

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2027**

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

0257 Footprints For Learning Society

Legal Name of School Jurisdiction

102-2926 Kingsview Blvd Airdrie AB AB T4A 0C9; (587) 775-9303; s.pilling@footprintsforlearning.com

Contact Address, Telephone & Email Address

BOARD CHAIR

Laura Bancroft

Name

Signature

SUPERINTENDENT

Terry-Ann Robertson

Name

Signature

SECRETARY TREASURER or TREASURER

Shaun Pilling

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 26, 2026 .
Date

c.c. Alberta Education and Childcare
Financial Reporting & Accountability Branch
10th floor, 44 Capital Boulevard, 10044 108th Street NW, Edmonton AB T5J 5E6
E-MAIL: EDC.FRA@gov.ab.ca

TABLE OF CONTENTS

	Page
BUDGETED STATEMENT OF OPERATIONS & ALLOCATION OF EXPENSES (BY OBJECT)	3
BUDGETED SCHEDULE OF PROGRAM OPERATIONS	4
BUDGETED SCHEDULE OF FEE REVENUE	5
PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)	6
SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES	7
DETAILS OF RESERVES AND MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA	8
PROJECTED STUDENT STATISTICS	9
PROJECTED STAFFING STATISTICS	10

Legend:

Blue	Data input is required
Pink	Populated from data entered in this template (i.e. other tabs)
Green	Populated based on information previously submitted to Alberta Education and Childcare

Grey	No entry required - the cell is protected.
White	Calculation cells. These are protected and cannot be changed.
Yellow	Flags to draw attention to sections requiring entry depending on other parts of the submission.

HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY - 2026/2027 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:

Footprints for Learning Society is dedicated to fostering purpose-driven pathways that prepare students for success. The FY27 budget has been carefully crafted to promote growth, improve student achievement, and uphold responsible financial management, in alignment with provincial funding requirements and educational mandates.

Assumptions Used

- Student Enrolment: 577 students (AEM 562 students). (48 ECS, 494 Grades 1-9 and 35 Grades 10-12.)
- Staffing: 33.25 FTE Certificated and 9.5 FTE Non-Certificated

Projected Revenues

Projected revenues for the fiscal year are expected to come primarily from provincial government grants. Forecasts are based on current enrollment projections and historical funding trends, with an expectation of continued stable support.

Planned Expenditures

The primary areas of budget allocation are focused on:

- Providing sufficient resources to enable students to achieve their full potential;
- Staffing personnel at levels consistent with industry standards; and
- Ensuring the responsible and efficient use of taxpayer dollars.
- Repairs, maintenance, interior and exterior upgrades.

Significant Business and Financial Risks:**1. Reliance on Government Funding and Policy Developments**

Our organization is substantially dependent on per-student funding allocations from provincial education authorities. Shifts in government policies or funding formulas could materially affect our operations. To address this, we maintain active dialogue with policy-makers and participate in advocacy efforts to help safeguard our funding stability.

2. Enrollment Uncertainty

Variations in student enrollment numbers—especially if actual enrollment falls below projections—could result in reduced funding and impact the delivery of programs and services. To counteract this, we deploy targeted marketing campaigns, engage in community outreach initiatives, and offer flexible admissions support to sustain and grow enrollment levels.

Student applications currently exceed our capacity and we are implementing creative solutions to meet educational demands.

3. Inflationary Pressures and Rising Costs

Ongoing inflation has led to higher expenses across utilities, educational materials, and third-party services, challenging the accuracy of our budget forecasts. These pressures are particularly pronounced in major urban centers. Our mitigation efforts include conducting regular vendor reviews and leveraging bulk purchasing strategies to control and optimize costs.

4. Workforce Recruitment and Retention Challenges

The competitive nature of Alberta's labor market within the education sector presents challenges in attracting and retaining skilled personnel. We proactively address these risks by offering competitive salary packages, investing in staff professional development opportunities, and fostering a positive workplace culture that emphasizes work-life balance and employee well-being.

BUDGETED STATEMENT OF OPERATIONS

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual Audited 2024/2025
REVENUES			
Government of Alberta	\$ 6,633,550	\$5,269,135	\$4,814,841
Federal Government and First Nations	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 222,845	\$169,010	\$176,584
Sales of services and products	\$ -	\$0	\$0
Investment income	\$ 40,000	\$20,000	\$31,270
Donations and other contributions	\$ 16,000	\$0	\$19,182
Other revenue	\$ -	\$0	\$0
TOTAL REVENUES	\$6,912,395	\$5,458,145	\$5,041,877
EXPENSES			
Instruction - ECS	\$ 107,099	\$98,289	\$127,034
Instruction - Grade 1 to 12	\$ 5,398,594	\$4,228,776	\$3,357,064
Operations & maintenance	\$ 1,054,596	\$969,310	\$1,007,610
Transportation	\$ 25,063	\$15,000	\$32,568
System Administration	\$ 193,494	\$119,190	\$188,265
External Services	\$ -	\$0	\$0
TOTAL EXPENSES	\$6,778,846	\$5,430,565	\$4,712,541
ANNUAL SURPLUS (DEFICIT)	\$133,549	\$27,580	\$329,336

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

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual Audited 2024/2025
EXPENSES			
Certificated salaries	\$ 3,091,259	\$2,562,302	\$2,224,761
Certificated benefits	\$ 727,206	\$444,470	\$374,598
Non-certificated salaries and wages	\$ 731,189	\$518,953	\$432,263
Non-certificated benefits	\$ 116,192	\$75,980	\$43,749
Services, contracts, and supplies	\$ 1,993,000	\$1,768,550	\$1,553,925
Capital and debt services			
Amortization of capital assets			
Supported	\$ -	\$0	\$32,924
Unsupported	\$ 120,000	\$60,310	\$50,321
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
TOTAL EXPENSES	\$6,778,846	\$5,430,565	\$4,712,541

**BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31**

REVENUES	Approved Budget 2026/2027							Actual Audited 2024/25
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education and Childcare	\$ 167,846	\$ 5,175,949	\$ 979,279	\$ 86,630	\$ 223,846	\$ -	\$ 6,633,550	\$ 4,814,841
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(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	\$ 10,800	\$ 212,045		\$ -		\$ -	\$ 222,845	\$ 176,584
(11) Sales of services and products	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(12) Investment income	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 31,270
(13) Gifts and donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
(14) Rental of facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(15) Fundraising	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,682
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(18) TOTAL REVENUES	\$ 178,646	\$ 5,443,994	\$ 979,279	\$ 86,630	\$ 223,846	\$ -	\$ 6,912,395	\$ 5,041,877

EXPENSES								
(19) Certificated salaries	\$ 85,642	\$ 2,876,657			\$ 128,960	\$ -	\$ 3,091,259	\$ 2,224,761
(20) Certificated benefits	\$ 13,457	\$ 686,874			\$ 26,875	\$ -	\$ 727,206	\$ 374,598
(21) Non-certificated salaries and wages	\$ -	\$ 666,293	\$ 19,469	\$ 12,979	\$ 32,448	\$ -	\$ 731,189	\$ 432,263
(22) Non-certificated benefits	\$ -	\$ 105,770	\$ 3,127	\$ 2,084	\$ 5,211	\$ -	\$ 116,192	\$ 43,749
(23) SUB - TOTAL	\$ 99,099	\$ 4,335,594	\$ 22,596	\$ 15,063	\$ 193,494	\$ -	\$ 4,665,846	\$ 3,075,371
(24) Services, contracts and supplies	\$ 8,000	\$ 1,063,000	\$ 912,000	\$ 10,000	\$ -	\$ -	\$ 1,993,000	\$ 1,553,925
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,924
(26) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000	\$ 50,321
(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	\$ 107,099	\$ 5,398,594	\$ 1,054,596	\$ 25,063	\$ 193,494	\$ -	\$ 6,778,846	\$ 4,712,541
(36) OPERATING SURPLUS (DEFICIT)	\$ 71,547	\$ 45,400	\$ (75,317)	\$ 61,567	\$ 30,352	\$ -	\$ 133,549	\$ 329,336

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2026/2027	Approved Budget 2025/2026	Actual 2024/2025
FEES			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$71,800	\$87,660	\$73,828
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$34,825	\$26,250	\$25,716
Fees for optional courses	\$0	\$0	\$0
ECS enhanced program fees	\$6,000	\$6,500	\$0
Activity fees	\$0	\$0	\$0
Other fees to enhance education Field trips	\$95,220	\$25,500	\$65,756
NON-CURRICULAR FEES			
Extra-curricular fees	\$15,000	\$23,100	\$23,100
Non-curricular goods and services	\$0	\$0	\$0
Non-curricular travel	\$0	\$0	\$0
OTHER FEES (Describe here)	\$0	\$0	\$0
TOTAL FEES	\$222,845	\$169,010	\$188,400

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 Budget 2026/2027	Approved Budget 2025/2026	Actual 2024/2025
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$0
Special events	\$0	\$0	\$3,951
Sales or rentals of other supplies/services	\$0	\$0	\$12,731
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)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$0	\$0	\$16,682

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/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
Actual balances per AFS at August 31, 2025	\$417,084	\$239,722	\$0	\$177,362	\$177,362	\$0	\$0
2025/2026 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$731,000			\$731,000	\$731,000		
Estimated board funded capital asset additions		\$793,000		(\$793,000)	(\$793,000)	\$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
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$125,000)		\$125,000	\$125,000		
Estimated capital revenue recognized - Alberta Education and Childcare		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		\$0		\$0	\$0		
Estimated capital revenue recognized - supported ARO		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0	\$0	\$0
Estimated reserve transfers (net)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2026	\$1,148,084	\$907,722	\$0	\$240,362	\$240,362	\$0	\$0
2026/27 Budget projections for:							
Budgeted surplus(deficit)	\$133,549			\$133,549	\$133,549		
Projected board funded tangible capital asset additions		\$150,000		(\$150,000)	(\$150,000)	\$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
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$120,000)		\$120,000	\$120,000		
Budgeted capital revenue recognized - Alberta Education and Childcare		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		\$0		\$0	\$0		
Budgeted capital revenue recognized - supported ARO		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$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 - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2027	\$1,281,633	\$937,722	\$0	\$343,911	\$343,911	\$0	\$0

SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES
for the Year Ending August 31

		Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
		Year Ended			Year Ended			Year Ended		
		31-Aug-2027	30-Aug-2028	30-Aug-2029	31-Aug-2027	30-Aug-2028	30-Aug-2029	31-Aug-2027	30-Aug-2028	30-Aug-2029
Projected opening balance		\$240,362	\$343,911	\$343,911	\$0	\$0	\$0	\$0	\$0	\$0
Projected excess of revenues over expenses (surplus only)	Explanation	\$133,549	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	Explanation	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation	\$120,000	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	Explanation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Unsupported amortization to capital reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Grid creep, net salary increases	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	Explanation	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	Increased insurance costs - unsupported	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation	\$0	\$0	\$0		\$0	\$0			
System Administration	Explanation	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation	\$0	\$0	\$0		\$0	\$0			
POM expenses	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Techonology asset renewal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Costs - Furniture & Equipment	Explanation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation	(\$150,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$343,911	\$343,911	\$343,911	\$0	\$0	\$0	\$0	\$0	\$0

Total surplus as a percentage of 2027 Expenses	5.07%	5.07%	5.07%
ASO as a percentage of 2027 Expenses	5.07%	5.07%	5.07%

**DETAILS OF RESERVES AND
MAXIMUM OPERATING RESERVE LIMIT EXEMPTION CRITERIA
for the Year Ending August 31, 2026**

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, Part 1: exemptions (Row 21 - 51) and Part 2: transfers between operating and capital reserves (Row 52 - 67).

Complete Part 1 if over 6% in cell B24. Check for flag in cell E27.

Part 1: As per the 2025/26 Funding Manual, a formal request for an exemption to exceed the 2025/26 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, 2026. This tab should be attached as a supplement to your formal request. School jurisdictions who are projecting their 2025/26 operating reserves to be over their 2025/26 maximum limit, which is based on 6% of school jurisdiction's 2024/25 total expenses, and intend to submit a formal 2025/26 exemption request must complete Section A (if a 2024/25 exemption request was made and Ministerial approved) and Section B, explaining the rationale for an exemption and demonstrating when operating reserves will be drawn down below 6% over the subsequent school years.

Complete Part 2 if projecting transfers between operating and capital reserves.

Part 2: If your school jurisdiction is projecting to transfer between operating and capital reserves for the 2025/26 and/or 2026/27 school year, please complete the section under Row 52. 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, 2026		\$ 240,362
Less: School Generated Funds in Operating Reserves (from 2024/25 AFS)		\$ -
Estimated 2025/26 Operating Reserves	5.10%	\$240,362
Maximum 2025/26 Operating Reserve Limit	6.00%	\$ 282,752
Estimated 2025/26 Operating Reserves Over Maximum Limit		\$ -

SECTION A: 2024/25 EXEMPTION REQUEST

Cell E29 reports your school jurisdiction's 2024/25 Ministerial approval exemption amount over your 2024/25 maximum limit.

Not Applicable

Cell E30 shows the school year you planned to return below the limit, as per your 2024/25 exemption approval.

Not Applicable

If you've been approved for a 2024/25 exemption and will be requesting an exemption for 2025/26, please provide the following details below: Have you followed the drawdown plan from your 2024/25 exemption request? If yes, please outline what has been achieved. Please indicate the \$ figure amounts and initiatives.

If not, please explain any deviations from the original plan and the reasons for the changes.

SECTION B: (MAX LIMIT EXEMPTION CRITERIA)

Please provide **detailed rationale** and planned usage for operating reserves in excess of the 2025/26 maximum: \$ -

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 2024/25 school year.

Provide a detailed drawdown plan to illustrate how and when the reserve balance will be below 6.0%.

	2026/27	2027/28	2028/29	Additional Comments
Opening operating reserve balance	\$ 240,362	\$ 240,362	\$ 240,362	
[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]				
[Itemized description for increase/(decrease) to reserves]				
	\$ 240,362	\$ 240,362	\$ 240,362	Ensure this reasonably aligns with the projected operating reserve balances on the AOS2 tab (Row 68)
	5.10%	5.10%	5.10%	

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 2025/26 and 2026/27 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):

	2025/26	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount) \$	-	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount) \$	-	
Net Transfer Between Operating and Capital Reserves \$	-	
	2026/27	Detailed Rationale
Projected Transfer from Operating to Capital Reserves (Please enter a negative amount) \$	-	
Projected Transfer from Capital to Operating Reserves (Please enter a positive amount) \$	-	
Net Transfer Between Operating and Capital Reserves \$	-	

PROJECTED STUDENT STATISTICS
FULL TIME EQUIVALENT (FTE) ENROLLED STUDENTS

Budgeted	Actual	Actual
2026/2027	2025/2026	2024/2025
(Note 2)		

Grades 1 to 12Eligible Funded Students:

Grades 1 to 9	494	450	424	Head count
Grades 10 to 12	35	34	24	Head count
Total	529	484	448	Grade 1 to 12 students eligible for base instruction funding from Alberta Education and Childcare.
Percentage Change	9.3%	8.0%		Built modulars for additional space for increased enrolment demand.

Other Students:

Total	-	-	-	Note 3
Total Net Enrolled Students	529	484	448	
Home Ed Students	-	-	-	Note 4
Total Enrolled Students, Grades 1-12	529	484	448	
Percentage Change	9.3%	8.0%		

Of the Eligible Funded Students:

Students with Severe Disabilities	-	1	1	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	5	5	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

EARLY CHILDHOOD SERVICES (ECS)

Eligible Funded Children	48	46	51	ECS children eligible for ECS base instruction funding from Alberta Education and Childcare.
Other Children	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education and Childcare.
Total Enrolled Children - ECS	48	46	51	
Program Hours	637	637	475	Minimum program hours is 475 Hours
FTE Ratio	0.671	0.671	0.500	Actual hours divided by 950
FTE's Enrolled, ECS	32	31	26	
Percentage Change	4.3%	21.0%		Increase 2 children over F2026, 90 instructional days at equivalent of 7 hours per instructional day.

Home Ed Students	-	-	-	Note 4
Total Enrolled Students, ECS	48	46	51	
Percentage Change	4.3%	-9.8%		

Of the Eligible Funded Children:

Students with Severe Disabilities (PUF)	-	1	1	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	-	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

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 2026/2027 budget report preparation.
- Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education and Childcare 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. Home Education Kindergartens, under ECS, do not apply to charter schools.

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

CERTIFICATED STAFF	Budget		Actual		Actual		Notes
	2026/2027	2025/2026	2024/2025				
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
School Based	29.0	-	29.0	-	24.0	-	Teacher certification required for performing functions at the school level.
Non-School Based	2.6	-	0.6	-	0.5	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	31.6	-	29.6	-	24.5	-	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	6.8%		20.8%		29.0%		Employed more certificated staff members to meet student demand.
If an average standard cost is used, please disclose rate:	-		-		-		
Student F.T.E. per certificated Staff	17.76		17.39		19.33		

Certificated Staffing Change due to:

	-						
Enrolment Change	2.0	-					
Other Factors	-	-					Employed more certificated staff members to meet student demand.
Total Change	2.0	-					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.)	-	-					
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):

Certificated Number of Teachers

Permanent - Full time	3.0	-	12.0	-	24.0	-
Permanent - Part time	-	-	1.0	-	-	-
Probationary - Full time	26.0	-	13.0	-	4.0	-
Probationary - Part time	-	-	-	-	-	-
Temporary - Full time	-	-	-	-	-	-
Temporary - Part time	7.0	-	2.0	-	-	-

NON-CERTIFICATED STAFF

Instructional - Education Assistants	1.6	-	9.0	-	10.0	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	6.1	-	2.5	-	2.0	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	-	-	-	-	0.5	-	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	0.3	-	0.2	-	0.2	-	Bus drivers employed, but not contracted
Transportation - Other Staff	-	-	-	-	-	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	3.5	-	-	-	-	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	11.5	-	11.7	-	12.7	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-1.7%		-7.9%		-9.4%		

Explanation of Changes to Non-Certificated Staff:

Instructional (EA and Other non-certificated instruction) - engaged more certificated staff in these roles.
Other - Hired Treasurer, finance and IT persons at 1/2 FTE each. ie, 1.5 FTE.
Other - Added 2 FTEs, 1 for reception and 1 for supervision & other coordination responsibilities.
Updated classification so that Education Assistants are separated from all other multidisciplinary team members.

Additional Information

Are non-certificated staff subject to a collective agreement?

No

Please provide terms of contract for 2026/27 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.

School Jurisdiction Code: 257

System Admin Expense Limit %	
0257 Footprints For Learning Society	5.00%