-Aug-2028	31-Aug-2026	31-Aug-2027	30-Aug-2028	31-Aug-2026	31-Aug-2027	30-Aug-2028
Projected opening balance	\$2,573,748	\$3,868,160	\$4,483,160	(\$56,110)	(\$56,110)	(\$56,110)	\$3,020,607	\$2,744,857	\$2,744,857
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	(\$35,000)	(\$35,000)	(\$35,000)		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$2,616,418	\$2,500,000	\$2,500,000		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$1,287,006)	(\$1,400,000)	(\$1,400,000)		\$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	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	\$0	(\$450,000)	(\$450,000)	\$0	\$0	\$0	\$0	\$450,000	\$450,000
Projected assumptions/transfers of operations	\$0	\$0	\$0	\$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	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$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	\$0	\$0	\$0		\$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	\$0	\$0	\$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	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0	\$0	\$0	\$0	(\$275,750)	(\$450,000)	(\$450,000)
Building leases	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$3,868,160	\$4,483,160	\$5,098,160	(\$56,110)	(\$56,110)	(\$56,110)	\$2,744,857	\$2,744,857	\$2,744,857

Total surplus as a percentage of 2026 Expenses	0.125785102	0.137583017	14.94%
ASO as a percentage of 2026 Expenses	7.31%	8.49%	9.67%

**DETAILS OF RESERVES AND
MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA
for the Year Ending August 31, 2025**

This template is designed to provide information about your school jurisdiction's reserves and to assist you in determining if you need to submit a letter requesting an exemption to exceed the maximum limit of Operating Reserves to the Minister. It has been split in to two parts, Part 1: exemptions (Row 21 - 51) and Part 2: transfers between operating and capital reserves (Row 52 - 67).

Complete Part 1 if over 6% in cell B24. Check for flag in cell E27.

Part 1: As per the 2024/25 Funding Manual, a formal request for an exemption to exceed the 2024/25 maximum operating reserve must be approved by the board and submitted to the Minister. If a reserve request to exceed the limit is required, please submit your formal letter by November 30, 2025. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2024/25 operating reserves to be over their 2024/25 maximum limit, which is based on 6% of school jurisdiction's 2023/24 total expenses, and intend to submit a formal 2024/25 exemption request must complete Section A (if a 2023/24 exemption request was made and Ministerial approved) and Section B, explaining the rationale for an exemption and demonstrating when operating reserves will be drawn down below 6% over the subsequent school years.

Complete Part 2 if projecting transfers between operating and capital reserves.

Part 2: If your school jurisdiction is projecting to transfer between operating and capital reserves for the 2024/25 and/or 2025/26 school year, please complete the section under Row 52. The transfer amounts reported should agree with the 'AOS' tab. Please note that a letter requesting Ministerial approval is required to transfer from Capital to Operating Reserves.

PART 1: EXEMPTIONS

		Amount
Estimated Accumulated Surplus/(Deficit) from Operations as at Aug. 31, 2025		\$ 2,517,638
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)		\$0
Estimated 2024/25 Operating Reserves	5.00%	\$2,517,638
Maximum 2024/25 Operating Reserve Limit	6.00%	\$ 3,018,242
Estimated 2024/25 Operating Reserves Over Maximum Limit		\$ (500,604)

SECTION A: 2023/24 EXEMPTION REQUEST

Cell E29 reports your school jurisdiction's 2023/24 Ministerial approval exemption amount over your 2023/24 maximum limit.

Not Applicable
Not Applicable

Cell E30 shows the school year you planned to return below the limit, as per your 2023/24 exemption approval.

If you've been approved for a 2023/24 exemption and will be requesting an exemption for 2024/25, please provide the following details below: Have you followed the drawdown plan from your 2023/24 exemption request? If yes, please outline what has been achieved. Please indicate the \$ figure amounts and initiatives. If not, please explain any deviations from the original plan and the reasons for the changes.

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2024/25 maximum: \$ (500,604)
Please note that this does not constitute as a Ministerial request for approval. An exemption request letter submitted to the Minister is still required for an exemption for the 2024/25 school year.

Provide a detailed drawdown plan to illustrate how and when the reserve balance will be below 6.0%.

	2025/26	2026/27	2027/28	Additional Comments
Opening operating reserve balance	\$ 2,517,638	\$ 2,517,638	\$ 2,517,638	
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
	\$ 2,517,638	\$ 2,517,638	\$ 2,517,638	
	5.00%	5.00%	5.00%	

PART 2: TRANSFERS BETWEEN OPERATING AND CAPITAL RESERVES

Please report the projected amounts and detailed rationale for transfers between operating reserves and capital reserves for the 2024/25 and 2025/26 school year. The net transfer between operating and capital reserves should agree the amounts reported in the 'AOS' tab. **(Note: Ministerial approval is required to transfer from Capital to Operating Reserves):**

	2024-25	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ (1,674,029)	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ 1,674,029	
Net Transfer Between Operating and Capital Reserves	\$ -	

	2025-26	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)	\$ (275,750)	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)	\$ 275,750	
Net Transfer Between Operating and Capital Reserves	\$ -	

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

Budgeted **Actual** **Actual**
2025/2026 **2024/2025** **2023/2024**
(Note 2)

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	1,610	1,620	1,646	Head count
Grades 10 to 12	765	775	789	Head count
Total	2,375	2,395	2,435	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.8%	-1.6%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Other Students:

Total	298	295	365	Note 3
Total Net Enrolled Students	2,673	2,690	2,800	
Home Ed Students	-	2	-	Note 4
Total Enrolled Students, Grades 1-12	2,673	2,692	2,800	
Percentage Change	-0.7%	-3.9%		

Of the Eligible Funded Students:

Students with Severe Disabilities	90	82	134	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	140	135	129	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	176	174	180	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	12	12	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	188	186	180	
Program Hours	950	950	950	Minimum program hours is 475 Hours
FTE Ratio	1.000	1.000	1.000	Actual hours divided by 950
FTE's Enrolled, ECS	188	186	180	
Percentage Change	1.1%	3.3%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.

Home Ed Students	-	-	3	Note 4
Total Enrolled Students, ECS	188	186	183	
Percentage Change	1.1%	1.6%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	15	16	14	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	30	32	34	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 2025/2026 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**

	Budget 2025/2026		Actual 2024/2025		Actual 2023/2024		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	190.0	190.0	189.0	189.0	186.0	186.0	Teacher certification required for performing functions at the school level.
Non-School Based	6.0	3.0	5.0	3.0	5.0	2.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	196.0	193.0	194.0	192.0	191.0	188.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	1.0%		1.6%		2.6%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
If an average standard cost is used, please disclose rate:	105,895		102,477		-		
Student F.T.E. per certificated Staff	14.60		14.84		15.62		

Certificated Staffing Change due to:

Enrolment Change	2.0						Please explain
Other Factors							Year-over-year change in Certificated FTE
Total Change	2.0	-					

Breakdown, where total change is Negative:

Continuous contracts terminated	-						FTEs
Non-permanent contracts not being renewed	-						FTEs
Other (retirement, attrition, etc.)	-						Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Total Negative Change in Certificated FTEs	-	-					

Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):

Certificated Number of Teachers

Permanent - Full time	157.0	157.0	156.0	-	158.0	158.0
Permanent - Part time	1.0	1.0	1.0	-	1.0	1.0
Probationary - Full time	17.0	17.0	17.0	-	17.0	17.0
Probationary - Part time	-	-	-	-	-	-
Temporary - Full time	15.0	15.0	15.0	-	13.0	13.0
Temporary - Part time	-	-	-	-	-	-

NON-CERTIFICATED STAFF

Instructional - Education Assistants	107.0	-	101.0	-	101.0	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	31.0	-	33.0	-	34.0	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	11.0	-	11.0	-	11.0	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	45.0	-	36.0	36.0	38.0	-	Bus drivers employed, but not contracted
Transportation - Other Staff	8.0	-	8.0	-	10.0	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	50.0	-	54.0	-	63.0	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	252.0	-	243.0	36.0	257.0	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	3.7%		-5.4%		-1.9%		

Explanation of Changes to Non-Certificated Staff:

Hired more EA's, More Bus Drivers, Less 2 Coaches, Less in System Admin

Additional Information

Are non-certificated staff subject to a collective agreement? Yes

Please provide terms of contract for 2024/25 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

Bus Driver only - CUPE

School Jurisdiction Code: 1220

System Admin Expense Limit %	
1220 The High Prairie School Division	4.76%