

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2025**

[Education Act, Sections 139(2)(a) and 244]

**0152 Calgary Girls' School Society**

Legal Name of School Jurisdiction

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**BOARD CHAIR**

Christine Jackson

Name



Signature

**SUPERINTENDENT**

Dani Sever

Name



Signature

**SECRETARY TREASURER or TREASURER**

Susan Penner

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 29, 2024 .  
Date**

c.c. Alberta Education  
Financial Reporting & Accountability Branch  
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Version 1 - April 15, 2024

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**Legend:**

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| Blue  | Data input is <b>required</b> .  | Grey   | No entry required - the cell is protected.  |
| Pink  | Populated from data entered in this template (i.e. other tabs)           | White  | Calculation cells. These are protected and cannot be changed.                         |
| Green | Populated based on information previously submitted to Alberta Education | Yellow | Flags to draw attention to sections requiring entry depending on other parts of the s |

### HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2024/2025 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:**

Weighted Moving Average enrollment 500.3 (Actual targeted enrollment 524)  
 WMA adjustment of \$197,742 was discounted (reduced) should the WMA enrollment calculation come in lower than 500.4  
 Transportation Funding was reduced based on funding tests on ridership numbers and addresses. Parent Provided Transportation was added as a flow through  
 Transportation: 10 Routes; 350 riders  
 All Staff Benchmarked and adjusted to market/industry - salary and benefits; 2% raise to certificated grid  
 Certificated Staff - 31.2 FTE (Superintendent at 1.0 FTE)  
 Uncertificated Staff - 9.4 FTE  
 School based contracted services: Psychologist, Family Support, and OT; Also, CGCS has a certificated councillor - .8FTE (part of Certificated staff count)  
 Complex Classroom - CGCS in 2023-24 hired a complex learning statigist to support the students. CGCS will have 20 severe coded students and 132 Mild/Moderate which is 29% of the student enrollment  
 French as another Language funding  
 Lease funding support to Lease North Glenmore Community center's gym - application submitted in Feb 2024.  
 Personal Learning and Graduate Studies provision for all staff to continually improve  
 OHS - Public works to help stay compliant and keep track of Fire drills, safety walk throughs, and lockdowns  
 Moved the Transportation coordinator role from school based to board office based to help optimize routes and test financial viability.

**Significant Business and Financial Risks:**

Enrollment is the primary risk to Calgary Girls' School Society. Parents double enrol their students so a solid student count is not available until September 30. CGCS has worked hard to reduce the Transportation issues from prior years. In the last two years, CGCS has had enrollment count of 500-510 students, but when there were transportation issues in September, 25-30 students left in September 2023 and September 2022 due to the unreliable transportation to the school.

The Transportation envelope has a history of deficit positions. CGCS has taken steps to close the deficit positions in this envelope. However it is a delicate balance between breakeven necessity and the need to have a means of transportation to the school.

In 2023/2024 CGCS was given approval for the Consolidation project. The office modernization has taken place, however the addition of the portables project may drag past August 31, 2024. This means this portion of the project will not start amortization until 2025-2026 as per CGCS amortization guidelines. The addition of a fire hydrant as per City of Calgary Development permits could cause the delay.

The cost of utilities is also a concern for CGCS. It is anticipated that utilities will increase 20% as CGCS has moved contracts in 2024. Utilities are expected to be 30% of the total operations and maintenance budget. CGCS has submitted an application for CMR funds to replace the windows, stucco and roof with the premise of reducing the drafts, leaks etc in the 1961 building that CGCS leases from CBE.

Lastly, this budget does not have any contingency for employee terminations which might arise within the course of a normal operation year.

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

|                                      | <b>Approved<br/>Budget<br/>2024/2025</b> | <b>Approved<br/>Budget<br/>2023/2024</b> | <b>Actual<br/>Audited<br/>2022/2023</b> |
|--------------------------------------|--|--|---|
| <b>REVENUES</b>                      |  |  |   |
| Government of Alberta                | \$ 6,331,253                             | \$5,821,673                              | \$6,052,143                             |
| Federal Government and First Nations | \$ -                                     | \$0                                      | \$0                                     |
| Property taxes                       | \$ -                                     | \$0                                      | \$0                                     |
| Fees                                 | \$ 654,535                               | \$551,800                                | \$522,413                               |
| Sales of services and products       | \$ -                                     | \$2,000                                  | \$0                                     |
| Investment income                    | \$ 20,000                                | \$13,000                                 | \$30,972                                |
| Donations and other contributions    | \$ -                                     | \$0                                      | \$2,272                                 |
| Other revenue                        | \$ 9,900                                 | \$2,000                                  | \$18,436                                |
| <b>TOTAL REVENUES</b>                | <b>\$7,015,688</b>                       | <b>\$6,390,473</b>                       | <b>\$6,626,236</b>                      |
| <b>EXPENSES</b>                      |  |  |   |
| Instruction - ECS                    | \$ -                                     | \$0                                      | \$0                                     |
| Instruction - Grade 1 to 12          | \$ 4,894,036                             | \$4,650,931                              | \$4,562,194                             |
| Operations & maintenance             | \$ 763,635                               | \$535,818                                | \$1,193,895                             |
| Transportation                       | \$ 878,330                               | \$846,810                                | \$700,136                               |
| System Administration                | \$ 362,767                               | \$356,914                                | \$319,564                               |
| External Services                    | \$ 90,475                                | \$0                                      | \$79,390                                |
| <b>TOTAL EXPENSES</b>                | <b>\$6,989,243</b>                       | <b>\$6,390,473</b>                       | <b>\$6,855,179</b>                      |
| <b>ANNUAL SURPLUS (DEFICIT)</b>      | <b>\$26,445</b>                          | <b>\$0</b>                               | <b>(\$228,943)</b>                      |

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

|                                      | <b>Approved<br/>Budget<br/>2024/2025</b> | <b>Approved<br/>Budget<br/>2023/2024</b> | <b>Actual<br/>Audited<br/>2022/2023</b> |
|--------------------------------------|--|--|---|
| <b>EXPENSES</b>                      |  |  |   |
| Certificated salaries                | \$ 3,219,939                             | \$3,014,563                              | \$2,936,542                             |
| Certificated benefits                | \$ 662,282                               | \$695,470                                | \$639,194                               |
| Non-certificated salaries and wages  | \$ 711,530                               | \$575,780                                | \$618,780                               |
| Non-certificated benefits            | \$ 137,103                               | \$95,126                                 | \$106,739                               |
| Services, contracts, and supplies    | \$ 1,996,268                             | \$1,985,780                              | \$1,970,128                             |
| Capital and debt services            |  |  |   |
| Amortization of capital assets       |  |  |   |
| Supported                            | \$ 237,500                               | \$0                                      | \$551,050                               |
| Unsupported                          | \$ 24,621                                | \$23,754                                 | \$32,746                                |
| 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                                     |
| <b>TOTAL EXPENSES</b>                | <b>\$6,989,243</b>                       | <b>\$6,390,473</b>                       | <b>\$6,855,179</b>                      |

BUDGETED SCHEDULE OF PROGRAM OPERATIONS  
for the Year Ending August 31

| Approved Budget 2024/2025                                    |             |               |                            |             |                |                       |                   |              |       | Actual Audited<br>2022/23 |
|--|-------------|---------------|----------------------------|-------------|----------------|-----------------------|-------------------|--------------|-------|---------------------------|
| REVENUES   | Instruction |               | Operations and Maintenance |             | Transportation | System Administration | External Services | TOTAL        | TOTAL | TOTAL                     |
|  | ECS         | Grade 1 to 12 |                            |             |                |                       |                   |              |       |                           |
| (1) Alberta Education  | \$ -        | \$ 4,719,261  | \$ 526,135                 | \$ -        | \$ 505,598     | \$ 342,759            | \$ -              | \$ 6,093,753 | \$ -  | \$ 6,052,143              |
| (2) Alberta Infrastructure - non remediation                 | \$ -        | \$ -          | \$ 237,500                 | \$ -        | \$ -           | \$ -                  | \$ -              | \$ 237,500   | \$ -  | \$ -                      |
| (3) Alberta Infrastructure - remediation                     | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (4) Other - Government of Alberta                            | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (5) Federal Government and First Nations                     | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (6) Other Alberta school authorities                         | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (7) Out of province authorities                              | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (8) Alberta municipalities-special tax levies                | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (9) Property taxes   | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (10) Fees  | \$ -        | \$ 201,810    | \$ -                       | \$ 362,250  | \$ -           | \$ -                  | \$ 90,475         | \$ 654,535   | \$ -  | \$ 522,413                |
| (11) Sales of services and products                          | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (12) Investment income                                       | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ 20,000             | \$ -              | \$ 20,000    | \$ -  | \$ 30,972                 |
| (13) Gifts and donations                                     | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ 2,272                  |
| (14) Rental of facilities                                    | \$ -        | \$ 4,000      | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ 4,000     | \$ -  | \$ 2,000                  |
| (15) Fundraising   | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (16) Gains on disposal of tangible capital assets            | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (17) Other   | \$ -        | \$ 5,900      | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ 5,900     | \$ -  | \$ -                      |
| (18) TOTAL REVENUES  | \$ -        | \$ 4,930,971  | \$ 763,635                 | \$ -        | \$ 867,848     | \$ 362,759            | \$ 90,475         | \$ 7,015,688 | \$ -  | \$ 6,626,236              |
| <b>EXPENSES</b>  |             |               |                            |             |                |                       |                   |              |       |                           |
| (19) Certificated salaries                                   | \$ -        | \$ 3,089,939  | \$ -                       | \$ -        | \$ -           | \$ 130,000            | \$ -              | \$ 3,219,939 | \$ -  | \$ 2,936,542              |
| (20) Certificated benefits                                   | \$ -        | \$ 655,782    | \$ -                       | \$ -        | \$ -           | \$ 6,500              | \$ -              | \$ 662,282   | \$ -  | \$ 639,194                |
| (21) Non-certificated salaries and wages                     | \$ -        | \$ 533,680    | \$ 23,800                  | \$ 55,250   | \$ 98,800      | \$ 98,800             | \$ -              | \$ 711,530   | \$ -  | \$ 618,780                |
| (22) Non-certificated benefits                               | \$ -        | \$ 105,703    | \$ 4,200                   | \$ 9,750    | \$ 17,450      | \$ 17,450             | \$ -              | \$ 137,103   | \$ -  | \$ 106,739                |
| (23) SUB - TOTAL   | \$ -        | \$ 4,385,104  | \$ 28,000                  | \$ 65,000   | \$ 252,750     | \$ 252,750            | \$ -              | \$ 4,730,854 | \$ -  | \$ 4,301,255              |
| (24) Services, contracts and supplies                        | \$ -        | \$ 501,500    | \$ 480,946                 | \$ 813,330  | \$ 110,017     | \$ -                  | \$ 90,475         | \$ 1,996,268 | \$ -  | \$ 1,970,128              |
| (25) Amortization of supported tangible capital assets       | \$ -        | \$ -          | \$ 237,500                 | \$ -        | \$ -           | \$ -                  | \$ -              | \$ 237,500   | \$ -  | \$ 551,050                |
| (26) Amortization of unsupported tangible capital assets     | \$ -        | \$ 7,432      | \$ 17,189                  | \$ -        | \$ -           | \$ -                  | \$ -              | \$ 24,621    | \$ -  | \$ 32,746                 |
| (27) Amortization of supported ARO tangible capital assets   | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (28) Amortization of unsupported ARO tangible capital assets | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (29) Accretion expenses                                      | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (30) Supported interest on capital debt                      | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (31) Unsupported interest on capital debt                    | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (32) Other interest and finance charges                      | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (33) Losses on disposal of tangible capital assets           | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (34) Other expense   | \$ -        | \$ -          | \$ -                       | \$ -        | \$ -           | \$ -                  | \$ -              | \$ -         | \$ -  | \$ -                      |
| (35) TOTAL EXPENSES  | \$ -        | \$ 4,894,036  | \$ 763,635                 | \$ 876,330  | \$ 876,330     | \$ 362,767            | \$ 90,475         | \$ 6,989,243 | \$ -  | \$ 6,855,179              |
| (36) OPERATING SURPLUS (DEFICIT)                             | \$ -        | \$ 36,935     | \$ -                       | \$ (10,482) | \$ (8)         | \$ -                  | \$ -              | \$ 26,445    | \$ -  | \$ (228,943)              |

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

|  | Approved<br>Budget<br>2024/2025 | Approved<br>Budget<br>2023/2024 | Actual<br>2022/2023 |
|--|---------------------------------|---------------------------------|---------------------|
| <b>FEES</b>  |                                 |                                 |                     |
| TRANSPORTATION   | \$362,250                       | \$352,500                       | \$256,370           |
| BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials) | \$77,635                        | \$74,400                        | \$76,713            |
| LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES (Mandatory)      | \$90,475                        | \$0                             | \$79,390            |
| <b>FEES TO ENHANCE BASIC INSTRUCTION</b>                         |                                 |                                 |                     |
| Technology user fees   | \$0                             | \$0                             | \$0                 |
| Alternative program fees   | \$0                             | \$0                             | \$0                 |
| Fees for optional courses  | \$0                             | \$0                             | \$0                 |
| ECS enhanced program fees  | \$0                             | \$0                             | \$0                 |
| Activity fees  | \$76,500                        | \$78,500                        | \$0                 |
| Other fees to enhance education      2 Field Trips per Student   | \$38,775                        | \$36,900                        | \$104,950           |
| <b>NON-CURRICULAR FEES</b>                                       |                                 |                                 |                     |
| Extra-curricular fees  | \$8,900                         | \$9,500                         | \$4,990             |
| Non-curricular goods and services                                | \$0                             | \$0                             | \$0                 |
| Non-curricular travel  | \$0                             | \$0                             | \$0                 |
| OTHER FEES (Describe here)                                       | \$0                             | \$0                             | \$0                 |
| <b>TOTAL FEES</b>  | \$654,535                       | \$551,800                       | \$522,413           |

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

| Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (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<br>Budget<br>2024/2025 | Approved<br>Budget<br>2023/2024 | Actual<br>2022/2023 |
|---|---------------------------------|---------------------------------|---------------------|
| Cafeteria sales, hot lunch, milk programs   | \$0                             | \$0                             | \$0                 |
| Special events  | \$0                             | \$0                             | \$0                 |
| Sales or rentals of other supplies/services   | \$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                 |
| 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                             |                     |
| <b>TOTAL</b>  | \$0                             | \$0                             | \$0                 |

PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)

for the Year Ending August 31

|  | (1)<br>ACCUMULATED<br>OPERATING<br>SURPLUS/DEFICITS<br>(2+3+4+7) | (2)<br>INVESTMENT IN<br>TANGIBLE<br>CAPITAL<br>ASSETS | (3)<br>ENDOWMENTS | (4)<br>ACCUMULATED<br>SURPLUS FROM<br>OPERATIONS<br>(5+6) | (5)<br>UNRESTRICTED<br>SURPLUS | (6)<br>INTERNALLY RESTRICTED<br>OPERATING<br>RESERVES | (7)<br>CAPITAL<br>RESERVES |
|--|--|---|-------------------|---|--------------------------------|---|----------------------------|
| <b>Actual balances per AFS at August 31, 2023</b>                      | \$771,849  | \$256,924   | \$0               | \$164,925   | (\$35,490)                     | \$200,415   | \$350,000                  |
| <b>2023/2024 Estimated impact to AOS for:</b>                          |  |   |                   |   |                                |   |                            |
| Prior period adjustment  | \$0  | \$0   | \$0               | \$0   | \$0                            | \$0   | \$0                        |
| Estimated surplus/(deficit)  | (\$130,000)  |   |                   | (\$130,000)   | (\$130,000)                    | \$0   | \$0                        |
| Estimated board funded capital asset additions                         |  | \$0   |                   | \$0   | \$0                            | \$0   | \$0                        |
| Projected board funded ARO tangible capital asset additions            |  | \$0   |                   | \$0   | \$0                            | \$0   | \$0                        |
| Estimated disposal of unsupported tangible capital assets              | \$0  | \$0   |                   | \$0   | \$0                            | \$0   | \$0                        |
| Budgeted disposal of unsupported ARO tangible capital assets           | \$0  | \$0   |                   | \$0   | \$0                            | \$0   | \$0                        |
| Estimated amortization of capital assets (expense)                     |  | (\$25,000)  |                   | \$25,000  | \$25,000                       |   | \$0                        |
| Estimated capital revenue recognized - Alberta Education               |  | \$0   |                   | \$0   | \$0                            |   | \$0                        |
| Estimated capital revenue recognized - Alberta Infrastructure          |  | \$0   |                   | \$0   | \$0                            |   | \$0                        |
| Estimated capital revenue recognized - Other GOA                       |  | \$0   |                   | \$0   | \$0                            |   | \$0                        |
| Estimated capital revenue recognized - Other sources                   |  | \$0   |                   | \$0   | \$0                            |   | \$0                        |
| Budgeted amortization of ARO tangible capital assets                   |  | \$0   |                   | \$0   | \$0                            |   | \$0                        |
| Budgeted amortization of supported ARO tangible capital assets         |  | \$0   |                   | \$0   | \$0                            |   | \$0                        |
| Budgeted board funded ARO liabilities - recognition                    |  | \$0   |                   | \$0   | \$0                            |   | \$0                        |
| Budgeted board funded ARO liabilities - remediation                    |  | \$0   |                   | \$0   | \$0                            |   | \$0                        |
| Estimated changes in Endowments  | \$0  |   | \$0               | \$0   | \$0                            |   | \$0                        |
| Estimated unsupported debt principal repayment                         |  | \$0   |                   | \$0   | \$0                            | \$0   | \$0                        |
| Estimated reserve transfers (net)                                      |  | \$0   |                   | \$100,000   | \$100,000                      | \$0   | (\$100,000)                |
| Estimated assumptions/transfers of operations - capital lease addition | \$0  | \$0   | \$0               | \$0   | \$0                            | \$0   | \$0                        |
| <b>Estimated Balances for August 31, 2024</b>                          | <b>\$641,849</b>   | <b>\$231,924</b>                                      | <b>\$0</b>        | <b>\$159,925</b>  | <b>(\$40,490)</b>              | <b>\$200,415</b>                                      | <b>\$250,000</b>           |
| <b>2024/25 Budget projections for:</b>                                 |  |   |                   |   |                                |   |                            |
| Budgeted surplus/(deficit)   | \$26,445   |   |                   | \$26,445  | \$26,445                       | \$0   | \$0                        |
| Projected board funded tangible capital asset additions                |  | \$0   |                   | \$0   | \$0                            | \$0   | \$0                        |
| Projected board funded ARO tangible capital asset additions            |  | \$0   |                   | \$0   | \$0                            | \$0   | \$0                        |
| Budgeted disposal of unsupported tangible capital assets               | \$0  | \$0   |                   | \$0   | \$0                            | \$0   | \$0                        |
| Budgeted disposal of unsupported ARO tangible capital assets           | \$0  | \$0   |                   | \$0   | \$0                            | \$0   | \$0                        |
| Budgeted amortization of capital assets (expense)                      |  | (\$262,121)   |                   | \$262,121   | \$262,121                      |   | \$0                        |
| Budgeted capital revenue recognized - Alberta Education                |  | \$0   |                   | \$0   | \$0                            |   | \$0                        |
| Budgeted capital revenue recognized - Alberta Infrastructure           |  | \$237,500   |                   | (\$237,500)   | (\$237,500)                    |   | \$0                        |
| Budgeted capital revenue recognized - Other GOA                        |  | \$0   |                   | \$0   | \$0                            |   | \$0                        |
| Budgeted capital revenue recognized - Other sources                    |  | \$0   |                   | \$0   | \$0                            |   | \$0                        |
| Budgeted amortization of ARO tangible capital assets                   |  | \$0   |                   | \$0   | \$0                            |   | \$0                        |
| Budgeted amortization of supported ARO tangible capital assets         |  | \$0   |                   | \$0   | \$0                            |   | \$0                        |
| Budgeted board funded ARO liabilities - recognition                    |  | \$0   |                   | \$0   | \$0                            |   | \$0                        |
| Budgeted board funded ARO liabilities - remediation                    |  | \$0   |                   | \$0   | \$0                            |   | \$0                        |
| Budgeted changes in Endowments   | \$0  |   | \$0               | \$0   | \$0                            |   | \$0                        |
| Budgeted unsupported debt principal repayment                          |  | \$0   |                   | \$0   | \$0                            | \$0   | \$0                        |
| Projected reserve transfers (net)                                      | \$0  | \$0   | \$0               | \$0   | \$0                            | \$0   | \$0                        |
| Projected assumptions/transfers of operations - capital lease addition | \$668,294  | \$207,303   | \$0               | \$210,991   | \$10,576                       | \$200,415   | \$250,000                  |
| <b>Projected Balances for August 31, 2025</b>                          |  |   |                   |   |                                |   |                            |

**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-2025                | 31-Aug-2026     | 31-Aug-2025              | 31-Aug-2026      | 31-Aug-2025            | 31-Aug-2026      |
| <b>Projected opening balance</b>                                       | <b>(\$40,400)</b>          | <b>\$10,576</b> | <b>\$10,576</b>          | <b>\$700,415</b> | <b>\$250,000</b>       | <b>\$250,000</b> |
| Projected excess of revenues over expenses (surplus only)              | \$26,445                   | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Budgeted disposal of board funded TCA and ARO TCA                      | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Budgeted amortization of capital assets (expense)                      | \$262,121                  | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Budgeted capital revenue recognized, including ARO assets amortization | (\$237,500)                | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Budgeted changes in Endowments   | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Budgeted board funded ARO liabilities - recognition                    | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Budgeted board funded ARO liabilities - remediation                    | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Budgeted unsupported debt principal repayment                          | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Projected reserves transfers (net)                                     | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Projected assumptions/transfers of operations                          | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Increase in (use of) school generated funds                            | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| New school start-up costs  | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Decentralized school reserves  | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Non-recurring certificated remuneration                                | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Grid creep, net salary increases                                       | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Non-recurring non-certificated remuneration                            | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Non-recurring contracts, supplies & services                           | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Professional development, training & support                           | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Transportation Expenses  | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Operations & maintenance   | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Increased insurance costs - unsupported                                | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| English language learners  | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| System Administration  | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| OH&S / wellness programs   | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| B & S administration organization / reorganization                     | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Debt repayment   | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| POM expenses   | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Non-salary related programming costs (explain)                         | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Repairs & maintenance - School building & land                         | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Repairs & maintenance - Vehicle & transportation                       | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Repairs & maintenance - Administration building                        | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Repairs & maintenance - POM building & equipment                       | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Repairs & maintenance - Other (explain)                                | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Capital costs - School land & building                                 | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Capital costs - School modernization                                   | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Capital costs - School modular & additons                              | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Capital costs - School building partnership projects                   | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Capital costs - Technology   | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Capital costs - Vehicle & transportation                               | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Capital costs - Administration building                                | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Capital costs - POM building & equipment                               | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Capital Costs - Furniture & Equipment                                  | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Capital costs - Other  | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Building leases  | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Other 1 - please use this row only if no other row is appropriate      | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Other 2 - please use this row only if no other row is appropriate      | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Other 3 - please use this row only if no other row is appropriate      | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| Other 4 - please use this row only if no other row is appropriate      | \$0                        | \$0             | \$0                      | \$0              | \$0                    | \$0              |
| <b>Estimated closing balance for operating contingency</b>             | <b>\$10,576</b>            | <b>\$10,576</b> | <b>\$10,576</b>          | <b>\$200,415</b> | <b>\$250,000</b>       | <b>\$250,000</b> |

|  |       |       |       |
|--|-------|-------|-------|
| Total surplus as a percentage of 2025 Expenses | 6.60% | 6.60% | 6.60% |
| ASO as a percentage of 2025 Expenses           | 3.02% | 3.02% | 3.02% |

## DETAILS OF RESERVES AND MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA for the Year Ending August 31, 2024

This template is designed to provide information about your school jurisdiction's reserves and to assist you in determining if you need to submit a letter requesting an exemption to exceed the maximum limit of Operating Reserves to the Minister. It has been split in to two parts, exemptions (Row 20 - 45) and transfers between operating and capital reserves (Row 46 - 61).

As per the 2023/24 Funding Manual, a formal request for an exemption to exceed the 2023/24 maximum operating reserve must be approved by the board and submitted to the Minister. If a reserve request to exceed the limit is required, please submit your formal letter by November 30, 2024. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2023/24 operating reserves to be over their 2023/24 maximum limit, which is based on the school jurisdiction's 2023/24 system administration percentage (3.2% to 5%), must complete Section A. These school jurisdictions will only require an exemption for the 2023/24 school year and not in the 2024/25 school year, assuming the balance is still below 6% in 2024/25. School jurisdictions projecting 2023/24 operating reserves to be over their maximum limit for 2023/24 AND the new 2024/25 limit of 6% of total expenses must complete both Section A and B, as they will need to demonstrate when operating reserves will be drawn down below 6% over the subsequent school years. School jurisdictions who are projecting to be below their maximum limit in 2023/24 are not required to complete Section A or B.

If your school jurisdiction is projecting to transfer between operating and capital reserves for the 2023/24 and/or 2024/25 school year, please complete the section under Row 46. The transfer amounts reported should agree with the 'AOS' tab. Please note that a letter requesting Ministerial approval is required to transfer from Capital to Operating Reserves.

### PART 1: EXEMPTIONS

|   |              | Amount              |
|---|--------------|---------------------|
| Estimated Accumulated Surplus/(Deficit) from Operations as at Aug. 31, 2024 |              | \$ 159,925          |
| Less: School Generated Funds in Operating Reserves (from 2022/23 AFS)       |              | \$ -                |
| <b>Estimated 2023/24 Operating Reserves</b>                                 | <b>2.33%</b> | <b>\$ 159,925</b>   |
| <br>  |              |                     |
| <b>Maximum 2023/24 Operating Reserve Limit</b>                              | <b>5.00%</b> | <b>\$ 342,759</b>   |
| <b>Estimated 2023/24 Operating Reserves Over Maximum Limit</b>              |              | <b>\$ (182,834)</b> |

### SECTION A: (MAX LIMIT EXEMPTION CRITERIA)

Please provide detailed rationale and planned usage for operating reserves in excess of the 2023/24 maximum: \$ (182,834)

Please note that this does not constitute as a Ministerial request for approval. An exemption request letter submitted to the Minister is still required for an exemption for the 2023/24 school year.

NA - CGCS does not exceed the max operating reserves criteria

### SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

If estimated 2023/24 operating reserves are greater than 6.0%, provide a detailed drawdown plan to illustrate how and when the reserve balance will be below 6.0%. However, if your 2023/24 operating reserve balance is 6.0% or greater, but you anticipate that the 2024/25 balance will be less than 6.0% or you do not plan to request an exemption, you are not required to complete Section B. Please indicate this in the response under Section A.

|  | 2024/25           | 2025/26           | 2026/27           |  |
|--|-------------------|-------------------|-------------------|--|
| <b>Opening operating reserve balance</b>                   | \$ 159,925        | \$ 159,925        | \$ 159,925        |  |
| {Itemized description for increase/(decrease) to reserves} |                   |                   |                   |  |
| {Itemized description for increase/(decrease) to reserves} |                   |                   |                   |  |
| {Itemized description for increase/(decrease) to reserves} |                   |                   |                   |  |
| {Itemized description for increase/(decrease) to reserves} |                   |                   |                   |  |
| {Itemized description for increase/(decrease) to reserves} |                   |                   |                   |  |
|  | <b>\$ 159,925</b> | <b>\$ 159,925</b> | <b>\$ 159,925</b> |  |
|  | <b>2.33%</b>      | <b>2.33%</b>      | <b>2.33%</b>      |  |

### PART 2: TRANSFERS BETWEEN OPERATING AND CAPITAL RESERVES

Please report the projected amounts and detailed rationale for transfers between operating reserves and capital reserves for the 2023/24 and 2024/25 school year. The net transfer between operating and capital reserves should agree the amounts reported in the 'AOS' tab. (Note: Ministerial approval is required to transfer from Capital to Operating Reserves):

|   | 2023-24        |                                  |
|---|----------------|----------------------------------|
| <b>Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)</b> | \$ -           | <b>Detailed Rationale</b>        |
| <b>Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)</b> | \$ -           |                                  |
| <b>Net Transfer Between Operating and Capital Reserves</b>                                    | <b>\$ -</b>    | <b>Does not agree to AOS tab</b> |
|   | <b>2024-25</b> | <b>Detailed Rationale</b>        |
| <b>Projected Transfer from Operating to Capital Reserves (Please enter a negative amount)</b> | \$ -           |                                  |
| <b>Projected Transfer from Capital to Operating Reserves (Please enter a positive amount)</b> | \$ -           |                                  |
| <b>Net Transfer Between Operating and Capital Reserves</b>                                    | <b>\$ -</b>    |                                  |



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

**Budgeted**      **Actual**      **Actual**  
**2024/2025**      **2023/2024**      **2022/2023**  
(Note 2)

**Grades 1 to 12**Eligible Funded Students:

|                   |            |            |            |  |
|-------------------|------------|------------|------------|--|
| Grades 1 to 9     | 523        | 469        | 471        | Head count   |
| Grades 10 to 12   | -          | -          | -          | Head count   |
| <b>Total</b>      | <b>523</b> | <b>469</b> | <b>471</b> | Grade 1 to 12 students eligible for base instruction funding from Alberta Education. |
| Percentage Change | 11.5%      | -0.4%      |            | homeroom. In the past, 19 classrooms; 2024/2025 - planning 20 classrooms             |

Other Students:

|                                      |       |       |     |        |
|--------------------------------------|-------|-------|-----|--------|
| Total                                | -     | -     | -   | Note 3 |
| Total Net Enrolled Students          | 523   | 469   | 471 |        |
| Home Ed Students                     | -     | -     | -   | Note 4 |
| Total Enrolled Students, Grades 1-12 | 523   | 469   | 471 |        |
| Percentage Change                    | 11.5% | -0.4% |     |        |

Of the Eligible Funded Students:

|  |     |     |    |   |
|--|-----|-----|----|---|
| Students with Severe Disabilities        | 20  | 16  | 14 | FTE of students with severe disabilities as reported by the board via PASI.                   |
| Students with Mild/Moderate Disabilities | 132 | 111 | 95 | 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 program hours is 475 Hours   |
| FTE Ratio                     | -    | -    | - | Actual hours divided by 950  |
| FTE's Enrolled, ECS           | -    | -    | - |  |
| Percentage Change             | 0.0% | 0.0% |   | If +/- 3% variance change from 2024/25 budget, please provide explanation here.    |

|                              |      |      |   |        |
|------------------------------|------|------|---|--------|
| Home Ed Students             | -    | -    | - | Note 4 |
| Total Enrolled Students, ECS | -    | -    | - |        |
| Percentage Change            | 0.0% | 0.0% |   |        |

Of the Eligible Funded Children:

|  |   |   |   |   |
|--|---|---|---|---|
| Students with Severe Disabilities (PUF)  | - | - | - | 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 2024/2025 budget report preparation.
- 3) Other Grade 1 to 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.
- 4) Because they are funded separately, Home Education students are not included with total net enrolled students. Home Education Kindergartens, under ECS, do not apply to charter schools.

### PROJECTED STAFFING STATISTICS FULL TIME EQUIVALENT (FTE) PERSONNEL

| CERTIFICATED STAFF  | Budget<br>2024/25 |             | Actual<br>2023/24 |             | Actual<br>2022/23 |             | Notes  |
|---|-------------------|-------------|-------------------|-------------|-------------------|-------------|--|
|   | Total             | Union Staff | Total             | Union Staff | Total             | Union Staff |  |
| School Based  | 31                | -           | 30                | -           | 32                | -           | Teacher certification required for performing functions at the school level.                                   |
| Non-School Based  | 1                 | -           | 1                 | -           | 1                 | -           | Teacher certification required for performing functions at the system/central office level.                    |
| <b>Total Certificated Staff FTE</b>   | <b>32.2</b>       | <b>-</b>    | <b>30.8</b>       | <b>-</b>    | <b>33.2</b>       | <b>-</b>    | FTE for personnel possessing a valid Alberta teaching certificate or equivalency.                              |
| Percentage Change   | 4.5%              |             | -7.2%             |             | -3.0%             |             | CGCS is planning on 1 more classroom in 2024/2025 vs prior years   |
| If an average standard cost is used, please disclose rate:  | -                 |             | -                 |             | -                 |             |  |
| Student F.T.E. per certificated Staff   | 16.242236         |             | 1523%             |             | 1419%             |             |  |
| <b>Certificated Staffing Change due to:</b>   |                   |             |                   |             |                   |             | If there is a negative change impact, the small class size initiative is to include any/all teachers retained. |
| Enrolment Change  | 1                 | -           |                   |             |                   |             | CGCS is planning on 1 more classroom in 2024/2025 vs prior years   |
| Other Factors   | 0                 | -           |                   |             |                   |             | .5 FTE Certificated is going into the learning commons   |
| <b>Total Change</b>   | <b>1.4</b>        | <b>-</b>    |                   |             |                   |             | Year-over-year change in Certificated FTE  |
| <b>Breakdown, where total change is Negative:</b>   |                   |             |                   |             |                   |             |  |
| Continuous contracts terminated   | -                 | -           |                   |             |                   |             | FTEs   |
| Non-permanent contracts not being renewed   | -                 | -           |                   |             |                   |             | FTEs   |
| Other (retirement, attrition, etc.)   | -                 | -           |                   |             |                   |             | Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.                   |
| <b>Total Negative Change in Certificated FTEs</b>   | <b>-</b>          | <b>-</b>    |                   |             |                   |             |  |
| <b><i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</i></b> |                   |             |                   |             |                   |             |  |
| <b>Certificated Number of Teachers</b>  |                   |             |                   |             |                   |             |  |
| Permanent - Full time   | 22                | -           | 21                | -           | 19                | -           |  |
| Permanent - Part time   | 4                 | -           | 4                 | -           | 3                 | -           |  |
| Probationary - Full time  | 3                 | -           | 2                 | -           | 3                 | -           |  |
| Probationary - Part time  | 1                 | -           | 1                 | -           | 3                 | -           |  |
| Temporary - Full time   | 3                 | -           | 3                 | -           | 7                 | -           |  |
| Temporary - Part time   | 1                 | -           | 1                 | -           | -                 | -           |  |

**NON-CERTIFICATED STAFF**

|  |            |          |            |          |            |          |  |
|--|------------|----------|------------|----------|------------|----------|--|
| Instructional - Education Assistants               | 3          | -        | 3          | -        | 3          | -        | Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction |
| Instructional - Other non-certificated instruction | 4          | -        | 5          | -        | 4          | -        | Personnel providing instruction support for schools under 'Instruction' program areas other than EAs                                       |
| Operations & Maintenance                           | 0          | -        | 0          | -        | -          | -        | Personnel providing support to maintain school facilities  |
| Transportation - Bus Drivers Employed              | -          | -        | -          | -        | -          | -        | Bus drivers employed, but not contracted   |
| Transportation - Other Staff                       | 1          | -        | 1          | -        | -          | -        | Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed              |
| Other  | 1          | -        | 1          | -        | 2          | -        | Personnel in System Admin. and External service areas.   |
| <b>Total Non-Certificated Staff FTE</b>            | <b>9.4</b> | <b>-</b> | <b>9.9</b> | <b>-</b> | <b>9.8</b> | <b>-</b> | FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.  |
| Percentage Change                                  | -5.1%      |          | 1.0%       |          | -4.1%      |          |  |

**Explanation of Changes to Non-Certificated Staff:**

CGCS consolidated two campuses to one campus in 2024; There were 2.8 FTE of front support staff - to stay on budget, CGCS is trying to start the year with 2.0FTE front support staff. In addition, .6FTE retired in th

**Additional Information**

Are non-certificated staff subject to a collective agreement?

|    |  |
|----|--|
| No |  |
|----|--|

Please provide terms of contract for 2023/24 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

School Jurisdiction Code:

152

| System Admin Expense Limit %       |       |
|------------------------------------|-------|
| 0152 Calgary Girls' School Society | 5.00% |