

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2026**

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

**0284 The Southern Francophone Education Region**

**Legal Name of School Jurisdiction**

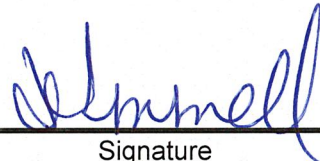
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**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

Helene Emmell

Name



Signature

**SUPERINTENDENT**

Monique Baker

Name



Signature

**SECRETARY TREASURER or TREASURER**

Louis Arseneault

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 17 2025

Date

c.c. Alberta Education  
Financial Reporting & Accountability Branch  
10th floor, 44 Capital Boulevard, 10044 108th Street NW, Edmonton AB T5J 5E6  
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## Legend:

Blue	Data input is <b>required</b>	Grey	No entry required - the cell is protected.
Pink	Populated from data entered in this template (i.e. other tabs)	White	Calculation cells. These are protected and cannot be changed
Green	Populated based on information previously submitted to Alberta Education	Yellow	Flags to draw attention to sections requiring entry depending on other parts of the s

## HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2025/2026 BUDGET REPORT

The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction's plans.

**Budget Highlights, Plans & Assumptions:**

The projected deficit is 2,788,060\$

The rise in revenue (8,3 M\$) was absorbed by

- Opening of two new schools
- Structural expenses that we add last year in the 1,0 M\$ deficit.
- Natural rises in expenses
- Rise in ASEBP expenses
- Natural movement on the salary scale (grid creep)
- Inflation affected all contracts and suppliers

**Significant Business and Financial Risks:**

The board is very prudent with its expenses/reserves and foresees no outside ordinary expenses

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

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
<b>REVENUES</b>			
Government of Alberta	\$ 72 503 341	\$64 597 792	\$63 248 441
Federal Government and First Nations	\$ 779 000	\$708 000	\$580 927
Property taxes	\$ -	\$0	\$0
Fees	\$ 574 500	\$593 500	\$671 915
Sales of services and products	\$ 50 000	\$102 120	\$186 513
Investment income	\$ 300 000	\$200 000	\$528 728
Donations and other contributions	\$ 345 000	\$202 000	\$327 500
Other revenue	\$ 146 741	\$32 500	\$67 712
<b>TOTAL REVENUES</b>	<b>\$74 698 582</b>	<b>\$66 435 912</b>	<b>\$65 611 736</b>
<b>EXPENSES</b>			
Instruction - ECS	\$ 2 043 048	\$2 476 734	\$2 309 513
Instruction - Grade 1 to 12	\$ 52 217 651	\$44 173 492	\$43 849 655
Operations & maintenance	\$ 10 173 924	\$9 257 430	\$8 422 043
Transportation	\$ 10 261 253	\$9 180 163	\$8 422 413
System Administration	\$ 2 790 768	\$2 410 982	\$2 387 941
External Services	\$ -	\$24 217	\$22 057
<b>TOTAL EXPENSES</b>	<b>\$77 486 643</b>	<b>\$67 523 018</b>	<b>\$65 413 622</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$2 788 061)</b>	<b>(\$1 087 106)</b>	<b>\$198 114</b>

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

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual Audited 2023/2024
<b>EXPENSES</b>			
Certificated salaries	\$ 32 853 948	\$29 509 392	\$28 219 549
Certificated benefits	\$ 7 396 615	\$6 554 884	\$6 863 871
Non-certificated salaries and wages	\$ 8 023 087	\$6 705 170	\$6 313 284
Non-certificated benefits	\$ 1 943 931	\$1 578 036	\$1 525 598
Services, contracts, and supplies	\$ 21 954 513	\$18 675 418	\$17 869 279
Capital and debt services			
Amortization of capital assets			
Supported	\$ 5 047 519	\$4 304 063	\$4 353 267
Unsupported	\$ 265 780	\$193 555	\$265 780
Interest on capital debt			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$2 500	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ 1 250	\$0	\$2 994
<b>TOTAL EXPENSES</b>	<b>\$77 486 643</b>	<b>\$67 523 018</b>	<b>\$65 413 622</b>

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

REVENUES	Approved Budget 2025/2026							Actual Audited 2023/24
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 2 360 742	\$ 46 527 843	\$ 5 813 628	\$ 10 186 081	\$ 2 763 644	\$ -	\$ 67 651 938	\$ 58 397 038
(2) Alberta Infrastructure - non remediation	\$ -	\$ 636 943	\$ 3 773 633	\$ -	\$ -	\$ -	\$ 4 410 576	\$ 4 410 576
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 440 827	\$ -	\$ -	\$ -	\$ -	\$ 440 827	\$ 440 827
(5) Federal Government and First Nations	\$ -	\$ 779 000	\$ -	\$ -	\$ -	\$ -	\$ 779 000	\$ 580 927
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 574 500		\$ -		\$ -	\$ 574 500	\$ 671 915
(11) Sales of services and products	\$ -	\$ 50 000	\$ -	\$ -	\$ -	\$ -	\$ 50 000	\$ 186 513
(12) Investment income	\$ -	\$ -	\$ 250 000	\$ -	\$ 50 000	\$ -	\$ 300 000	\$ 528 728
(13) Gifts and donations	\$ -	\$ 270 000	\$ -	\$ -	\$ -	\$ -	\$ 270 000	\$ -
(14) Rental of facilities	\$ -	\$ 75 000	\$ -	\$ -	\$ -	\$ -	\$ 75 000	\$ -
(15) Fundraising	\$ -	\$ 75 000	\$ -	\$ -	\$ -	\$ -	\$ 75 000	\$ 327 500
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17 863
(17) Other	\$ -	\$ 71 741	\$ -	\$ -	\$ -	\$ -	\$ 71 741	\$ 49 849
(18) <b>TOTAL REVENUES</b>	\$ 2 360 742	\$ 49 500 854	\$ 9 837 261	\$ 10 186 081	\$ 2 813 644	\$ -	\$ 74 698 582	\$ 65 611 736
<b>EXPENSES</b>								
(19) Certificated salaries	\$ 1 469 150	\$ 31 016 312			\$ 368 486	\$ -	\$ 32 853 948	\$ 28 219 549
(20) Certificated benefits	\$ 330 113	\$ 6 998 668			\$ 67 834	\$ -	\$ 7 396 615	\$ 6 863 871
(21) Non-certificated salaries and wages	\$ 50 992	\$ 6 199 298	\$ 533 466	\$ 238 351	\$ 1 000 980	\$ -	\$ 8 023 087	\$ 6 313 284
(22) Non-certificated benefits	\$ 13 629	\$ 1 479 097	\$ 139 448	\$ 62 305	\$ 249 452	\$ -	\$ 1 943 931	\$ 1 525 598
(23) SUB - TOTAL	\$ 1 863 884	\$ 45 693 375	\$ 672 914	\$ 300 656	\$ 1 686 752	\$ -	\$ 50 217 581	\$ 42 922 302
(24) Services, contracts and supplies	\$ 179 163	\$ 5 817 945	\$ 4 995 919	\$ 9 957 035	\$ 1 004 451	\$ -	\$ 21 954 513	\$ 17 869 279
(25) Amortization of supported tangible capital assets	\$ -	\$ 636 943	\$ 4 360 217	\$ -	\$ -	\$ -	\$ 4 997 160	\$ 4 302 908
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 69 388	\$ 94 515	\$ 3 562	\$ 98 315	\$ -	\$ 265 780	\$ 265 780
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ 50 359	\$ -	\$ -	\$ -	\$ 50 359	\$ 50 359
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ 1 250	\$ -	\$ 1 250	\$ 2 994
(35) <b>TOTAL EXPENSES</b>	\$ 2 043 048	\$ 52 217 651	\$ 10 173 924	\$ 10 261 253	\$ 2 790 768	\$ -	\$ 77 486 643	\$ 65 413 622
(36) <b>OPERATING SURPLUS (DEFICIT)</b>	\$ 317 694	\$ (2 716 797)	\$ (336 663)	\$ (75 172)	\$ 22 876	\$ -	\$ (2 788 061)	\$ 198 114

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

	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
<b>FEES</b>			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$3 000	\$6 200	\$12 757
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$70 000	\$64 000	\$76 232
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$125 000	\$107 000	\$149 303
ECS enhanced program fees	\$0	\$0	\$500
Activity fees	\$320 000	\$327 000	\$368 850
Other fees to enhance education (Describe here)	\$0	\$0	\$750
NON-CURRICULAR FEES			
Extra-curricular fees	\$55 000	\$78 000	\$63 523
Non-curricular goods and services	\$0	\$0	\$0
Non-curricular travel	\$1 500	\$11 300	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	<b>\$574 500</b>	<b>\$593 500</b>	<b>\$671 915</b>

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

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2025/2026	Approved Budget 2024/2025	Actual 2023/2024
Cafeteria sales, hot lunch, milk programs	\$100	\$19 000	\$16 782
Special events	\$250	\$38 000	\$0
Sales or rentals of other supplies/services	\$25 000	\$22 000	\$28 382
International and out of province student revenue	\$0	\$0	\$750
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$1 000	\$620	\$856
Other (describe) Fundraising	\$75 000	\$0	\$116 348
Other (describe) Gifts & Donations	\$1 000	\$0	\$0
Other (describe) Other revenues	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
<b>TOTAL</b>	<b>\$102 350</b>	<b>\$79 620</b>	<b>\$163 118</b>

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2024</b>	\$5 748 514	\$2 707 860	\$0	\$2 448 381	\$1 003 479	\$1 444 902	\$592 273
<b>2024/2025 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$200 000)			(\$200 000)	(\$200 000)		
Estimated board funded capital asset additions		\$500 000		\$0	\$0	\$0	(\$500 000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO 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 - Alberta Infrastructure		\$0		\$0	\$0		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		\$0		\$0	\$0		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Estimated reserve transfers (net)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2025</b>	<b>\$5 548 514</b>	<b>\$3 207 860</b>	<b>\$0</b>	<b>\$2 248 381</b>	<b>\$803 479</b>	<b>\$1 444 902</b>	<b>\$92 273</b>
<b>2025/26 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$2 788 061)			(\$2 788 061)	(\$2 788 061)		
Projected board funded tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$5 262 940)		\$5 262 940	\$5 262 940		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$4 997 160		(\$4 997 160)	(\$4 997 160)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		(\$50 359)		\$50 359	\$50 359		
Budgeted amortization of supported ARO tangible capital assets		\$50 359		(\$50 359)	(\$50 359)		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		(\$0)		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2026</b>	<b>\$2 760 453</b>	<b>\$2 942 080</b>	<b>\$0</b>	<b>(\$273 901)</b>	<b>(\$1 718 803)</b>	<b>\$1 444 902</b>	<b>\$92 273</b>

**SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES**  
for the Year Ending August 31

		Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2026	31-Aug-2027	30-Aug-2028	31-Aug-2026	31-Aug-2027	30-Aug-2028	31-Aug-2026	31-Aug-2027	30-Aug-2028
<b>Projected opening balance</b>		<b>\$803 479</b>	<b>(\$1 718 803)</b>	<b>(\$1 718 803)</b>	<b>\$1 444 902</b>	<b>\$1 444 902</b>	<b>\$1 444 902</b>	<b>\$92 273</b>	<b>\$92 273</b>	<b>\$92 273</b>
Projected excess of revenues over expenses (surplus only)	Explanation	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$5 313 299	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	(\$5 047 519)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	opening two new schools	(\$1 400 956)	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	(\$400 000)	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Salary increases	(\$200 000)	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Professional development	(\$37 106)	\$0	\$0		\$0	\$0			
Transportation Expenses	Normal contract expenses	(\$600 000)	\$0	\$0		\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation	\$0	\$0	\$0		\$0	\$0			
System Administration	Explanation	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	IT: New cameras in all our schools	(\$150 000)	\$0	\$0		\$0	\$0			
Debt repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
POM expenses	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation	\$1	\$0	\$0		\$0	\$0		\$0	\$0
<b>Estimated closing balance for operating contingency</b>		<b>(\$1 718 803)</b>	<b>(\$1 718 803)</b>	<b>(\$1 718 803)</b>	<b>\$1 444 902</b>	<b>\$1 444 902</b>	<b>\$1 444 902</b>	<b>\$92 273</b>	<b>\$92 273</b>	<b>\$92 273</b>
Out of Balance										
Total surplus as a percentage of 2026 Expenses		-0.002343986	-0.002343986	-0.23%						
ASO as a percentage of 2026 Expenses		-0.35%	-0.35%	-0.35%						

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

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

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

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

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

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

**PART 1: EXEMPTIONS**

		Amount
Estimated Accumulated Surplus/(Deficit) from Operations as at Aug. 31, 2025		\$ 2 248 381
Less: School Generated Funds in Operating Reserves (from 2023/24 AFS)		\$238 133
<b>Estimated 2024/25 Operating Reserves</b>	<b>3,07%</b>	<b>\$2 010 248</b>
Maximum 2024/25 Operating Reserve Limit	<b>6,00%</b>	\$ 3 924 817
<b>Estimated 2024/25 Operating Reserves Over Maximum Limit</b>		<b>\$ (1 914 570)</b>

**SECTION A: 2023/24 EXEMPTION REQUEST**

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

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

If you've been approved for a 2023/24 exemption and will be requesting an exemption for 2024/25, please provide the following details below: Have you followed the drawdown plan from your 2023/24 exemption request? If yes, please outline what has been achieved. Please indicate the \$ figure amounts and initiatives.

If not, please explain any deviations from the original plan and the reasons for the changes.

Not Applicable
Not Applicable

**SECTION B: (MAX LIMIT EXEMPTION CRITERIA)**

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2024/25 maximum: \$ (1 914 570)

Please note that this does not constitute as a Ministerial request for approval. An exemption request letter submitted to the Minister is still required for an exemption for the 2024/25 school year.

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

	2025/26	2026/27	2027/28	Additional Comments
<b>Opening operating reserve balance</b>	<b>\$ 2 010 248</b>	<b>\$ 2 010 248</b>	<b>\$ 2 010 248</b>	
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
[Itemized description for increase/(decrease) to reserves]				
	<b>\$ 2 010 248</b>	<b>\$ 2 010 248</b>	<b>\$ 2 010 248</b>	
	<b>3,07%</b>	<b>3,07%</b>	<b>3,07%</b>	

**PART 2: TRANSFERS BETWEEN OPERATING AND CAPITAL RESERVES**

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

	2024-25	Detailed Rationale
<b>Projected Transfer from Operating to Capital Reserves</b> (Please enter a negative amount) \$	-	
<b>Projected Transfer from Capital to Operating Reserves</b> (Please enter a positive amount) \$	-	
<b>Net Transfer Between Operating and Capital Reserves</b> \$	-	
	2025-26	Detailed Rationale
<b>Projected Transfer from Operating to Capital Reserves</b> (Please enter a negative amount) \$	-	
<b>Projected Transfer from Capital to Operating Reserves</b> (Please enter a positive amount) \$	-	
<b>Net Transfer Between Operating and Capital Reserves</b> \$	-	



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

<b>Budgeted</b>	<b>Actual</b>	<b>Actual</b>
<b>2025/2026</b>	<b>2024/2025</b>	<b>2023/2024</b>
(Note 2)		

**Grades 1 to 12**Eligible Funded Students:

Grades 1 to 9	3 444	3 134	3 138	Head count
Grades 10 to 12	492	348	326	Head count
Total	3 936	3 482	3 464	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	13,0%	0,5%		Opened up two new schools: Silverado and Chestermere
<u>Other Students:</u>				
Total	5	12	16	Note 3
Total Net Enrolled Students	3 941	3 494	3 480	
Home Ed Students	9	8	-	Note 4
Total Enrolled Students, Grades 1-12	3 950	3 502	3 480	
Percentage Change	12,8%	0,6%		

## Of the Eligible Funded Students:

Students with Severe Disabilities	71	70	71	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	498	454	440	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

Eligible Funded Children	560	496	531	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	-	4	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	560	500	531	
Program Hours	750	750	750	Minimum program hours is 475 Hours
FTE Ratio	0,789	0,789	0,789	Actual hours divided by 950
FTE's Enrolled, ECS	442	395	419	
Percentage Change	12,0%	-5,8%		Opening 2 new schools: Silverado and Chestermere

Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	560	500	531	
Percentage Change	12,0%	-5,8%		

## Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	26	17	21	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	1	5	14	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**NOTES:**

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2025/2026 budget report preparation.
- Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

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

	Budget		Actual		Actual		Notes
	2025/2026		2024/2025		2023/2024		
CERTIFICATED STAFF	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	299,0	299,0	272,3	272,3	279,0	279,0	Teacher certification required for performing functions at the school level.
Non-School Based	14,4	10,4	11,1	7,1	6,0	2,0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	313,4	309,4	283,4	279,4	285,0	281,0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	10,6%		-0,5%		10,0%		If +/- 3% variance change from 2024/25 budget, please provide explanation here.
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	14,39		14,12		14,07		
Certificated Staffing Change due to:							
Please Allocate Below	30,0						
Enrolment Change	4,7	4,7					
Other Factors	25,3	25,3					Two new schools opening for Septembre 2025
Total Change	30,0	30,0					Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:							
Continuous contracts terminated		-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	-	-					
Total Negative Change in Certificated FTEs	-	-					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):							
Certificated Number of Teachers							
Permanent - Full time	223,0	223,0	198,0	198,0	184,0	184,0	
Permanent - Part time	16,0	16,0	17,0	17,0	15,0	15,0	
Probationary - Full time	43,0	43,0	42,0	42,0	15,0	15,0	
Probationary - Part time	34,0	34,0	19,0	19,0	7,0	7,0	
Temporary - Full time	12,0	12,0	23,0	23,0	37,0	37,0	
Temporary - Part time	6,0	6,0	3,0	3,0	21,0	21,0	
NON-CERTIFICATED STAFF							
Instructional - Education Assistants	43,6	43,6	43,0	43,0	38,2	38,2	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	65,0	38,6	66,4	33,3	68,3	30,7	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	7,6	-	6,6	-	4,6	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	3,4	-	2,4	-	2,4	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	14,0	-	12,0	-	13,0	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	133,6	82,3	130,4	76,2	126,5	68,9	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	2,5%		3,1%		5,7%		
Explanation of Changes to Non-Certificated Staff:							
Increase of non-certificated staff du to two new schools for Septembre 2025.							
Additional Information							
Are non-certificated staff subject to a collective agreement?	<div></div>						
Please provide terms of contract for 2024/25 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.							
Terms ends August 31, 2024. Future years to be determined by next round of negotiations. Currentlv 82.3 FTEs qualify.							

School Jurisdiction Code: 284

System Admin Expense Limit %	
0284 The Southern Francophone Educatio	4,22%