

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
FEES			
TRANSPORTATION	\$397,500	\$397,500	\$390,965
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$85,890	\$94,465
LUNCHROOM SUPERVISION & ACTIVITY FEES (Mandatory)	\$97,020	\$97,350	\$141,841
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$170,300	\$204,800	\$194,162
Alternative program fees	\$87,465	\$0	\$0
Fees for optional courses	\$0	\$0	\$0
Students from other boards			\$0
Tuition from ineligible students			\$0
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES	\$169,100	\$200,000	\$189,048
Other fees to enhance education	\$0		
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$0	\$0	\$0
Non-curricular supplies, materials, and services	\$0	\$0	\$0
NON-CURRICULAR TRAVEL	\$0	\$0	
OTHER FEES	\$0		
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	
TOTAL FEES	\$921,385	\$985,540	\$1,010,481

**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	\$0	\$0	\$0
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$0	\$0
Out of district student revenue	\$0	\$0	
International and out of province student revenue	\$0	\$0	
Student travel (international, recognition trips, non-curricular)			\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	
Other (describe) Lunch supervision provided by external contractor	\$97,020	\$97,350	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$97,020	\$97,350	\$0

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

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

0152 Calgary Girls' School Society

Legal Name of School Jurisdiction

403-252-0702,403-252-0717; wendy.juergen@calgarygirlsschool.com

Telephone & Fax Numbers, Email Address

BOARD CHAIR

Natalya Nicholson

Name

Signature

SUPERINTENDENT

Dianne McBeth

Name

Signature

SECRETARY TREASURER or TREASURER

Wendy Juergens

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 10 2017 .

Date

Version: 170330

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

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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 - 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:

CGS continues to budget by envelope.

The Board of Directors (Regular Meeting May 2014) approved an ongoing, annual operating reserve from unrestricted reserves equal to 4% of Budget 2015-16. This will be maintained in Budget 2017/2018.

In the May 2014 Regular Board Meeting the Board of Directors approved the creation of a Capital Reserve Fund equal to \$2,000,000 from current unrestricted reserves. This will be maintained in the 2017/2018 Budget.

CGS Operating Budget 2017-18 Assumptions* by Envelope:

(*excludes any projects the Board may approve from reserve funds that are extra to the operating budget)

Instruction:

Student Count- 588

Certificated Staff – 33.7 FTE (2016-2017– 34.4)

Non-certificated staff – 4.1 FTE

Technology Director – 1.0 FTE

Contracted Staff - Suoerintendent - 0.6 FTE; HR Coordinator 0.2 FTE; Facilities Maintenece 0.2 FTE

Budget assumes status quo on staffing levels

Transportation:

Student Count – 500

Route Count– 12 (reduction of one route)

Transportation Coordinator - 0.5FTE

Fee Revenue – \$815 (2.5% increase as per new transportation agreement)

Bus Subsidies – not budgeted in transportation envelope

Plant Operations and Maintenance:

Funded on 2016-2017 enrolment of 588 (funding is based on previous year's confirmed enrolment as of September 30)

Continuing partnership agreement with FFCA. It is expected that this four year agreement will be renewed in June 2018 as a result of its continued success.

Board and System:

Total expenditure limit is 5.4%

Funding as per the 2017-18 Funding Manual (includes loss of small board grant equal to \$41,000)

Significant Business and Financial Risks:

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
REVENUES			
Alberta Education	\$5,572,204	\$5,585,765	\$5,582,119
Other - Government of Alberta		\$0	\$0
Federal Government and First Nations		\$0	\$0
Other Alberta school authorities		\$0	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$921,385	\$985,540	\$1,010,481
Other sales and services		\$0	\$0
Investment income	\$40,500	\$45,500	\$50,998
Gifts and donations		\$0	\$17,170
Rental of facilities	\$3,197	\$3,197	\$0
Fundraising		\$0	\$97,766
Gains on disposal of capital assets		\$0	\$0
Other revenue		\$0	\$0
TOTAL REVENUES	\$6,537,286	\$6,620,002	\$6,758,534
EXPENSES			
Instruction - Early Childhood Services		\$0	\$0
Instruction - Grades 1-12	\$4,871,813	\$4,966,578	\$5,374,846
Plant operations & maintenance	\$529,364	\$529,364	\$608,139
Transportation	\$688,004	\$671,210	\$687,367
Administration	\$353,124	\$357,336	\$318,529
External Services	\$97,020	\$94,153	\$0
TOTAL EXPENSES	\$6,539,325	\$6,618,641	\$6,988,881
ANNUAL SURPLUS (DEFICIT)	(\$2,039)	\$1,361	(\$230,347)

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
EXPENSES			
Certificated salaries	\$3,246,003	\$3,200,802	\$3,103,213
Certificated benefits	\$802,750	\$745,933	\$708,623
Non-certificated salaries and wages	\$409,547	\$414,297	\$412,218
Non-certificated benefits	\$66,818	\$51,845	\$77,398
Services, contracts, and supplies	\$1,847,783	\$2,001,659	\$2,468,198
Capital and debt services			
Amortization of capital assets			
Supported	\$0	\$0	\$219,231
Unsupported	\$166,424	\$204,105	\$0
Interest on capital debt			
Supported		\$0	\$0
Unsupported		\$0	\$0
Other interest and finance charges		\$0	\$0
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
TOTAL EXPENSES	\$6,539,325	\$6,618,641	\$6,988,881

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
FEES					
	TRANSPORTATION	\$0	\$397,500	\$0	\$397,500
	LUNCH SUPERVISION & ACTIVITY (Mandatory to all Students)	\$97,020		\$0	\$97,020
FEES TO ENHANCE BASIC INSTRUCTION					
	Technology user fees Use of personlaized device on a pay to own basis, plus technical support	\$170,300		\$0	\$170,300
	Alternative program fees Charter School allowable Instrucional Fees	\$87,465	\$0	\$0	\$87,465
	Fees for optional courses	\$0	\$0	\$0	\$0
	ECS enhanced program fees	\$0	\$0	\$0	\$0
	ACTIVITY FEES Field Trips	\$169,100		\$0	\$169,100
	Other fees to enhance education	\$0		\$0	\$0
NON-CURRICULAR FEES					
	Extra-curricular fees	\$0	\$0	\$0	\$0
	Non-curricular supplies, materials, and services	\$0	\$0	\$0	\$0
	NON-CURRICULAR TRAVEL	\$0	\$0	\$0	\$0
OTHER FEES***					
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
	TOTAL FEES	\$523,885	\$397,500	\$0	\$921,385

**Supplies and Materials may include consumables (one-time use such as paper), reuseable 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
Actual balances per AFS at August 31, 2016	\$2,835,104	\$644,818	\$0	\$2,170,818	\$2,039,871	\$130,947	\$19,468
2016/2017 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	(\$2,000,000)	(\$2,000,000)	\$0	\$2,000,000
Estimated surplus(deficit)	\$1,361			\$1,361	\$1,361		
Estimated board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0			\$0	\$0		\$0
Estimated amortization of capital assets (expense)		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2017	\$2,836,465	\$644,818	\$0	\$172,179	\$41,232	\$130,947	\$2,019,468
2017/2018 Budget projections for:							
Budgeted surplus(deficit)	(\$2,039)			(\$2,039)	(\$2,039)		
Projected board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$166,424)		\$166,424	\$166,424		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2018	\$2,834,426	\$478,394	\$0	\$336,564	\$205,617	\$130,947	\$2,019,468

**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		\$41,232	\$205,617	\$45,617	\$130,947	\$130,947	\$130,947	\$2,019,468	\$2,019,468	\$2,019,468
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	\$166,424	(\$160,000)			\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Explanation - add'l space on AOS3 / AOS4	\$0	\$0		\$0	\$0	\$0	\$0	\$0	
Increase in (use of) school generated funds	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Salary negotiation expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Full-day kindergarten	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
First nations, Metis, Inuit	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Fort McMurray wild fire related costs (unfunded)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4			\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decrease in investment income	Explanation - add'l space on AOS3 / AOS4	(\$2,039)	\$0	\$0		\$0	\$0		\$0	\$0

Other 2 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$205,617	\$45,617	\$45,617	\$130,947	\$130,947	\$130,947	\$2,019,468	\$2,019,468	\$2,019,468

Total surplus as a percentage of 2018 Expenses	36.03%	33.58%	33.58%
ASO as a percentage of 2018 Expenses	5.15%	2.70%	2.70%

**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:

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.

In May 2014 the Board approved the motion to transfer \$2,000,000 from the current unrestricted reserves to an internally restricted Capital Reserve to align with its Capital Plan for a major modernization of the Lakeview Campus.

Motion: 2014-05-14-05 That the Board of Directors approves the creation of a Capital Reserve Fund equal to \$2,000,000 from the current unrestricted reserves.

Moved: Natalya Nicholson All in favour carried

This transfer has not been recorded in the books previously and is now being recorded in the budget submission in order to accurately reflect the financial situation.

Motion: 2014-05-14-06: That the Board of Directors approve an operating reserve equal to 4% of Budgeted Operating Expenses

Moved: Natalya Nicholson All in Favour Carried

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.

The Board approved, by Board Resolution expenditure on Security related projects including an updated telephone system to a maximum of \$65,000 to be funded from accumulated reserves.

In addition, the Board approved expenditure on updated flooring at the Bel Aire Campus to a maximum of \$100,000, to be funded from accumulated reserves. This expenditure could not be funded by the leasor through IMR funding due to the detailed clauses in the lease agreement.

Motion:2017-03-08-08:That the Board approves the quote tendered by Enviro vac for maintenance work at Bel Aire School to be completed in the summer 2017 vacation break.

Moved: Stanley Wong All in Favour Carried

Motion:2017-03-08-09: That the Board approves the quote tendered by Universal Flooring Systems for materials and installation of flooring at Bel Aire School.

Moved Stanley Wong All in Favour Carried

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.

2019/2020

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

August 31, 2020

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

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

	Budgeted 2017/2018 (Note 2)	Actual 2016/2017	Actual 2015/2016	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	588	588	588	Head count
Grades 10 to 12			-	Note 3
Total	588	588	588	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.0%	0.0%		
Other Students:				
Total			-	Note 4
Total Net Enrolled Students	588	588	588	
Home Ed and Blended Program Students			-	Note 5
Total Enrolled Students, Grades 1-12	588	588	588	
Percentage Change	0.0%	0.0%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	1	1	1	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)				
Eligible Funded Children			-	ECS children eligible for ECS base instruction funding from Alberta Education.
Other Children			-	ECS children not eligible for ECS base instruction funding from Alberta Education.
Total Enrolled Children - ECS	-	-	-	
Program Hours	-	-	-	Minimum: 475 Hours
FTE Ratio	-	-	-	Actual hours divided by 950
FTE's Enrolled, ECS			-	
Percentage Change	0.0%	0.0%		
Of the Eligible Funded Children:				
Students with Severe Disabilities			-	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.
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 2017/2018	Actual 2016/2017	Fall Budget 2016/2017	Actual 2015/2016	Notes
CERTIFICATED STAFF					
School Based	33.8	34.4	34.1	34.6	Teacher certification required for performing functions at the school level.
Non-School Based		-	-	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	33.8	34.4	34.1	34.6	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-1.7%	-0.6%	-0.9%	-1.4%	
If an average standard cost is used, please disclose rate:	\$ 102,478	\$ 100,342		\$ 99,331	
Student F.T.E. per certificated Staff	17.4	17.1		17.0	
Certificated Staffing Change due to:					
Enrolment Change		-	(0.5)		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	(0.6)	0.3	n/a		Descriptor (required): Program requirement
Total Change	(0.6)	0.3	n/a		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated	(0.2)	-	n/a		FTEs
Non-permanent contracts not being renewed	(0.4)	-	n/a		FTEs
Other (retirement, attrition, etc.)	-	-	n/a		Descriptor (required):
Total Negative Change in Certificated FTEs	(0.6)	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please Allocate					
NON-CERTIFICATED STAFF					
Instructional	5.3	5.3	5.3	5.3	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	-	-	-	-	Personnel providing support to maintain school facilities
Transportation	0.5	0.5	0.1	0.5	Personnel providing direct support to the transportation of students to and from school
Other	1.0	1.0	1.0	1.0	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	6.8	6.8	6.4	6.8	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.0%	0.0%	7.1%	-6.6%	
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.					

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

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TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) **\$6,539,325**

Enter Number of Net Enrolled Students: **588**

Enter Number of Funded (ECS) Children: **0**

Enter "C" if Charter School **C**

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% **5.40%**

If "Total Net Enrolled Students" are 2,000 and less = 5.4% **5.40%**

5.40%

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 **\$353,124**

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) **\$203,253**

2017/2018 MAXIMUM EXPENSE LIMIT (the greater of A or B above) **\$353,124**

Actual Board & System Administration from G31 of "Budgeted Statement of Operations" **\$353,124**

Amount Overspent **\$0**