

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2017**

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

**Palliser Regional Division No. 26**

**Legal Name of School Jurisdiction**

403-328-4111, 403-380-6890, wayne.braun@pallisersd.ab.ca

**Telephone & Fax Numbers, Email Address**

**BOARD CHAIR**

Colleen Deitz

Name



Signature

**SUPERINTENDENT**

Garry Andrews (Acting)

Name



Signature

**SECRETARY TREASURER or TREASURER**

Wayne T. Braun

Name



Signature

**Certified as an accurate summary of the year's budget as approved by the Board  
of Trustees at its meeting held on June 21, 2016  
Date**

Version: 160422\*

c.c. Alberta Education  
c/o Robert Mah, Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5

E-MAIL: Robert.Mah@gov.ab.ca (780-427-3855)

## TABLE OF CONTENTS

	Page
BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
BUDGETED SCHEDULE OF FEE REVENUE	4
PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS (2015/2016 & 2016/2017)	5
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES (2016/2017, 2017/2018 & 2018/2019)	6
ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY INFORMATION)	7 & 8
PROJECTED STUDENT STATISTICS	9
PROJECTED STAFFING STATISTICS	10

**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- 2016/2017 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:**

##### **Overall**

The 2016/17 Operating Budget is balanced, with planned expenditures of \$93.093 million.

##### **Revenues**

Projected base enrollments and the 2016/17 Funding Manual have been used to budget revenues, consistent with prior years.

Revenues have also been adjusted to reflect specific enrollment s tied to specific funding categories./types.

##### **Expenditures**

##### **Salaries and Benefits**

Certificated staffing for 2016/17 is consistent with Pallisers staffing model, and reflects a reduction of 2.1 FTE from 2015/16 levels. Salaries have been adjusted to reflect grid movement only by teachers.

Average annual teacher compensation cost is increasing from \$106,000 to \$107,000.

Teacher prep time remains consistent with 2015/16 allocations.

Benefit rates have been adjusted to reflect new ASEBP rates.

Non-certificated salary increases have been adjusted to reflected agreements and grid movement only.

##### **Other**

Class size guidelines are budgeted to be met in all grade groups.

All contractual obligations are being met.

##### **Budgeted Schedule of Fee Revenue**

The fee revenues items identified for 2016/17 reflect new reporting and classifications. Alternative Program fees are ratified by the Board but remain at the school where collected, to purchase program materials., however, the fee revenue and corresponding expenses flow through the Palliser budget in 2016/17. The estimated fees are approx. \$417,000. In the 2015/16 AFS, comparative numbers will also be updated.

Board approved fees remain at 2015/16 levels: Instructional Supplies and Materials at \$59 JH and \$69 at SH, with Technology fees at \$35 per grade 1-12 student. A fee waiver policy is in place for eligible students.

##### **Capital Purchases**

Five (5) replacements buses, one (1) new vehicle and three (3) replacement vehicles in the budget as board funded capital asset additions.

Technology upgrades are planned as well as office renovations to accomodate program changes.

##### **Capital Projects**

Modernization of Noble Central School will continue with completion expected in July 2017

A 2016/17 IMR plan is being developed for 2016/17.

#### **Significant Business and Financial Risks:**

ECS enrollments are forecast to decline by approximately 12% in 2016/17, grade 1-9 enrollment is forecast to increase by approximately 2.5%, and grade 10-12 enrollment is forecast to decline by a further 7%. The ECS decline is based on current registrations and trend data.

School surplus funds were at \$0.77 million at August 31, 2015 and are forecasted to decline to approximately \$0.65 million by August 31, 2016 with the purchase of much needed resources and equipment.

Capital reserves will decline from \$0.38 million at August 31, 2015 to \$0.22million by August 31, 2016 through the acquisition and installation of the remaining modules of the SRB software system for Finance, Payroll and Human Resources (one-time expense), as well as Supernet at OBK and AJ campus.

Palliser is currently exploring new opportunities to expand the on-line program, and the possible addition of other interested private schools.

The School Division continues to focus on Literacy, Assessment for Learning and 'Safe and Caring' schools initiatives, and aligns with Palliser's Three Year Education Plan.

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

	Approved Budget 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
<b>REVENUES</b>			
Alberta Education	\$87,843,101	\$87,608,484	\$74,518,237
Other - Government of Alberta	\$366,000	\$387,000	\$503,201
Federal Government and First Nations	\$408,600	\$397,000	\$376,445
Other Alberta school authorities		\$0	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$1,977,999	\$1,677,815	\$1,985,938
Other sales and services	\$1,445,400	\$1,248,708	\$981,966
Investment income	\$50,000	\$60,000	\$99,068
Gifts and donations	\$70,000	\$90,000	\$86,419
Rental of facilities	\$299,400	\$326,030	\$336,601
Fundraising	\$550,000	\$500,000	\$1,221,665
Gains on disposal of capital assets		\$0	\$3,400
Other revenue	\$82,500	\$60,000	\$588,206
<b>TOTAL REVENUES</b>	<b>\$93,093,000</b>	<b>\$92,355,037</b>	<b>\$80,701,146</b>
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$4,300,000	\$4,348,500	\$4,407,191
Instruction - Grades 1-12	\$70,826,640	\$70,190,237	\$59,683,763
Plant operations & maintenance	\$10,150,034	\$10,363,700	\$9,487,035
Transportation	\$3,871,582	\$3,809,900	\$3,882,081
Administration	\$3,233,939	\$3,149,000	\$2,911,193
External Services	\$710,805	\$493,700	\$670,953
<b>TOTAL EXPENSES</b>	<b>\$93,093,000</b>	<b>\$92,355,037</b>	<b>\$81,042,216</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$341,070)</b>

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

	Approved Budget 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
<b>EXPENSES</b>			
Certificated salaries	\$45,050,152	\$44,683,700	\$38,891,975
Certificated benefits	\$11,074,679	\$10,934,800	\$8,919,646
Non-certificated salaries and wages	\$15,114,324	\$15,214,937	\$13,085,196
Non-certificated benefits	\$3,906,233	\$4,041,700	\$2,849,706
Services, contracts, and supplies	\$15,896,162	\$15,353,500	\$15,181,097
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$1,374,120	\$1,374,120	\$1,374,120
Unsupported	\$625,330	\$681,280	\$650,443
Interest on capital debt			
Supported	\$50,000	\$70,000	\$87,577
Unsupported		\$0	\$0
Other interest and finance charges	\$2,000	\$1,000	\$2,456
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$93,093,000</b>	<b>\$92,355,037</b>	<b>\$81,042,216</b>

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

	Approved Budget 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
<b>FEES</b>			
TRANSPORTATION	\$32,000	\$32,000	\$7,250
BASIC INSTRUCTION SUPPLIES	\$184,528	\$162,779	\$172,812
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$232,776	\$188,498	\$188,757
Alternative program fees	\$416,727	\$0	\$0
Fees for optional courses	\$206,968	\$172,164	\$471,579
Activity fees	\$125,000	\$120,000	\$260,411
ECS Enhanced program fees	\$0	\$0	\$210,736
Other enhancement fees (describe) After school program	\$180,000	\$180,000	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
Other enhancement fees (describe)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$600,000	\$600,000	\$294,593
Non-curricular travel	\$0	\$0	\$0
Lunch supervision fees	\$0	\$0	\$0
Non-curricular supplies and materials	\$0	\$0	\$110,985
Other non-curricular fees (describe)* After School Program	\$0	\$0	\$268,815
Other non-curricular fees (describe)*	\$0	\$0	\$0
Other non-curricular fees (describe)*	\$0	\$0	\$0
Other non-curricular fees (describe)*	\$0	\$0	\$0
Other non-curricular fees (describe)*	\$0	\$0	\$0
<b>TOTAL FEES</b>	<b>\$1,977,999</b>	<b>\$1,455,441</b>	<b>\$1,985,938</b>

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

Error! Cell H33 must agree with cell H17 in Operations Tab

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 2016/2017	Fall Budget Update 2015/2016	Actual 2014/2015
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$12,115
Special events	\$0	\$0	\$19,371
Sales or rentals of other supplies/services	\$80,000	\$60,000	\$46,328
Out of district student revenue	\$0	\$0	\$0
International and out of province student revenue	\$108,800	\$60,500	\$70,779
Adult education revenue	\$0	\$0	\$0
Preschool	\$101,600	\$0	\$0
Child care & before and after school care	\$0	\$0	\$1,390
Lost item replacement fees	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$290,400</b>	<b>\$120,500</b>	<b>\$149,983</b>

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS (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, 2015</b>	\$9,082,681	\$4,101,970	\$86,208	\$4,525,727	\$351,084	\$4,174,643	\$368,776
<b>2015/2016 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$600,000)			(\$600,000)	(\$600,000)		
Estimated Board funded capital asset additions		\$700,000		(\$550,000)	(\$550,000)	\$0	(\$150,000)
Estimated Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$2,050,000)		\$2,050,000	\$2,050,000		
Estimated capital revenue recognized - Alberta Education		\$1,400,000		(\$1,400,000)	(\$1,400,000)		
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	\$175,000	(\$175,000)	\$0
Estimated Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2016</b>	<b>\$8,482,681</b>	<b>\$4,151,970</b>	<b>\$86,208</b>	<b>\$4,025,727</b>	<b>\$26,084</b>	<b>\$3,999,643</b>	<b>\$218,776</b>
<b>2016/2017 Budget projections for:</b>							
Budgeted surplus(deficit)	\$0			\$0	\$0		
Projected Board funded capital asset additions		\$775,000		(\$625,000)	(\$625,000)	\$0	(\$150,000)
Budgeted Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted Amortization of capital assets (expense)		(\$1,999,450)		\$1,999,450	\$1,999,450		
Budgeted capital revenue recognized - Alberta Education		\$1,374,120		(\$1,374,120)	(\$1,374,120)		
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
<b>Projected Balances for August 31, 2017</b>	<b>\$8,482,681</b>	<b>\$4,301,640</b>	<b>\$86,208</b>	<b>\$4,026,057</b>	<b>\$26,414</b>	<b>\$3,999,643</b>	<b>\$68,776</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-2017	31-Aug-2018	31-Aug-2019	31-Aug-2017	31-Aug-2018	31-Aug-2019	31-Aug-2017	31-Aug-2018	31-Aug-2019
Projected opening balance		\$26,084	\$26,414	\$26,414	\$3,999,643	\$3,999,643	\$3,999,643	\$218,776	\$68,776	\$68,776
Projected excess of revenues over expenses (surplus only)	Explanation - additional space available AOS2 tab	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budgeted Amortization of capital assets (expense)	Explanation - additional space available AOS2 tab	\$1,999,450	\$0	\$0	\$0	\$0	\$0			
Budgeted capital revenue recognized	Explanation - additional space available AOS2 tab	(\$1,374,120)	\$0	\$0	\$0	\$0	\$0			
Budgeted changes in Endowments	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
Projected reserves transfers (net)	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New school start-up costs	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Decentralized school reserves	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-recurring certificated remuneration	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
Non-recurring non-certificated remuneration	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
Non-recurring contracts, supplies & services	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
Professional development, training & support	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
Salary negotiations	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
Full-day kindergarten	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
English language learners	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
First nations, Metis, Inuit	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
OH&S / wellness programs	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
B & S Administration organization / reorganization	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
Debt repayment	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
Flood related costs (unfunded)	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-salary related programming costs (explain)	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - School building & land	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Technology	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Administration building	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0			
Capital costs - School land & building	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	(\$100,000)	\$0	\$0
Capital costs - Vehicle & transportation	Explanation - additional space available AOS2 tab	(\$625,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	(\$50,000)	\$0	\$0
Building leases	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 1 - please use this row only if no other row is appropriate	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation - additional space available AOS2 tab	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated closing balance for operating contingency		\$26,414	\$26,414	\$26,414	\$3,999,643	\$3,999,643	\$3,999,643	\$68,776	\$68,776	\$68,776
Total surplus as a percentage of 2017 Expenses		4.40%	4.40%	4.40%						
ASO as a percentage of 2017 Expenses		4.32%	4.32%	4.32%						



**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 2015/2016, 2016/2017, 2017/2018, and 2018/2019 years as outlined on pages 5 and 6. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds as at August 31, 2019. 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:**

**2015/2016**

Provide an explanation of material changes from the budget originally submitted in the spring of 2015 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

1. Schools are spending down \$175,000 of their operating reserves in 2015/16
2. Division utilizing \$150,000 of capital reserves for technology upgrades (supernet and SRB)
3. Purchase of 4 new buses at a cost of \$410,000 from UNA
4. Purchase of 1 new maint. van, 2 new admin. vehicles and 2 new vehicles for FSLC's at a cost of \$140,000

**2016/2017**

Please provide additional detail regarding uses of Unrestricted Surplus, Operating Reserves, and Capital Reserves not described on pages 5 and 6.

Purchase of capital equipment:

- 5 school buses \$500,000 (replacement)
- 4 vehicles \$125,000 (1 new and 3 replacement)
- admin upgrades \$50,000 (building)
- tech upgrades \$100,000 (equip)

Total \$775,000

**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 2015/2016, 2016/2017, 2017/2018, and 2018/2019 years as outlined on pages 5 and 6. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds as at August 31, 2019. 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**

Please provide additional detail regarding uses of Unrestricted Surplus, Operating Reserves, and Capital Reserves not described on pages 5 and 6.

**2018/2019**

Please provide additional detail regarding uses of Unrestricted Surplus, Operating Reserves, and Capital Reserves not described on pages 5 and 6.

**August 31, 2019**

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2019.



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

	<b>Budgeted 2016/2017 (Note 2)</b>	<b>Actual 2015/2016</b>	<b>Actual 2014/2015</b>	<b>Notes</b>
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	6,171	6,023	4,951	Head count
Grades 10 to 12	1,203	1,292	1,200	Note 3
<b>Total</b>	<b>7,374</b>	<b>7,315</b>	<b>6,151</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.8%	18.9%		
<b>Other Students:</b>				
<b>Total</b>	<b>70</b>	<b>70</b>	<b>51</b>	Note 4
<b>Total Net Enrolled Students</b>	<b>7,444</b>	<b>7,385</b>	<b>6,202</b>	
<b>Home Ed and Blended Program Students</b>	<b>11</b>	<b>6</b>	<b>18</b>	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>7,455</b>	<b>7,391</b>	<b>6,220</b>	
Percentage Change	0.9%	18.8%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	230	223	236	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	-	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

<b>Eligible Funded Children</b>	623	709	608	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>	<b>623</b>	<b>709</b>	<b>608</b>	
<b>Program Hours</b>	480	480	480	Minimum: 475 Hours
<b>FTE Ratio</b>	0.505	0.505	0.505	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	<b>315</b>	<b>358</b>	<b>307</b>	
Percentage Change	-12.1%	16.6%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	100	106	114	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	120	131	92	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 2016/2017	Actual 2015/2016	Fall Budget 2015/2016	Actual 2014/2015	Notes
<b>CERTIFICATED STAFF</b>					
School Based	460.1	461.2	454.9	398.7	Teacher certification required for performing functions at the school level.
Non-School Based	12.0	13.0	16.0	13.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	472.1	474.2	470.9	411.7	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-0.4%	15.2%	0.3%	14.4%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	\$ 107,000	\$ 106,000		\$ 103,500	
Certificated Staffing Change due to:					
Enrolment Change	(2.1)	3.3	59.2		If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	-		If enrolment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	-	-	-		Descriptor (required)
Total Change	(2.1)	3.3	59.2		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated	(2.1)				FTEs
Non-permanent contracts not being renewed	-	-	-		FTEs
Other (retirement, attrition, etc.)	2.1	-	-		Descriptor (required) Tied to enrolment change
Total Negative Change in Certificated FTEs	0.0	-	-		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please Allocate					
<b>NON-CERTIFICATED STAFF</b>					
Instructional	317.2	314.3	239.8	201.0	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	26.8	27.4	27.7	34.8	Personnel providing support to maintain school facilities
Transportation	65.5	65.5	65.5	62.2	Personnel providing direct support to the transportation of students to and from school
Other	54.4	54.9	69.0	43.7	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	463.9	462.1	402.0	341.7	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.4%	35.2%	15.4%	17.6%	
Explanation of Changes:					
<div style="border: 1px solid black; height: 40px;"></div>					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input checked="" type="checkbox"/> Yes					
Please provide terms of contract for 2016/17 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					
No contract yet negotiated for CUPE custodians					