

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2019

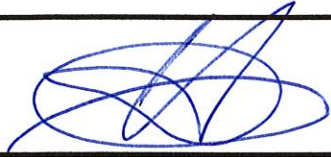

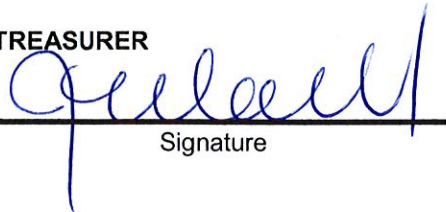
[School Act, Sections 147(2)(b) and 276]

**0284 The Southern Francophone Education Region No. 4**

**Legal Name of School Jurisdiction**

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**Contact Address, Telephone & Email Address**

|   |  |
|---|--|
| <b>BOARD CHAIR</b>  |  |
| Mr. Louis Arseneault<br>_____<br>Name   | <br>_____<br>Signature  |
| <b>SUPERINTENDENT</b>   |  |
| Mr. Daniel Therrien<br>_____<br>Name  | <br>_____<br>Signature |
| <b>SECRETARY TREASURER or TREASURER</b>   |  |
| Ms. Jacqueline Marchand<br>_____<br>Name  | <br>_____<br>Signature |
| <b>Certified as an accurate summary of the year's budget as approved by the Board<br/>of Trustees at its meeting held on</b> <u>29 May, 2018</u> <b>.</b><br>Date |  |

Version: 170615

c.c. Alberta Education  
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Color coded cells:

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

- grey cells: data not applicable - protected
- white cells: within text boxes REQUIRE the input of points and data.
- yellow cells: to be completed when yellow only.

**HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2018/2019 BUDGET REPORT**

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

**Budget Highlights, Plans & Assumptions:**

- Based on projected enrolments for 2018-2019 we expect an increase of 1.5% relative to the current year.
- We incorporated the increases in salary reflected in the certified and non-certified collective agreements including grid movement within this budget.
- During 2018-19, 2 replacement schools (Medicine Hat and Brooks) will continue to be under construction. In addition, 1 new replacement school will open (École Beausoleil in Okotoks).
- Included in the Budget report form is the Classroom Improvement Fund grant of \$481,600. This amount is planned to be used to pay for additional teaching and non-teaching classroom staff.
- Included in the budget is \$166,000 of revenue and costs related to the Nutrition Program.

**Significant Business and Financial Risks:**

- Retention of our high school students is an ongoing concern.
- Maintaining an efficient transportation system with available resources while reducing bus route times for students from 60 minutes or greater is an ongoing challenge and has created a structural deficit for the regional authority.
- For the 2018-2019 School year, construction of 2 replacement schools continues in Medicine Hat and in Brooks.

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

|   | Approved<br>Budget<br>2018/2019 | Fall Budget<br>Update<br>2017/2018 | Actual<br>Audited<br>2016/2017 |
|---|---------------------------------|------------------------------------|--------------------------------|
| <b>REVENUES</b>                           |                                 |                                    |                                |
| Alberta Education                         | \$50,731,151                    | \$49,366,644                       | \$46,863,367                   |
| Other - Government of Alberta             | \$414,000                       | \$408,573                          | \$408,943                      |
| Federal Government and First Nations      |                                 | \$0                                | \$0                            |
| Other Alberta school authorities          |                                 | \$0                                | \$0                            |
| Out of province authorities               |                                 | \$0                                | \$0                            |
| Alberta Municipalities-special tax levies |                                 | \$0                                | \$0                            |
| Property taxes                            |                                 | \$0                                | \$0                            |
| Fees                                      | \$636,300                       | \$523,305                          | \$704,635                      |
| Other sales and services                  | \$135,000                       | \$135,000                          | \$69,100                       |
| Investment income                         | \$50,000                        | \$50,000                           | \$105,270                      |
| Gifts and donations                       |                                 | \$18,000                           | \$0                            |
| Rental of facilities                      |                                 | \$0                                | \$0                            |
| Fundraising                               | \$204,000                       | \$126,695                          | \$203,758                      |
| Gains on disposal of capital assets       |                                 | \$0                                | \$0                            |
| Other revenue                             |                                 | \$0                                | \$168,281                      |
| <b>TOTAL REVENUES</b>                     | \$52,170,451                    | \$50,628,217                       | \$48,523,354                   |
| <b>EXPENSES</b>                           |                                 |                                    |                                |
| Instruction - Early Childhood Services    | \$2,704,797                     | \$2,290,349                        | \$2,717,311                    |
| Instruction - Grades 1-12                 | \$33,975,525                    | \$34,210,969                       | \$34,196,709                   |
| Plant operations & maintenance            | \$6,874,211                     | \$6,874,879                        | \$6,369,191                    |
| Transportation                            | \$6,314,214                     | \$6,160,035                        | \$5,730,880                    |
| Administration                            | \$2,501,704                     | \$2,368,220                        | \$2,377,456                    |
| External Services                         |                                 | \$0                                | \$0                            |
| <b>TOTAL EXPENSES</b>                     | \$52,370,451                    | \$51,904,452                       | \$51,391,547                   |
| <b>ANNUAL SURPLUS (DEFICIT)</b>           | (\$200,000)                     | (\$1,276,235)                      | (\$2,868,193)                  |

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

|                                      | Approved<br>Budget<br>2018/2019 | Fall Budget<br>Update<br>2017/2018 | Actual<br>Audited<br>2016/2017 |
|--------------------------------------|---------------------------------|------------------------------------|--------------------------------|
| <b>EXPENSES</b>                      |                                 |                                    |                                |
| Certificated salaries                | \$23,110,385                    | \$22,689,639                       | \$22,730,489                   |
| Certificated benefits                | \$5,624,907                     | \$5,392,777                        | \$5,383,085                    |
| Non-certificated salaries and wages  | \$4,666,237                     | \$4,851,945                        | \$4,797,040                    |
| Non-certificated benefits            | \$1,271,786                     | \$1,312,531                        | \$1,151,657                    |
| Services, contracts, and supplies    | \$14,852,362                    | \$14,838,110                       | \$14,442,709                   |
| Capital and debt services            |                                 |                                    |                                |
| Amortization of capital assets       |                                 |                                    |                                |
| Supported                            | \$2,703,536                     | \$2,678,212                        | \$2,712,953                    |
| Unsupported                          | \$126,238                       | \$126,238                          | \$91,539                       |
| Interest on capital debt             |                                 |                                    |                                |
| Supported                            |                                 | \$0                                | \$0                            |
| Unsupported                          |                                 | \$0                                | \$0                            |
| Other interest and finance charges   | \$15,000                        | \$15,000                           | \$15,792                       |
| Losses on disposal of capital assets |                                 | \$0                                | \$0                            |
| Other expenses                       |                                 | \$0                                | \$66,283                       |
| <b>TOTAL EXPENSES</b>                | \$52,370,451                    | \$51,904,452                       | \$51,391,547                   |

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

|  | Approved<br>Budget<br>2018/2019 | Fall Budget<br>Update<br>2017/2018 | Actual<br>2016/2017 |
|--|---------------------------------|------------------------------------|---------------------|
| <b>FEES</b>  |                                 |                                    |                     |
| TRANSPORTATION   | \$0                             | \$0                                | \$0                 |
| BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials) | \$0                             | \$23,533                           | \$177,431           |
| LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES                  | \$23,220                        | \$23,220                           | \$20,004            |
| <b>FEES TO ENHANCE BASIC INSTRUCTION</b>                         |                                 |                                    |                     |
| Technology user fees   | \$57,200                        | \$42,060                           | \$46,958            |
| Alternative program fees   | \$0                             | \$0                                | \$0                 |
| Fees for optional courses  | \$50,108                        | \$51,077                           | \$36,392            |
| ECS enhanced program fees  | \$0                             | \$0                                | \$0                 |
| <b>ACTIVITY FEES</b>   |                                 |                                    |                     |
| Other fees to enhance education (Describe here)                  | \$0                             | \$0                                | \$0                 |
| <b>NON-CURRICULAR FEES</b>                                       |                                 |                                    |                     |
| Extra-curricular fees  | \$85,047                        | \$72,288                           | \$52,759            |
| Non-curricular goods and services                                | \$4,927                         | \$10,071                           | \$28,018            |
| <b>NON-CURRICULAR TRAVEL</b>                                     |                                 |                                    |                     |
| OTHER FEES (Describe here)                                       | \$0                             | \$0                                | \$0                 |
| <b>TOTAL FEES</b>  | \$636,300                       | \$523,305                          | \$704,635           |

*\*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>2018/2019 | Fall Budget<br>Update<br>2017/2018 | Actual<br>2016/2017 |
|---|---------------------------------|------------------------------------|---------------------|
| Cafeteria sales, hot lunch, milk programs   | \$91,500                        | \$0                                | \$91,517            |
| Special events  | \$15,500                        | \$0                                | \$15,526            |
| Sales or rentals of other supplies/services   | \$97,000                        | \$0                                | \$96,716            |
| Out of district unfunded student revenue  | \$0                             | \$0                                | \$0                 |
| International and out of province student revenue   | \$0                             | \$0                                | \$0                 |
| Adult education revenue   | \$0                             | \$0                                | \$0                 |
| Preschool   | \$0                             | \$0                                | \$0                 |
| Child care & before and after school care   | \$0                             | \$0                                | \$0                 |
| Lost item replacement fees  | \$0                             | \$0                                | \$0                 |
| Bulk supply sales   | \$0                             | \$0                                | \$0                 |
| Other (describe) Other sales (describe here)  | \$0                             | \$0                                | \$0                 |
| Other (describe) Other sales (describe here)  | \$0                             | \$0                                | \$0                 |
| Other (describe) Other sales (describe here)  | \$0                             | \$0                                | \$0                 |
| Other (describe) Other sales (describe here)  | \$0                             | \$0                                | \$0                 |
| Other (describe) Other sales (describe here)  | \$0                             | \$0                                | \$0                 |
| <b>TOTAL</b>  | \$204,000                       | \$0                                | \$203,759           |

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

| (A)         | (B)  | (C)  | (D)                                    | (E)                                   | (F)                                 | (G)                |
|-------------|--|--|--|---------------------------------------|-------------------------------------|--------------------|
|             | Explanation of Other Costs (Column "(C)")                        | Other Costs (Explain under (B))<br>2018/2019 | Entry Fees and Admissions<br>2018/2019 | Transportation Component<br>2018/2019 | Supplies & Materials**<br>2018/2019 | Total<br>2018/2019 |
| <b>FEES</b> |  |  |  |                                       |                                     |                    |
|             | <b>TRANSPORTATION</b>  |  |  |                                       |                                     |                    |
|             | BASIC INSTRUCTION SUPPLIES (instructional supplies, & materials) | \$0  | \$0                                    | \$0                                   | \$0                                 | \$0                |
|             | LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES                  | \$23,220                                     | \$0                                    | \$0                                   | \$0                                 | \$23,220           |
|             | <b>FEES TO ENHANCE BASIC INSTRUCTION</b>                         |  |  |                                       |                                     |                    |
|             | Technology user fees   | \$57,200                                     | \$0                                    | \$0                                   | \$0                                 | \$57,200           |
|             | Alternative program fees   | \$0  | \$0                                    | \$0                                   | \$0                                 | \$0                |
|             | Fees for optional courses  | \$0  | \$0                                    | \$0                                   | \$50,108                            | \$50,108           |
|             | ECS enhanced program fees  | \$0  | \$0                                    | \$0                                   | \$0                                 | \$0                |
|             | <b>ACTIVITY FEES</b>   | \$15,408                                     | \$176,114                              | \$71,426                              | \$290                               | \$263,238          |
|             | Other fees to enhance education                                  | \$0  | \$0                                    | \$0                                   | \$0                                 | \$0                |
|             | <b>NON-CURRICULAR FEES</b>                                       |  |  |                                       |                                     |                    |
|             | Extra-curricular fees  | \$0  | \$62,743                               | \$19,719                              | \$2,585                             | \$85,047           |
|             | Non-curricular goods and services                                | \$0  | \$0                                    | \$0                                   | \$4,927                             | \$4,927            |
|             | <b>NON-CURRICULAR TRAVEL</b>                                     | \$46,252                                     | \$52,185                               | \$54,123                              |                                     | \$152,560          |
|             | <b>OTHER FEES***</b>   |  |  |                                       |                                     |                    |
|             |  | \$142,080                                    | \$291,042                              | \$145,268                             | \$57,910                            | \$636,300          |
|             | <b>TOTAL FEES</b>  |  |  |                                       |                                     |                    |

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

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

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

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)  
for the Year Ending August 31

|   | (1)                                     | (2)                                   | (3)        | (4)                                       | (5)                  | (6)                                      | (7)              |
|---|---|---------------------------------------|------------|---|----------------------|--|------------------|
|   | ACCUMULATED OPERATING SURPLUS (2+3+4+7) | INVESTMENT IN TANGIBLE CAPITAL ASSETS | ENDOWMENTS | ACCUMULATED SURPLUS FROM OPERATIONS (5+6) | UNRESTRICTED SURPLUS | INTERNALLY RESTRICTED OPERATING RESERVES | CAPITAL RESERVES |
| <b>Actual balances per AFS at August 31, 2017</b>         | \$4,351,592                             | \$323,500                             | \$0        | \$3,995,819                               | \$1,912,765          | \$2,083,054                              | \$32,273         |
| <b>2017/2018 Estimated impact to AOS for:</b>             |   |                                       |            |   |                      |  |                  |
| Prior period adjustment                                   | \$0                                     | \$0                                   | \$0        | \$0                                       | \$0                  | \$0                                      | \$0              |
| Estimated surplus/(deficit)                               | (\$1,276,235)                           |                                       |            | (\$1,276,235)                             | (\$1,276,235)        | \$0                                      | \$0              |
| Estimated board funded capital asset additions            | \$0                                     | \$0                                   | \$0        | \$0                                       | \$0                  | \$0                                      | \$0              |
| Estimated disposal of unsupported tangible capital assets | \$0                                     | \$0                                   | \$0        | \$0                                       | \$0                  | \$0                                      | \$0              |
| Estimated amortization of capital assets (expense)        | \$0                                     | \$0                                   | \$0        | \$0                                       | \$0                  | \$0                                      | \$0              |
| Estimated capital revenue recognized - Alberta Education  | \$0                                     | \$0                                   | \$0        | \$0                                       | \$0                  | \$0                                      | \$0              |
| Estimated capital revenue recognized - Other GOA          | \$0                                     | \$0                                   | \$0        | \$0                                       | \$0                  | \$0                                      | \$0              |
| Estimated capital revenue recognized - Other sources      | \$0                                     | \$0                                   | \$0        | \$0                                       | \$0                  | \$0                                      | \$0              |
| Estimated changes in Endowments                           | \$0                                     | \$0                                   | \$0        | \$0                                       | \$0                  | \$0                                      | \$0              |
| Estimated unsupported debt principal repayment            | \$0                                     | \$0                                   | \$0        | \$0                                       | \$0                  | \$0                                      | \$0              |
| Estimated reserve transfers (net)                         | \$0                                     | \$0                                   | \$0        | \$0                                       | \$0                  | \$0                                      | \$0              |
| Estimated assumptions/transfers of operations (explain)   | \$0                                     | \$0                                   | \$0        | \$0                                       | \$0                  | \$0                                      | \$0              |
| <b>Estimated Balances for August 31, 2018</b>             | <b>\$3,075,357</b>                      | <b>\$323,500</b>                      | <b>\$0</b> | <b>\$2,719,584</b>                        | <b>\$636,530</b>     | <b>\$2,083,054</b>                       | <b>\$32,273</b>  |
| <b>2018/2019 Budget projections for:</b>                  |   |                                       |            |   |                      |  |                  |
| Budgeted surplus/(deficit)                                | (\$200,000)                             |                                       |            | (\$200,000)                               | (\$200,000)          |  |                  |
| Projected board funded capital asset additions            | \$0                                     | \$0                                   |            | \$0                                       | \$0                  | \$0                                      | \$0              |
| Budgeted disposal of unsupported tangible capital assets  | \$0                                     | \$0                                   |            | \$0                                       | \$0                  |  |                  |
| Budgeted amortization of capital assets (expense)         |   | (\$2,829,774)                         |            | \$2,829,774                               | \$2,829,774          |  |                  |
| Budgeted capital revenue recognized - Alberta Education   |   | \$2,703,536                           |            | (\$2,703,536)                             | (\$2,703,536)        |  |                  |
| 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                                       | \$0                  | \$0                                      | \$0              |
| Budgeted unsupported debt principal repayment             |   | \$0                                   | \$0        | \$0                                       | \$0                  |  |                  |
| Projected reserve transfers (net)                         |   |                                       |            | \$0                                       | \$0                  | (\$1,000,000)                            | \$0              |
| Projected assumptions/transfers of operations (explain)   | \$0                                     | \$0                                   | \$0        | \$0                                       | \$0                  | \$0                                      | \$0              |
| <b>Projected Balances for August 31, 2019</b>             | <b>\$2,875,357</b>                      | <b>\$197,262</b>                      | <b>\$0</b> | <b>\$2,645,822</b>                        | <b>\$1,562,768</b>   | <b>\$1,083,054</b>                       | <b>\$32,273</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-2019                | 31-Aug-2020 | 31-Aug-2021 | 31-Aug-2019              | 31-Aug-2020 | 31-Aug-2021 | 31-Aug-2019            | 31-Aug-2020 | 31-Aug-2021 |
| Projected opening balance   | \$636,530                  | \$1,562,768 | \$1,562,768 | \$2,083,054              | \$1,083,054 | \$1,083,054 | \$32,273               | \$32,273    | \$32,273    |
| Projected excess of revenues over expenses (surplus only)         | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Budgeted disposal of unsupported tangible capital assets          | \$2,629,174                | \$0         | \$0         |                          |             |             | \$0                    | \$0         | \$0         |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Budgeted amortization of capital assets (expense)                 | (\$2,703,638)              | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Budgeted capital revenue recognized                               | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Budgeted changes in Endowments                                    | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Budgeted unsupported debt principal repayment                     | \$1,000,000                | \$0         | \$0         | (\$1,000,000)            | \$0         | \$0         | \$0                    | \$0         | \$0         |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Projected assumptions/transfers of operations                     | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Increase in (use of) school generated funds                       | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| New school start-up costs   | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Decentralized school reserves                                     | (\$200,000)                | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Non-recurring certificate remuneration                            | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Non-recurring non-certificated remuneration                       | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Non-recurring contracts, supplies & services                      | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Professional development, training & support                      | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Salary negotiation expenses                                       | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Full-day kindergarten   | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| English language learners   | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| First nations, Metis, Inuit                                       | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| OH&S / wellness programs  | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| B & S administration organization / reorganization                | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Debt repayment  | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Fort McMurray wild fire related costs (unfunded)                  | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Non-salary related programming costs (explain)                    | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Repairs & maintenance - School building & land                    | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Repairs & maintenance - Technology                                | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Repairs & maintenance - Vehicle & transportation                  | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Repairs & maintenance - Administration building                   | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Repairs & maintenance - Other (explain)                           | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Capital costs - School building & equipment                       | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Capital costs - School land & building                            | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Capital costs - School modernization                              | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Capital costs - School modular & additions                        | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Capital costs - School building partnership projects              | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Capital costs - Technology  | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Capital costs - Vehicle & transportation                          | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Capital costs - Administration building                           | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Capital costs - POM building & equipment                          | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Capital costs - Other   | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Building leases   | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Other 1 - please use this row only if no other row is appropriate | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Other 2 - please use this row only if no other row is appropriate | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Other 3 - please use this row only if no other row is appropriate | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Other 4 - please use this row only if no other row is appropriate | \$0                        | \$0         | \$0         |                          |             |             |                        |             |             |
| Explanation: add space on AOS3 / AOS4                             |                            |             |             |                          |             |             |                        |             |             |
| Estimated closing balance for operating contingency               | \$1,562,768                | \$1,562,768 | \$1,562,768 | \$1,083,054              | \$1,083,054 | \$1,083,054 | \$32,273               | \$32,273    | \$32,273    |

Total surplus as a percentage of 2019 Expenses 5.11%  
ASD as a percentage of 2019 Expenses 5.06%

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

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

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

**2017/2018**

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

**2018/2019**

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



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

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

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

**2019/2020**

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

**2020/2021**

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

**August 31, 2021**

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

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

|  | Budgeted<br>2018/2019<br>(Note 2) | Actual<br>2017/2018 | Actual<br>2016/2017 | Notes   |
|--|-----------------------------------|---------------------|---------------------|---|
| <b>GRADES 1 TO 12</b>  |                                   |                     |                     |   |
| <b>Eligible Funded Students:</b>   |                                   |                     |                     |   |
| Grades 1 to 9  | 2,751                             | 2,655               | 2,583               | Head count  |
| Grades 10 to 12  | 243                               | 248                 | 247                 | Note 3  |
| Total  | 2,994                             | 2,903               | 2,830               | Grades 1-12 students eligible for base instruction funding from Alberta Education.            |
| Percentage Change  | 3.1%                              | 2.6%                |                     |   |
| <b>Other Students:</b>   |                                   |                     |                     |   |
| Total  |                                   |                     | -                   | Note 4  |
| <b>Total Net Enrolled Students</b>   | 2,994                             | 2,903               | 2,830               |   |
| <b>Home Ed and Blended Program Students</b>  | 1                                 | 1                   | 8                   | Note 5  |
| <b>Total Enrolled Students, Grades 1-12</b>  | 2,995                             | 2,904               | 2,838               |   |
| Percentage Change  | 3.1%                              | 2.3%                |                     |   |
| <b>Of the Eligible Funded Students:</b>  |                                   |                     |                     |   |
| Students with Severe Disabilities  | 32                                | 32                  | 32                  | FTE of students with severe disabilities as reported by the board via PASI.                   |
| Students with Mild/Moderate Disabilities   | 10                                | 10                  | -                   | 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>  | 561                               | 563                 | 565                 | ECS children eligible for ECS base instruction funding from Alberta Education.                |
| <b>Other Children</b>  |                                   |                     | -                   | ECS children not eligible for ECS base instruction funding from Alberta Education.            |
| <b>Total Enrolled Children - ECS</b>   | 561                               | 563                 | 565                 |   |
| <b>Program Hours</b>   | 950                               | 950                 | 950                 | Minimum: 475 Hours  |
| <b>FTE Ratio</b>   | 1.000                             | 1.000               | 1.000               | Actual hours divided by 950   |
| <b>FTE's Enrolled, ECS</b>   | 551                               | 563                 | 566                 |   |
| Percentage Change  | -2.1%                             | -0.4%               |                     |   |
| <b>Of the Eligible Funded Children:</b>  |                                   |                     |                     |   |
| Students with Severe Disabilities  | 32                                | 32                  | 22                  | FTE of students with severe disabilities as reported by the board via PASI.                   |
| Students with Mild/Moderate Disabilities   | 10                                | 10                  | 14                  | 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>2018/2019 | Actual<br>2017/2018 | Fall Budget<br>2017/2018 | Actual<br>2016/2017 | Notes   |
|--|-----------------------|---------------------|--------------------------|---------------------|---|
| <b>CERTIFICATED STAFF</b>  |                       |                     |                          |                     |   |
| School Based   | 226.2                 | 230.6               | 229.8                    | 229.3               | Teacher certification required for performing functions at the school level.                        |
| Non-School Based   | 6.5                   | 9.1                 | 9.1                      | 10.6                | Teacher certification required for performing functions at the system/capital office level.         |
| Total Certificated Staff FTE   | 232.7                 | 239.7               | 238.9                    | 239.9               | FTE for personnel possessing a valid Alberta teaching certificate or equivalency.                   |
| Percentage change from prior period  | -2.9%                 | -0.1%               | -2.6%                    | -0.4%               | Adjustment of 2.6 FTE consultant/leader positions were made for 18-19                               |
| If an average standard cost is used, please disclose rate:<br>Student F.T.E. per certificated Staff <span style="float:right">14.2</span>  |                       |                     |                          |                     |   |
| <b>Certificated Staffing Change due to:</b>  |                       |                     |                          |                     |   |
| Enrolment Change   | -                     | 0.8                 | (1.0)                    |                     | If negative change impact, the small class size initiative is to include any/all teachers retained. |
| Small Class Size Initiative  | -                     | n/a                 | n/a                      |                     | If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.          |
| Other Factors  | (7.0)                 | n/a                 | n/a                      |                     | Adjustments of 4.4 FTE equivalent teachers and 2.6 FTE equivalent learning consultants were made    |
| Total Change   | (7.0)                 | 0.8                 | 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  | (7.0)                 | -                   | n/a                      |                     | FTEs  |
| Other (retirement, attrition, etc.)  | -                     | -                   | n/a                      |                     | Overseer measures   |
| Total Negative Change in Certificated FTEs   | (7.0)                 | -                   | n/a                      |                     | Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.        |
| Please Allocate  |                       |                     |                          |                     |   |
| <b>NON-CERTIFICATED STAFF</b>  |                       |                     |                          |                     |   |
| Instructional  | 84.1                  | 100.7               | 94.0                     | 94.7                | Personnel providing instruction support for schools under 'instruction' program areas.              |
| Plant Operations & Maintenance   | 3.6                   | 4.5                 | 4.5                      | 4.2                 | Personnel providing support to maintain school facilities   |
| Transportation   | 3.2                   | 3.2                 | 3.1                      | 2.4                 | Personnel providing direct support to the transportation of students to and from school             |
| Other  | 10.2                  | 10.3                | 10.3                     | 10.6                | Personnel in Board & System Admin. and External service areas.                                      |
| Total Non-Certificated Staff FTE   | 101.1                 | 118.7               | 111.9                    | 111.8               | FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.               |
| Percentage Change  | -14.8%                | 6.1%                | -9.6%                    | 0.0%                |   |
| <b>Explanation of Changes:</b>   |                       |                     |                          |                     |   |
| The reduction from instructional actual 17-18 to budgeted 18-19 is primarily due to reduction of approximately 12 FTE teacher aides in order to reduce the deficit in 2018-2019. In addition, FTEs were adjusted to reflect a more precise FTE estimate of part-time (time sheet based) and special program staff (pre-kindergarten, nutrition, language monitor). |                       |                     |                          |                     |   |
| <b>Additional Information</b>  |                       |                     |                          |                     |   |
| Are non-certificated staff subject to a collective agreement? <span style="float:right">[ ]</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 FTEs.   |                       |                     |                          |                     |   |
| Non-certificated classroom staff are subject to a collective agreement   |                       |                     |                          |                     |   |

| BOARD AND SYSTEM ADMINISTRATION   |              |
|---|--------------|
| 2018/2019 EXPENSES UNDER (OVER) MAXIMUM LIMIT   |              |
| TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)   | \$52,370,451 |
| Enter Number of Net Enrolled Students:  | 2,994        |
| Enter Number of Funded (ECS) Children:  | 551          |
| Enter "C" if Charter School   |              |
| <b>STEP 1</b>   |              |
| Calculation of maximum expense limit percentage for Board and System Administration expenses  | 4.95%        |
| if "Total Net Enrolled Students" are 6,000 and over = 3.6%  |              |
| if "Total Net Enrolled Students" are 2,000 and less = 5.4%  |              |
| <p>The Maximum Expense Limit for Board and System Administration is based on an arithmetical proportion 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%).</p> |              |
| <b>STEP 2</b>   |              |
| <b>A. Calculate maximum expense limit amounts for Board and System Administration expenses</b>  |              |
| Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES  | \$2,593,751  |
| <b>B. Considerations for Charter Schools and Small School Boards:</b>   |              |
| if charter schools and small school boards,   |              |
| The amount of Small Board Administration funding ( <i>Funding Manual</i> Section 1.13)  | \$0          |
| 2018/2019 MAXIMUM EXPENSE LIMIT (the greater of A or B above)   | \$2,593,751  |
| Actual Board & System Administration from G31 of "Budgeted Statement of Operations"   | \$2,501,704  |
| Amount Overspent  | \$0          |

4.78%