

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2017**

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

**High Prairie School Division No. 48**

**Legal Name of School Jurisdiction**

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**Telephone & Fax Numbers, Email Address**

**BOARD CHAIR**

Mrs. Tammy Henkel

Name



Signature

**SUPERINTENDENT**

Mrs. Laura Poloz

Name



Signature

**SECRETARY TREASURER or TREASURER**

Mr. Murray J. Marran

Name



Signature

**Certified as an accurate summary of the year's budget as approved by the Board  
of Trustees at its meeting held on**

June 15, 2016

Date

Version: 160422

c.c. Alberta Education  
c/o Robert Mah, Financial Reporting & Accountability Branch  
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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- 2016/2017 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. This budget is based upon the assumption of 0% increase for teachers
2. The Division supports full-time kindergarten in all elementary schools
3. 5 positions (support staff) were added to support our FNMI learners and to close the achievement gap
4. Overall certified staffing is 2.0 FTE less than actuals for 2014-2015.

**Significant Business and Financial Risks:**

1. Collective Bargaining yields salary increases for certified personnel
2. Grid creep is approximately 1 %
3. Educational Service Agreements with neighbouring bands have expired

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

|   | Approved<br>Budget<br>2016/2017 | Fall Budget<br>Update<br>2015/2016 | Actual<br>2014/2015 |
|---|---------------------------------|------------------------------------|---------------------|
| <b>REVENUES</b>                           |                                 |                                    |                     |
| Alberta Education                         | \$41,968,505                    | \$42,000,378                       | \$41,758,539        |
| Other - Government of Alberta             | \$20,000                        | \$20,000                           | \$621,389           |
| Federal Government and First Nations      | \$4,898,440                     | \$4,247,420                        | \$4,297,948         |
| Other Alberta school authorities          | \$447,000                       | \$447,000                          | \$496,600           |
| Out of province authorities               | \$0                             | \$0                                | \$0                 |
| Alberta Municipalities-special tax levies | \$0                             | \$0                                | \$0                 |
| Property taxes                            | \$0                             | \$0                                | \$0                 |
| Fees                                      | \$822,755                       | \$814,755                          | \$501,183           |
| Other sales and services                  | \$999,060                       | \$790,245                          | \$761,118           |
| Investment income                         | \$82,000                        | \$110,000                          | \$150,923           |
| Gifts and donations                       | \$0                             | \$0                                | \$109,839           |
| Rental of facilities                      | \$30,000                        | \$30,000                           | \$25,502            |
| Fundraising                               | \$380,000                       | \$380,000                          | \$339,122           |
| Gains on disposal of capital assets       | \$25,000                        | \$25,000                           | \$349,949           |
| Other revenue                             | \$160,000                       | \$160,000                          | \$159,928           |
| <b>TOTAL REVENUES</b>                     | <b>\$49,832,760</b>             | <b>\$49,024,798</b>                | <b>\$49,572,040</b> |
| <b>EXPENSES</b>                           |                                 |                                    |                     |
| Instruction - Early Childhood Services    | \$1,161,169                     | \$772,212                          | \$1,296,440         |
| Instruction - Grades 1-12                 | \$34,128,792                    | \$35,132,525                       | \$33,503,701        |
| Plant operations & maintenance            | \$5,186,940                     | \$4,999,895                        | \$5,374,868         |
| Transportation                            | \$4,430,057                     | \$4,379,724                        | \$3,423,657         |
| Administration                            | \$2,296,835                     | \$2,236,309                        | \$2,221,120         |
| External Services                         | \$2,498,760                     | \$1,490,865                        | \$2,552,906         |
| <b>TOTAL EXPENSES</b>                     | <b>\$49,702,553</b>             | <b>\$49,011,530</b>                | <b>\$48,372,692</b> |
| <b>ANNUAL SURPLUS (DEFICIT)</b>           | <b>\$130,207</b>                | <b>\$13,268</b>                    | <b>\$1,199,348</b>  |

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

|                                      | Approved<br>Budget<br>2016/2017 | Fall Budget<br>Update<br>2015/2016 | Actual<br>2014/2015 |
|--------------------------------------|---------------------------------|------------------------------------|---------------------|
| <b>EXPENSES</b>                      |                                 |                                    |                     |
| Certificated salaries                | \$20,267,428                    | \$18,802,265                       | \$19,462,921        |
| Certificated benefits                | \$4,700,060                     | \$4,570,052                        | \$4,751,406         |
| Non-certificated salaries and wages  | \$9,903,265                     | \$9,463,646                        | \$10,543,840        |
| Non-certificated benefits            | \$2,028,380                     | \$2,040,679                        | \$2,047,017         |
| Services, contracts, and supplies    | \$10,428,001                    | \$12,015,766                       | \$8,796,011         |
| <b>Capital and debt services</b>     |                                 |                                    |                     |
| Amortization of capital assets       |                                 |                                    |                     |
| Supported                            | \$1,427,367                     | \$1,226,531                        | \$1,226,531         |
| Unsupported                          | \$948,052                       | \$892,591                          | \$687,696           |
| Interest on capital debt             |                                 |                                    |                     |
| Supported                            | \$0                             |                                    | \$0                 |
| Unsupported                          | \$0                             | \$0                                | \$0                 |
| Other interest and finance charges   | \$0                             | \$0                                | \$0                 |
| Losses on disposal of capital assets | \$0                             | \$0                                | \$0                 |
| Other expenses                       |                                 | \$0                                | \$857,269           |
| <b>TOTAL EXPENSES</b>                | <b>\$49,702,553</b>             | <b>\$49,011,530</b>                | <b>\$48,372,692</b> |

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

|  | Approved<br>Budget<br>2016/2017 | Fall Budget<br>Update<br>2015/2016 | Actual<br>2014/2015 |
|--|---------------------------------|------------------------------------|---------------------|
| <b>FEES</b>  |                                 |                                    |                     |
| TRANSPORTATION   | \$90,000                        | \$92,000                           | \$159,019           |
| BASIC INSTRUCTION SUPPLIES   | \$244,055                       | \$244,055                          | \$158,565           |
| <b>FEES TO ENHANCE BASIC INSTRUCTION</b>   |                                 |                                    |                     |
| Technology user fees   | \$0                             | \$0                                | \$0                 |
| Alternative program fees   | \$0                             | \$0                                | \$16,510            |
| Fees for optional courses  | \$0                             | \$0                                | \$23,273            |
| Activity fees  | \$166,000                       | \$180,000                          | \$34,118            |
| ECS Enhanced program fees  | \$14,000                        | \$0                                | \$12,108            |
| Other enhancement fees (describe)      Transportation (other)  | \$298,700                       | \$298,700                          | \$0                 |
| Other enhancement fees (describe)  | \$0                             | \$0                                | \$0                 |
| Other enhancement fees (describe)  | \$0                             | \$0                                | \$0                 |
| Other enhancement fees (describe)  | \$0                             | \$0                                | \$0                 |
| Other enhancement fees (describe)  | \$0                             | \$0                                | \$0                 |
| <b>NON-CURRICULAR FEES</b>   |                                 |                                    |                     |
| Extra-curricular fees  | \$0                             | \$0                                | \$88,705            |
| Non-curricular travel  | \$10,000                        | \$0                                | \$8,885             |
| Lunch supervision fees   | \$0                             | \$0                                | \$0                 |
| Non-curricular supplies and materials  | \$0                             | \$0                                | \$0                 |
| Other non-curricular fees (describe)*      Transportation: Revenue classified "Fees" for 2014 for contract | \$0                             | \$0                                | \$0                 |
| Other non-curricular fees (describe)*      2014: Other revenues classified as fees for maintenance, trans  | \$0                             | \$0                                | \$0                 |
| Other non-curricular fees (describe)*  | \$0                             | \$0                                | \$0                 |
| Other non-curricular fees (describe)*  | \$0                             | \$0                                | \$0                 |
| Other non-curricular fees (describe)*  | \$0                             | \$0                                | \$0                 |
| <b>TOTAL FEES</b>  | <b>\$822,755</b>                | <b>\$814,755</b>                   | <b>\$501,183</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<br>Budget<br>2016/2017 | Fall Budget<br>Update<br>2015/2016 | Actual<br>2014/2015 |
|---|---------------------------------|------------------------------------|---------------------|
| Cafeteria sales, hot lunch, milk programs   | \$125,000                       | \$0                                | \$112,884           |
| Special events  | \$15,000                        | \$0                                | \$14,974            |
| Sales or rentals of other supplies/services   | \$25,000                        | \$0                                | \$20,045            |
| Out of district 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                 |
| Other (describe)  | \$0                             | \$90,000                           | \$0                 |
| Other (describe)  | \$0                             | \$0                                | \$0                 |
| Other (describe)  | \$0                             | \$0                                | \$0                 |
| Other (describe)  | \$0                             | \$0                                | \$0                 |
| Other (describe)  | \$0                             | \$0                                | \$0                 |
| <b>TOTAL</b>  | <b>\$165,000</b>                | <b>\$90,000</b>                    | <b>\$147,903</b>    |

## PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

|   | (1)  | (2)  | (3)        | (4)  | (5)                     | (6)  | (7)                 |
|---|--|--|------------|--|-------------------------|--|---------------------|
|   | ACCUMULATED<br>OPERATING<br>SURPLUS<br>(2+3+4+7) | INVESTMENT IN<br>TANGIBLE<br>CAPITAL<br>ASSETS | ENDOWMENTS | ACCUMULATED<br>SURPLUS FROM<br>OPERATIONS<br>(5+6) | UNRESTRICTED<br>SURPLUS | INTERNALLY RESTRICTED<br>OPERATING<br>RESERVES | CAPITAL<br>RESERVES |
| <b>Actual balances per AFS at August 31, 2015</b>         | \$22,768,189                                     | \$11,755,811                                   | \$0        | \$7,619,389  | (\$0)                   | \$7,619,389                                    | \$3,392,989         |
| <b>2015/2016 Estimated impact to AOS for:</b>             |  |  |            |  |                         |  |                     |
| Prior period adjustment                                   | \$0  | \$0  | \$0        | \$0  | \$0                     | \$0  | \$0                 |
| Estimated surplus(deficit)                                | \$13,268   |  |            | \$13,268   | \$13,268                |  |                     |
| Estimated Board funded capital asset additions            |  | \$3,100,000                                    |            | \$0  | \$0                     | \$0  | (\$3,100,000)       |
| Estimated Disposal of unsupported tangible capital assets | \$0  |  |            | \$0  | \$0                     |  | \$0                 |
| Estimated amortization of capital assets (expense)        |  | (\$1,213,263)                                  |            | \$1,213,263  | \$1,213,263             |  |                     |
| Estimated capital revenue recognized - Alberta Education  |  | \$1,226,531                                    |            | (\$1,226,531)                                      | (\$1,226,531)           |  |                     |
| 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                     |  |                     |
| Estimated Assumptions/Transfers of Operations (Explain)   | \$0  | \$0  | \$0        | (\$1,388,714)                                      | \$0                     | (\$1,388,714)                                  | \$1,388,714         |
| <b>Estimated Balances for August 31, 2016</b>             | \$22,781,457                                     | \$14,869,079                                   | \$0        | \$6,230,675  | (\$0)                   | \$6,230,675                                    | \$1,681,703         |
| <b>2016/2017 Budget projections for:</b>                  |  |  |            |  |                         |  |                     |
| Budgeted surplus(deficit)                                 | \$130,207  |  |            | \$130,207  | \$130,207               |  |                     |
| Projected Board funded capital asset additions            |  | \$650,000                                      |            | \$0  | \$0                     | \$0  | (\$650,000)         |
| Budgeted Disposal of unsupported tangible capital assets  | \$0  | \$0  |            | \$0  | \$0                     |  | \$0                 |
| Budgeted Amortization of capital assets (expense)         |  | (\$2,375,419)                                  |            | \$2,375,419  | \$2,375,419             |  |                     |
| Budgeted capital revenue recognized - Alberta Education   |  | \$1,427,367                                    |            | (\$1,427,367)                                      | (\$1,427,367)           |  |                     |
| 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)                         |  |  |            | (\$1,078,259)                                      | (\$1,078,259)           | \$0  | \$1,078,259         |
| Projected Assumptions/Transfers of Operations (Explain)   | \$0  | \$0  | \$0        | \$0  | \$0                     | \$0  | \$0                 |
| <b>Projected Balances for August 31, 2017</b>             | \$22,911,664                                     | \$14,571,027                                   | \$0        | \$6,230,675  | (\$0)                   | \$6,230,675                                    | \$2,109,962         |

**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-2017                | 31-Aug-2018 | 31-Aug-2019 | 31-Aug-2017              | 31-Aug-2018 | 31-Aug-2019   | 31-Aug-2017            | 31-Aug-2018 | 31-Aug-2019 |
| Projected opening balance   |                            |             |             |                          |             |               |                        |             |             |
| Projected excess of revenues over expenses (surplus only)         |                            |             |             |                          |             |               |                        |             |             |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$6,230,675              | \$6,160,675 | \$5,306,675   | \$1,681,703            | \$2,109,962 | \$1,898,962 |
| Budgeted disposal of unsupported tangible capital assets          |                            |             |             | \$130,207                | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Budgeted Amortization of capital assets (expense)                 |                            |             |             | \$2,375,419              | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | (\$1,427,367)            | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Budgeted capital revenue recognized                               |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Budgeted changes in Endowments                                    |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Budgeted unsupported debt principal repayment                     |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | (\$1,078,259)            | \$0         | (\$1,000,000) | \$1,078,259            | \$1,000,000 | \$1,000,000 |
| Projected reserves transfers (net)                                |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Projected assumptions/transfers of operations                     |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Increase in (use of) school generated funds                       |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| New school start-up costs   |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Decentralized school reserves                                     |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Non-recurring certificated remuneration                           |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Non-recurring non-certificated remuneration                       |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Non-recurring contracts, supplies & services                      |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Professional development, training & support                      |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Salary negotiations   |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Full-day kindergarten   |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| English language learners   |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| First nations, Metis, Inuit                                       |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| OH&S / wellness programs  |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| B & S Administration organization / reorganization                |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Debt repayment  |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Flood related costs (unfunded)                                    |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Non-salary related programming costs (explain)                    |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Repairs & maintenance - School building & land                    |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Repairs & maintenance - Technology                                |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Repairs & maintenance - Vehicle & transportation                  |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Repairs & maintenance - Administration building                   |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Repairs & maintenance - POM building & equipment                  |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Repairs & maintenance - Other (explain)                           |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Capital costs - School land & building                            |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Capital costs - School modernization                              |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Capital costs - School modular & additions                        |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Capital costs - School building partnership projects              |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Capital costs - Technology  |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Capital costs - Vehicle & transportation                          |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Capital costs - Administration building                           |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Capital costs - POM building & equipment                          |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Capital costs - Other   |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Building leases   |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$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         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$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         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$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         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$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         |
| Explanation - additional space available AOS2 tab                 |                            |             |             | \$0                      | \$0         | \$0           | \$0                    | \$0         | \$0         |
| Estimated closing balance for operating contingency               |                            |             |             | \$6,160,675              | \$5,306,675 | \$4,347,795   | \$2,109,962            | \$1,898,962 | \$2,326,962 |

Total surplus as a percentage of 2017 Expenses 16.64%  
ASO as a percentage of 2017 Expenses 12.40%

**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 2015/2016, 2016/2017, 2017/2018, and 2018/2019 years as outlined on pages 5 and 6. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds as at August 31, 2019. 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:**

**2015/2016**

Provide an explanation of material changes from the budget originally submitted in the spring of 2015 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

Additional capital projects were undertaken this year. To wit:

- |  |             |
|--|-------------|
| 1. Paving of the Learning Support Centre parking lot | \$1,000,000 |
| 2. 5 additional buses were purchased                 | \$550,000   |
| 3. 3 fleet vehicles were purchased                   | \$125,000   |

This was in addition to planned capital purchases of Maintenance Equipment (Genie Lift), 2 maintenance vehicles, 5 buses for regular replacement and a wireless upgrade for the entire division.

In total, \$3,100,000 was earmarked for capital purchases

**2016/2017**

Please provide additional detail regarding uses of Unrestricted Surplus, Operating Reserves, and Capital Reserves not described on pages 5 and 6.

At this point, the only planned purchases is 5 replacement buses for the Transportation Department.

The addition of 2 positions (non-cert) to support Health and Wellness and FNMI is proposed. The positions would be school based at different locales throughout the division.

The purchase of two (2) new maintenance vehicles is required along with a Bobcat sweeper, and maintenance trailer

**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 2015/2016, 2016/2017, 2017/2018, and 2018/2019 years as outlined on pages 5 and 6. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds as at August 31, 2019. 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**

Please provide additional detail regarding uses of Unrestricted Surplus, Operating Reserves, and Capital Reserves not described on pages 5 and 6.

**2018/2019**

Please provide additional detail regarding uses of Unrestricted Surplus, Operating Reserves, and Capital Reserves not described on pages 5 and 6.

- Construction of a track at GPV school in Donnelly
- 5 replacement buses for the Transportation Department
- A 2% salary increase (one-time) for support staff is proposed
- Support of the Health and Wellness and FNMI positions created in 2016-2017

**August 31, 2019**

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2019.

- 5 replacement buses for the Transportation Department
- A 1% salary increase (one-time) for support staff is proposed
- Support of the Health and Wellness and FNMI positions created in 2016-2017



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

|  | Budgeted<br>2016/2017<br>(Note 2) | Actual<br>2015/2016 | Actual<br>2014/2015 | Notes   |
|--|-----------------------------------|---------------------|---------------------|---|
| <b>GRADES 1 TO 12</b>  |                                   |                     |                     |   |
| <b>Eligible Funded Students:</b>   |                                   |                     |                     |   |
| Grades 1 to 9  | 1,828                             | 1,777               | 1,743               | Head count  |
| Grades 10 to 12  | 825                               | 827                 | 818                 | Note 3  |
| Total  | 2,653                             | 2,604               | 2,561               | Grades 1-12 students eligible for base instruction funding from Alberta Education.            |
| Percentage Change  | 1.9%                              | 1.7%                |                     |   |
| <b>Other Students:</b>   |                                   |                     |                     |   |
| Total  | 412                               | 438                 | 297                 | Note 4  |
| <b>Total Net Enrolled Students</b>   | 3,065                             | 3,042               | 2,858               |   |
| <b>Home Ed and Blended Program Students</b>  | 3                                 | 3                   | 6                   | Note 5  |
| <b>Total Enrolled Students, Grades 1-12</b>  | 3,068                             | 3,045               | 2,864               |   |
| Percentage Change  | 0.8%                              | 6.3%                |                     |   |
| <b>Of the Eligible Funded Students:</b>  |                                   |                     |                     |   |
| Students with Severe Disabilities  | 174                               | 166                 | 189                 | 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. |
| <b>EARLY CHILDHOOD SERVICES (ECS)</b>  |                                   |                     |                     |   |
| <b>Eligible Funded Children</b>  | 190                               | 194                 | 218                 | ECS children eligible for ECS base instruction funding from Alberta Education.                |
| <b>Other Children</b>  | 32                                | 24                  | 33                  | ECS children not eligible for ECS base instruction funding from Alberta Education.            |
| <b>Total Enrolled Children - ECS</b>   | 222                               | 218                 | 251                 |   |
| <b>Program Hours</b>   | 950                               | 810                 | 810                 | Minimum: 475 Hours  |
| <b>FTE Ratio</b>   | 1.000                             | 0.853               | 0.853               | Actual hours divided by 950   |
| <b>FTE's Enrolled, ECS</b>   | 222                               | 186                 | 214                 |   |
| Percentage Change  | 19.4%                             | -13.1%              |                     |   |
| <b>Of the Eligible Funded Children:</b>  |                                   |                     |                     |   |
| Students with Severe Disabilities  | 30                                | 31                  | 36                  | 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. |
| <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<br>2016/2017 | Actual<br>2015/2016 | Fall Budget<br>2015/2016 | Actual<br>2014/2015 | Notes  |
|---|-----------------------|---------------------|--------------------------|---------------------|--|
| <b>CERTIFICATED STAFF</b>   |                       |                     |                          |                     |  |
| School Based  | 197.8                 | 191.8               | 192.8                    | 198.4               | Teacher certification required for performing functions at the school level.   |
| Non-School Based  | 9.8                   | 8.7                 | 9.7                      | 11.7                | Teacher certification required for performing functions at the system/central office level.  |
| Total Certificated Staff FTE  | 207.6                 | 200.5               | 202.5                    | 210.1               | FTE for personnel possessing a valid Alberta teaching certificate or equivalency   |
| Percentage change from prior period   | 3.5%                  | -4.6%               | 2.5%                     | -3.6%               | The school division was unable to fill two positions due inability to find qualified candidates  |
| If an average standard cost is used, please disclose rate:  |                       |                     |                          |                     |  |
| Student F.T.E. per certificated Staff   | \$ 99,640             | \$ 99,640           |                          | \$ 99,674           |  |
| Certificated Staffing Change due to:  | 1564.8%               | 1611.4%             |                          | 14.7                |  |
| Enrolment Change  | 0.0                   | 0.0                 | 0.0                      | 0.0                 | If negative change impact, the small class size initiative is to include any/all teachers retained.  |
| Small Class Size Initiative   | 2.4                   | 0.0                 | 0.0                      | 0.0                 | If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.   |
| Other Factors   | 4.7                   | (2.0)               | (7.6)                    | (7.6)               | Two FTE positions were advertised but not filled in 2015-2016 year. In the 2015-2016 Budget schools were right-sized in response to the March provincial budget.                     |
| Total Change  | 7.1                   | (2.0)               | (7.6)                    | (7.6)               | Year-over-year change in Certificated FTE  |
| Breakdown, where total change is Negative:  |                       |                     |                          |                     |  |
| Continuous contracts terminated   |                       |                     |                          |                     | FTEs   |
| Non-permanent contracts not being renewed   | -                     |                     |                          |                     | 3.6 FTEs   |
| Other (retirement, attrition, etc.)   | -                     | 2.0                 | 4.0                      | 4.0                 | Decrease (required) Two FTE positions were advertised but not filled in 2015-2016 year. In the 2015-2016 Budget schools were right-sized in response to the March provincial budget. |
| Total Negative Change in Certificated FTEs  | -                     | 2.0                 | 7.6                      | 7.6                 | Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.   |
| Please Allocate   |                       |                     |                          |                     |  |
| Please Allocate   |                       |                     |                          |                     |  |
| <b>NON-CERTIFICATED STAFF</b>   |                       |                     |                          |                     |  |
| Instructional   | 141.5                 | 136.6               | 136.5                    | 126.3               | Personnel providing instruction support for schools under 'Instruction' program areas.   |
| Plant Operations & Maintenance  | 10.0                  | 10.0                | 9.0                      | 9.0                 | Personnel providing support to maintain school facilities  |
| Transportation  | 10.0                  | 10.0                | 10.0                     | 10.0                | Personnel providing direct support to the transportation of students to and from school  |
| Other   | 76.5                  | 78.5                | 74.5                     | 71.0                | Personnel in Board & System Admin. and External service areas.   |
| Total Non-Certificated Staff FTE  | 240.0                 | 235.1               | 230.0                    | 216.3               | FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.  |
| Percentage Change   | 2.1%                  | 8.7%                | 4.3%                     | 6.3%                |  |
| Explanation of Changes:   |                       |                     |                          |                     |  |
| 5 new positions were created specifically to work with and engage our First Nations communities. These positions are classified as support staff and work in a health and wellness capacity.          |                       |                     |                          |                     |  |
| <b>Additional Information</b>   |                       |                     |                          |                     |  |
| Are non-certificated staff subject to a collective agreement?   |                       |                     |                          |                     |  |
| Please provide terms of contract for 2015/16 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.                           |                       |                     |                          |                     |  |
| Only bus drivers are part of a collective agreement. The collective agreement will expire at the end of August, 2017. There was a 2% salary increase for bus drivers as per the collective agreement. |                       |                     |                          |                     |  |