

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2020**

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

0152 Calgary Girls' School Society

Legal Name of School Jurisdiction

Unit C 7239 Flint Road SE Calgary AB AB T2H 1G2; 403-252-0702 x. 101; wendy.juergens@calgarygirlsschool.com

Contact Address, Telephone & Email Address

BOARD CHAIR

Natalya Nicholson

Name

Signature

SUPERINTENDENT

John Picard

Name

Signature

SECRETARY TREASURER or TREASURER

Wendy S 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 22, 2019

Date

Version: 170615

c.c. Alberta Education
c/o Jianan Wang, Financial Reporting & Accountability Branch
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BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual Audited 2017/2018
REVENUES			
Alberta Education	\$4,883,975	\$4,981,102	\$5,297,170
Alberta Infrastructure		\$0	\$0
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	\$687,035	\$760,309	\$874,767
Other sales and services		\$0	\$0
Investment income	\$35,000	\$32,000	\$29,162
Gifts and donations		\$0	\$10,730
Rental of facilities	\$4,500	\$4,500	\$5,150
Fundraising		\$0	\$0
Gains on disposal of capital assets		\$0	\$0
Other revenue	\$20,000	\$0	\$29,981
TOTAL REVENUES	\$5,630,510	\$5,777,911	\$6,246,960
EXPENSES			
Instruction - Early Childhood Services		\$0	\$0
Instruction - Grades 1-12	\$4,135,379	\$4,172,690	\$4,854,151
Plant operations & maintenance	\$480,383	\$531,093	\$655,400
Transportation	\$701,881	\$688,004	\$693,984
Administration	\$313,154	\$356,198	\$317,176
External Services	\$85,333	\$85,333	\$0
TOTAL EXPENSES	\$5,716,130	\$5,833,318	\$6,520,711
ANNUAL SURPLUS (DEFICIT)	(\$85,620)	(\$55,407)	(\$273,751)

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

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual Audited 2017/2018
EXPENSES			
Certificated salaries	\$2,563,988	\$2,654,267	\$3,088,503
Certificated benefits	\$668,537	\$692,077	\$620,886
Non-certificated salaries and wages	\$285,208	\$285,208	\$323,199
Non-certificated benefits	\$60,500	\$59,208	\$55,834
Services, contracts, and supplies	\$2,036,751	\$2,051,412	\$2,231,375
Capital and debt services			
Amortization of capital assets			
Supported	\$0	\$0	\$0
Unsupported	\$91,146	\$91,146	\$183,607
Interest on capital debt			
Supported		\$0	\$0
Unsupported		\$0	\$0
Other interest and finance charges	\$10,000	\$0	\$17,307
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
TOTAL EXPENSES	\$5,716,130	\$5,833,318	\$6,520,711

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2019/2020	Fall Budget Update 2018/2019	Actual 2017/2018
FEES			
TRANSPORTATION	\$365,500	\$359,550	\$317,745
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$75,452	\$76,056	\$78,920
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES (Mandatory)	\$85,333	\$85,333	\$83,533
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$22,500	\$85,870	\$188,597
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$0	\$0	\$0
ECS enhanced program fees	\$0	\$0	\$0
ACTIVITY FEES			
Other fees to enhance education (Describe here)	\$138,250	\$153,500	\$205,972
	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$0	\$0	\$0
Non-curricular goods and services	\$0	\$0	\$0
NON-CURRICULAR TRAVEL			
	\$0	\$0	\$0
OTHER FEES (Describe here)			
	\$0	\$0	\$0
TOTAL FEES	\$687,035	\$760,309	\$874,767

*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 2019/2020	Fall Budget Update 2018/2019	Actual 2017/2018
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 unfunded student revenue	\$0	\$0	\$0
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Bulk supply sales	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
TOTAL	\$0	\$0	\$0

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, 2018	\$2,302,438	\$560,109	\$0	\$242,329	\$91,914	\$150,415	\$1,500,000
2018/2019 Estimated impact to AOS for:							
Prior period adjustment	(\$55,407)	\$0	\$0	(\$55,407)		\$0	\$0
Estimated surplus(deficit)	\$0			\$0		\$0	\$0
Estimated board funded capital asset additions	\$0	\$0		\$0		\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0		\$0	\$0
Estimated amortization of capital assets (expense)	\$0	\$0		\$0		\$0	\$0
Estimated capital revenue recognized - Alberta Education		\$0		\$0		\$0	
Estimated capital revenue recognized - Alberta Infrastructure		\$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, 2019	\$2,247,031	\$560,109	\$0	\$186,922	\$36,507	\$150,415	\$1,500,000
2019/2020 Budget projections for:							
Budgeted surplus(deficit)	(\$85,620)			(\$85,620)			
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)		(\$91,146)		\$91,146		\$91,146	
Budgeted capital revenue recognized - Alberta Education		\$0		\$0		\$0	
Budgeted capital revenue recognized - Alberta Infrastructure		\$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, 2020	\$2,161,411	\$468,963	\$0	\$192,448	\$42,033	\$150,415	\$1,500,000

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

	Budgeted 2019/2020 (Note 2)	Actual 2018/2019	Actual 2017/2018	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	510	503	567	Head count
Grades 10 to 12			-	Note 3
Total	510	503	567	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	1.4%	-11.3%		
Other Students:				
Total			-	Note 4
Total Net Enrolled Students	510	503	567	
Home Ed and Blended Program Students			-	Note 5
Total Enrolled Students, Grades 1-12	510	503	567	
Percentage Change	1.4%	-11.3%		
Of the Eligible Funded Students:				
Students with Severe Disabilities			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	4	4	-	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 2019/2020 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 2019/2020	Actual 2018/2019	Fall Budget 2018/2019	Actual 2017/2018	Notes
CERTIFICATED STAFF					
School Based	28.4	29.4	29.4	33.2	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	28.4	29.4	29.4	33.2	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
<i>Percentage change from prior period</i>	-3.4%	-11.4%	-3.4%	-11.4%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	18.0	17.1		17.1	
Certificated Staffing Change due to:					
Enrolment Change		-		(3.8)	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	(1.0)	-		n/a	Descriptor (required): Enrolment, plus increase in severe needs and need for Educational Assistants
Total Change	(1.0)	-		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	(1.0)	-		n/a	FTEs
Other (retirement, attrition, etc.)		-		n/a	Descriptor (required):
Total Negative Change in Certificated FTEs	(1.0)	-		n/a	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only
Please Allocate					
NON-CERTIFICATED STAFF					
Instructional	3.4	3.4	3.4	3.6	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	-	-	-	-	Personnel providing support to maintain school facilities
Transportation	0.4	0.4	0.4	0.4	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	4.8	4.8	4.8	5.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
<i>Percentage Change</i>	0.0%	-4.0%	0.0%	-4.0%	
Explanation of Changes:					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/>					
Please provide terms of contract for 2019/20 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					