

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2016**




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

**Northwest Francophone Education Region No. 1 (Revised ASO)\***

Legal Name of School Jurisdiction

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Telephone & Fax Numbers, Email Address

<b>BOARD CHAIR</b>	
<u>Chantal Monfette</u> Name	<u></u> Signature
<b>SUPERINTENDENT</b>	
<u>Brigitte Kropielnicki</u> Name	<u></u> Signature
<b>SECRETARY TREASURER or TREASURER</b>	
<u>Marc Labonté</u> Name	<u></u> Signature
<b>Certified as an accurate summary of the year's budget as approved by the Board of Trustees at its meeting held on <u>June 17, 2015</u> .</b> Date	

Version: 150630

c.c. Alberta Education  
c/o Robert Mah, Financial Reporting & Accountability Branch  
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Color coded cells:

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

- Teacher salary increase as well as one time lump sum payment was budgeted. Base funding grant increase also accounted for
- 2% increase to all other support and non-certificated staff
- Enrollment headcount forecasted to increase by 7,7% division wide
- Board funded capital asset addition of new servers and technology infrastructure budgeted
- Elimination of assistant-superintendent position and expenses
- Adjustment in CEU revenue required from 2014-15 budget

**Significant Business and Financial Risks:**

- Enrollment growth in Grande Prairie is forecasted, however difficult to predict actual numbers. The risk of uncertainty was mitigated by using conservative estimates however, attempted to be as realistic as possible as to not adversely affect required staffing levels.

**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	\$9 139 688	\$9 159 028	\$8 625 187
Other - Government of Alberta	\$0	\$0	\$0
Federal Government and First Nations	\$18 500	\$18 500	\$36 688
Other Alberta school authorities	\$0	\$0	\$0
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$0	\$0	\$0
Fees	\$219 615	\$218 020	\$236 615
Other sales and services	\$0	\$0	\$0
Investment income	\$4 500	\$4 500	\$10 335
Gifts and donations	\$15 000	\$15 000	\$19 544
Rental of facilities	\$10 000	\$10 000	\$12 799
Fundraising	\$180 000	\$180 000	\$200 476
Gains on disposal of capital assets	\$0	\$0	\$0
Other revenue	\$13 500	\$13 500	\$27 715
<b>TOTAL REVENUES</b>	\$9 600 803	\$9 618 548	\$9 169 359
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$620 954	\$604 780	\$625 054
Instruction - Grades 1-12	\$6 048 805	\$5 898 232	\$6 083 164
Plant operations & maintenance	\$1 469 008	\$1 568 667	\$1 504 527
Transportation	\$1 032 854	\$1 045 453	\$1 000 505
Administration	\$487 520	\$516 877	\$470 767
External Services	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	\$9 659 141	\$9 634 009	\$9 684 017
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$58 338)	(\$15 461)	(\$514 658)

**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	\$3 906 607	\$3 603 573	\$3 797 878
Certificated benefits	\$853 772	\$841 987	\$891 749
Non-certificated salaries and wages	\$1 300 572	\$1 384 917	\$1 498 435
Non-certificated benefits	\$238 135	\$267 241	\$294 625
Services, contracts, and supplies	\$2 705 423	\$2 850 319	\$2 531 806
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
supported	\$593 321	\$593 342	\$595 111
unsupported	\$59 111	\$90 430	\$72 398
<b>Interest on capital debt</b>			
supported	\$0	\$0	\$0
unsupported	\$0	\$0	\$0
Other interest and finance charges	\$2 200	\$2 200	\$2 015
Losses on disposal of capital assets	\$0	\$0	\$0
Other expense	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	\$9 659 141	\$9 634 009	\$9 684 017

**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	\$7 215	\$6 420	\$6 000
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$0	\$0	\$0
Fees for students from other boards	\$0	\$0	\$0
Tuition fees (international & out of province)	\$0	\$0	\$0
Kindergarten & preschool	\$62 400	\$61 600	\$36 133
Extracurricular fees	\$150 000	\$150 000	\$194 482
Field trips	\$0	\$0	\$0
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>	\$219 615	\$218 020	\$236 615

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

Please disclose amounts paid by parents of students that are recorded as "Other sales and services" 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>	\$0

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

	(1) ACCUMULATED OPERATING SURPLUS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2014</b>	\$1 421 497	\$919 496	\$0	\$314 452	(\$114 439)	\$428 891	\$187 549
<b>2014/2015 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus/deficit	(\$200 000)			(\$200 000)	(\$200 000)		
Estimated Board funded capital asset additions		\$47 455		(\$47 455)	(\$47 455)	\$0	\$0
Estimated Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$683 772)		\$683 772	\$683 772		
Estimated capital revenue recognized - Alberta Education		\$593 342		(\$593 342)	(\$593 342)		
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	\$0		
Estimated Unsupported debt principal repayment		\$0	\$0	\$0	\$0	\$0	\$0
Estimated reserve transfers (net)							
Estimated Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$275 000	(\$275 000)	\$0
<b>Estimated Balances for August 31, 2015</b>	<b>\$1 221 497</b>	<b>\$876 521</b>	<b>\$0</b>	<b>\$157 427</b>	<b>\$3 536</b>	<b>\$153 891</b>	<b>\$187 549</b>
<b>2015/2016 Budget projections for:</b>							
Budgeted surplus/deficit	(\$58 338)			(\$58 338)	(\$58 338)		
Projected Board funded capital asset additions		\$50 000		(\$50 000)	(\$50 000)	\$0	\$0
Budgeted Disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted Amortization of capital assets (expense)		(\$652 432)		\$652 432	\$652 432		
Budgeted capital revenue recognized - Alberta Education		\$593 321		(\$593 321)	(\$593 321)		
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	\$0		
Budgeted Unsupported debt principal repayment							
Projected reserve transfers (net)							
Projected Assumptions/Transfers of Operations (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2016</b>	<b>\$1 163 159</b>	<b>\$867 410</b>	<b>\$0</b>	<b>\$158 200</b>	<b>\$4 309</b>	<b>\$153 891</b>	<b>\$137 549</b>

**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):

- Purchase of a vehicle was made in fall of 2014 and not previously budgeted
- Transfer from operating reserves necessary after adjustment to 2013-2014 AFS for the purchase of two portable classrooms. Was previously classified as IMR expense and afterwards reclassified as board funded tangible capital asset acquisition.
- Change in estimated surplus/deficit (\$200,000) due to budgeting differences from actual CEU revenues

**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 us 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):

- Purchase of vehicle for travel was required in the 2014/15 year

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

- Estimated deficit for 2014/15 year due to budgeting differences from actual CEU revenues.

**2015/2016**

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

- Complete overhaul of servers and technology infrastructure required

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

- Unrestricted and operating reserves falls well below recommended threshold for operations, thus no current plans to use these funds.
- Capital reserves to be used for future student transportation needs such as purchase of school buses.

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	340	303	277	Head count
Grades 10 to 12	49	41	41	Note 3
<b>Total</b>	<b>389</b>	<b>344</b>	<b>318</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	13,1%	8,2%		
<b>Other Students:</b>				
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	Note 4
<b>Total Net Enrolled Students</b>	<b>389</b>	<b>344</b>	<b>318</b>	
<b>Home Ed and Blended Program Students</b>	<b>-</b>	<b>-</b>	<b>-</b>	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>389</b>	<b>344</b>	<b>318</b>	
Percentage Change	13,1%	8,2%		
<b>Of the Eligible Funded Students:</b>				
Severely Disabled Students served	5	4	3	Total eligible funded severely disabled student FTEs; including Code 40s (excluding Code 47s).

<b>EARLY CHILDHOOD SERVICES (ECS)</b>				
Eligible Funded Children	128	136	140	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.
<b>Total Enrolled Children - ECS</b>	<b>128</b>	<b>136</b>	<b>140</b>	
Program Hours	922	922	922	Minimum: 475 Hours
FTE Ratio	0,971	0,971	0,971	Actual hours divided by 950
FTE's Enrolled, ECS	124	132	136	
Percentage Change	-5,9%	-2,9%		
<b>Of the Eligible Funded Children:</b>				
Severely Disabled Children served	5	4	3	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	39,7	38,2	39,7	39,7	Teacher certification required for performing functions at the school level.
Non-School Based	1,0	2,0	2,0	2,0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	40,7	40,2	41,7	41,7	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
<i>Explanation required where change unrelated to enrollment</i>					
1,1% -3,5% 0,1%					
<i>Percentage change from Fall Budget</i>					
-2,5%					
Is an average standard cost used to derive certificated salaries?					
No					
If an average standard cost is used, please disclose rate:					
N/A					
<b>Explanation of Changes:</b>					
School Based EFT increased due to projected enrollment growth. Elimination of Assistant Superintendent position at Board office.					
<b>NON-CERTIFICATED STAFF</b>					
Instructional	21,1	24,3	24,3	17,8	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	2,5	3,0	-	-	Personnel providing support to maintain school facilities
Transportation	3,2	1,3	-	-	Personnel providing direct support to the transportation of students to and from school
Other Non-Instructional	5,4	7,4	11,7	12,8	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	32,2	36,0	36,0	30,6	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change					
-10,5% 17,8% 17,8%					
<i>Percentage change from Fall Budget</i>					
-10,5%					
<b>Explanation of Changes:</b>					
Reduction in staff required to balance budget as previous 2014/15 budget showed inflated revenue due to incorrect CEU revenue.					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement?					
No					
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.					



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."

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

	Recurring <sup>1</sup>	Capital <sup>2</sup>	Program <sup>3</sup>	Object <sup>4</sup>	Expected Cost
<b>1</b>					\$0
<b>2</b>					\$0
<b>3</b>					\$0
<b>4</b>					\$0
<b>5</b>					\$0
<b>6</b>					\$0
<b>7</b>					\$0
<b>8</b>					\$0
<b>9</b>					\$0
<b>10</b>					\$0
<b>11</b>					\$0
<b>12</b>					\$0
<b>13</b>					\$0
<b>14</b>					\$0
<b>15</b>					\$0
<b>16</b>					\$0
<b>17</b>					\$0
<b>18</b>					\$0
<b>19</b>					\$0
<b>20</b>					\$0
<b>21</b>					\$0
<b>22</b>					\$0
<b>23</b>					\$0
<b>24</b>					\$0
<b>25</b>					\$0
<b>Use Of A.S.O. for Budget Year 2015/2016</b>					
<b>Unexplained Reduction of A.S.O. (Cannot be more than \$10,000)</b>					
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).					
					#VALEUR!
					#VALEUR!