

**AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024**
[Education Act, Sections 139, 140, 244]

0152 Calgary Girls' School Society

Legal Name of School Jurisdiction

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Mailing Address

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Contact Numbers and Email Address

SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of 0152 Calgary Girls' School Society presented to Alberta Education have been prepared by school jurisdiction management which has responsibility for their preparation, integrity and objectivity. The financial statements, including notes, have been prepared in accordance with Canadian Public Sector Accounting Standards and follow format prescribed by Alberta Education.

In fulfilling its reporting responsibilities, management has maintained internal control systems and procedures designed to provide reasonable assurance that the school jurisdiction's assets are safeguarded, that transactions are executed in accordance with appropriate authorization and that accounting records may be relied upon to properly reflect the school jurisdiction's transactions. The effectiveness of the control systems is supported by the selection and training of qualified personnel, an organizational structure that provides an appropriate division of responsibility and a strong system of budgetary control.

Board of Trustees Responsibility

The ultimate responsibility for the financial statements lies with the Board of Trustees. The Board reviewed the audited financial statements with management in detail and approved the financial statements for release.

External Auditors

The Board appoints external auditors to audit the financial statements and meets with the auditors to review their findings. The external auditors were given full access to school jurisdiction records.

Declaration of Management and Board Chair

To the best of our knowledge and belief, these financial statements reflect, in all material respects, the financial position, results of operations, remeasurement gains and losses, changes in net financial assets (debt), and cash flows for the year in accordance with Canadian Public Sector Accounting Standards.

BOARD CHAIR

Ms. Christine Jackson

Name



Signature

SUPERINTENDENT

Dani Sever

Name



Signature

SECRETARY-TREASURER OR TREASURER

Susan Penner

Name



Signature

Board-approved Release Date

c.c. ALBERTA EDUCATION, Financial Reporting & Accountability Branch
10th Floor, 44 Capital Boulevard, 10044 108th Street NW, Edmonton AB T5J 5E6
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STATEMENT OF FINANCIAL POSITION
As at August 31, 2024 (in dollars)

	2024	2023
FINANCIAL ASSETS		
Cash and cash equivalents (Schedule 5; Note 5)	\$ 615,008	\$ 2,404,496
Accounts receivable (net after allowances) (Note 6)	\$ 283,717	\$ 111,913
Portfolio investments		
Operating	\$ -	\$ -
Endowments	\$ -	\$ -
Inventories for resale	\$ -	\$ -
Other financial assets	\$ -	\$ -
Total financial assets	\$ 898,725	\$ 2,516,409
LIABILITIES		
Bank indebtedness	\$ -	\$ -
Accounts payable and accrued liabilities (Note 7)	\$ 723,788	\$ 701,051
Unspent deferred contributions (Schedule 2)	\$ -	\$ 1,463,485
Employee future benefits liabilities	\$ -	\$ -
Asset retirement obligations and environmental liabilities	\$ -	\$ -
Other liabilities		\$ -
Debt		
Unsupported: Debentures	\$ -	\$ -
Mortgages and capital loans	\$ -	\$ -
Capital leases	\$ -	\$ -
Total liabilities	\$ 723,788	\$ 2,164,536
Net financial assets	\$ 174,937	\$ 351,873
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 6)	\$ 3,632,706	\$ 1,986,830
Inventory of supplies	\$ -	\$ -
Prepaid expenses	\$ 47,924	\$ 28,477
Other non-financial assets	\$ -	\$ -
Total non-financial assets	\$ 3,680,630	\$ 2,015,307
Net assets before spent deferred capital contributions	\$ 3,855,567	\$ 2,367,180
Spent deferred capital contributions (Schedule 2)	\$ 3,239,354	\$ 1,595,331
Net assets	\$ 616,213	\$ 771,849
Net assets		
Accumulated surplus (deficit) (Schedule 1)	\$ 616,213	\$ 771,849
Accumulated remeasurement gains (losses)	\$ -	\$ -
	\$ 616,213	\$ 771,849
Economic dependence (Note 15)		

The accompanying notes and schedules are part of these financial statements.

STATEMENT OF OPERATIONS
For the Year Ended August 31, 2024 (in dollars)

	Budget 2024	Actual 2024	Actual 2023
REVENUES			
Government of Alberta	\$ 5,821,673	\$ 5,710,404	\$ 6,052,143
Federal Government and other government grants	\$ -	\$ -	\$ -
Property taxes	\$ -	\$ -	\$ -
Fees (Schedule 9, Note 11)	\$ 551,800	\$ 560,669	\$ 522,413
Sales of services and products	\$ 2,000	\$ -	\$ -
Investment income	\$ 13,000	\$ 83,197	\$ 30,972
Donations and other contributions	\$ -	\$ -	\$ 2,272
Other revenue	\$ 2,000	\$ 27,088	\$ 18,436
Total revenues	\$ 6,390,473	\$ 6,381,358	\$ 6,626,236
EXPENSES			
Instruction - ECS	\$ -	\$ -	\$ -
Instruction - Grades 1 to 12	\$ 4,650,931	\$ 4,614,128	\$ 4,562,194
Operations and maintenance (Schedule 4)	\$ 535,818	\$ 608,938	\$ 1,193,895
Transportation	\$ 846,810	\$ 834,358	\$ 700,136
System administration	\$ 356,914	\$ 397,495	\$ 319,564
External services	\$ -	\$ 82,075	\$ 79,390
Total expenses	\$ 6,390,473	\$ 6,536,994	\$ 6,855,179
Annual operating surplus (deficit)	\$ -	\$ (155,636)	\$ (228,943)
Endowment contributions and reinvested income	\$ -	\$ -	\$ -
Annual surplus (deficit)	\$ -	\$ (155,636)	\$ (228,943)
Accumulated surplus (deficit) at beginning of year	\$ 771,849	\$ 771,849	\$ 1,000,792
Accumulated surplus (deficit) at end of year	\$ 771,849	\$ 616,213	\$ 771,849

The accompanying notes and schedules are part of these financial statements.

STATEMENT OF CASH FLOWS
For the Year Ended August 31, 2024 (in dollars)

2024 **2023**

CASH FLOWS FROM:

A. OPERATING TRANSACTIONS

Annual surplus (deficit)	\$ (155,636)	\$ (228,943)
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 24,623	\$ 583,796
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ -
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Spent deferred capital recognized as revenue	\$ -	\$ (551,050)
Deferred capital revenue write-down / adjustment	\$ -	\$ -
Increase/(Decrease) in employee future benefit liabilities	\$ -	\$ -
Donations in kind	\$ -	\$ -
	\$ -	\$ -
	\$ (131,013)	\$ (196,197)
(Increase)/Decrease in accounts receivable	\$ (171,804)	\$ (47,240)
(Increase)/Decrease in inventories for resale	\$ -	\$ -
(Increase)/Decrease in other financial assets	\$ -	\$ -
(Increase)/Decrease in inventory of supplies	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ (19,447)	\$ (21,171)
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ 22,737	\$ 68,115
Increase/(Decrease) in unspent deferred contributions	\$ (1,463,485)	\$ 1,463,485
Increase/(Decrease) in asset retirement obligations and environmental liabilities	\$ -	\$ -
Asset retirement obligation provision	\$ -	\$ -
Capital Accrual in Accounts Payable, accrued and other liabilities	\$ (72,760)	\$ (246,352)
Total cash flows from operating transactions	\$ (1,835,772)	\$ 1,020,640

B. CAPITAL TRANSACTIONS

Acquisition of tangible capital assets	\$ (1,670,499)	\$ (1,665,492)
Net proceeds from disposal of unsupported capital assets		\$ -
Capital Accrual in Accounts Payable, accrued and other liabilities	\$ 72,760	\$ 246,352
Total cash flows from capital transactions	\$ (1,597,739)	\$ (1,419,140)

C. INVESTING TRANSACTIONS

Purchases of portfolio investments	\$ -	\$ 744,466
Proceeds on sale of portfolio investments	\$ -	\$ -
Other (Describe)	\$ -	\$ -
Other (describe)	\$ -	\$ -
Total cash flows from investing transactions	\$ -	\$ 744,466

D. FINANCING TRANSACTIONS

Debt issuances	\$ -	\$ -
Debt repayments	\$ -	\$ -
Increase (decrease) in spent deferred capital contributions	\$ 1,644,023	\$ 1,595,331
Capital lease issuances	\$ -	\$ -
Capital lease payments	\$ -	\$ -
Other (describe)	\$ -	\$ -
Other (describe)	\$ -	\$ -
Total cash flows from financing transactions	\$ 1,644,023	\$ 1,595,331

Increase (decrease) in cash and cash equivalents	\$ (1,789,488)	\$ 1,941,297
Cash and cash equivalents, at beginning of year	\$ 2,404,496	\$ 463,199
Cash and cash equivalents, at end of year	\$ 615,008	\$ 2,404,496

The accompanying notes and schedules are part of these financial statements.

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended August 31, 2024 (in dollars)

	2024	2023
Annual surplus (deficit)	\$ (155,636)	\$ (228,943)
Effect of changes in tangible capital assets		
Acquisition of tangible capital assets	\$ (1,670,499)	\$ (1,665,492)
Amortization of tangible capital assets	\$ 24,623	\$ 583,796
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ -
Net proceeds from disposal of unsupported capital assets	\$ -	\$ -
Write-down carrying value of tangible capital assets	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ -
Other changes	\$ -	\$ -
Total effect of changes in tangible capital assets	\$ (1,645,876)	\$ (1,081,696)
Acquisition of inventory of supplies	\$ -	\$ -
Consumption of inventory of supplies	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ (19,447)	\$ (21,171)
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ -
Change in spent deferred capital contributions (Schedule 2)	\$ 1,644,023	\$ 1,044,281
Other changes	\$ -	\$ -
Increase (decrease) in net financial assets	\$ (176,936)	\$ (287,529)
Net financial assets at beginning of year	\$ 351,873	\$ 639,402
Net financial assets at end of year	\$ 174,937	\$ 351,873

The accompanying notes and schedules are part of these financial statements.

STATEMENT OF REMEASUREMENT GAINS AND LOSSES
For the Year Ended August 31, 2024 (in dollars)

	2024	2023
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ -	\$ -
	\$ -	\$ -
Other	\$ -	\$ -
Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
	\$ -	\$ -
Other	\$ -	\$ -
Other Adjustment (Describe)	\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -
Accumulated remeasurement gains (losses) at beginning of year	\$ -	\$ -
Accumulated remeasurement gains (losses) at end of year	\$ -	\$ -

The accompanying notes and schedules are part of these financial statements.

SCHEDULE 1

SCHEDULE OF NET ASSETS
For the Year Ended August 31, 2024 (in dollars)

	NET ASSETS	ACCUMULATED REASSESSMENT GAINS (LOSSES)	ACCUMULATED SURPLUS (DEFICIT)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED TOTAL OPERATING RESERVES	INTERNALLY RESTRICTED TOTAL CAPITAL RESERVES
Balance at August 31, 2023	\$ 771,849	\$ -	\$ 771,849	\$ 256,924	\$ -	\$ (35,490)	\$ 200,415	\$ 350,000
Prior period adjustments:								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2023	\$ 771,849	\$ -	\$ 771,849	\$ 256,924	\$ -	\$ (35,490)	\$ 200,415	\$ 350,000
Operating surplus (deficit)	\$ (155,636)	\$ -	\$ (155,636)			\$ (155,636)		
Board funded tangible capital asset additions				\$ 26,476			\$ -	\$ (26,476)
Board funded ARO tangible capital asset additions				\$ -			\$ -	\$ -
Disposal of unsupported or board funded portion of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Disposal of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Write-down of unsupported or board funded portion of unsupported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Endowment expenses & disbursements	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Endowment contributions	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Reinvested endowment income	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Direct credits to accumulated surplus (Describe)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Amortization of tangible capital assets	\$ -	\$ -	\$ -	\$ (24,623)	\$ -	\$ 24,623	\$ -	\$ -
Amortization of ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Board funded ARO liabilities - recognition	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Board funded ARO liabilities - remediation	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Capital revenue recognized	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Debt principal repayments (unsupported)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Additional capital debt or capital leases	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net transfers to operating reserves	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net transfers from operating reserves	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net transfers to capital reserves	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Net transfers from capital reserves	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Balance at August 31, 2024	\$ 616,213	\$ -	\$ 616,213	\$ 258,777	\$ -	\$ (166,503)	\$ 200,415	\$ 323,524

SCHEDULE 1

SCHEDULE OF NET ASSETS
For the Year Ended August 31, 2024 (in dollars)

	INTERNALLY RESTRICTED RESERVES BY PROGRAM									
	School & Instruction Related		Operations & Maintenance		System Administration		Transportation		External Services	
	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
Balance at August 31, 2023	\$ 200,415	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2023	\$ 200,415	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating surplus (deficit)										
Board funded tangible capital asset additions	\$ -	\$ -	\$ -	\$ (26,476)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board funded ARO tangible capital asset additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported or board funded portion of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Write-down of unsupported or board funded portion of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net remeasurement gains (losses) for the year										
Endowment expenses & disbursements										
Endowment contributions										
Reinvested endowment income										
Direct credits to accumulated surplus (Describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets										
Amortization of ARO tangible capital assets										
Amortization of supported ARO tangible capital assets										
Board funded ARO liabilities - recognition										
Board funded ARO liabilities - remediation										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Additional capital debt or capital leases										
Net transfers to operating reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net transfers from operating reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net transfers to capital reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net transfers from capital reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2024	\$ 200,415	\$ -	\$ -	\$ 323,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE 2
SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the Year Ended August 31, 2024 (In dollars)

	IMR	CMR	Safe Return to Class/Safe Indoor Air	Transportation	Others	Total Education
Deferred Operating Contributions (DOC)						
Balance at August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments - please explain:						
Adjusted ending balance August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ 29,615	\$ -	\$ -	\$ -	\$ 29,615
Investment earnings - Transferred to investment income	\$ -	\$ (29,615)	\$ -	\$ -	\$ -	\$ (29,615)
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unspent Deferred Capital Contributions (UDCC)						
Balance at August 31, 2023	\$ -	\$ 1,463,485	\$ -	\$ -	\$ -	\$ 1,463,485
Prior period adjustments - please explain:						
Adjusted ending balance August 31, 2023	\$ -	\$ 1,463,485	\$ -	\$ -	\$ -	\$ 1,463,485
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC Receivable	\$ -	\$ 180,538	\$ -	\$ -	\$ -	\$ 180,538
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ -	\$ (1,644,023)	\$ -	\$ -	\$ -	\$ (1,644,023)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at August 31, 2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Unspent Deferred Contributions at August 31, 2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spent Deferred Capital Contributions (SDCC)						
Balance at August 31, 2023	\$ -	\$ 2,588,818	\$ -	\$ -	\$ (963,287)	\$ 1,595,331
Prior period adjustments - Please explain:						
Adjusted ending balance August 31, 2023	\$ -	\$ 2,588,818	\$ -	\$ -	\$ (963,287)	\$ 1,595,331
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from DOC	\$ -	\$ 1,644,023	\$ -	\$ -	\$ -	\$ 1,644,023
Transferred from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amounts recognized as revenue (Amortization of SDCC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ 4,32,641	\$ -	\$ -	\$ (963,287)	\$ 3,230,354
SDCC closing balance at August 31, 2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE 2

SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the Year Ended August 31, 2024 (in dollars)

	Other GoA Ministries			Total Other GoA Ministries	Gov't of Canada	Other Sources		Total other sources	Total
	Health	Children's Services	Alberta Infrastructure			Donations and grants from others	Other		
Deferred Operating Contributions (DOC)									
Balance at August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,615
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,615)
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unspent Deferred Capital Contributions (UDCC)									
Balance at August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,463,485
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,463,485
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,538
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,644,023)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at August 31, 2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Unspent Deferred Contributions at August 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spent Deferred Capital Contributions (SDCC)									
Balance at August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,595,331
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,595,331
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,644,023
Amounts recognized as revenue (Amortization of SDCC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing balance at August 31, 2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,239,354

SCHEDULE 3

School Jurisdiction Code: 152

2023

SCHEDULE OF PROGRAM OPERATIONS
For the Year Ended August 31, 2024 (in dollars)

2024

REVENUES	ECS	Instruction			Operations and Maintenance			Transportation	System Administration	External Services	TOTAL
		Grades 1 - 12									
(1) Alberta Education	\$ -	\$ 4,357,503	\$ 511,527	\$ -	\$ 497,461	\$ 343,913	\$ -	\$ -	\$ -	\$ 5,710,404	\$ 6,052,143
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ -	\$ 178,906	\$ -	\$ 299,688	\$ -	\$ -	\$ -	\$ 82,075	\$ -	\$ 560,669	\$ 522,413
(10) Sales of services and products	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(11) Investment income	\$ -	\$ -	\$ 29,615	\$ -	\$ -	\$ 53,582	\$ -	\$ -	\$ -	\$ 83,197	\$ 30,972
(12) Gifts and donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,272
(13) Rental of facilities	\$ -	\$ 6,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,086	\$ 2,000
(14) Fundraising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(16) Other	\$ -	\$ 21,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,002	\$ 16,436
(17) TOTAL REVENUES	\$ -	\$ 4,563,497	\$ 541,142	\$ 797,149	\$ 397,495	\$ 82,075	\$ 6,381,358	\$ 6,626,236	\$ -	\$ -	\$ -
EXPENSES											
(18) Certificated salaries	\$ -	\$ 2,924,295	\$ -	\$ 106,143	\$ -	\$ 3,030,438	\$ 2,936,542	\$ -	\$ -	\$ -	\$ -
(19) Certificated benefits	\$ -	\$ 662,204	\$ -	\$ 6,790	\$ -	\$ 668,994	\$ 639,194	\$ -	\$ -	\$ -	\$ -
(20) Non-certificated salaries and wages	\$ -	\$ 416,017	\$ -	\$ 31,595	\$ -	\$ 580,855	\$ 618,780	\$ -	\$ -	\$ -	\$ -
(21) Non-certificated benefits	\$ -	\$ 78,720	\$ -	\$ 5,575	\$ -	\$ 123,347	\$ 106,739	\$ -	\$ -	\$ -	\$ -
(22) SUB - TOTAL	\$ -	\$ 4,081,236	\$ -	\$ 37,170	\$ 285,228	\$ 4,403,634	\$ 4,301,255	\$ -	\$ -	\$ -	\$ -
(23) Services, contracts and supplies	\$ -	\$ 525,459	\$ 591,748	\$ 797,188	\$ 112,267	\$ 2,108,737	\$ 1,970,126	\$ 82,075	\$ -	\$ -	\$ -
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(25) Amortization of unsupported tangible capital assets	\$ -	\$ 7,433	\$ 17,190	\$ -	\$ -	\$ 24,623	\$ 32,746	\$ -	\$ -	\$ -	\$ -
(26) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(33) TOTAL EXPENSES	\$ -	\$ 4,614,128	\$ 608,938	\$ 834,358	\$ 397,495	\$ 6,536,994	\$ 6,855,179	\$ 82,075	\$ -	\$ -	\$ -
(34) OPERATING SURPLUS (DEFICIT)	\$ -	\$ (50,631)	\$ (67,796)	\$ (37,209)	\$ -	\$ (155,636)	\$ (228,943)	\$ -	\$ -	\$ -	\$ -

SCHEDULE OF OPERATIONS AND MAINTENANCE
For the Year Ended August 31, 2024 (in dollars)

EXPENSES	Custodial	Maintenance	Utilities and Telecomm.	Expensed IMR/CMR,		Facility Planning & Operations Administration	Unreported Amortization & Other Expenses	Supported Capital & Debt Services	2024 TOTAL Operations and Maintenance	2023 TOTAL Operations and Maintenance
				Modular Unit Relocations & Lease Payments	Modular Unit Relocations & Lease Payments					
Non-certificated salaries and wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,373
Non-certificated benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250
SUB-TOTAL REMUNERATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,623
Supplies and services	\$ 122,288	\$ 209,559	\$ -	\$ -	\$ 71,244	\$ -	\$ -	\$ 403,091	\$ -	\$ 404,066
Electricity	\$ -	\$ -	\$ 45,589	\$ -	\$ -	\$ -	\$ -	\$ 45,589	\$ -	\$ 38,582
Natural gas/heating fuel	\$ -	\$ -	\$ 14,340	\$ -	\$ -	\$ -	\$ -	\$ 14,340	\$ -	\$ 31,373
Sewer and water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ -	\$ -	\$ 3,666	\$ -	\$ -	\$ -	\$ -	\$ 3,666	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ 14,805	\$ -	\$ -	\$ 14,805	\$ -	\$ 11,237
ASAP maintenance & renewal payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supported	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreported	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL AMORTIZATION	\$ -	\$ -	\$ -	\$ 110,257	\$ -	\$ -	\$ -	\$ 17,190	\$ -	\$ 551,050
Accretion expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,190	\$ -	\$ 28,882
Interest on capital debt - Unreported	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,190	\$ -	\$ 579,932
Lease payments for facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Losses on disposal of capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 122,288	\$ 209,559	\$ 63,595	\$ 110,257	\$ 86,049	\$ 17,190	\$ -	\$ 608,938	\$ -	\$ 1,193,895

SQUARE METRES

School buildings	4,305.2
Non school buildings	124.0
	5,426.0
	148.0

Notes:

- Custodial:** All expenses related to activities undertaken to keep the school environment and maintenance shops clean and safe.
- Maintenance:** All expenses associated with the repair, replacement, enhancement and minor construction of buildings, grounds and equipment components. This includes regular and preventative maintenance undertaken to ensure components reach or exceed their life cycle and the repair of broken components. Maintenance expenses exclude operational costs related to expensed Infrastructure Maintenance Renewal (IMR), CMR & Modular Unit relocations, as they are reported on separately.
- Utilities & Telecommunications:** All expenses related to electricity, natural gas and other heating fuels, sewer and water and all forms of telecommunications.
- Expensed IMR, CMR & Modular Unit Relocation & Lease Payments:** All operational expenses associated with non-capitalized IMR and CMR projects, modular unit (portable) relocation, and payments on leased facilities.
- Facility Planning & Operations Administration:** All expenses related to the administration of operations and maintenance including (but not limited to) contract administration, clerical functions, negotiations, supervision of employees & contractors, school facility planning & project administration, administration of joint-use agreements, and all expenses related to ensuring compliance with health and safety standards, codes and government regulations.
- Unreported Amortization & Other Expenses:** All expenses related to unsupported capital assets amortization and interest on unsupported capital debt.
- Supported Capital & Debt Services:** All expenses related to supported capital assets amortization and interest on supported capital debt.

SCHEDULE OF CASH, CASH EQUIVALENTS, AND PORTFOLIO INVESTMENTS
For the Year Ended August 31, 2024 (in dollars)

Cash & Cash Equivalents	Average Effective (Market) Yield	2024		2023	
		Cost	Amortized Cost	Cost	Amortized Cost
Cash	0.00%	\$ 615,008	\$ 615,008	\$ 2,404,496	
Cash equivalents					
Government of Canada, direct and guaranteed	0.00%	-	-	-	-
Provincial, direct and guaranteed	0.00%	-	-	-	-
Corporate	0.00%	-	-	-	-
Other, including GIC's	0.00%	-	-	-	-
Total cash and cash equivalents	0.00%	\$ 615,008	\$ 615,008	\$ 2,404,496	

See Note xxx for additional detail.

Portfolio Investments	Average Effective (Market) Yield	2024						2023			Explain the reason for difference if PY Actuals are different from prior year submitted numbers
		Investments Measured at Cost/Amortized Cost	Investments Measured at Fair Value			Investments Measured at Cost/Amortized Cost	Fair Value				
		Cost	Fair Value (Level 1)	Fair Value (Level 2)	Fair Value (Level 3)	Subtotal of Fair Value	Total	Cost	Fair Value	Total	
Interest-bearing securities											
Deposits and short-term securities	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bonds and mortgages	0.00%	-	-	-	-	-	-	-	-	-	
Equities											
Canadian equities	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Global developed equities	0.00%	-	-	-	-	-	-	-	-	-	
Emerging markets equities	0.00%	-	-	-	-	-	-	-	-	-	
Private equities	0.00%	-	-	-	-	-	-	-	-	-	
Hedge funds	0.00%	-	-	-	-	-	-	-	-	-	
Inflation sensitive											
Real estate	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Infrastructure	0.00%	-	-	-	-	-	-	-	-	-	
Renewable resources	0.00%	-	-	-	-	-	-	-	-	-	
Other investments	0.00%	-	-	-	-	-	-	-	-	-	
Strategic, tactical, and currency investments	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total portfolio investments	0.00%	-	-	-	-	-	-	-	-	-	

See Note xxx for additional detail.

Portfolio Investments	Level 1	2024 Level 2	Level 3	Total
Pooled investment funds	\$ -	\$ -	\$ -	\$ -

Portfolio Investments Measured at Fair Value	Level 1	2024 Level 2	Level 3	Total	2023 Total
Portfolio investments in equity instruments that are quoted in an active market.	\$ -	\$ -	\$ -	\$ -	\$ -
Portfolio investments designated to their fair value category.	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -

Reconciliation of Portfolio Investments Classified as Level 3	2024	2023
Opening balance	\$ -	\$ -
Purchases	-	-
Sales (excluding realized gains/losses)	-	-
Realized Gains (Losses)	-	-
Unrealized Gains/(Losses)	-	-
Transfer-in - please explain:	-	-
Transfer-out - please explain:	-	-
Ending balance	\$ -	\$ -

Operating	2024	2023
Cost	\$ -	\$ -
Unrealized gains and losses	-	-

Endowments	2024	2023
Cost	\$ -	\$ -
Unrealized gains and losses	-	-
Deferred revenue	-	-
Total portfolio investments	\$ -	\$ -

The following represents the maturity structure for portfolio investments based on principal amount:

	2024	2023
Under 1 year	0.0%	0.0%
1 to 5 years	0.0%	0.0%
6 to 10 years	0.0%	0.0%
11 to 20 years	0.0%	0.0%
Over 20 years	0.0%	0.0%

SCHEDULE 6

School Jurisdiction Code: **152**

SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended August 31, 2024 (in dollars)

	2024					2023	
	Land	Work in Progress*	Buildings** 25-50 Years	Equipment 5-10 Years	Vehicles 5-10 Years	Computer Hardware & Software 3-5 Years	Total
Historical cost							
Beginning of year	\$ 204,400	\$ 1,595,331	\$ 1,509,438	\$ 359,368	\$ -	\$ 1,389,939	\$ 3,392,984
Prior period adjustments	-	-	-	-	-	-	-
Additions	-	1,644,023	-	-	-	26,476	1,665,492
Transfers in (out)	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	-	-	-	-	-
Historical cost, August 31, 2024	\$ 204,400	\$ 3,239,354	\$ 1,509,438	\$ 359,368	\$ -	\$ 1,416,415	\$ 6,728,975
Accumulated amortization							
Beginning of year	\$ -	\$ -	\$ 1,400,230	\$ 299,912	\$ -	\$ 1,371,504	\$ 3,071,646
Prior period adjustments	-	-	-	-	-	-	-
Amortization	-	-	6,424	10,766	-	7,433	24,623
Other additions	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	-	-	-	-	-
Accumulated amortization, August 31, 2024	\$ -	\$ -	\$ 1,406,654	\$ 310,678	\$ -	\$ 1,378,937	\$ 3,096,269
Net Book Value at August 31, 2024	\$ 204,400	\$ 3,239,354	\$ 102,784	\$ 48,690	\$ -	\$ 37,478	\$ 3,632,706
Net Book Value at August 31, 2023	\$ 204,400	\$ 1,595,331	\$ 109,208	\$ 59,456	\$ -	\$ 18,435	\$ 1,986,830
Total cost of assets under capital lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total amortization of assets under capital lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

*Work in Progress includes mainly Portables and installation of portables, Office modernization, project management and architect fees, and other consolidation costs.

**Buildings - Board Office amortized over the life of the building (25 years).

***Equipment also has leasehold improvements - School based - amortized over life of lease; Board based - amortized over useful life (10 years)

**** Computer equipment is depreciated over 3 years using the straight line method

SCHEDULE OF ASSET RETIREMENT OBLIGATIONS
For the Year Ended August 31, 2024 (In dollars)

(In dollars)	2024					2023						
	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
Continuity of ARO (Liability) Balance												
Opening Balance, Aug 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liability incurred from Sept. 1, 2023 to Aug. 31, 2023	-	-	-	-	-	-	-	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2023 to Aug. 31, 2024 - Alberta	-	-	-	-	-	-	-	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2023 to Aug. 31, 2023 - Alberta	-	-	-	-	-	-	-	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2023 to Aug. 31, 2024 - Other	-	-	-	-	-	-	-	-	-	-	-	-
Accretion expense (only if Present Value technique is used)	-	-	-	-	-	-	-	-	-	-	-	-
Add/(Less): Revision in estimate Sept. 1, 2023 to Aug. 31, 2024	-	-	-	-	-	-	-	-	-	-	-	-
2023 to Aug. 31, 2023	-	-	-	-	-	-	-	-	-	-	-	-
Reduction of liability resulting from disposals of assets Sept. 1, 2023 to Aug. 31, 2024	-	-	-	-	-	-	-	-	-	-	-	-
Balance, Aug. 31, 2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(In dollars)	2024					2023						
	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
Continuity of TCA (Capitalized ARO) Balance												
ARO Tangible Capital Assets - Cost												
Opening balance, August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additions resulting from liability incurred	-	-	-	-	-	-	-	-	-	-	-	-
Revision in estimate	-	-	-	-	-	-	-	-	-	-	-	-
Reduction resulting from disposal of assets	-	-	-	-	-	-	-	-	-	-	-	-
Cost, August 31, 2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARO TCA - Accumulated Amortization												
Opening balance, August 31, 2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization expense	-	-	-	-	-	-	-	-	-	-	-	-
Revision in estimate	-	-	-	-	-	-	-	-	-	-	-	-
Less: disposals	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated amortization, August 31, 2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Book Value at August 31, 2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE 9

**UNAUDITED SCHEDULE OF FEES
For the Year Ended August 31, 2024 (in dollars)**

	Actual Fees Collected 2022/2023	Budgeted Fee Revenue 2023/2024	(A) Actual Fees Collected 2023/2024	(B) Unspent Revenue September 1, 2023*	(C) Funds Raised to Defray Fees 2023/2024	(D) Expenditures 2023/2024	(A) + (B) + (C) - (D) Unspent Balance at August 31, 2024*
Transportation Fees	\$256,370	\$352,500	\$299,688	\$0	\$0	\$299,688	\$0
Basic Instruction Fees							
Basic instruction supplies	\$76,713	\$74,400	\$63,091	\$0	\$0	\$63,091	\$0
Fees to Enhance Basic Instruction							
Technology user fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fees for optional courses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Activity fees	\$0	\$78,500	\$76,534	\$0	\$0	\$76,534	\$0
Early childhood services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other fees to enhance education	\$104,950	\$36,900	\$34,160	\$0	\$0	\$34,160	\$0
Non-Curricular fees							
Extracurricular fees	\$4,990	\$9,500	\$5,121	\$0	\$0	\$5,121	\$0
Non-curricular travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lunch supervision and noon hour activity fees	\$79,390	\$0	\$82,075	\$0	\$0	\$82,075	\$0
Non-curricular goods and services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FEES	\$522,413	\$551,800	\$560,669	\$0	\$0	\$560,669	\$0

*Unspent balances cannot be less than \$0

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products", "Fundraising", or "Other revenue" (rather than fee revenue):

	Actual 2024	Actual 2023
Cafeteria sales, hot lunch, milk programs	\$0	\$0
Special events, graduation, tickets	\$0	\$0
International and out of province student revenue	\$0	\$0
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$0	\$0
Adult education revenue	\$0	\$0
Preschool	\$0	\$0
Child care & before and after school care	\$0	\$0
Lost item replacement fee	\$0	\$0
Other (Describe)	\$0	\$0
Other (Describe)	\$0	\$0
Other (Describe)	\$0	\$0
TOTAL	\$0	\$0

Please provide a description, if needed.

SCHEDULE 10

UNAUDITED SCHEDULE OF SYSTEM ADMINISTRATION
For the Year Ended August 31, 2024 (in dollars)
Allocated to System Administration
2024

EXPENSES	Salaries & Benefits	Supplies & Services	Other	TOTAL
Office of the superintendent	\$ 112,933		\$ -	\$ 112,933
Educational administration (excluding superintendent)	-	-	-	-
Business administration	103,795	8,545	-	112,340
Board governance (Board of Trustees)	-	-	-	-
Information technology	13,500	-	-	13,500
Human resources	-	-	-	-
Central purchasing, communications, marketing	-	-	-	-
Payroll	55,000	-	-	55,000
Administration - insurance			-	-
Administration - amortization			-	-
Administration - other (admin building, interest)			18,800	18,800
Legal and Audit	-	60,269	-	60,269
Memberships	-	16,000	-	16,000
Professional Dev, conferences (ASBO, CASS, ATLE)	-	8,653	-	8,653
TOTAL EXPENSES	\$ 285,228	\$ 93,467	\$ 18,800	\$ 397,495
Less: Amortization of unsupported tangible capital assets				\$0
TOTAL FUNDED SYSTEM ADMINISTRATION EXPENSES				397,495
REVENUES				2024
System Administration grant from Alberta Education				343,913
System Administration other funding/revenue from Alberta Education (ATRF, secondment revenue, etc)				-
System Administration funding from others				53,582
TOTAL SYSTEM ADMINISTRATION REVENUES				397,495
Transfers (to)/from System Administration reserves				-
Transfers (to) other programs				-
SUBTOTAL				397,495
System Administration expense (over) under spent				(\$0)

School Jurisdiction Code: 152

**UNAUDITED SCHEDULE OF SPECIALIZED LEARNING SUPPORT (FOR
INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)
For the Year Ended August 31, 2024 (in dollars)**

	Specialized Learning Support
REVENUES	
Specialized Learning Support	\$ 643,607
Specialized Learning Support Kindergarten (Severe)	-
TOTAL REVENUES	\$ 643,607
EXPENSES	
Certificated salaries & benefits	\$ 509,603
Non-certificated salaries & benefits	174,000
SUB TOTAL	\$ 683,603
Supplies and materials	11,978
Contracts and services	44,117
Facilities (required specifically for program area)	14,000
Other (please describe)	-
Other (please describe)	-
TOTAL EXPENSES	\$ 753,698
NET FUNDING SURPLUS (SHORTFALL)	\$ (110,091)

Assumptions and Comments:

VARIANCE ANALYSIS (FOR INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)

For the Year Ended August 31, 2024 (in dollars)

1. Revenues and Expenses

	2024 Actual	2024 Budget	Variance Amount	Variance %	Variance Explanation (higher than 10% or \$500K; or lower than -10% or -\$500K)
Government of Alberta	\$ 5,710,404	\$ 5,821,873	\$ (111,269)	-2%	
Federal Government and other government grants	-	-	-	-	
Property taxes	-	-	-	-	
Fees	560,669	551,800	8,869	2%	
Sales of services and products	-	2,000	(2,000)	-100%	Budget is here; actuals in other revenue
Investment income	83,187	13,000	70,187	540%	Higher investment income than anticipated. 29,815 can be contributed to CMR funds in bank account
Donations and other contributions	-	-	-	-	
Other revenue	27,088	2,000	25,088	1254%	Higher rental revenue: 4000; 2,850 vending machine (2.5 yrs worth), gross reporting in actuals vs not in budget
Total Revenues	6,381,358	6,390,473	(9,115)	0%	
Expense by Programs					
Instruction - ECS	\$ -	\$ -	\$ -	-	
Instruction - Grades 1 - 12	4,814,128	4,850,931	(36,803)	-1%	
Operations and maintenance	608,938	535,818	73,120	14%	Consolidation of Belaire into Lakeview occurred 6 months later than budgeted.
Transportation	834,358	848,810	(12,452)	-1%	
System administration	397,495	356,914	40,581	11%	More legal than expected; working through terms of employment with labour lawyer
External services	82,075	-	82,075	-	
Total Expenses	6,536,994	6,390,473	148,521	2%	
Annual Operating Surplus /(Deficit)	\$ (155,636)	\$ -	(155,636)	-	

2. Key Financial Position

	2024	2023	Variance Amount	Variance %	Variance Explanation (higher than 10% or \$500K; or lower than -10% or -\$500K)
Cash and cash equivalents	\$ 815,008	\$ 2,404,496	\$ (1,789,488)	-74%	Funding of 3M received in July 2023; spent 1.45 in 2023; the remainder in 2024
Accounts receivable (net after allowances)	283,717	111,913	171,804	154%	Mainly an AR of 180,538 from AB Gov to CGCS for the remaining amount of the project
Accounts payable and accrued liabilities	723,788	701,051	22,737	3%	
Unspent deferred contributions	-	1,463,485	(1,463,485)	-100%	Project started at end of 2023; Project finishes Nov 30, 2024
Tangible capital assets	3,632,706	1,986,830	1,645,876	83%	Project started at end of 2023; Project finishes Nov 30, 2024
Spent deferred capital contributions	3,239,354	1,565,331	1,644,023	103%	Project started at end of 2023; Project finishes Nov 30, 2024

NUTRITION AND HOME EDUCATION PROGRAMS (FOR INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)
For the Year Ended August 31, 2024 (in dollars)

Estimated # of Students Served: -
 Estimated # of Meals Served: -

Nutrition Program	Budget 2024	Actual 2024	Actual 2023
Revenues			
Alberta Education	\$ -	\$ -	\$ -
Alberta Education - Prior Year Unspent	-	-	-
Total Revenue	-	-	-
Expenses	-	-	-
Annual Surplus (deficit)	\$ -	\$ -	\$ -

	As at August 31, 2024
Home Education and Shared Responsibility Grant	
Funding unclaimed by parents for 2022/23 school year	\$ -
Funding declined by parents for 2022/23 school year	-
Total	\$ -

**STUDENT STATISTICS (FOR INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS**

	Actual 2024/25	Budgeted 2024/25 (Note 2)	Actual 2023/24	Notes
Grades 1 to 12				
Eligible Funded Students:				
Grades 1 to 9	517	523	469	Head count
Grades 10 to 12	-	-	-	Head count
Total FTE	517	523	469	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-1.1%	11.5%		2023/24 lower head count was a direct result of the Transportation issues; In September, 2023 - 30 students left due to the lack of bus drivers and getting to school on time. CGCS solved the problem and also did an FB campaign; this resulted in
Other Students:				
Total	1	-	-	Note 3
Total Net Enrolled Students	518	523	469	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Grades 1-12	518	523	469	
Percentage Change	-1.0%	11.5%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	21	20	16	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	151	132	111	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%		Please provide an explanation for changes +/- 3%.
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.

Explanation of Changes:

Note 3 - International Student

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2024/2025 budget report preparation.
- Other GradeS 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.
- Because they are funded separately, Home Education students are not included with total net enrolled students.

STAFFING STATISTICS (FOR INFORMATION ONLY - NOT PART OF FINANCIAL STATEMENTS)
FULL TIME EQUIVALENT (FTE) PERSONNEL

	Actual 2024/25		Budgeted 2024/25		Actual 2023/24		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
CERTIFICATED STAFF							
School Based	31.4	-	31.2	-	30.2	-	Teacher certification required for performing functions at the school level.
Non-School Based	1.0	-	1.0	-	0.6	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	32.4	-	32.2	-	30.8	-	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.6%	0.0%	4.5%	0.0%	5.2%	0.0%	Please provide an explanation for changes +/- 3%.
If an average standard cost is used, please disclose rate:	\$	\$	\$	\$	\$	\$	
Student F.T.E. per Certificated Staff	16.0	-	16.2	-	15.2	-	
Certificated staffing change due to:							
Enrolment Change	-	-	1.0	-	-	-	1.0 If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	0.2	-	0.4	-	-	-	Please explain here.
Total Change	0.2	-	1.4	-	-	-	Year-over-year change in Certificated FTE
Breakdown, where total change is negative:							
Continuous contracts terminated	-	-	-	-	-	-	FTEs
Non-permanent contracts not being renewed	-	-	-	-	-	-	FTEs
Other (retirement, attrition, etc.)	-	-	-	-	-	-	Descriptor (required):
Total Negative Change in Certificated FTEs	-	-	-	-	-	-	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.

Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):

	Actual 2024/25	Budgeted 2024/25	Actual 2023/24	Total	Union Staff
Certificated Number of Teachers					
Permanent - Full time	25.0	22.0	21.0	-	-
Permanent - Part time	2.0	4.0	4.0	-	-
Probationary - Full time	2.0	3.0	2.0	-	-
Probationary - Part time	1.0	1.0	1.0	-	-
Temporary - Full time	3.0	3.0	3.0	-	-
Temporary - Part time	1.0	1.0	1.0	-	-

	Actual 2024/25	Budgeted 2024/25	Actual 2023/24	Total	Union Staff
NON-CERTIFICATED STAFF					
Instructional - Education Assistants	3.0	3.0	3.0	-	-
Instructional - Other Non-Certificated Instruction	4.0	4.1	5.1	-	-
Operations & Maintenance	0.2	0.2	0.2	-	-
Transportation - Bus Drivers Employed	-	-	-	-	-
Transportation - Other Staff	0.8	0.8	0.7	-	-
Other	1.5	1.3	0.9	-	-
Total Non-Certificated Staff FTE	9.5	9.4	9.9	-	-
Percentage Change	1.1%	-5.1%	-4.0%	0.0%	0.0%

Explanation of Changes:

Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction.

Personnel providing instruction support for schools under 'instruction' program areas other than EAs

Personnel providing support to maintain school facilities

Bus drivers employed, but not contracted

Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed

Personnel in System Admin. and External service areas.

FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.

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.