

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2019**

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

1245 Northern Lights School Division No. 69

Legal Name of School Jurisdiction

6005 - 50 Avenue Bonnyville AB T9N 2L4; 780-826-3145; paula.elock@nlsd.ab.ca

Contact Address, Telephone & Email Address

BOARD CHAIR

Ms Arlene Hrynyk

Name

Signature

SUPERINTENDENT

Mr. Donald Richard Cusson

Name

Signature

SECRETARY TREASURER or TREASURER

Ms. Paula Elock

Name

Signature

Certified as an accurate summary of the year's budget as approved by the Board

of Trustees at its meeting held on May 30, 2018 .

Date

Version: 170615

c.c. Alberta Education
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Color coded cells:

	blue cells: require the input of data/descriptors wherever applicable.		grey cells: data not applicable - protected
	salmon cells: contain referenced juris. information - protected		white cells: within text boxes REQUIRE the input of points and data.
	green cells: populated based on information previously submitted		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:

- Projected enrollment of 5,899, a decrease of 78 students
- 1,415 FNMI students, counting ECS at 1 FTE
- 69 medically fragile students
- utilizing a site-base management model with a per student grant allocated to schools
- school reserves have been eliminated
- staffing costs (negotiated teachers and terms of employment support staff) kept consistent with prior
- realignment between teaching and support staff to respect the terms of the provincially bargained outcomes on instructional and assignable time
- zero-based budgeting approach utilized
- we have not yet seen the full impact of CEU restriction
- financial impact of school fees regulation are limited as a result of our existing school fee policy
- no new programs have been created nor have any been mothballed
- some staff costs previously at the school level are now budgeted for centrally

Significant Business and Financial Risks:

- elimination of transportation fee revenue. We provide student transportation to non-eligible students at no cost to parents. Tthis has resulted in an increased ridership of 7% of non-eligilbe students.
- POM underfunded by aproximately \$1,000,000. A large geographical region with aging facilities, high insurance costs and increased custodial contracts and supplies, not to mention the carbon levy, have resulted in onging substantial losses in this department.
- CEU cap severely restricts summer school programming although not depicted in this budget. We will see the impact after summer school 2018. This restriction will have long range financial implications which will impact programming, and potentially achievement, for students
- school fee template completion potentially impacts schools' ability to take advantage of educational opportunites as they arise and creates a culture where they will be driven underground
- we operate a full-time Kindergarten program at no cost to parents. We fund this from the basic student grants of Grades 1-12 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	\$77,181,583	\$77,927,364	\$78,861,383
Other - Government of Alberta	\$694,839	\$1,017,347	\$701,427
Federal Government and First Nations	\$2,989,815	\$2,734,038	\$2,502,852
Other Alberta school authorities		\$0	\$16,339
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$886,624	\$884,296	\$865,321
Other sales and services	\$1,437,806	\$1,744,169	\$2,206,528
Investment income	\$21,165	\$85,782	\$78,909
Gifts and donations	\$464,635	\$534,602	\$611,438
Rental of facilities	\$100,582	\$146,351	\$122,182
Fundraising	\$436,202	\$655,545	\$670,644
Gains on disposal of capital assets		\$0	\$49,564
Other revenue	\$0	\$325,489	\$5,259
TOTAL REVENUES	\$84,213,251	\$86,054,983	\$86,691,846
EXPENSES			
Instruction - Early Childhood Services	\$4,518,050	\$4,712,323	\$4,817,828
Instruction - Grades 1-12	\$58,544,147	\$62,556,066	\$63,047,054
Plant operations & maintenance	\$12,408,207	\$12,816,257	\$13,815,063
Transportation	\$5,830,439	\$5,862,587	\$5,816,184
Administration	\$3,163,656	\$3,106,484	\$3,412,880
External Services	\$964,239	\$918,088	\$944,669
TOTAL EXPENSES	\$85,428,738	\$89,971,805	\$91,853,678
ANNUAL SURPLUS (DEFICIT)	(\$1,215,487)	(\$3,916,822)	(\$5,161,832)

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	\$35,842,177	\$37,565,507	\$36,602,674
Certificated benefits	\$7,867,795	\$8,134,623	\$7,966,438
Non-certificated salaries and wages	\$13,337,981	\$13,801,407	\$14,610,894
Non-certificated benefits	\$3,761,995	\$3,780,003	\$4,101,456
Services, contracts, and supplies	\$19,306,602	\$21,363,432	\$22,964,434
Capital and debt services			
Amortization of capital assets			
Supported	\$4,293,124	\$4,191,339	\$4,430,098
Unsupported	\$1,010,713	\$1,112,203	\$1,136,201
Interest on capital debt			
Supported	\$4,005	\$16,547	\$40,103
Unsupported	\$1,796	\$6,744	\$6,431
Other interest and finance charges	\$2,551	\$0	\$1,587
Losses on disposal of capital assets		\$0	\$0
Other expenses	\$0	\$0	(\$6,638)
TOTAL EXPENSES	\$85,428,738	\$89,971,805	\$91,853,678

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2018/2019	Fall Budget Update 2017/2018	Actual 2016/2017
FEEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$115,553	\$92,926
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$82,000	\$64,200	\$62,378
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$135,795	\$0	\$13,725
Other fees to enhance education (Describe here)	\$0	\$98,920	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$668,829	\$355,623	\$696,292
Non-curricular goods and services	\$0	\$0	\$0
NON-CURRICULAR TRAVEL	\$0	\$250,000	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$886,624	\$884,296	\$865,321

**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	\$475,000	\$675,000	\$686,891
Special events	\$50,000	\$78,100	\$111,167
Sales or rentals of other supplies/services	\$150,000	\$156,000	\$237,258
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	\$420,000	\$0
Child care & before and after school care	\$0	\$400,069	\$837,548
Lost item replacement fees	\$500	\$0	\$787
Bulk supply sales	\$20,000	\$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
TOTAL	\$695,500	\$1,729,169	\$1,873,651

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	\$0	\$0	\$0
	BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$0	\$0	\$0
	LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION						
	Technology user fees	\$0	\$0	\$0	\$0	\$0
	Alternative program fees	\$0	\$0	\$0	\$0	\$0
	Fees for optional courses	\$0	\$10,000	\$0	\$72,000	\$82,000
	ECS enhanced program fees	\$0	\$0	\$0	\$0	\$0
	ACTIVITY FEES	\$0	\$40,000	\$95,795	\$0	\$135,795
	Other fees to enhance education	\$0	\$0	\$0	\$0	\$0
NON-CURRICULAR FEES						
	Extra-curricular fees	\$0	\$200,649	\$468,180	\$0	\$668,829
	Non-curricular goods and services	\$0	\$0	\$0	\$0	\$0
	NON-CURRICULAR TRAVEL	\$0	\$0	\$0	\$0	\$0
OTHER FEES***						
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
	TOTAL FEES	\$0	\$250,649	\$563,975	\$72,000	\$886,624

**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
Actual balances per AFS at August 31, 2017	\$14,379,470	\$7,060,804	\$0	\$6,180,466	\$871,483	\$5,308,983	\$1,138,200
2017/2018 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$1,685,781)			(\$1,685,781)	(\$1,685,781)		
Estimated board funded capital asset additions		\$593,504		(\$564,448)	(\$564,448)	\$0	(\$29,056)
Estimated disposal of unsupported tangible capital assets	\$0	(\$6,259)		(\$22,797)	(\$22,797)		\$29,056
Estimated amortization of capital assets (expense)		(\$5,587,077)		\$5,587,077	\$5,587,077		
Estimated capital revenue recognized - Alberta Education		\$4,383,626		(\$4,383,626)	(\$4,383,626)		
Estimated capital revenue recognized - Other GOA		\$17,699		(\$17,699)	(\$17,699)		
Estimated capital revenue recognized - Other sources		\$66,355		(\$66,355)	(\$66,355)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$33,901		(\$33,901)	(\$33,901)		
Estimated reserve transfers (net)				(\$1,000,000)	\$685,781	(\$1,685,781)	\$1,000,000
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2018	\$12,693,689	\$6,562,553	\$0	\$3,992,936	\$369,734	\$3,623,202	\$2,138,200
2018/2019 Budget projections for:							
Budgeted surplus(deficit)	(\$1,215,487)			(\$1,215,487)	(\$1,215,487)		
Projected board funded capital asset additions		\$362,350		(\$172,350)	\$0	(\$172,350)	(\$190,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$5,303,837)		\$5,303,837	\$5,303,837		
Budgeted capital revenue recognized - Alberta Education		\$4,168,438		(\$4,168,438)	(\$4,168,438)		
Budgeted capital revenue recognized - Other GOA		\$17,699		(\$17,699)	(\$17,699)		
Budgeted capital revenue recognized - Other sources		\$106,987		(\$106,987)	(\$106,987)		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$36,298		(\$36,298)	(\$36,298)		
Projected reserve transfers (net)				(\$1,000,000)	\$215,487	(\$1,215,487)	\$1,000,000
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2019	\$11,478,202	\$5,950,488	\$0	\$2,579,514	\$344,149	\$2,235,365	\$2,948,200

**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		\$369,734	\$344,149	\$1,337,791	\$3,623,202	\$2,235,365	\$2,235,365	\$2,138,200	\$2,948,200	\$2,858,200
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	\$5,303,837	\$5,300,000	\$5,300,000		\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	(\$4,293,124)	(\$4,300,000)	(\$4,300,000)		\$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	(\$36,298)	(\$6,358)	\$0		\$0	\$0			
Projected reserves transfers (net)	Explanation - add'l space on AOS3 / AOS4	\$215,487	\$0	\$0	(\$1,215,487)	\$0	\$0	\$1,000,000	\$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	(\$929,851)	\$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	(\$18,730)	\$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	(\$43,056)	\$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	(\$172,350)	\$0	\$0	\$0	\$0	(\$100,000)
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	(\$90,000)	\$0
Capital costs - Other	Reallocate to Row 41-48 or Describe Asset	\$0	\$0	\$0	\$0	\$0	\$0	(\$190,000)	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
student transportation	Explanation - add'l space on AOS3 / AOS4	(\$127,548)	\$0	\$0		\$0	\$0		\$0	\$0
Preschool/OSC program	Explanation - add'l space on AOS3 / AOS4	(\$96,302)	\$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		\$344,149	\$1,337,791	\$2,337,791	\$2,235,365	\$2,235,365	\$2,235,365	\$2,948,200	\$2,858,200	\$2,758,200

Total surplus as a percentage of 2019 Expenses	6.47%	7.53%	8.58%
ASO as a percentage of 2019 Expenses	3.02%	4.18%	5.35%

**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.

Schools have made concentrated effort to reduce their costs. Due to CIF funds and conscience staffing efforts we did not have to access \$490,000 of our HR fund of \$683,500

\$400,000 in savings in support staff due to a variety of reasons such as leaves where staff was not replaced.

\$1.3M in savings for certificated staff due to a lower than anticipated average teacher cost. We allowed for increased costs to cover fluctuations due to the 907 hour limitation.

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 2018/2019 (Note 2)	Actual 2017/2018	Actual 2016/2017	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	3,845	3,882	3,895	Head count
Grades 10 to 12	1,337	1,329	1,375	Note 3
Total	5,182	5,211	5,270	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.6%	-1.1%		
Other Students:				
Total	234	247	252	Note 4
Total Net Enrolled Students				
	5,416	5,458	5,522	
Home Ed and Blended Program Students				
	6	7	9	Note 5
Total Enrolled Students, Grades 1-12				
	5,422	5,465	5,531	
Percentage Change	-0.8%	-1.2%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	209	209	192	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	594	594	587	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children				
	462	494	483	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children				
	15	18	12	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS				
	477	512	495	
Program Hours				
	950	950	950	Minimum: 475 Hours
FTE Ratio				
	1.000	1.000	1.000	Actual hours divided by 950
FTE's Enrolled, ECS				
	477	512	495	
Percentage Change	-6.8%	3.4%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	76	76	95	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	39	39	48	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	351.6	360.0	362.1	359.5	Teacher certification required for performing functions at the school level.
Non-School Based	13.0	16.0	16.0	16.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	364.6	376.0	378.1	375.5	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-3.0%	0.1%	-3.6%	0.7%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	\$ 100,600	\$ 102,700		\$ 101,258	
	16.2	15.9		16.0	
Certificated Staffing Change due to:					
		Please Allocate			
		-	(2.1)		
Enrolment Change	-	-	2.6		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	(11.4)	(2.1)	n/a		Descriptor (required): Staffing reduced due to budget constraints.
Total Change	(11.4)	(2.1)	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	(4.4)	-	n/a		FTEs
Other (retirement, attrition, etc.)	(7.0)	(2.1)	n/a		Descriptor (required): 13 retirements in 2018 but 6 replacements hired for 2018-2019
Total Negative Change in Certificated FTEs	(11.4)	(2.1)	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please Allocate					
NON-CERTIFICATED STAFF					
Instructional	235.2	246.3	246.0	240.5	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	28.0	27.0	27.0	25.8	Personnel providing support to maintain school facilities
Transportation	7.4	6.3	5.1	6.9	Personnel providing direct support to the transportation of students to and from school
Other	34.9	35.7	37.7	36.2	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	305.5	315.3	315.8	309.4	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-3.1%	1.9%	-3.3%	2.1%	
Explanation of Changes:					
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 custodial staff contract expired August 31, 2017 covers 15 FTE custodians					

**BOARD AND SYSTEM ADMINISTRATION
2018/2019 EXPENSES UNDER (OVER) MAXIMUM LIMIT**

1245

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) **\$85,428,738**

Enter Number of Net Enrolled Students: **5,416**

Enter Number of Funded (ECS) Children: **462**

Enter "C" if Charter School

STEP 1

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

If "Total Net Enrolled Students" are 6,000 and over = 3.6% **3.86%** 3.70%

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

The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 -12, net of Home Education AND Adult students, between 2,000 to 6,000 at .00045 per FTE (Example: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .00045 = 0.675% plus 3.6% = maximum expense limit of 4.28%).

STEP 2

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

Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES **\$3,299,941**

B. Considerations for Charter Schools and Small School Boards:

If charter schools and small school boards,

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

2018/2019 MAXIMUM EXPENSE LIMIT (the greater of A or B above) **\$3,299,941**

Actual Board & System Administration from G31 of "Budgeted Statement of Operations" **\$3,163,656**

Amount Overspent **\$0**