

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2018**

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

**2285 Battle River Regional Division No. 31**

Legal Name of School Jurisdiction

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**BOARD CHAIR**

Laurie Skori

Name

Signature

**SUPERINTENDENT**

Rita Marler

Name

Signature

**SECRETARY TREASURER or TREASURER**

Imogene Walsh

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 25, 2017 .  
Date**

Version: 170615

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

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

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

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

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

#### **Budget Highlights, Plans & Assumptions:**

The 2017/2018 Battle River School Division budget is based on the principle of alignment with the division's three-year plan and a focus on BRSD's Everyday 4. A reminder of Alberta Education's statements that "school authorities have maximum flexibility in determining how these funds are used to best meet local needs. School Authorities are accountable for their use of funds and results achieved."

The 2017/2018 budget announcement from the government did not include a grant increase for any of the different grant categories, with the exception of IMR funding. All other funding has remained the same as the 2016/2017 rates.

The maximum expenditure on system administration and school board governance continues to be 3.6% of the division's total expenditures. The division's funding will be reduced by \$332,000 (.4%) to reflect this 10% reduction in the administration cap.

83% (2016/217 – 83%) of the division's total instruction budget has been allocated to schools through the teacher staffing allocation and the Site Based Decision Making (SBDM) formula.

The budget is based on key assumptions. These assumptions are based on the best information available at the time the budget was prepared. If during the course of the year the actual results differ from the budget assumptions, the projected year-end financial results will change. Some of the key budget assumptions are:

- 1) The 2017/2018 projected enrollment of 6,253 represents a decrease of .76% or 48 students from the 2016/2017 enrollment.
- 2) The CEU average for high school students is 34.02 CEUs based on the prior five years.
- 3) For the 2017/2018 budget, no staff salaries increases have been included.
- 4) The average teacher salary is projected to be \$103,270 (vs. \$102,460 for 2016/2017). The increase is a result of grid movement and benefit cost increases.
- 5) Efforts were made to maintain the 2016/2017 classroom teaching FTE for 2017/2018 at 298.54 FTE teachers. The school SBDM formula has been adjusted to reflect the removal of funds for teaching staff.
- 6) There has been an impact on school budgets based on the above decision and the increase in salary & benefit costs. There are fewer funds available to support other expenses at schools, including funds for school support staff.
- 7) Schools have also been allocated additional administrative time equating to a total of 5.0 FTE for the purpose of focusing on Instructional Leadership at each school.
- 8) With the move to a centralized model of staffing schools, a recommendation is being made that school surplus balances be moved to the Division level. These funds would be used to support the increased administrative time for Principal's Academy (Instructional Leadership), support schools with the transition to a centralized staffing model and support the impact of the decline in enrolment.
- 9) Funds that have previously been used by some schools to support teacher counsellor roles, have been maintained at the division. These funds will be used to provide two division level teacher career counsellor positions. These funds are also being used to support an increase in FSLW positions from 8.0 FTE to 9.5 FTE positions.
- 10) Both Transportation and PO&M grants will be spent in their respective areas.
- 11) The Administration budget will be within 3.6% allowable cap.
- 12) School Generated Funds (SGF) has been based on 2015/2016 actual revenues and expenses.

Battle River School Division has been allocated \$790,000 in funding for the Classroom Improvement Fund. The approved proposal includes expenses totalling \$790,000 .

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

The 2013 reduction in funding of Plant, Operation & Maintenance funding continues to create challenges in providing the level of maintenance required to keep our aging facilities well maintained. We continue to evaluate the use of our spaces and practices to look for efficiencies and cost savings.

In an effort to balance the transportation budget, two bus routes will be discontinued for 2017-2018.

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>REVENUES</b>			
Alberta Education	\$78,966,362	\$76,980,661	\$78,338,110
Other - Government of Alberta	\$270,721	\$276,928	\$441,065
Federal Government and First Nations		\$0	\$16,421
Other Alberta school authorities		\$2,000	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$1,530,452	\$1,165,493	\$1,616,050
Other sales and services	\$1,181,117	\$1,210,444	\$1,398,078
Investment income	\$100,000	\$100,000	\$128,386
Gifts and donations	\$150,761	\$257,302	\$282,057
Rental of facilities	\$15,000	\$15,000	\$21,150
Fundraising	\$1,287,694	\$1,187,737	\$1,328,332
Gains on disposal of capital assets		\$0	\$15,980
Other revenue		\$0	\$0
<b>TOTAL REVENUES</b>	\$83,502,107	\$81,195,565	\$83,585,629
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$3,142,838	\$3,559,736	\$3,600,194
Instruction - Grades 1-12	\$62,641,647	\$61,294,642	\$59,384,649
Plant operations & maintenance	\$11,463,625	\$11,260,286	\$10,524,302
Transportation	\$5,438,803	\$5,303,784	\$5,458,972
Administration	\$3,070,886	\$3,062,614	\$2,789,974
External Services	\$1,543,465	\$1,290,705	\$1,267,698
<b>TOTAL EXPENSES</b>	\$87,301,264	\$85,771,767	\$83,025,789
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$3,799,157)	(\$4,576,202)	\$559,840

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>EXPENSES</b>			
Certificated salaries	\$38,320,021	\$38,202,568	\$36,950,002
Certificated benefits	\$8,580,461	\$8,459,068	\$8,139,084
Non-certificated salaries and wages	\$14,834,499	\$14,846,783	\$15,017,145
Non-certificated benefits	\$4,131,911	\$4,449,600	\$3,671,494
Services, contracts, and supplies	\$17,704,088	\$16,294,157	\$15,615,478
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$2,241,259	\$2,112,038	\$2,119,587
Unsupported	\$1,454,363	\$1,346,810	\$1,420,727
<b>Interest on capital debt</b>			
Supported	\$34,662	\$60,743	\$74,934
Unsupported		\$0	\$0
Other interest and finance charges		\$0	\$45
Losses on disposal of capital assets		\$0	\$17,293
Other expenses		\$0	\$0
<b>TOTAL EXPENSES</b>	\$87,301,264	\$85,771,767	\$83,025,789

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>FEES</b>			
TRANSPORTATION	\$77,200	\$72,200	\$70,023
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$1,167	\$293,840	\$407,925
LUNCHROOM SUPERVISION & ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$5,523
Alternative program fees	\$39,100	\$0	\$0
Fees for optional courses	\$264,593	\$200,432	\$204,169
Students from other boards			\$0
Tuition from ineligible students			\$169,799
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>			
Other fees to enhance education	\$0		
Other enhancement fees ECS / ELP		\$0	\$64,973
Other enhancement fees Adult Tuition Fees		\$0	\$64,165
Other enhancement fees Summer School		\$0	\$9,900
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$294,881	\$210,843	\$400,808
Non-curricular supplies, materials, and services	\$91,790	\$89,208	\$0
NON-CURRICULAR TRAVEL	\$435,117	\$23,793	
<b>OTHER FEES</b>			
Other non-curricular fees	\$725		
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	
Other non-curricular fees		\$0	
<b>TOTAL FEES</b>	\$1,530,452	\$1,165,493	\$1,616,050

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

Please disclose amounts paid by parents of students that are recorded as "Other sales and services" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
Cafeteria sales, hot lunch, milk programs	\$258,543	\$284,435	\$258,543
Special events	\$148,520	\$148,202	\$148,520
Sales or rentals of other supplies/services	\$15,965	\$70,594	\$15,965
Out of district student revenue	\$0	\$0	
International and out of province student revenue	\$197,600	\$203,930	
Student travel (international, recognition trips, non-curricular)			\$24,604
Adult education revenue	\$0	\$47,638	\$0
Preschool	\$78,000	\$73,000	
Child care & before and after school care	\$0	\$0	\$49,021
Lost item replacement fees	\$0	\$0	
Other (describe) International Student Transportation	\$6,500	\$5,000	\$0
Other (describe) International Program Fees (Homestay, etc.)	\$140,600	\$166,595	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
<b>TOTAL</b>	\$845,728	\$999,394	\$496,653

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

(A)	(B)	(C)	(D)	(E)	(F)
	Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B))* 2017/2018	Transportation Component 2017/2018	Supplies & Materials** 2017/2018	Total 2017/2018
<b>FEES</b>					
	<b>TRANSPORTATION</b>	\$0	\$77,200	\$0	\$77,200
	<b>LUNCH SUPERVISION &amp; ACTIVITY</b>	\$0	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>					
	Technology user fees	\$0	\$0	\$0	\$0
	Alternative program fees Hockey Academy (Facility rental, etc.)	\$39,100	\$0	\$0	\$39,100
	Fees for optional courses	\$0	\$0	\$264,593	\$264,593
	ECS enhanced program fees	\$0	\$0	\$0	\$0
	ACTIVITY FEES Field Trip entrance fees & travel	\$325,879	\$0	\$0	\$325,879
	Other fees to enhance education	\$0	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>					
	Extra-curricular fees Sports teams, School Clubs	\$294,881		\$0	\$294,881
	Non-curricular supplies, materials, and services	\$0	\$0	\$91,790	\$91,790
	NON-CURRICULAR TRAVEL Camps, Ski Trips, International Travel	\$435,117	\$0	\$0	\$435,117
<b>OTHER FEES***</b>					
	Health Day	\$0	\$0	\$725	\$725
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
	Instructional Supplies & Materials - Optional Workbooks		\$0	\$1,167	\$1,167
	<b>TOTAL FEES</b>	\$1,094,977	\$77,200	\$358,275	\$1,530,452

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2016</b>	\$22,601,320	\$11,388,357	\$0	\$10,247,229	(\$0)	\$10,247,229	\$965,734
<b>2016/2017 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$4,497,703)			(\$4,497,703)	(\$4,497,703)		
Estimated board funded capital asset additions		\$250,140		(\$215,793)	\$0	(\$215,793)	(\$34,347)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		(\$78,500)	(\$78,500)		\$78,500
Estimated amortization of capital assets (expense)		(\$3,458,848)		\$3,458,848	\$3,458,848		
Estimated capital revenue recognized - Alberta Education		\$2,112,038		(\$2,112,038)	(\$2,112,038)		
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)				(\$778,600)	\$3,229,393	(\$4,007,993)	\$778,600
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2017</b>	\$18,103,617	\$10,291,687	\$0	\$6,023,443	(\$0)	\$6,023,443	\$1,788,487
<b>2017/2018 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$3,799,157)			(\$3,799,157)	(\$3,799,157)		
Projected board funded capital asset additions		\$1,221,313		(\$97,145)	\$0	(\$97,145)	(\$1,124,168)
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$3,695,622)		\$3,695,622	\$3,695,622		
Budgeted capital revenue recognized - Alberta Education		\$2,241,259		(\$2,241,259)	(\$2,241,259)		
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)				(\$670,000)	\$2,344,794	(\$3,014,794)	\$670,000
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2018</b>	\$14,304,460	\$10,058,637	\$0	\$2,911,504	(\$0)	\$2,911,504	\$1,334,319

**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-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020
Projected opening balance	(\$0)	(\$0)	(\$0)	\$6,023,443	\$2,911,504	\$2,911,504	\$1,788,487	\$1,334,319	\$1,644,319
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$3,695,622	\$3,695,622	\$3,695,622		\$0	\$0			
Budgeted capital revenue recognized	(\$2,241,259)	(\$2,241,259)	(\$2,241,259)		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	\$2,344,794	(\$610,000)	(\$610,000)	(\$3,014,794)	\$0	\$0	\$670,000	\$610,000	\$610,000
Projected assumptions/transfers of operations	\$0	(\$844,363)	(\$844,363)	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	(\$85,373)	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Principal's Academy/Maintain Staff/BROL	(\$995,065)	\$0	\$0	\$0	\$0			
Non-recurring non-certificated remuneration	Maintain Staff	(\$464,375)	\$0	\$0	\$0	\$0			
Non-recurring contracts, supplies & services		\$0	\$0	\$0	\$0	\$0			
Professional development, training & support		(\$980,544)	\$0	\$0	\$0	\$0			
Salary negotiation expenses		\$0	\$0	\$0	\$0	\$0			
Full-day kindergarten		\$0	\$0	\$0	\$0	\$0			
English language learners		(\$114,840)	\$0	\$0	\$0	\$0			
First nations, Metis, Inuit		(\$141,027)	\$0	\$0	\$0	\$0			
OH&S / wellness programs		\$0	\$0	\$0	\$0	\$0			
B & S administration organization / reorganization		\$0	\$0	\$0	\$0	\$0			
Debt repayment		\$0	\$0	\$0	\$0	\$0			
Fort McMurray wild fire related costs (unfunded)		\$0	\$0	\$0	\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)		\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - School building & land	Facilities Operating Deficit	(\$46,476)	\$0	\$0	\$0	\$0			
Repairs & maintenance - Technology		\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Vehicle & transportation		\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Administration building		\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - POM building & equipment		\$0	\$0	\$0	\$0	\$0			
Repairs & maintenance - Other (explain)		\$0	\$0	\$0	\$0	\$0			
Capital costs - School land & building		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Copiers, etc.		\$0	\$0	(\$97,145)	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Buses & Bus Storage Facility	\$0	\$0	\$0	\$0	\$0	(\$1,124,168)	(\$300,000)	\$0
Capital costs - Administration building		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases		\$0	\$0	\$0	\$0	\$0		\$0	\$0
Colony Pool	Colony Agreements	(\$234,789)	\$0	\$0	\$0	\$0		\$0	\$0
Services & Supplies		(\$198,180)	\$0	\$0	\$0	\$0		\$0	\$0
FSLW Program		(\$538,488)	\$0	\$0	\$0	\$0		\$0	\$0
		\$0	\$0	\$0	\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		(\$0)	(\$0)	(\$0)	\$2,911,504	\$2,911,504	\$2,911,504	\$1,334,319	\$1,644,319

Total surplus as a percentage of 2018 Expenses	4.86%	5.22%	5.92%
ASO as a percentage of 2018 Expenses	3.34%	3.34%	3.34%

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

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

**Additional detail on uses of Accumulated Operating Surplus:**

**2016/2017**

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

**2017/2018**

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

**Additional detail on uses of Accumulated Operating Surplus:**

**2018/2019**

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

Purchase of building to store buses in.

**2019/2020**

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

Future bus replacement

**August 31, 2020**

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

Future bus replacement

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

	Budgeted 2017/2018 (Note 2)	Actual 2016/2017	Actual 2015/2016	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	4,325	4,371	4,393	Head count
Grades 10 to 12	1,497	1,485	1,627	Note 3
Total	5,822	5,856	6,020	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-0.6%	-2.7%		
<b>Other Students:</b>				
Total	13	49	45	Note 4
<b>Total Net Enrolled Students</b>				
	5,835	5,905	6,065	
<b>Home Ed and Blended Program Students</b>				
	5	6	2	Note 5
<b>Total Enrolled Students, Grades 1-12</b>				
	5,840	5,911	6,067	
Percentage Change	-1.2%	-2.6%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	250	250	233	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	573	573	580	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
<b>Eligible Funded Children</b>				
	426	438	376	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>				
		-	66	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>				
	426	438	442	
<b>Program Hours</b>				
	475	475	475	Minimum: 475 Hours
<b>FTE Ratio</b>				
	0.500	0.500	0.500	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>				
	213	219	221	
Percentage Change	-2.7%	-0.9%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	85	85	95	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	20	20	11	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.
<b>NOTES:</b>				
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 2017/2018	Actual 2016/2017	Fall Budget 2016/2017	Actual 2015/2016	Notes
<b>CERTIFICATED STAFF</b>					
School Based	372.7	370.1	370.1	357.3	Teacher certification required for performing functions at the school level.
Non-School Based	17.0	16.7	16.7	12.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	389.7	386.8	386.8	369.3	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	0.8%	4.7%	0.8%	4.7%	
If an average standard cost is used, please disclose rate:	\$ 103,268	\$ 102,460		\$ 102,093	
Student F.T.E. per certificated Staff	15.5	15.8		17.0	
<b>Certificated Staffing Change due to:</b>	Please Allocate				
	2.9	-			
Enrolment Change	-	-	17.5		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	2.9	-	n/a		Descriptor (required): Sep '16 1.0 Vacant position; Change to a centralized staffing model based on need
Total Change	2.9	-	n/a		Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>					
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.
<b>NON-CERTIFICATED STAFF</b>					
Instructional	264.8	263.4	249.2	250.6	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	24.8	24.8	24.8	26.0	Personnel providing support to maintain school facilities
Transportation	44.3	46.3	46.3	44.0	Personnel providing direct support to the transportation of students to and from school
Other	29.6	27.2	41.3	31.4	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	363.4	361.6	361.6	352.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.5%	2.7%	0.5%	2.7%	
<b>Explanation of Changes:</b>					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement? <input type="text" value="Some are"/>					
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.					
Currently under negotiations with both groups that are subject to collective agreements. Two agreements - one covering 10.25 FTE and one covering 6.5 FTE.					

**BOARD AND SYSTEM ADMINISTRATION  
2017/2018 EXPENSES UNDER (OVER) MAXIMUM LIMIT**

2285

**TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)** **\$87,301,264**

**Enter Number of Net Enrolled Students:** **5,835**

**Enter Number of Funded (ECS) Children:** **426**

**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% **3.67%**

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

3.52%

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 **\$3,207,667**

**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**

**2017/2018 MAXIMUM EXPENSE LIMIT (the greater of A or B above)** **\$3,207,667**

**Actual Board & System Administration from G31 of "Budgeted Statement of Operations"** **\$3,070,886**

**Amount Overspent** **\$0**