



School Jurisdiction Code: **4077**

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2018

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

4077 Greater St. Albert Roman Catholic Separate School District No. 734

Legal Name of School Jurisdiction

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Telephone & Fax Numbers, Email Address

BOARD CHAIR

Mrs. Serena Shaw

Name

"Original Signed"

Signature

SUPERINTENDENT

Mr. David Keohane

Name

"Original Signed"

Signature

SECRETARY TREASURER or TREASURER

Mrs. Deborah Schlag

Name

"Original Signed"

Signature

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

June 26, 2017

Date

Version: 170615

c.c. Alberta Education
c/o Robert Mah, Financial Reporting & Accountability Branch
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Color coded cells:

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

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

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2017/2018 BUDGET REPORT

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

Budget Highlights, Plans & Assumptions:

For 2017-2018, School Jurisdiction Funding Rates remain the same as in 2016-2017.

Approximately 80% of all revenue received goes directly to Instruction and the Board Approved Class Size for grades 1-9 has been constant since 2012-13. The High School Class Size, for allocation purposes, increased from 28.0 to 30.5 in 2016-2017, to improve equity at all grade levels and remains unchanged for 17-18.

The District expects an decrease in certificated staff of 4.4 FTE and a slight reduction of non-certificated staff by 2 positions in recognition of a conservative decrease in enrolment, due to a new school opening in a high density St. Albert neighborhood .

On average, over 75% of the District's overall expenses go toward personnel costs (salary and benefits), which is consistent with previous years, given that GSACRD contracts out both transportation and custodial services.

The District is projecting a deficit operating budget for 2017-2018 of (\$490,162).

* Instructional spending is projected for 2017-18 at \$9,826 per FTE student (based on 5,655 FTE students).

* Operational spending is projected for 2017-18 at \$12,343 per FTE student (based on 5,655 FTE students).

Based on this budget, the estimated Accumulated Operating Surplus of \$856,629 expected on August 31, 2018 is approximately 1.2% of budgeted revenue and represents only 2.5 days of budgeted operating expenditures (based on 200 days).

The Classroom Improvement Fund (CIF) is designated at \$736,000 for the District, but has not been included in the Revenue used for this budget, as the distribution of funds is unknown at this time; subject to unanimous agreement by the members of the committee, which is scheduled to meet on June 27th for an initial review. Funds are available until Dec 15, 2017 and must be returned if not fully utilized.

Significant Business and Financial Risks:

The District remains fully committed to French Immersion in St. Albert, Morinville, and Legal and provides additional support to all Dual Track Schools with an increased allocation as laid out in the Principles for the Basis of Allocations to Schools.

The District is committed to the goals outlined in Inspiring Education and is making efforts to transition away from traditional libraries toward a learning commons environment which promotes an inclusive, flexible, learner-centered, physical and/or virtual space for collaborative inquiry, imagination and play to expand and deepen learning for individual students and groups. All high schools are participants in the Flexible Programming Model and all revenue is pooled for grade K-12 distribution through the Basis for Allocations to Schools as approved by the Board of Trustees. Resources are directed to student independence so that they may learn, live fully, and serve others regardless of ability.

Necessary Transportation Fee increases for non-funded students receiving enhanced services (less than 2.4 km from the designated school) were covered through use of unrestricted surplus funds, which cannot be sustained over the long term. The District did feel it necessary to hold fees constant during this year of transition and felt the use of reserves was well suited to the current situation.



BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
REVENUES			
Alberta Education	\$56,854,344	\$55,389,208	\$56,188,805
Other - Government of Alberta		\$1,587,508	\$162,262
Federal Government and First Nations	\$135,868	\$135,868	\$170,802
Other Alberta school authorities		\$25,473	\$3,340
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes	\$8,115,000	\$8,000,000	\$8,020,225
Fees	\$2,641,476	\$2,772,675	\$3,174,879
Other sales and services	\$868,108	\$78,245	\$179,061
Investment income	\$59,500	\$50,000	\$55,964
Gifts and donations	\$60,000	\$60,000	\$150,467
Rental of facilities	\$229,144	\$229,144	\$231,236
Fundraising	\$265,000	\$250,000	\$276,651
Gains on disposal of capital assets		\$0	\$8,500
Other revenue	\$80,000	\$1,051,923	\$1,746,713
TOTAL REVENUES	\$69,308,440	\$69,630,044	\$70,368,905
EXPENSES			
Instruction - Early Childhood Services	\$5,501,266	\$5,550,275	\$5,050,212
Instruction - Grades 1-12	\$50,067,082	\$50,294,691	\$51,375,633
Plant operations & maintenance	\$8,419,532	\$8,299,919	\$7,696,667
Transportation	\$2,675,902	\$3,025,358	\$2,879,236
Administration	\$2,512,750	\$2,506,446	\$2,408,101
External Services	\$622,070	\$623,187	\$497,485
TOTAL EXPENSES	\$69,798,602	\$70,299,876	\$69,907,334
ANNUAL SURPLUS (DEFICIT)	(\$490,162)	(\$669,832)	\$461,571

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
EXPENSES			
Certificated salaries	\$32,558,396	\$32,875,572	\$32,543,951
Certificated benefits	\$7,718,397	\$7,758,825	\$7,286,291
Non-certificated salaries and wages	\$9,748,783	\$9,824,338	\$9,774,192
Non-certificated benefits	\$2,680,915	\$2,691,869	\$2,679,969
Services, contracts, and supplies	\$15,007,071	\$14,976,412	\$15,387,959
Capital and debt services			
Amortization of capital assets			
Supported	\$1,562,620	\$1,587,508	\$1,622,329
Unsupported	\$477,853	\$490,342	\$441,832
Interest on capital debt			
Supported	\$44,567	\$95,010	\$162,262
Unsupported		\$0	\$0
Other interest and finance charges		\$0	\$0
Losses on disposal of capital assets		\$0	\$8,549
Other expenses		\$0	\$0
TOTAL EXPENSES	\$69,798,602	\$70,299,876	\$69,907,334



BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
FEES			
TRANSPORTATION	\$229,770	\$640,000	\$658,826
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$344,000	\$728,916
LUNCHROOM SUPERVISION & ACTIVITY FEES (Mandatory)	\$93,803	\$50,000	\$77,741
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$153,247	\$73,000	\$73,605
Alternative program fees	\$455,000	\$463,900	\$485,736
Fees for optional courses	\$271,912	\$210,000	\$213,053
Students from other boards			\$0
Tuition from ineligible students			\$0
ECS enhanced program fees	\$326,950	\$0	\$44,104
ACTIVITY FEES			
Other fees to enhance education	\$20,641		
Other enhancement fees Summer School (Camp HELA)		\$13,000	\$14,150
Other enhancement fees All Day Every Day Kindergarten Fees		\$266,500	\$158,923
Other enhancement fees Progressive Kindergarten Fees		\$67,275	\$48,849
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$187,188	\$170,000	\$219,148
Non-curricular supplies, materials, and services	\$270,554	\$120,000	\$59,449
NON-CURRICULAR TRAVEL			
OTHER FEES	\$32,250		
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	
Other non-curricular fees		\$0	
TOTAL FEES	\$2,641,476	\$2,772,675	\$3,174,879

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

Please disclose amounts paid by parents of students that are recorded as "Other sales and services" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.		Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
Cafeteria sales, hot lunch, milk programs		\$186,500	\$192,000	\$191,996
Special events		\$165,000	\$180,000	\$182,182
Sales or rentals of other supplies/services		\$175,000	\$340,000	\$341,856
Out of district student revenue		\$0	\$0	
International and out of province student revenue		\$32,250	\$10,750	
Student travel (international, recognition trips, non-curricular)				\$12,786
Adult education revenue		\$0	\$0	\$0
Preschool		\$57,700	\$59,000	
Child care & before and after school care		\$0	\$0	\$0
Lost item replacement fees		\$0	\$0	
Other (describe) Student travel (international, recognition trips, non-curricular)		\$50,000	\$50,000	\$0
Other (describe) Clubs & Teams: Fees, Tournaments, Wrapups		\$195,600	\$200,000	\$219,440
Other (describe)		\$0	\$0	\$0
Other (describe)		\$0	\$0	
Other (describe)		\$0	\$0	
TOTAL		\$862,050	\$1,031,750	\$948,260



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

(A)	(B)	(C)	(D)	(E)	(F)
	Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B))* 2017/2018	Transportation Component 2017/2018	Supplies & Materials** 2017/2018	Total 2017/2018
FEES					
TRANSPORTATION					
		\$0	\$229,770	\$0	\$229,770
LUNCH SUPERVISION & ACTIVITY	Staffing costs	\$93,803	\$0	\$0	\$93,803
FEES TO ENHANCE BASIC INSTRUCTION					
Technology user fees					
		\$0	\$0	\$153,247	\$153,247
Alternative program fees	Sports Academy, Rec Academy,	\$455,000	\$0	\$0	\$455,000
Fees for optional courses		\$0	\$0	\$271,912	\$271,912
ECS enhanced program fees	All Day Every Day ECS, Progressive ECS	\$326,950	\$0	\$0	\$326,950
ACTIVITY FEES					
Other fees to enhance education		\$0	\$0	\$20,641	\$20,641
NON-CURRICULAR FEES					
Extra-curricular fees					
		\$0	\$0	\$187,188	\$187,188
Non-curricular supplies, materials, and services		\$0	\$0	\$270,554	\$270,554
NON-CURRICULAR TRAVEL	Travel Costs	\$137,460	\$0	\$0	\$137,460
OTHER FEES***					
	International Tuition	\$0	\$0	\$32,250	\$32,250
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
	Instructional Supplies & Materials (Describe)	\$0	\$0	\$0	\$0
	TOTAL FEES	\$1,013,213	\$229,770	\$1,398,493	\$2,641,476

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

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

***Where possible, use predefined categories as described on Pages 14 & 15 of the Budget Guidelines 2017/2018.



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
Actual balances per AFS at August 31, 2016	\$5,953,242	\$4,230,073	\$0	\$1,304,050	\$845,505	\$458,545	\$419,119
2016/2017 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$525,454)			(\$525,454)	(\$525,454)		
Estimated board funded capital asset additions		\$200,000		(\$200,000)	(\$200,000)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$2,077,850)		\$2,077,850	\$2,077,850		
Estimated capital revenue recognized - Alberta Education		\$1,587,508		(\$1,587,508)	(\$1,587,508)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	\$30,000	(\$30,000)	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2017	\$5,427,788	\$3,939,731	\$0	\$1,068,938	\$640,393	\$428,545	\$419,119
2017/2018 Budget projections for:							
Budgeted surplus(deficit)	(\$490,162)			(\$490,162)	(\$490,162)		
Projected board funded capital asset additions		\$200,000		(\$200,000)	(\$200,000)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$2,040,473)		\$2,040,473	\$2,040,473		
Budgeted capital revenue recognized - Alberta Education		\$1,562,620		(\$1,562,620)	(\$1,562,620)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$30,000	(\$30,000)	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2018	\$4,937,626	\$3,661,878	\$0	\$856,629	\$458,084	\$398,545	\$419,119



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

	Explanation	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020
Projected opening balance		\$640,393	\$458,084	\$625,259	\$428,545	\$398,545	\$398,545	\$419,119	\$419,119	\$419,119
Projected excess of revenues over expenses (surplus only)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation - add'l space on AOS3 / AOS4	\$2,040,473	\$1,929,795	\$1,874,079		\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	(\$1,562,620)	(\$1,562,620)	(\$1,562,047)		\$0	\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Explanation - add'l space on AOS3 / AOS4	\$30,000	\$0	\$0	(\$30,000)	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Salary negotiation expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Full-day kindergarten	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
First nations, Metis, Inuit	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Fort McMurray wild fire related costs (unfunded)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Small Capital Items > \$5,000 each	(\$200,000)	(\$200,000)	(\$200,000)	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Planned Deficit	Explanation - add'l space on AOS3 / AOS4	(\$490,162)	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$458,084	\$625,259	\$737,291	\$398,545	\$398,545	\$398,545	\$419,119	\$419,119	\$419,119

Total surplus as a percentage of 2018 Expenses	1.83%	2.07%	2.23%
ASO as a percentage of 2018 Expenses	1.23%	1.47%	1.63%



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

The following provides further explanation of the anticipated changes to each component of AOS for the 2016/2017, 2017/2018, 2018/2019, and 2019/2020 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2020. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

Additional detail on uses of Accumulated Operating Surplus:

2016/2017

Provide an explanation of material changes from the fall budget update originally submitted in November, 2016 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

No Material changes expected.

2017/2018

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

The anticipated Accumulated Operating Surplus of \$856,629 expected on August 31, 2018 , will be maintained for emergent needs as determined by the Board. The District has 2 Capital Projects for New Schools as well as 2 Modernization projects so funds must be available should the need arise. 2017 is a General Election year and the current Board prefers to leave those decisions to the new Board as required.

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

The following provides further explanation of the anticipated changes to each component of AOS for the 2016/2017, 2017/2018, 2018/2019, and 2019/2020 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2020. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

**Additional detail on uses of Accumulated Operating Surplus:
2018/2019**

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

No additional detail at this time.

2019/2020

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

No additional detail at this time.

August 31, 2020

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

No additional detail at this time.



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

	Budgeted 2017/2018 (Note 2)	Actual 2016/2017	Actual 2015/2016	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	4,021	4,082	4,200	Head count
Grades 10 to 12	1,317	1,342	1,375	Note 3
Total	5,338	5,424	5,575	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-1.6%	-2.7%		
Other Students:				
Total	35	38	35	Note 4
Total Net Enrolled Students				
	5,373	5,462	5,610	
Home Ed and Blended Program Students	1		-	Note 5
Total Enrolled Students, Grades 1-12	5,374	5,462	5,610	
Percentage Change	-1.6%	-2.6%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	147	145	186	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	481	449	575	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	431	533	464	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	25	22	36	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	456	555	500	
Program Hours	585	548	546	Minimum: 475 Hours
FTE Ratio	0.616	0.577	0.575	Actual hours divided by 950
FTE's Enrolled, ECS	281	320	288	
Percentage Change	-12.3%	11.3%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	92	115	102	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	55	68	56	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 2016/2017 budget report preparation.
- The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.
- 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.
- Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.



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

	Budgeted 2017/2018	Actual 2016/2017	Fall Budget 2016/2017	Actual 2015/2016	Notes
CERTIFICATED STAFF					
School Based	315.4	320.5	319.8	313.1	Teacher certification required for performing functions at the school level.
Non-School Based	12.2	11.5	12.2	10.5	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	327.6	332.0	332.0	323.6	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-1.3%	2.6%	-1.3%	2.6%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	17.3	17.4		18.2	
Certificated Staffing Change due to:					
	Please Allocate (4.4)	-			
Enrolment Change	(4.4)	-	8.4		If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	n/a		If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	-	-	n/a		Descriptor (required):
Total Change	(4.4)	-	n/a		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated	-	-	n/a		FTEs
Non-permanent contracts not being renewed	-	-	n/a		FTEs
Other (retirement, attrition, etc.)	(4.4)	-	n/a		Descriptor (required): 18 Retirements; so new staff will be hired
Total Negative Change in Certificated FTEs	(4.4)	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
NON-CERTIFICATED STAFF					
Instructional	165.0	168.5	164.7	163.6	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	9.7	8.7	8.7	7.7	Personnel providing support to maintain school facilities
Transportation	1.9	1.7	1.7	1.5	Personnel providing direct support to the transportation of students to and from school
Other	11.8	11.3	11.2	11.5	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	188.4	190.2	186.3	184.3	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.0%	3.2%	1.1%	1.1%	
Explanation of Changes:					
Instructional: Decline in enrolment; O&M: 4 Capital Projects including 2 NEW schools; Transportation: New seasonal staff for start-up and peak periods; Other: New .5 for IPP's and Report Cards					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/>					
Please provide terms of contract for 2017/18 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					