

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2019

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

2245 Black Gold Regional Division No. 18

Legal Name of School Jurisdiction

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Contact Address, Telephone & Email Address

BOARD CHAIR

Barb Martinson

Name



Signature

SUPERINTENDENT

Dr. Norman Yanitski

Name



Signature

SECRETARY TREASURER or TREASURER

M. Ruth Andres

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:

Revenue

- projected an enrolment increase of 156 students (1.4% growth), with enrolment growth being funded by Alberta Education
- Instructional Resource Fees for basic educational services may no longer be charged as per Bill 1, An Act to Reduce School Fees. Instructional funding of \$714,456 has been provided by Alberta Education to replace these fees.
- the flat fees for Enhanced Option Courses have been eliminated (\$55 for Junior High, \$70 for Grade 10 and \$9/credit for Grades 11 and 12). As well, the maximum fee of \$80 for Grade 11 has been removed. Fees will be charged on a cost recovery basis by the schools offering the Enhanced Option Courses.
- there is no increase to the Funding Rates as provided by Alberta Education but they continue to fund enrolment growth
- includes \$1,362,800 in revenue for the Classroom Improvement Fund (CIF) (an increase of \$38,800 from the previous year)
- includes \$166,000 in revenue for the School Nutrition Program (an increase of \$25,000 from the previous year)
- budgeted \$66,667 for the CTS Bridging Grant to support tuition and mentoring
- includes \$50,000 for Dual Credit Start-up funding
- includes a reduction in revenues to reflect the decrease in LAPP Employer contributions of \$104,227
- includes a reduction in revenues for OLEP, MERFIP, and the Wellness Grant totalling \$142,000
- Small Schools by Necessity funding has decreased from \$471,696 in 2016-17 to \$136,816 in 2017-18. We have projected that one additional school will qualify for SSBN funding and have budgeted an additional \$136,816 in 2018-2019.
- budgeted a reduction of \$259,556 in Terms 1 - 3 and \$161,000 less in Term 4 for CEU funding due to the introduction of the maximum funding of 45 CEUs per student
- projecting a decrease of \$113,486 in PO & M Funding due to the reduction in SSBN funding
- projecting IMR revenue to be decreased by \$315,389
- Transportation Fees for Ineligible/School of Choice students will increase by \$50 per student and \$150 per family, subject to Ministerial approval. Busing fees have not been increased since September 2013. Rising fuel costs have necessitated the increase and bring Black Gold fees more in-line with neighbouring school boards.

Instructional Expenditures

- the teacher average cost, including benefits, is calculated at \$98,580, an increase of \$550 per teacher
- the cost of teacher increments is budgeted at \$964,508
- budgeted 6.434 Certificated FTE to be funded through reserves, with the expectation of increased enrolment in the Fall
- continue to provide an additional 2.0 FTE to support principals in schools with enrolment of between 100-300 students
- continued the Board support for adequate staffing in rural schools with declining enrolment
- includes 3.0 FTE learning coaches, 2 positions shared with technology
- increased the Substitute Teachers - Division budget from \$400,000 to \$525,000 based on 2017-18 projections and the addition of the 5% General Holiday Pay now required by AB Labour Standards
- Pupil-Teacher-Ratio (PTR) remains the same as in 2017-18
- Instructional unfunded amortization is supported through the use of reserves
- continuing the plan to replace the schools' Video Surveillance Systems with funding from reserves (year 3)

Plant Operations & Maintenance Expenditures

- budgeted an additional \$147,735 to cover the costs of the carbon tax
- budgeted an additional \$46,421 for property insurance
- budgeted to continue the retrofit of schools with LED lighting

Transportation Expenditures

- 4% increase in rural based rates provided an additional \$75,000 in revenues
- budgeted an additional \$26,333 for the cost of the fuel carbon tax which was implemented in January 2017
- no additional routes have been added
- the budget is prepared based on an assumption that the fuel price is \$1.40/litre

Significant Business and Financial Risks:

- a new Collective Agreement must be negotiated at the local table with the teachers. Two CUPE Collective Agreements (Maintenance and School Support Staff) must also be negotiated for 2018-2019.
- depleted reserves in the PO & M program and the Transportation program

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	\$127,260,139	\$127,887,629	\$119,852,261
Other - Government of Alberta	\$374,986	\$402,086	\$448,088
Federal Government and First Nations	\$0	\$0	\$11,306
Other Alberta school authorities	\$4,500	\$10,000	\$169,701
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$1,841,600	\$1,957,219	\$3,650,398
Other sales and services	\$1,813,211	\$1,896,025	\$2,417,053
Investment income	\$251,930	\$233,728	\$258,423
Gifts and donations	\$317,100	\$260,000	\$322,130
Rental of facilities	\$122,900	\$115,000	\$121,369
Fundraising	\$571,000	\$600,000	\$578,309
Gains on disposal of capital assets	\$0	\$0	\$31,403
Other revenue	\$0	\$0	\$0
TOTAL REVENUES	\$132,557,366	\$133,361,687	\$127,860,441
EXPENSES			
Instruction - Early Childhood Services	\$9,824,474	\$9,550,527	\$9,900,624
Instruction - Grades 1-12	\$97,836,896	\$97,268,001	\$93,180,546
Plant operations & maintenance	\$16,941,430	\$18,375,840	\$16,203,758
Transportation	\$4,571,745	\$4,535,857	\$4,333,529
Administration	\$4,194,408	\$3,978,002	\$4,005,845
External Services	\$441,130	\$413,031	\$470,666
TOTAL EXPENSES	\$133,810,083	\$134,121,258	\$128,094,968
ANNUAL SURPLUS (DEFICIT)	(\$1,252,717)	(\$759,571)	(\$234,527)

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	\$65,042,920	\$64,203,029	\$61,439,232
Certificated benefits	\$13,496,572	\$13,772,841	\$13,378,033
Non-certificated salaries and wages	\$21,731,820	\$21,214,503	\$19,433,780
Non-certificated benefits	\$5,363,623	\$5,179,123	\$4,867,025
Services, contracts, and supplies	\$21,830,630	\$23,365,544	\$23,540,463
Capital and debt services			
Amortization of capital assets			
Supported	\$5,479,700	\$5,521,359	\$4,570,116
Unsupported	\$806,568	\$803,109	\$794,604
Interest on capital debt			
Supported	\$0	\$0	\$0
Unsupported	\$0	\$0	\$0
Other interest and finance charges	\$58,250	\$61,750	\$62,195
Losses on disposal of capital assets	\$0	\$0	\$9,520
Other expenses	\$0	\$0	\$0
TOTAL EXPENSES	\$133,810,083	\$134,121,258	\$128,094,968

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	\$285,800	\$212,300	\$292,230
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$756,916
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$47,965	\$50,000	\$134,166
Fees for optional courses	\$396,370	\$394,905	\$365,364
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$517,525	\$575,950	\$612,086
Other fees to enhance education n/a	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$315,255	\$369,324	\$315,227
Non-curricular goods and services	\$27,770	\$32,513	\$27,770
NON-CURRICULAR TRAVEL	\$250,915	\$322,227	\$1,146,639
OTHER FEES	\$0	\$0	\$0
TOTAL FEES	\$1,841,600	\$1,957,219	\$3,650,398

*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	\$224,500	\$224,500	\$224,309
Special events	\$269,500	\$269,500	\$269,413
Sales or rentals of other supplies/services	\$267,000	\$267,000	\$267,017
Out of district unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$41,000	\$35,000	\$41,300
Adult education revenue	\$32,000	\$30,000	\$32,720
Preschool	\$121,000	\$126,920	\$102,033
Child care & before and after school care	\$82,800	\$86,681	\$105,351
Lost item replacement fees	\$17,000	\$17,000	\$17,048
Bulk supply sales	\$0	\$0	\$0
Other (describe) Concession/Vending	\$120,000	\$120,000	\$107,710
Other (describe) Book Fair	\$87,500	\$87,500	\$87,094
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	\$1,262,300	\$1,264,101	\$1,253,995

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
FEES	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
	TRANSPORTATION	\$0	\$0	\$285,800	\$0	\$285,800
	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	\$36,515	\$4,060	\$670	\$6,720	\$47,965
	Fees for optional courses	\$6,822	\$61,308	\$17,370	\$310,870	\$396,370
	ECS enhanced program fees	\$0	\$0	\$0	\$0	\$0
	ACTIVITY FEES	\$0	\$387,055	\$75,080	\$55,390	\$517,525
	Other fees to enhance education	\$0	\$0	\$0	\$0	\$0
	NON-CURRICULAR FEES					
	Extra-curricular fees	\$16,505	\$148,570	\$23,460	\$126,720	\$315,255
	Non-curricular goods and services	\$4,100	\$0	\$0	\$23,670	\$27,770
	NON-CURRICULAR TRAVEL	\$16,707	\$150,368	\$70,720	\$13,120	\$250,915
	OTHER FEES***					
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0
		\$80,649	\$751,361	\$473,100	\$536,490	\$1,841,600
	TOTAL FEES					

**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) ACCUMULATED OPERATING SURPLUS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
Actual balances per AFS at August 31, 2017	\$17,743,040	\$6,742,321	\$0	\$7,951,475	\$245,207	\$7,706,268	\$3,049,244
2017/2018 Estimated Impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$425,931)			(\$425,931)	(\$425,931)		
Estimated board funded capital asset additions	\$0	\$1,712,823		(\$68,502)	\$0	(\$68,502)	(\$1,644,321)
Estimated disposal of unsupported tangible capital assets		\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$6,324,468)		\$6,324,468	\$6,324,468		
Estimated capital revenue recognized - Alberta Education		\$5,101,711		(\$5,101,711)	(\$5,101,711)		
Estimated capital revenue recognized - Other GOA		\$419,648		(\$419,648)	(\$419,648)		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0	\$0	\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				(\$992,412)	(\$377,178)	(\$615,234)	\$992,412
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0			
Estimated Balances for August 31, 2018	\$17,317,109	\$7,652,035	\$0	\$7,267,739	\$245,207	\$7,022,532	\$2,397,335
2018/2019 Budget projections for:							
Budgeted surplus(deficit)	(\$1,252,717)			(\$1,252,717)	(\$1,252,717)		
Projected board funded capital asset additions		\$406,000		\$0	\$0		(\$406,000)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$6,286,268)		\$6,286,268	\$6,286,268		
Budgeted capital revenue recognized - Alberta Education		\$5,177,906		(\$5,177,906)	(\$5,177,906)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$301,794		(\$301,794)	(\$301,794)		
Budgeted changes in Endowments	\$0	\$0	\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$446,149	(\$446,149)	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2019	\$16,064,392	\$7,251,467	\$0	\$6,821,590	\$245,207	\$6,576,383	\$1,991,335

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	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	\$245,207	\$245,207	\$245,207	\$7,022,532	\$6,576,383	\$5,388,883	\$2,397,335	\$1,991,335	\$1,999,335
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Explanation - add1 space on AOS3 / AOS4									
Budgeted disposal of unsupported tangible capital assets	\$8,266,268	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Budgeted amortization of capital assets (expense)	(\$5,479,700)	(\$6,044,893)	(\$6,302,734)						
Explanation - add1 space on AOS3 / AOS4									
Budgeted capital revenue recognized	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Budgeted changes in Endowments	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Budgeted unsupported debt principal repayment	\$448,149	\$0	\$0	(\$448,149)					
Explanation - add1 space on AOS3 / AOS4									
Projected reserves transfers (net)	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Projected assumptions/transfers of operations	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Increase in (use of) school generated funds	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
New school start-up costs	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Decentralized school reserves	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Non-recurring certificated remuneration	(\$1,137,810)	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Non-recurring non-certificated remuneration	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Non-recurring contracts, supplies & services	(\$114,907)	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Professional development, training & support	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Salary negotiation expenses	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Full-day kindergarten	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
English language learners	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
First nations, Métis, Inuit	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
OH&S / wellness programs	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
B & S administration organization / reorganization	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Debt repayment	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Fort McMurray wild fire related costs (unfunded)	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Non-salary related programming costs (explain)	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Repairs & maintenance - School building & land	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Repairs & maintenance - Technology	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Repairs & maintenance - Administration building	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Repairs & maintenance - Other (explain)	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Capital costs - School land & building	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Capital costs - School modernization	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Capital costs - School modular & additions	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Capital costs - School building partnership projects	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Capital costs - Technology	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Capital costs - Vehicle & transportation	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Capital costs - Administration building	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Capital costs - POM building & equipment	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Capital costs - Other	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
School & O & M Equipment	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Capital Costs - Instructional Equipment	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Capital Costs - Added to Capital Reserves	\$0	(\$800,000)	(\$800,000)						
Explanation - add1 space on AOS3 / AOS4									
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0						
Explanation - add1 space on AOS3 / AOS4									
Estimated closing balance for operating contingency	\$245,207	\$245,207	\$245,207	\$6,576,383	\$5,388,883	\$4,178,883	\$1,991,335	\$1,999,335	\$2,104,335

Total surplus as a percentage of 2019 Expenses 4.86%
ASO as a percentage of 2019 Expenses 3.31%

6.50% 5.70% 4.86%
5.10% 4.21% 3.31%

**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.

Unfunded Capital Acquisitions:

Increase of \$16,823 (from \$150,000 to \$168,823) building (unfunded links, unfunded Calmar modernization)
 Decrease of \$40,000 for Bobcat
 Decrease of \$44,800 for server (migrating to hosted version instead)
 Decrease of \$75,000 for CCBCC leasehold improvements
 Transfer of \$462,500 to be charged to capital reserves rather than operating (1/2 of CCBCC leasehold improvement costs)

Projected Deficit = -\$425,931
 Fall Budget = -\$759,571
 Reduction of projected deficit of \$333,640
 Projected increase in revenue of \$135,187
 Projected decrease in salary and benefits expense in O & M
 Projected decrease in services, contracts and supplies expense for transportation

2018/2019

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

From Operating Reserves:

-\$1,252,717 (100% of deficit)
 \$ 806,568 (unfunded amortization added back to Operating Reserves)
 \$ 446,149 Net transfer from operating reserves

From Capital Reserves:

Unfunded Capital Acquisitions:

\$120,000 6 new photocopiers
 \$180,000 capital equipment, school budgets
 \$ 80,000 2 new vans for P O & M
 \$ 26,000 3 scrubbers for P O & M
 \$406,000

**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 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.

-we currently have \$3.1 million invested in technological infrastructure including servers, switches, access points, wireless and internet infrastructure, wireless bridges, projectors and student and staff machines.

-\$47,500 is budgeted from operating reserves as part of the ongoing evergreening of IT infrastructure.

-\$312,00 is budgeted from capital reserves as part of the ongoing evergreening of IT infrastructure.

2020/2021

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

-we currently have \$3.1 million invested in technological infrastructure including servers, switches, access points, wireless and internet infrastructure, wireless bridges, projectors and student and staff machines.

-\$70,000 is budgeted from operating reserves as part of the ongoing evergreening of IT infrastructure.

-\$215,000 is budgeted from capital reserves as part of the ongoing evergreening of IT infrastructure.

August 31, 2021

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

As of August 31, 2021, the expected total ASO is \$4,178,883 which represents 3.12% of the 2019 operating expenses. Of this amount, approximately \$1 million is held in SGF. This reserve is held in contingency for any unforeseen budget fluctuations.

Capital reserves are used for ongoing replacement of capital items.

**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	7,723	7,659	7,312	Head count
Grades 10 to 12	2,833	2,780	2,710	Note 3
Total	10,556	10,439	10,022	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.1%	4.2%		
Other Students:				
Total			-	Note 4
Total Net Enrolled Students	10,556	10,439	10,022	
Home Ed and Blended Program Students	5	7	9	Note 5
Total Enrolled Students, Grades 1-12	10,561	10,446	10,031	
Percentage Change	1.1%	4.1%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	271	271	255	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	588	588	669	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
EARLY CHILDHOOD SERVICES (ECS)				
Eligible Funded Children	1,184	1,141	1,116	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children	247	167	144	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	1,431	1,308	1,260	
Program Hours	483	483	485	Minimum: 475 Hours
FTE Ratio	0.508	0.508	0.511	Actual hours divided by 950
FTE's Enrolled, ECS	728	665	643	
Percentage Change	9.4%	3.4%		
Of the Eligible Funded Children:				
Students with Severe Disabilities	303	303	274	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	102	102	93	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	655.5	652.5	652.5	620.9	Teacher certification required for performing functions at the school level.
Non-School Based	17.8	16.6	16.6	16.3	Teacher certification required for performing functions at the system/central office level
Total Certificated Staff FTE	673.0	669.1	669.1	637.2	FTE for personnel possessing a valid Alberta teaching certificate or equivalency
Percentage change from prior period	0.6%	5.0%	0.6%	5.0%	
If an average standard cost is used, please disclose rate:	\$ 98,580	\$ 98,030		\$ 98,290	
Student F.T.E. per certificated Staff	10.8	10.6		10.8	
Certificated Staffing Change due to:	Please Allocate				
	4.0	-			
Enrolment Change	-	-	31.9		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	4.0	-	n/a		Descriptor (required): CIF
Total Change	4.0	-	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.)	-	-	n/a		Descriptor (required)
Total Negative Change in Certificated FTEs	-	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only
NON-CERTIFICATED STAFF					
Instructional	412.1	407.4	407.4	363.1	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	80.4	79.0	79.0	76.4	Personnel providing support to maintain school facilities
Transportation	2.5	2.5	2.5	2.4	Personnel providing direct support to the transportation of students to and from school
Other	25.4	23.0	23.0	28.2	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	520.5	511.9	511.9	468.1	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency
Percentage Change	1.7%	9.4%	1.7%	9.4%	
Explanation of Changes:					
1,962 additional Eas; 3,23 additional SLPs; 1,35 reduction OT/PT/Translit; 1,313 additional secretary & library					
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.					
In agreement with Canadian Union of Public Employees (CUPE) local 1674, ending August 31, 2018; 13.0 personnel. In agreement with Canadian Union of Public Employees (CUPE) local 3484, ending August 31, 2018; 394 personnel. Teamsters Local Union 987 agreement expires August 31, 2019. 64.0 personnel. Some non-certificated staff are subject to a collective agreement.					

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

2245

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$133,810,083
Enter Number of Net Enrolled Students:	10,556
Enter Number of Funded (ECS) Children:	1,184
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%
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%).	3.60%
STEP 2	
A. Calculate maximum expense limit amounts for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$4,817,163
B. Considerations for Charter Schools and Small School Boards:	
If charter schools and small school boards, The amount of Small Board Administration funding (<i>Funding Manual</i> Section 1.13)	\$0
2018/2019 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$4,817,163
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$4,194,408
Amount Overspent	\$0

3.13%