

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2019**

[School Act, Sections 147(2)(b) and 276]

**1220 High Prairie School Division No. 48**

**Legal Name of School Jurisdiction**

P.O. Box 870 High Prairie AB T0G 1E0; 780-523-3337; rlussier@hpsd.ca

**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

Tammy Henkel

Name



Signature

**SUPERINTENDENT**

Ms. Laura Poloz

Name

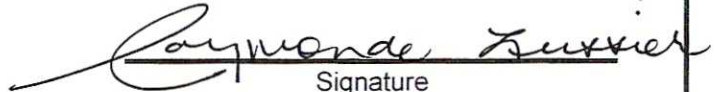


Signature

**SECRETARY TREASURER or TREASURER**

Ms. Raymonde Lussier

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 16, 2018

Date

Version: 170615

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Color coded cells:

blue cells: require the input of data/descriptors wherever applicable.  
 salmon cells: contain referenced juris. information - protected  
 green cells: populated based on information previously submitted

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- 2018/2019 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. Planned deficit \$(1,256,840) spending continues to draw down reserves. Reconciliation provided on A0S3
2. Enrollment projected to drop slightly in 18/19 net -25 students
3. Assumption of no salary and wage increase made throughout the division
4. Capital Spending projected to be \$847,800, reconciliation provided on A0S3
5. CIF planned to increase to \$419,000

### Significant Business and Financial Risks:

1. Enrollment is out of our control. Communities within our division are highly transitory directly related to the oil and gas economy
2. Changes to government policy can have dramatic effects on planned draw downs of reserves (IMR CAP requirements)
3. ATA negotiations raise uncertainty on future financial obligations
4. Changes to laws retroactively causes financial uncertainty moving forward (Fair & Family Friendly Workplace Act, OH&S Act)

**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
<b>REVENUES</b>			
Alberta Education	\$44,896,682	\$44,418,352	\$41,820,246
Other - Government of Alberta	\$55,000	\$50,000	\$55,613
Federal Government and First Nations	\$4,513,181	\$4,689,943	\$4,531,316
Other Alberta school authorities	\$400,000	\$387,000	\$402,125
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$588,300	\$484,898	\$702,902
Other sales and services	\$1,225,500	\$1,225,500	\$1,225,595
Investment income	\$116,000	\$116,000	\$116,621
Gifts and donations	\$48,500	\$48,500	\$48,484
Rental of facilities	\$40,000	\$25,000	\$41,447
Fundraising	\$120,000	\$125,000	\$118,114
Gains on disposal of capital assets	\$14,000	\$15,500	\$14,139
Other revenue		\$610,000	\$0
<b>TOTAL REVENUES</b>	<b>\$52,017,163</b>	<b>\$52,195,693</b>	<b>\$49,076,602</b>
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$1,980,500	\$1,890,501	\$1,980,501
Instruction - Grades 1-12	\$37,057,814	\$36,875,479	\$34,890,157
Plant operations & maintenance	\$5,879,436	\$6,304,434	\$6,076,536
Transportation	\$4,149,501	\$4,183,692	\$4,239,986
Administration	\$2,371,614	\$2,341,837	\$2,197,354
External Services	\$1,835,138	\$1,835,138	\$1,835,850
<b>TOTAL EXPENSES</b>	<b>\$53,274,003</b>	<b>\$53,431,081</b>	<b>\$51,220,384</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$1,256,840)</b>	<b>(\$1,235,388)</b>	<b>(\$2,143,782)</b>

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

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
<b>EXPENSES</b>			
Certificated salaries	\$19,431,980	\$21,659,643	\$19,471,167
Certificated benefits	\$4,989,435	\$4,204,272	\$4,897,237
Non-certificated salaries and wages	\$11,662,196	\$11,468,754	\$11,323,661
Non-certificated benefits	\$2,499,213	\$2,470,680	\$2,199,842
Services, contracts, and supplies	\$12,246,201	\$11,175,648	\$11,001,387
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$1,367,613	\$1,367,612	\$1,338,829
Unsupported	\$1,077,365	\$964,772	\$969,419
Interest on capital debt			
Supported		\$0	\$0
Unsupported		\$0	\$0
Other interest and finance charges		\$0	\$0
Losses on disposal of capital assets		\$0	\$18,842
Other expenses		\$119,700	\$0
<b>TOTAL EXPENSES</b>	<b>\$53,274,003</b>	<b>\$53,431,081</b>	<b>\$51,220,384</b>



**BUDGETED SCHEDULE OF FEE REVENUE**  
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
<b>FEES</b>			
TRANSPORTATION	\$125,000	\$112,000	\$118,320
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$197,731
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$25,000	\$0	\$0
ECS enhanced program fees	\$8,120	\$550	\$13,675
<b>ACTIVITY FEES</b>	\$59,480	\$269,000	\$268,418
Other fees to enhance education (Describe here)	\$0	\$0	\$57,851
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$150,000	\$56,758	\$0
Non-curricular goods and services	\$161,400	\$46,000	\$0
<b>NON-CURRICULAR TRAVEL</b>	\$47,000	\$0	\$46,907
<b>OTHER FEES</b> (Describe here)	\$110,000	\$590	\$0
<b>TOTAL FEES</b>	<b>\$686,000</b>	<b>\$484,898</b>	<b>\$702,902</b>

\*PLEASE DO NOT USE "SCHOOL GENERATED FUNDS" AS A CATEGORY

Please disclose amounts paid by parents of students that are recorded as "Other sales and services" (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 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
Cafeteria sales, hot lunch, milk programs	\$90,000	\$75,000	\$75,857
Special events	\$4,000	\$3,500	\$3,497
Sales or rentals of other supplies/services	\$71,000	\$70,000	\$81,668
Out of district unfunded student revenue	\$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
Bulk supply sales	\$0	\$0	\$0
Other (describe) Hot Lunch Program - Kinuso School	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$165,000</b>	<b>\$148,500</b>	<b>\$161,022</b>

**BUDGETED SCHEDULE OF SUPPLEMENTARY DETAILS OF FEE REVENUE**  
for the Year Ending August 31

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B))* 2018/2019	Entry Fees and Admissions 2018/2019	Transportation Component 2018/2019	Supplies & Materials** 2018/2019	Total 2018/2019
<b>FEES</b>						
TRANSPORTATION		\$0	\$0	\$125,000	\$0	\$125,000
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$0	\$0	\$0	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES		\$0	\$0	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>						
Technology user fees		\$0	\$0	\$0	\$0	\$0
Alternative program fees		\$0	\$0	\$0	\$0	\$0
Fees for optional courses	CTS, IA, etc.	\$0	\$0	\$0	\$25,000	\$25,000
ECS enhanced program fees	Entry charges by outside entities for field trips	\$0	\$8,300	\$0	\$0	\$8,300
ACTIVITY FEES	Field Trips	\$0	\$36,000	\$24,000	\$0	\$60,000
Other fees to enhance education		\$0	\$0	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>						
Extra-curricular fees	Sports & Club Fees	\$0	\$75,000	\$50,000	\$25,000	\$150,000
Non-curricular goods and services	Sales of books, food, etc.	\$0	\$0	\$0	\$161,000	\$161,000
NON-CURRICULAR TRAVEL	Field Trips	\$0	\$0	\$59,000	\$0	\$59,000
<b>OTHER FEES***</b>						
		\$0	\$0			\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
<b>TOTAL FEES</b>		\$0	\$119,300	\$258,000	\$211,000	\$588,300

\*\*Supplies and Materials represent consumables (one-time use such as paper), reuseable supplies, equipment rental, workbooks).

\*\*\*Describe purpose of other fees. DO NOT use blanket names such as "Kindergarten", "Instructional Fees", "School Division Fees", "Registration Fees", etc.

\*\*\*Use Other Fees only for fees which do not meet predefined categories as described on Pages 14 & 15 of the Budget Guidelines 2018/2019



**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 (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2017</b>	\$21,910,541	\$13,017,714	\$0	\$5,230,877	(\$250,527)	\$5,481,404	\$3,661,950
<b>2017/2018 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$0			\$0	\$0		
Estimated board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
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 (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2018</b>	\$21,910,541	\$13,017,714	\$0	\$5,230,877	(\$250,527)	\$5,481,404	\$3,661,950
<b>2018/2019 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$1,256,840)			(\$1,256,840)	(\$1,256,840)		
Projected board funded capital asset additions		\$847,800		\$0	\$847,800	(\$847,800)	(\$847,800)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		(\$14,000)	(\$14,000)		\$14,000
Budgeted amortization of capital assets (expense)		(\$2,444,978)		\$2,444,978	\$2,444,978		
Budgeted capital revenue recognized - Alberta Education		\$1,367,613		(\$1,367,613)	(\$1,367,613)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$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 (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2019</b>	\$20,653,701	\$12,788,149	\$0	\$5,037,402	\$403,798	\$4,633,604	\$2,828,150

**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-2019	31-Aug-2020	31-Aug-2021	31-Aug-2019	31-Aug-2020	31-Aug-2021	31-Aug-2019	31-Aug-2020	31-Aug-2021
Projected opening balance		(\$250,527)	\$1,660,638	\$1,660,638	\$5,481,404	\$4,633,604	\$4,633,604	\$3,661,950	\$2,828,150	\$2,228,150
Projected excess of revenues over expenses (surplus only)	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	Explanation - add1 space on AOS3 / AOS4	(\$14,000)	\$0	\$0		\$0	\$0	\$14,000	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation - add1 space on AOS3 / AOS4	\$2,444,978	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized	Explanation - add1 space on AOS3 / AOS4	(\$1,367,613)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Salary negotiation expenses	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Full-day kindergarten	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
First nations, Metis, Inuit	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Fort McMurray wild fire related costs (unfunded)	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,367,612)	(\$1,417,311)	(\$1,467,010)
Capital costs - School modernization	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	(\$75,000)	\$0	\$0
Capital costs - Vehicle & transportation	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	(\$715,700)	(\$600,000)	(\$600,000)
Capital costs - Administration building	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	(\$57,100)	\$0	\$0
Capital costs - Other	Reallocate to Row 41-48 or Describe Asset	\$847,800	\$0	\$0	(\$847,800)	\$0	\$0	\$1,367,612	\$1,417,311	\$1,467,010
Building leases	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation - add1 space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$1,660,638	\$1,660,638	\$1,660,638	\$4,633,604	\$4,633,604	\$4,633,604	\$2,828,150	\$2,228,150	\$1,628,150
Out of Balance										
Total surplus as a percentage of 2019 Expenses		17.12%	16.00%	14.87%						
ASO as a percentage of 2019 Expenses		11.81%	11.81%	11.81%						



**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)**  
for the Year Ending August 31

The following provides further explanation of the anticipated changes to each component of AOS for the 2017/2018, 2018/2019, 2019/2020, and 2020/2021 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2020. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

**Additional detail on uses of Accumulated Operating Surplus:**

**2017/2018**

Provide an explanation of material changes from the fall budget update originally submitted in November, 2017 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

The decision by Alberta Education to capitalize 30% of IMR will reduce our projected deficit by 325k

Resignation and the inability to hire for a few positions will further reduce our planned deficit by a further 55K

Planned deficit	\$(1,235,388)
30%IMR Cap	\$ 325,000
Resignations	\$ 55,000
Unrealized Spending	\$ 55,388
Projected Deficit	\$ (800,000)

**2018/2019**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

Projected Deficit in 18/19 is \$(1,256,840)

Reconciliation:

4.5 LST	\$439,102	put in place last year to build capacity of classroom teachers. to reduce reliance on EA's
Short Term Projects	\$427,422	(Curriculum \$160k, APL \$130K, Assessment 70K, LTPF 67K)
Short Term HR Additions	<u>\$390,316</u>	(3 cert. 2 non cert)
	\$1,256,840	

Capital Reserve Usage

5 Buses	\$675,700
1 Van	\$ 40,000
Wireless Technology upgrade	\$ 75,000
Bobcat	\$ 43,000
Equipment/Building upgrade	<u>\$ 14,100</u>
	\$847,800



**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)**  
**for the Year Ending August 31**

The following provides further explanation of the anticipated changes to each component of AOS for the 2017/2018, 2018/2019, 2019/2020, and 2020/2021 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2020. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

**Additional detail on uses of Accumulated Operating Surplus:**  
**2019/2020**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

Planned operating deficit of \$(800,000) to draw down excess reserves

further acquisitions of buses and replacement of vehicles from capital reserves of \$500,000

**2020/2021**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

Planning includes a operating deficit of \$(400,000) to draw down excess reserves

further acquisitions of buses and replacement of vehicles from capital reserves of \$500,000

**August 31, 2021**

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2021.

Planning includes a balanced operating budget

further acquisitions of buses and replacement of vehicles from capital reserves of \$500,000

**PROJECTED STUDENT STATISTICS  
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

	Budgeted 2018/2019 (Note 2)	Actual 2017/2018	Actual 2016/2017	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	1,898	1,882	1,852	Head count
Grades 10 to 12	751	792	786	Note 3
Total	2,649	2,674	2,638	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.9%	1.4%		
<b>Other Students:</b>				
Total	336	327	330	Note 4
<b>Total Net Enrolled Students</b>	2,985	3,001	2,968	
<b>Home Ed and Blended Program Students</b>			-	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	2,985	3,001	2,968	
Percentage Change	-0.5%	1.1%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	158	117	158	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	12	12	12	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
<b>Eligible Funded Children</b>	224	219	220	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	23	16	26	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	247	235	246	
<b>Program Hours</b>	810	810	810	Minimum: 475 Hours
<b>FTE Ratio</b>	0.853	0.853	0.853	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	211	200	210	
Percentage Change	5.1%	-4.5%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	34	32	34	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	12	28	12	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>NOTES:</b>				
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 2016/2017 budget report preparation.				
3) The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.				
4) Other Grade 1-12 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.				
5) Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.				



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

	Budgeted 2018/2019	Actual 2017/2018	Fall Budget 2017/2018	Actual 2016/2017	Notes
<b>CERTIFICATED STAFF</b>					
School Based	201.9	201.2	- 201.2	196.4	Teacher certification required for performing functions at the school level.
Non-School Based	10.0	10.6	10.6	11.9	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	211.9	211.8	211.8	208.3	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	0.0%	1.7%	0.0%	1.7%	
If an average standard cost is used, please disclose rate:	\$ 97,579	\$ 97,579		\$ 97,579	
Student F.T.E. per certificated Staff	15.1	15.1		15.3	
Certificated Staffing Change due to:	Please Allocate				
	0.1	-			
Enrolment Change	0.1	-	3.5		If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	n/a		If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	-	-	n/a		Description (required)
Total Change	0.1	-	n/a		Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>					
Continuous contracts terminated	-	-	n/a		FTEs
Non-permanent contracts not being renewed	-	-	n/a		FTEs
Other (retirement, attrition, etc.)	-	-	n/a		Description (required)
Total Negative Change in Certificated FTEs	-	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b>NON-CERTIFICATED STAFF</b>					
Instructional	146.8	145.8	145.8	148.2	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	12.0	11.0	11.0	14.0	Personnel providing support to maintain school facilities
Transportation	10.9	10.9	10.9	9.0	Personnel providing direct support to the transportation of students to and from school
Other	70.0	-	67.0	59.8	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	239.7	167.7	234.7	231.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	42.9%	-27.4%	2.1%	1.6%	
Explanation of Changes:					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/>					
Please provide terms of contract for 2017/18 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					
Bus drivers (25 FTE) are subject to a collective agreement, no direct monetary impact. Increase in some leaves. All other non certified staff are not.					

BOARD AND SYSTEM ADMINISTRATION 2018/2019 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$53,274,003
Enter Number of Net Enrolled Students:	2,985
Enter Number of Funded (ECS) Children:	224
Enter "C" if Charter School	
<b>STEP 1</b>	
Calculation of maximum expense limit percentage for Board and System Administration expenses	
If "Total Net Enrolled Students" are 6,000 and over = 3.6%	4.96%
If "Total Net Enrolled Students" are 2,000 and less = 5.4%	
The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 -12, net of Home Education AND Adult students, between 2,000 to 6,000 at .00045 per FTE (Example: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .00045 = 0.675% plus 3.6% = maximum expense limit of 4.28%).	
<b>STEP 2</b>	
<b>A. Calculate maximum expense limit amounts for Board and System Administration expenses</b>	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$2,640,659
<b>B. Considerations for Charter Schools and Small School Boards:</b>	
If charter schools and small school boards, The amount of Small Board Administration funding ( <i>Funding Manual</i> Section 1.13)	\$0
2018/2019 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$2,640,659
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$2,371,614
Amount Overspent	\$0

1220

4.45%