


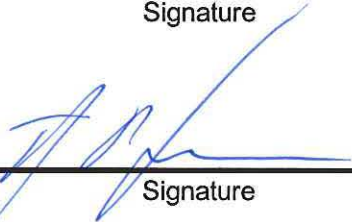
# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2016

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

**Greater North Central Francophone Education Region No. 2**  
Legal Name of School Jurisdiction

Telephone: 780-468-6440 and Fax: 780-440-1631

Telephone & Fax Numbers, Email Address

<b>BOARD CHAIR</b>	
Kevin Bell _____ Name	 _____ Signature
<b>SUPERINTENDENT</b>	
Henri Lemire _____ Name	 _____ Signature
<b>SECRETARY TREASURER or TREASURER</b>	
Josée Devaney _____ Name	 _____ Signature
<b>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on</b> <u>June 16, 2015</u> <b>.</b> Date	

Version: 150630

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

E-MAIL: Robert.Mah@gov.ab.ca (780-427-3855)

## TABLE OF CONTENTS

	Page
BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
BUDGETED SCHEDULE OF FEE REVENUE	4
PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)	5 & 6
PROJECTED STUDENT STATISTICS	7
PROJECTED STAFFING STATISTICS	8
UTILIZATION OF ACCUMULATED SURPLUS FROM OPERATIONS (A.S.O.)	9 & 10

Color coded cells:

blue cells: require the input of data/descriptors wherever applicable.	grey cells: data not applicable - protected
salmon cells: contain referenced juris. information - protected	white cells: within text boxes REQUIRE the input of points and data.
green cells: populated based on information previously submitted	yellow cells: for Alberta Education use only

### HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2015/2016 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:**

Opening of two new schools in Sherwood Park and Lloydminster  
 Enrolment increase of 259 students or 8.5%  
 Certified teachers in the classroom increase from 203.26 to 219.09 or 7.8%  
 Support staff increase from 72.5 to 74.5  
 Full time kindergarten for all students

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

Enrolment is volatile and affected by Alberta economic cycles  
 Funding for PO & M continually below costs increases  
 Underfunded current necessary leases to provide adequate educational facilities  
 Number of special needs students increasing  
 Students with significant academic delays increasing

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

	Approved Budget 2015/2016	Fall Budget Update 2014/2015	Actual 2013/2014
<b>REVENUES</b>			
Alberta Education	\$49 208 595	\$43 964 582	\$41 023 762
Other - Government of Alberta	\$360 000	\$340 000	\$393 303
Federal Government and First Nations	\$1 389 365	\$1 392 595	\$1 359 210
Other Alberta school authorities	\$250 000	\$275 000	\$201 166
Out of province authorities	\$161 504	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$950 000	\$950 000	\$882 552
Other sales and services	\$45 000	\$66 000	\$142 985
Investment income	\$65 000	\$50 000	\$74 105
Gifts and donations	\$18 000	\$8 500	\$220 355
Rental of facilities	\$145 440	\$106 650	\$136 346
Fundraising	\$200 000	\$200 000	\$227 369
Gains on disposal of capital assets	\$0	\$0	\$102 462
Other revenue	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	\$52 792 904	\$47 353 327	\$44 763 615
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$4 254 470	\$3 994 439	\$3 703 409
Instruction - Grades 1-12	\$32 625 067	\$28 859 554	\$27 041 464
Plant operations & maintenance	\$7 301 137	\$5 911 824	\$5 399 446
Transportation	\$5 439 962	\$5 274 671	\$4 657 055
Administration	\$1 995 067	\$1 780 000	\$1 831 462
External Services	\$1 819 754	\$1 543 410	\$1 517 451
<b>TOTAL EXPENSES</b>	\$53 435 457	\$47 363 898	\$44 150 287
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$642 553)	(\$10 571)	\$613 328

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

	Approved Budget 2015/2016	Fall Budget Update 2014/2015	Actual 2013/2014
<b>EXPENSES</b>			
Certificated salaries	\$22 804 482	\$20 020 685	\$18 582 377
Certificated benefits	\$5 195 263	\$4 596 020	\$4 245 210
Non-certificated salaries and wages	\$6 882 379	\$6 158 461	\$5 754 509
Non-certificated benefits	\$1 760 132	\$1 708 300	\$1 295 007
Services, contracts, and supplies	\$15 001 202	\$13 549 963	\$12 818 816
<b>Capital and debt services</b>			
Amortization of capital assets			
supported	\$1 400 538	\$1 000 321	\$1 000 321
unsupported	\$391 461	\$330 148	\$452 212
Interest on capital debt			
supported	\$0	\$0	\$0
unsupported	\$0	\$0	\$0
Other interest and finance charges	\$0	\$0	\$1 835
Losses on disposal of capital assets	\$0	\$0	\$0
Other expense	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	\$53 435 457	\$47 363 898	\$44 150 287

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

	Approved Budget 2015/2016	Fall Budget Update 2014/2015	Actual 2013/2014
<b>FEES</b>			
Transportation fees	\$0	\$0	\$0
Basic instruction supplies, text book rental, material fees	\$280 000	\$280 000	\$257 972
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$226
Fees for optional courses	\$140 000	\$140 000	\$135 586
Fees for students from other boards	\$0	\$0	\$0
Tuition fees (international & out of province)	\$0	\$0	\$0
Kindergarten & preschool	\$40 000	\$40 000	\$37 285
Extracurricular fees	\$160 000	\$160 000	\$139 289
Field trips	\$330 000	\$330 000	\$312 194
Lunch supervision fees	\$0	\$0	\$0
Other (describe)*	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
<b>TOTAL FEES</b>	<b>\$950 000</b>	<b>\$950 000</b>	<b>\$882 552</b>

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

Error! Cell I30 must agree with cell I17 in Operations Tab

Please disclose amounts paid by parents of students that are recorded as "Other sales and services" or "Other revenue" (rather than fee revenue):	Approved Budget 2015/2016
Optional non-study programs	\$0
Optional extracurricular participation	\$0
Student travel	\$0
Sales or rentals of other supplies/services	\$0
Other (describe)	\$0
Other (describe)	\$0
Other (describe)	\$0
Other (describe)	\$0
Other (describe)	\$0
<b>TOTAL</b>	<b>\$0</b>

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2014</b>	\$10 901 867	\$7 327 936	\$0	\$2 754 931	\$2 514 807	\$240 124	\$819 000
<b>2014/2015 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$275 000			\$275 000	\$275 000		
Estimated Board funded capital asset additions		\$400 000		(\$400 000)	(\$400 000)	\$0	\$0
Estimated Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$1 762 578)		\$1 762 578	\$1 762 578		
Estimated capital revenue recognized - Alberta Education		\$1 362 338		(\$1 362 338)	(\$1 362 338)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated Unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	\$0	\$0	\$0
Estimated Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2015</b>	\$11 176 867	\$7 327 696	\$0	\$3 030 171	\$2 790 047	\$240 124	\$819 000
<b>2015/2016 Budget projections for:</b>							
Budgeted surplus(deficit)	(\$642 553)			(\$642 553)	(\$642 553)		
Projected Board funded capital asset additions		\$200 000		(\$200 000)	(\$200 000)	\$0	\$0
Budgeted Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted Amortization of capital assets (expense)		(\$1 791 999)		\$1 791 999	\$1 791 999		
Budgeted capital revenue recognized - Alberta Education		\$1 400 538		(\$1 400 538)	(\$1 400 538)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted Unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$0	\$0	\$0
Projected Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2016</b>	\$10 534 314	\$7 136 235	\$0	\$2 579 079	\$2 338 955	\$240 124	\$819 000

Reduction in A.S.O.: Please provide an explanation as to use of A.S.O. on Pages 9 (ASO) and 10 (ASO Use)

**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS SUMMARY- 2014/2015 BUDGET REPORT**

The following explains the anticipated changes to each component of the Accumulated Operating Surplus for 2014/2015 and provides detail on planned additions to unsupported capital. Additional space is provided on Page 6. The anticipated use of Unrestricted Surplus and Operating Reserves for 2015/2016 should be explained on Page 9 and detailed on 10 by cost object and program.

**Reason for expected changes in Investment in Tangible Capital Assets and Endowments as well as intended uses of Operating and Capital Reserves:**  
2014/2015 (Additional space provided on the next page)

Reasons for changes in Investment in Tangible Capital Assets (i.e. supported tangible capital asset acquisitions or material dispositions):

ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS  
for the Year Ending August 31

The following explains the anticipated changes to each component of AOS for 2014/2015 and 2015/2016 and provides detail on the planned additions to unsupported capital. The anticipated uses of Unrestricted Surplus and Operating Reserves should be explained on Page 9 and detailed on Page 10.

**Reason for expected changes in Investment in Tangible Capital Assets and Endowments as well as the intended uses of the balances remaining for Unrestricted Surplus, Operating Reserves and Capital Reserves as at August 31, 2016.**

**2014/2015**

Reasons for changes in Investment in Tangible Capital Assets (i.e. supported tangible capital asset acquisitions or material dispositions):

Estimated board funded capital asset additions for 2014-2015

Purchase of photocopiers \$50,000.

Purchase of mobile computer labs \$50,000.

Purchase of other equipment \$50,000.

Purchase of vehicles \$30,000

Leasehold improvements for new schools \$220,000

Other information related to changes in AOS for the 2014/2015 budget year:

**2015/2016**

Reasons for changes in Investment in Tangible Capital Assets (i.e. supported tangible capital asset acquisitions or material dispositions):

Estimated board funded capital asset additions for 2015-2016

Purchase of photocopiers \$50,000.

Purchase of mobile computer labs \$50,000.

Purchase of other equipment \$50,000.

Leasehold improvements for new schools \$50,000

Planned Uses for remaining Unrestricted Surplus, Operating Reserves, and Capital Reserves (including time frame) after August 31, 2016:

Other Information related to changes in AOS for the budgeted 2015/2016 budget year:

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

	Budgeted 2015/2016 (Note 2)	Actual 2014/2015	Actual 2013/2014	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	2 444	2 235	2 042	Head count
Grades 10 to 12	470	425	421	Note 3
<b>Total</b>	<b>2 914</b>	<b>2 660</b>	<b>2 463</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	9.5%	8.0%		
<b>Other Students:</b>				
<b>Total</b>	<b>-</b>	<b>5</b>	<b>5</b>	Note 4
<b>Total Net Enrolled Students</b>	<b>2 914</b>	<b>2 665</b>	<b>2 468</b>	
<b>Home Ed and Blended Program Students</b>	<b>-</b>	<b>3</b>	<b>5</b>	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>2 914</b>	<b>2 668</b>	<b>2 473</b>	
Percentage Change	9.2%	7.9%		
<b>Of the Eligible Funded Students:</b>				
Severely Disabled Students served	75	70	57	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).

<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
<b>Eligible Funded Children</b>	499	478	440	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	<b>499</b>	<b>478</b>	<b>440</b>	
<b>Program Hours</b>	950	950	950	Minimum: 475 Hours
<b>FTE Ratio</b>	1.000	1.000	1.000	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	499	478	440	
Percentage Change	4.4%	8.6%		
<b>Of the Eligible Funded Children:</b>				
Severely Disabled Children served	30	27	16	Total eligible funded severely disabled children FTEs, including Code 40 children in program units.

- 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 2014/2015 budget report preparation.
  - 3) The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.
  - 4) Other Grade 1-12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or INAC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
  - 5) Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.

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

	Budgeted 2015/2016	Actual 2014/2015	Fall Budget 2014/2015	Actual 2013/2014	Notes
<b>CERTIFICATED STAFF</b>					
School Based	219.1	206.6	203.3	183.1	Teacher certification required for performing functions at the school level.
Non-School Based	9.1	8.4	9.1	11.2	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>228.2</b>	<b>214.0</b>	<b>212.4</b>	<b>194.3</b>	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
<i>Explanation required where change unrelated to enrolment</i>	6.6%	10.2%	9.3%		
<i>Percentage change from Fall Budget</i>	7.4%				
Is an average standard cost used to derive certificated salaries?	<input type="checkbox"/> No				
If an average standard cost is used, please disclose rate:	<input type="checkbox"/> N/A				
<b>Explanation of Changes:</b>					
New schools and enrolment increase					
<b>NON-CERTIFICATED STAFF</b>					
Instructional	89.5	84.1	71.5	68.0	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	24.6	24.6	23.6	22.9	Personnel providing support to maintain school facilities
Transportation	2.0	2.0	1.5	1.5	Personnel providing direct support to the transportation of students to and from school
Other Non-Instructional	14.8	14.8	19.2	13.5	Personnel in Board & System Admin. and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>130.9</b>	<b>125.6</b>	<b>115.8</b>	<b>105.9</b>	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
<i>Percentage Change</i>	4.3%	18.6%	9.4%		
<i>Percentage change from Fall Budget</i>	13.1%				
<b>Explanation of Changes:</b>					
New schools, enrolment increase and increase number of special needs students					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement?	<input checked="" type="checkbox"/> Yes				
Please provide terms of contract for 2015/16 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					
Support staff contract expires August 31, 2015 Custodial staff contract expires August 31, 2016 and Only head custodian have increases. The rest are not subject to a collective agreement.					



UTILIZATION OF ACCUMULATED SURPLUS FROM OPERATIONS  
for the Year Ending August 31

Where boards anticipate a decline in Accumulated Surplus in Operations on Page 5 (AOS) during the 2015/16 school year, please identify the justification for the use of these reserves. Document each cost on Page 10 (ASO Use), "Detailed Breakdown for the Budgeted Utilization of Accumulated Surplus from Operations for the Year Ended August 31, 2016."

PO&M for new schools: New school not funded in the first year

Superintendent search: Not a recurring item

Insufficient lease funding: Recurring item, could be resolved by construction of new school

**DETAILED BREAKDOWN FOR THE BUDGETED UTILIZATION OF ACCUMULATED SURPLUS FROM OPERATIONS  
for the Year Ending August 31, 2016**

					<b>Expected Cost</b>
Explanation	Recurring? <sup>1</sup>	Capital? <sup>2</sup>	Program <sup>3</sup>	Object <sup>4</sup>	
1 Unfunded lease for Beaumont school	Recurring	Operating	P.O.M.	Services, contracts, and supplies	\$200 000
2 New superintendent search	One-Time	Operating	Administration	Services, contracts, and supplies	\$100 000
3 Maintenance and operations costs for new schools	Recurring	Operating	P.O.M.	Services, contracts, and supplies	\$151 092
4					\$0
5					\$0
6					\$0
7					\$0
8					\$0
9					\$0
10					\$0
11					\$0
12					\$0
13					\$0
14					\$0
15					\$0
16					\$0
17					\$0
18					\$0
19					\$0
20					\$0
21					\$0
22					\$0
23					\$0
24					\$0
25					\$0
<b>Use Of A.S.O. for Budget Year 2015/2016</b>					\$451 092
<b>Unexplained Reduction of A.S.O. (Cannot be more than \$10,000)</b>					\$0
1. Use drop-down menu: If expense is recurring, indicate how the project will be funded in the future. 2. Use drop-down menu: Capital items should be funded through capital reserves, if available. 3. Use drop-down menu: If expenditure represents an "Operating" expense, indicate to which Program this item was included on the Budgeted Statement of Operations. 4. Use drop-down menu: If expenditure represents an "Operating" expense, indicate to which Expenditure Object this item was included on the Budgeted Allocation of Expenses (by Object).					