



School Jurisdiction Code: 4077

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2019

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

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

Legal Name of School Jurisdiction

6 St. Vital Avenue St. Albert AB T8N 1K2; 780-459-7711; dschlag@gsacrd.ab.ca

Contact Address, Telephone & 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 May 28, 2018 .

Date

Version: 170615

c.c. Alberta Education
c/o Robert Mah, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
Phone: (780) 427-3855
E-MAIL: EDC.FRA@gov.ab.ca



TABLE OF CONTENTS

	Page
BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
BUDGETED SCHEDULE OF FEE REVENUE & SUPPLEMENTARY DETAILS OF FEE REVENUE	4 & 5
PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS (2017/2018 & 2018/2019)	6
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES (2018/2019, 2019/2020 & 2020/2021)	7
ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY INFORMATION)	8 & 9
PROJECTED STUDENT STATISTICS	10
PROJECTED STAFFING STATISTICS	11
BOARD AND SYSTEM ADMINISTRATION CALCULATION	12

Color coded cells:

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

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

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 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:

For 2018-2019, School Jurisdiction Funding Rates remain the same as in 2016-2017.

Approximately 80% of all revenue received goes directly to Instruction. The District expects an increase in certificated staff of 4.3-5.0 FTE and a slight increase of non-certificated staff by 2 positions in recognition of the continuation of the Classroom Improvement Fund into 2018-19.

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 2018-2019 of (\$385,626). \$275,000 is projected as a result of opening a new school in September 2018, \$82,705 is a planned deficit as a result of transportation costs, and the remaining \$27,921 in a small projected shortfall in instruction.

* Instructional spending is projected for 2018-19 at \$9,717 per FTE student (based on 5,829 FTE students).

* Operational spending is projected for 2018-19 at \$12,325 per FTE student (based on 5,829 FTE students).

Based on this budget, the estimated Accumulated Operating Surplus of \$816,994 expected on August 31, 2019 is approximately 1.1% of budgeted expenditures and represents only 2.2 days of budgeted operating expenditures (based on 200 days).

The Classroom Improvement Fund (CIF) is designated at \$736,000 for the District (same as in 2017-18) and has been included in Revenue. All funds will be going to staffing; a mix of 80% to certificated staff and 20% to support staff is the expected distribution, which is still subject to change as the funds were not expected to continue for 2018-19. The funds are welcome and will improve the student experience in the classroom.

Transportation Fee increases for students receiving enhanced services (less than 2.4 km from the designated school) were required as ongoing deficits cannot be sustained over the long term. The District will continue to experience a small deficit in 2018/19 and felt it necessary to increase fees as they have remained constant over the last 3 years.

Additional allocations for all schools included a 0.1 FTE for Chaplaincy which will build capacity of staff to assist the principal in furthering the faith and instructional leadership priorities of the District. This will ensure that K-12 Religious Education may be part of a student's program plan, to thrive both intellectually and spiritually.

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.

While the district reserves are small, they still provide an ability to provide a bridge for one-time initiatives, while still allowing the Board to direct today's funding to today's students.



BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
REVENUES			
Alberta Education	\$59,191,949	\$57,287,728	\$57,143,047
Other - Government of Alberta	\$17,064	\$95,010	\$101,465
Federal Government and First Nations	\$97,238	\$95,662	\$159,558
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$8,115,000	\$8,115,000	\$8,115,224
Fees	\$2,152,701	\$1,971,235	\$2,654,602
Other sales and services	\$1,114,875	\$1,101,908	\$73,897
Investment income	\$59,500	\$59,500	\$58,067
Gifts and donations	\$85,000	\$60,000	\$152,002
Rental of facilities	\$240,600	\$240,600	\$251,162
Fundraising	\$260,000	\$260,000	\$257,619
Gains on disposal of capital assets	\$0	\$0	\$0
Other revenue	\$123,230	\$244,803	\$1,403,641
TOTAL REVENUES	\$71,457,157	\$69,531,446	\$70,370,284
EXPENSES			
Instruction - Early Childhood Services	\$5,933,760	\$5,720,563	\$5,239,703
Instruction - Grades 1-12	\$50,706,161	\$50,007,279	\$51,097,961
Plant operations & maintenance	\$8,986,004	\$8,258,499	\$8,099,649
Transportation	\$2,864,682	\$3,069,186	\$2,869,110
Administration	\$2,590,104	\$2,520,779	\$2,389,505
External Services	\$762,072	\$629,594	\$568,846
TOTAL EXPENSES	\$71,842,783	\$70,205,900	\$70,264,774
ANNUAL SURPLUS (DEFICIT)	(\$385,626)	(\$674,454)	\$105,510

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

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual Audited 2016/2017
EXPENSES			
Certificated salaries	\$32,963,327	\$32,570,594	\$32,372,912
Certificated benefits	\$7,817,828	\$7,710,385	\$7,296,862
Non-certificated salaries and wages	\$10,035,088	\$9,885,053	\$9,767,357
Non-certificated benefits	\$2,759,649	\$2,718,389	\$2,611,490
Services, contracts, and supplies	\$15,327,706	\$15,220,222	\$16,027,974
Capital and debt services			
Amortization of capital assets			
Supported	\$2,537,620	\$1,562,620	\$1,587,508
Unsupported	\$384,501	\$494,070	\$495,672
Interest on capital debt			
Supported	\$17,064	\$44,567	\$96,545
Unsupported	\$0	\$0	\$0
Other interest and finance charges	\$0	\$0	\$0
Losses on disposal of capital assets	\$0	\$0	\$0
Other expenses	\$0	\$0	\$8,454
TOTAL EXPENSES	\$71,842,783	\$70,205,900	\$70,264,774



BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
FEES			
TRANSPORTATION	\$326,895	\$230,000	\$585,932
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$245,903
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES (Mandatory)	\$88,594	\$96,000	\$81,850
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$71,383	\$147,000	\$100,673
Alternative program fees	\$518,300	\$463,000	\$462,700
Fees for optional courses	\$235,466	\$275,000	\$219,896
ECS enhanced program fees	\$260,325	\$323,050	\$0
ACTIVITY FEES			
Other fees to enhance education Cultural & Physical Education Enhancement	\$36,430	\$20,000	\$16,300
NON-CURRICULAR FEES			
Extra-curricular fees	\$83,736	\$143,663	\$2,382
Non-curricular goods and services	\$126,944	\$66,806	\$1,926
NON-CURRICULAR TRAVEL			
OTHER FEES Summer School	\$5,940	\$11,880	\$331,936
TOTAL FEES	\$2,152,701	\$1,971,235	\$2,654,602

*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 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
Cafeteria sales, hot lunch, milk programs	\$198,930	\$186,500	\$239,436
Special events	\$175,000	\$165,000	\$269,885
Sales or rentals of other supplies/services	\$186,650	\$175,000	\$225,449
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$21,500	\$21,500	\$18,940
Adult education revenue	\$0	\$0	\$0
Preschool	\$78,375	\$65,408	\$58,228
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) Student travel (international, recognition trips, non-curricular)	\$50,000	\$50,000	\$348,685
Other (describe) Clubs & Teams: Fees, Tournaments, Wrapups	\$205,000	\$195,000	\$0
Other (describe) Other sales (describe here)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$915,455	\$858,408	\$1,160,623



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))* 2018/2019	Entry Fees and Admissions 2018/2019	Transportation Component 2018/2019	Supplies & Materials** 2018/2019	Total 2018/2019
FEES						
	TRANSPORTATION	\$0	\$0	\$326,895	\$0	\$326,895
	BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0	\$0	\$0
	LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES Staffing Costs	\$88,594	\$0	\$0	\$0	\$88,594
FEES TO ENHANCE BASIC INSTRUCTION						
	Technology user fees	\$0	\$0	\$0	\$71,383	\$71,383
	Alternative program fees Sports Academy, Recreational Academy	\$518,300	\$0	\$0	\$0	\$518,300
	Fees for optional courses	\$0	\$0	\$0	\$235,466	\$235,466
	ECS enhanced program fees All Day Every Day & Progressive ECS	\$260,325	\$0	\$0	\$0	\$260,325
	ACTIVITY FEES	\$0	\$0	\$0	\$327,688	\$327,688
	Other fees to enhance education	\$0	\$0	\$0	\$36,430	\$36,430
NON-CURRICULAR FEES						
	Extra-curricular fees	\$0	\$0	\$0	\$83,736	\$83,736
	Non-curricular goods and services	\$0	\$0	\$0	\$126,944	\$126,944
	NON-CURRICULAR TRAVEL Travel Costs	\$71,000	\$0	\$0	\$0	\$71,000
OTHER FEES***						
	Summer School	\$0	\$0	\$0	\$5,940	\$5,940
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
	TOTAL FEES	\$938,219	\$0	\$326,895	\$887,587	\$2,152,701

**Supplies and Materials represent consumables (one-time use such as paper), reuseable 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
Actual balances per AFS at August 31, 2017	\$6,058,752	\$3,840,312	\$0	\$1,792,644	\$1,265,266	\$527,378	\$425,796
2017/2018 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$525,000)			(\$525,000)	(\$525,000)		
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)		(\$2,040,473)		\$2,040,473	\$2,040,473		
Estimated capital revenue recognized - Alberta Education		\$1,562,620		(\$1,562,620)	(\$1,562,620)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2018	\$5,533,752	\$3,562,459	\$0	\$1,545,497	\$1,018,119	\$527,378	\$425,796
2018/2019 Budget projections for:							
Budgeted surplus(deficit)	(\$385,626)			(\$385,626)	(\$385,626)		
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)		(\$2,922,121)		\$2,922,121	\$2,922,121		
Budgeted capital revenue recognized - Alberta Education		\$2,537,620		(\$2,537,620)	(\$2,537,620)		
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	\$0	\$0	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2019	\$5,148,126	\$3,377,958	\$0	\$1,344,372	\$816,994	\$527,378	\$425,796



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		\$1,018,119	\$816,994	\$1,001,495	\$527,378	\$527,378	\$527,378	\$425,796	\$425,796	\$425,796
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)	SACHS Mod & SAA New School Completed	\$2,922,121	\$3,444,121	\$3,444,121		\$0	\$0			
Budgeted capital revenue recognized	SACHS Mod & SAA New School Completed	(\$2,537,620)	(\$3,059,620)	(\$3,059,620)		\$0	\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$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	School Based - Equipment \$5,000+	(\$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
Other 1 - please use this row only if no other row is appropriate	Projected Deficit for 2018-19	(\$385,626)	\$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		\$816,994	\$1,001,495	\$1,185,996	\$527,378	\$527,378	\$527,378	\$425,796	\$425,796	\$425,796

Total surplus as a percentage of 2019 Expenses 2.46% 2.72% 2.98%
ASO as a percentage of 2019 Expenses 1.87% 2.13% 2.38%

**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.

While the 2017-18 deficit is not expected to reach the planned target of (\$674,454), it is still expected to be in the neighborhood of (\$525,000). This will depend on the timing of goods received for the new school, Sister Alphonse Academy.

2018/2019

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

Generally speaking, the district does capitalize approximately \$200,000 in equipment each year, but items are specifically planned, but this has been the trend over time.

**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.

No additional information at this time.

2020/2021

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

No additional information at this time.

August 31, 2021

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

No additional information at this time.



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

	Budgeted 2018/2019 (Note 2)	Actual 2017/2018	Actual 2016/2017	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	4,047	4,024	4,082	Head count
Grades 10 to 12	1,435	1,320	1,342	Note 3
Total	5,482	5,344	5,424	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.6%	-1.5%		
Other Students:				
Total	30	28	38	Note 4
Total Net Enrolled Students	5,512	5,372	5,462	
Home Ed and Blended Program Students	4	2	-	Note 5
Total Enrolled Students, Grades 1-12	5,516	5,374	5,462	
Percentage Change	2.6%	-1.6%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	165	162	145	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	501	492	449	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	481	443	533	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	55	56	22	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	536	499	555	
Program Hours	554	582	548	Minimum: 475 Hours
FTE Ratio	0.583	0.612	0.577	Actual hours divided by 950
FTE's Enrolled, ECS	313	305	320	
Percentage Change	2.3%	-4.6%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	95	118	115	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	47	44	68	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

NOTES:

- 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 2018/2019	Actual 2017/2018	Fall Budget 2017/2018	Actual 2016/2017	Notes
CERTIFICATED STAFF					
School Based	317.5	314.2	316.4	320.5	Teacher certification required for performing functions at the school level.
Non-School Based	13.4	12.7	12.7	11.5	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	330.9	326.9	329.1	332.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	1.2%	-1.5%	0.5%	-0.9%	
If an average standard cost is used, please disclose rate:	\$ 92,445	\$ 91,885		\$ 91,885	
Student F.T.E. per certificated Staff	17.6	17.4		17.4	
Certificated Staffing Change due to:	Please Allocate	Please Allocate			
	4.0	(2.2)			
Enrolment Change	4.3	(2.2)	(2.9)		If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	n/a		If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	(0.3)	-	n/a		Descriptor (required): 2017-18 was final year for OLEP Grant (French Coord position has been eliminated)
Total Change	4.0	(2.2)	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.)	-	(2.2)	n/a		Descriptor (required): Retirements
Total Negative Change in Certificated FTEs	-	(2.2)	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
					Please Allocate
NON-CERTIFICATED STAFF					
Instructional	168.0	166.0	165.0	168.5	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	10.7	10.7	10.7	8.7	Personnel providing support to maintain school facilities
Transportation	2.0	2.0	2.0	1.7	Personnel providing direct support to the transportation of students to and from school
Other	11.8	11.8	11.8	11.3	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	192.5	190.5	189.5	190.2	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	1.0%	0.2%	1.6%	-0.4%	
Explanation of Changes:					
Instructional: expect 2 additional staff as a result of CIF					
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.					
CUPE Collective Agreement - September 1, 2016 to August 31, 2019 (settled in August 2017) - ; UNIFOR Collective Agreement - September 1, 2017 to August 31, 2020 (settled in April 2018)					