

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2018**

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

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

**Legal Name of School Jurisdiction**

T (780)-523-3337 F (780)-523-9514 jfrowley@hpsd.ca

**Telephone & Fax Numbers, Email Address**

**BOARD CHAIR**

Tammy Henkel

Name



Signature

**SUPERINTENDENT**

Laura Poloz

Name

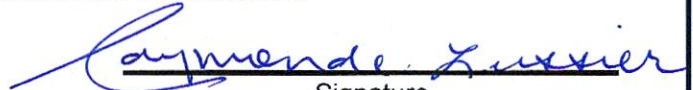


Signature

**SECRETARY TREASURER or TREASURER**

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**

June 21/17

Date

Version: 170615

c.c. Alberta Education  
c/o Robert Mah, Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5

E-MAIL: Robert.Mah@gov.ab.ca (780-427-3855)

## TABLE OF CONTENTS

	Page
BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
BUDGETED SCHEDULE OF FEE REVENUE & SUPPLEMENTARY DETAILS OF FEE REVENUE	4 & 5
PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS (2016/2017 & 2017/2018)	6
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES (2017/2018, 2018/2019 & 2019/2020)	7
ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY INFORMATION)	8 & 9
PROJECTED STUDENT STATISTICS	10
PROJECTED STAFFING STATISTICS	11
BOARD AND SYSTEM ADMINISTRATION CALCULATION	12

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- 2017/2018 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:**

- Plan to operate a \$1 million + deficit each year for the next 3 years in order to draw down reserves to an acceptable level 5% or 2.5 million
- Several projects and initiatives result in the \$(1,076,531) deficit. They are;
 

Project HR - Teacher Librarian	\$ (135,386)	- To develop a division wide library commons
Project HR - LTPF	\$ (134,499)	- To first develop standards and then to enhance the productive use of technology within the division
Project HR - Assessment	\$ ( 70,000)	- To produce superior results at the 7-9 grade level
Project Material	\$(100,000)	- Laptops, robotics and other emerging technology projects for students
Transitional LST Additions	\$ (441,522)	- To augment Learning support teachers in order to improve teacher ability to support all students
Additional Cert Short Term	\$ (195,124)	- To assist schools with short term high turnover in admin and certified staff
- Student enrollment:
 

	Provincial	Federal	\$ Compared to 2016/2017
ECS	-17	1	(73,800)
1-9	42	-4	307,208
10-12	-49	-19	(200,807)
Home School			(12,976)
Outreach			28
Net			19,781
- Assuming no increases in salary and wages for both unionized and non unionized staff for the 2017-2018 year
- Capital Spending projected at \$1,230,634
- Classroom Improvement fund is determined to be \$410,000
- Capital Reserves will cover the following purchases: (\$1,230,634)
 

5 Buses	\$ 645,000
Transportatio Paint Booth	\$ 200,000
4 Instructional Vehicles	\$ 130,000
Fencing of LSC Compound	\$ 25,000
Camera Systems new Buses	\$ 20,000
Transmission Jack	\$ 5,000
Increase WAP Density	\$ 75,114
Digital Signage	\$ 30,520
Maintenance Vans	\$ 80,000
Portable Generator	\$ 20,000

**Significant Business and Financial Risks:**

- Enrollment is completely out of our control. Sections of our division enrollment is tied to the oil and gas industry.
- Change in government or funding model may jeopardize 3 year spending plan
- High School by Design implementation is planned over the next 3 years and each of our three high schools have different business risk associated with them.
- Our reserves continue to remain too high. A more robust and accelerated spending plan is hoped to draw them down to acceptable levels
- Implementation of the new ATA poses unknown or unintended financial risks that are being investigated at the time of this documentation preparation.

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>REVENUES</b>			
Alberta Education	\$44,372,588	\$43,492,354	\$42,787,857
Other - Government of Alberta	\$50,000	\$20,000	\$116,025
Federal Government and First Nations	\$4,767,130	\$4,835,599	\$4,972,478
Other Alberta school authorities	\$244,300	\$495,500	\$511,632
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$250,531	\$799,625	\$460,425
Other sales and services	\$550,000	\$757,000	\$584,661
Investment income	\$108,000	\$82,000	\$108,524
Gifts and donations	\$49,469	\$0	\$73,173
Rental of facilities	\$25,000	\$23,100	\$42,489
Fundraising	\$500,000	\$380,000	\$526,332
Gains on disposal of capital assets	\$15,000	\$25,000	\$14,500
Other revenue	\$200,000	\$160,000	\$209,525
<b>TOTAL REVENUES</b>	<b>\$51,132,018</b>	<b>\$51,070,178</b>	<b>\$50,407,621</b>
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$1,151,281	\$1,635,096	\$1,508,576
Instruction - Grades 1-12	\$36,160,593	\$36,222,611	\$33,886,323
Plant operations & maintenance	\$6,228,485	\$5,866,379	\$5,807,763
Transportation	\$4,261,664	\$4,411,719	\$3,930,763
Administration	\$2,345,178	\$2,275,681	\$2,194,586
External Services	\$2,061,348	\$2,400,700	\$1,793,477
<b>TOTAL EXPENSES</b>	<b>\$52,208,549</b>	<b>\$52,812,186</b>	<b>\$49,121,488</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$1,076,531)</b>	<b>(\$1,742,008)</b>	<b>\$1,286,133</b>

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>EXPENSES</b>			
Certificated salaries	\$21,414,353	\$21,808,135	\$19,463,805
Certificated benefits	\$4,396,991	\$4,809,315	\$4,823,125
Non-certificated salaries and wages	\$11,643,188	\$10,991,611	\$9,972,770
Non-certificated benefits	\$2,277,961	\$2,324,411	\$1,975,096
Services, contracts, and supplies	\$10,185,085	\$10,602,631	\$10,649,823
Capital and debt services			
Amortization of capital assets			
Supported	\$1,289,163	\$1,289,163	\$1,289,163
Unsupported	\$882,108	\$986,920	\$947,706
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	\$119,700	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$52,208,549</b>	<b>\$52,812,186</b>	<b>\$49,121,488</b>

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>FEES</b>			
TRANSPORTATION	\$112,000	\$72,000	\$70,558
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$238,925	\$207,770
LUNCHROOM SUPERVISION & 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	\$0
Students from other boards			\$0
Tuition from ineligible students			\$0
ECS enhanced program fees	\$350	\$14,000	\$12,131
ACTIVITY FEES	\$13,130	\$166,000	\$0
Other fees to enhance education	\$0		
Other enhancement fees Transportation (other)		\$298,700	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$78,054	\$0	\$169,966
Non-curricular supplies, materials, and services	\$46,407	\$0	\$0
NON-CURRICULAR TRAVEL	\$0	\$10,000	
OTHER FEES	\$590		
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	
Other non-curricular fees		\$0	
<b>TOTAL FEES</b>	<b>\$250,531</b>	<b>\$799,625</b>	<b>\$460,425</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 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
Cafeteria sales, hot lunch, milk programs	\$0	\$125,000	\$194,273
Special events	\$0	\$15,000	\$11,950
Sales or rentals of other supplies/services	\$0	\$25,000	\$29,574
Out of district student revenue	\$0	\$0	
International and out of province student revenue	\$0	\$0	
Student travel (international, recognition trips, non-curricular)			\$26,227
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	
Other (describe) Hot Lunch Program - Kinuso School	\$0	\$250,000	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$415,000</b>	<b>\$262,024</b>

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

(A)	(B)	(C)	(D)	(E)	(F)
	Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B))* 2017/2018	Transportation Component 2017/2018	Supplies & Materials** 2017/2018	Total 2017/2018
<b>FEES</b>					
TRANSPORTATION		\$0	\$112,000	\$0	\$112,000
LUNCH SUPERVISION & ACTIVITY		\$0	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>					
Technology user fees		\$0	\$0	\$0	\$0
Alternative program fees		\$0	\$0	\$0	\$0
Fees for optional courses		\$0	\$0	\$0	\$0
ECS enhanced program fees	Extra curricular activity	\$350	\$0	\$0	\$350
ACTIVITY FEES	Field Trips	\$13,130	\$0	\$0	\$13,130
Other fees to enhance education		\$0	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>					
Extra-curricular fees	Sports Teams	\$78,054	\$0	\$0	\$78,054
Non-curricular supplies, materials, and services	Year Books Grad fees and clothing	\$46,407	\$0	\$0	\$46,407
NON-CURRICULAR TRAVEL		\$0	\$0	\$0	\$0
<b>OTHER FEES***</b>					
Science Fair		\$590	\$0	\$0	\$590
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
Instructional Supplies & Materials (Describe)		\$0	\$0	\$0	\$0
<b>TOTAL FEES</b>		<b>\$138,531</b>	<b>\$112,000</b>	<b>\$0</b>	<b>\$250,531</b>

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

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

**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, 2016</b>	\$24,054,322	\$13,153,821	\$0	\$7,525,211	\$0	\$7,525,211	\$3,375,290
<b>2016/2017 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, 2017</b>	\$24,054,322	\$13,153,821	\$0	\$7,525,211	\$0	\$7,525,211	\$3,375,290
<b>2017/2018 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$1,076,531)			(\$1,076,531)	(\$1,076,531)		
Projected board funded capital asset additions		\$1,230,634		\$0	\$0	\$0	(\$1,230,634)
Budgeted disposal of unsupported tangible capital assets	\$12,500	\$0		\$0	\$0		\$12,500
Budgeted amortization of capital assets (expense)		(\$2,171,271)		\$2,171,271	\$2,171,271		
Budgeted capital revenue recognized - Alberta Education		\$1,289,163		(\$1,289,163)	(\$1,289,163)		
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)				(\$842,844)	\$0	(\$842,844)	\$842,844
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2018</b>	\$22,990,291	\$13,502,347	\$0	\$6,487,944	(\$194,423)	\$6,682,367	\$3,000,000

**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-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020
Projected opening balance		\$0	\$882,108	\$882,108	\$7,525,211	\$6,682,367	\$6,682,367	\$3,375,290	\$3,000,000	\$3,000,000
Projected excess of revenues over expenses (surplus only)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0	\$12,500	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation - add'l space on AOS3 / AOS4	\$2,171,271	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	(\$1,289,163)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	(\$842,844)	\$0	\$0	\$842,844	\$0	\$0
Projected assumptions/transfers of operations	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Salary negotiation expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Full-day kindergarten	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
First nations, Metis, Inuit	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Fort McMurray wild fire related costs (unfunded)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Reallocate to Row 41-48 or Describe Asset	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,230,634)	\$0	\$0
Building leases	Explanation - add'l 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 - add'l 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 - add'l 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 - add'l 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 - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$882,108	\$882,108	\$882,108	\$6,682,367	\$6,682,367	\$6,682,367	\$3,000,000	\$3,000,000	\$3,000,000

Out of Balance

Total surplus as a percentage of 2018 Expenses  
ASO as a percentage of 2018 Expenses

20.24%  
14.49%

20.24%  
14.49%

20.24%  
14.49%

**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 2016/2017, 2017/2018, 2018/2019, and 2019/2020 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:**  
**2016/2017**

**2017/2018**

Operating reserves will cover anticipated deficit of \$(1,076,531)

Reconciliation

Project HR - Teacher Librarian	\$ (135,386) - To develop a division wide library commons
Project HR - LTPF	\$ (134,499) - To first develop standards and then to enhance the productive use of technology within the division
Project HR - Assessment	\$ ( 70,000) - To produce superior results at the 7-9 grade level
Project Material	\$ (100,000) - Laptops, robotics and other emerging technology projects for students
Transitional LST Additions	\$ (441,522) - To augment Learning support teachers in order to improve teacher ability to support all students
Additional Cert Short Term	\$ (195,124) - To assist schools with short term high turnover in admin and certified staff

**2017/2018**

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

Capital Reserves will cover anticipated purchases of \$1,230,634

Reconciliation

4 x Admin/Instruction Vehicles	\$130,000
5 x Buses (4x70 pass. 1x 32)	\$645,000
1 Paint Booth for Bus garage	\$200,000
Fencing of LSC Compound	\$ 25,000
Cameras for new buses	\$ 20,000
Transmission Jack	\$ 5,000
Wireless Access Points	\$ 75,114
Digital Signage for schools	\$ 30,520
2 x Maintenance Vans	\$ 80,000
Portable Generator	\$ 20,000.

**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 2016/2017, 2017/2018, 2018/2019, and 2019/2020 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:**

**2018/2019**

Operating reserves will cover anticipated deficit of \$(1,076,521)

Reconciliation

Project HR - Teacher Librarian	\$ (135,386)
Project HR - LTPF	\$ (134,499)
Project HR - Assessment	\$ ( 70,000)
Transitional LST Additions	\$ (441,522)
Project Supplies	\$ ( 90,000)
Cert Staff Support	\$(195,000)

**2019/2020**

Operating reserves will cover anticipated deficit of \$(1,076,511)

Reconciliation

Project HR - Teacher Librarian	\$ (135,386)
Project HR - LTPF	\$ (134,499)
Project HR - Assessment	\$ ( 70,000)
Transitional LST Additions	\$ (441,522)
Project Supplies	\$ ( 80,000)
Cert Staff Support	\$ (195,000)

**August 31, 2020**

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2020.

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

	Budgeted 2017/2018 (Note 2)	Actual 2016/2017	Actual 2015/2016	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	2,120	1,852	1,777	Head count
Grades 10 to 12	811	786	827	Note 3
Total	2,931	2,638	2,604	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	11.1%	1.3%		
<b>Other Students:</b>				
Total	357	330	438	Note 4
<b>Total Net Enrolled Students</b>	3,288	2,968	3,042	
<b>Home Ed and Blended Program Students</b>			3	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	3,288	2,968	3,045	
Percentage Change	10.8%	-2.5%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	206	158	166	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities		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>	234	220	194	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	28	26	24	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	262	246	218	
<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>	223	210	186	
Percentage Change	6.5%	12.8%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	34	34	31	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	12	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 2017/2018	Actual 2016/2017	Fall Budget 2016/2017	Actual 2015/2016	Notes
<b>CERTIFICATED STAFF</b>					
School Based	198.7	196.4	196.4	191.8	Teacher certification required for performing functions at the school level.
Non-School Based	10.9	11.9	10.0	8.7	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	209.6	208.3	206.4	200.5	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	0.6%	3.9%	1.5%	3.0%	
If an average standard cost is used, please disclose rate:	\$ 98,116	\$ 98,116		\$ 98,116	
Student F.T.E. per certificated Staff	16.8	15.3		16.1	
Certificated Staffing Change due to:	Please Allocate	Please Allocate			
	1.3	1.9			
Enrolment Change	-	-	5.9		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		Descriptor (required)
Total Change	-	-	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	Descriptor (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	142.3	148.2	144.0	136.6	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	11.0	14.0	11.0	10.0	Personnel providing support to maintain school facilities
Transportation	11.3	9.0	9.6	10.0	Personnel providing direct support to the transportation of students to and from school
Other	66.3	59.8	85.5	78.5	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	230.9	231.0	250.3	235.1	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-0.1%	-1.7%	-7.7%	6.5%	
<b>Explanation of Changes:</b>					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement? <span style="border: 1px solid black; padding: 0 5px;">Some are</span>					
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.					
Our Buse Drivers are with CUPE. We are about to enter into negotiations with this group					

**BOARD AND SYSTEM ADMINISTRATION  
2017/2018 EXPENSES UNDER (OVER) MAXIMUM LIMIT**

1220

**TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)** **\$52,208,549**

**Enter Number of Net Enrolled Students:** **3,288**

**Enter Number of Funded (ECS) Children:** **234**

**Enter "C" if Charter School**

**STEP 1**

**Calculation of maximum expense limit percentage for Board and System Administration expenses**

If "Total Net Enrolled Students" are 6,000 and over = 3.6% **4.82%**

If "Total Net Enrolled Students" are 2,000 and less = 5.4%

4.49%

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%).

**STEP 2**

**A. Calculate maximum expense limit amounts for Board and System Administration expenses**

Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES **\$2,516,661**

**B. Considerations for Charter Schools and Small School Boards:**

If charter schools and small school boards,

**The amount of Small Board Administration funding (Funding Manual Section 1.13)** **\$0**

**2017/2018 MAXIMUM EXPENSE LIMIT (the greater of A or B above)** **\$2,516,661**

**Actual Board & System Administration from G31 of "Budgeted Statement of Operations"** **\$2,345,178**

**Amount Overspent** **\$0**