

**Fort McMurray Catholic Board of Education**

## 2020 Community Impact Grant Analysis

**CIP Grant Summary:**

2017	2018	2019	2020 Request	2020 Recommended by CIP	Variance Recommended vs. Requested
2,500	20,000	-	100,000	-	(100,000)

Fiscal Year End	Total Expenses	Unrestricted Net Assets
August 31, 2018	87,129,300	(73,210,012)

**Notes:**

**Wood Buffalo Integrated Youth Hub Manager** - Planning, recruiting, strategizing, liaising, policy and procedure development, stakeholder relations

Organization does not conform with the Community Impact Grant Guidelines as operating expenses do not directly relate to a Community Program or Project; therefore are not eligible.

Budget Line Description	2020 Total Budget	2020 Budget Request	2020 Recommended
<b>Revenues</b>			
RMWB Community Impact Grant	100,000	100,000	-
<b>Total Revenues</b>	<b>100,000</b>	<b>100,000</b>	-
<b>Expenses</b>			
Salary and Wages	90,000	90,000	-
Telephone	1,200	1,200	-
Rent	8,800	8,800	-
<b>Total Expenses</b>	<b>100,000</b>	<b>100,000</b>	-
<b>Total Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 2020 Community Impact Grant - Community Programs and Projects Application for Grant Funding

The grant program under which your organization is applying has specific eligibility requirements. The Application Form should clearly show how the proposed program or project meets these requirements. The Application Form, including all required attachments, must be received by the closing date. **Late or incomplete applications will not be processed (Community Investment Program Policy FIN-220, Section 3.1.5).**

In order to complete this application for funding, please read the following thoroughly:

- 2020 Community Impact Grant Guidelines
- 2020 Community Impact Grant - Community Programs & Projects Application Checklist

If you have reviewed the 2020 Community Impact Grant Guidelines and have any questions regarding this application form or eligibility, please contact CIP@rmwb.ca.

**Organization Name:** Fort McMurray Catholic Board of Education

**Declaration:** In making this application, we, the undersigned, confirm:

- that we have read the Community Impact Grant Guidelines;
- that we understand that this application form and all attachments shall be part of the **public** Council agenda and accessible through all methods that the Council agenda is available;
- that we understand that this application form and all required attachments must be completed in full and received before 4:30 p.m. MT on Monday, September 23, 2019;
- that we understand the term of the Community Impact Grant is January 1 to December 31, 2020 and that all expenditures must happen during this term; and
- that we are authorized by the applicant organization to complete the application and hereby represent to the Regional Municipality of Wood Buffalo's Community Investment Program and declare that to the best of our knowledge and belief, the information provided is truthful and accurate, and the application is made on behalf of the above-named organization and with the Board of Directors' full knowledge and consent.

*Board Member(s) and/or  
Executive Director Initials:*

<u>CR</u>	<u>MM</u>
<u>CR</u>	<u>MM</u>
<u>CR</u>	<u>MM</u>
<u>CR</u>	<u>MM</u>
<u>CR</u>	<u>MM</u>

Cathie Langmead

Signature of Board Member  
(must have signing authority)

Cathie Langmead

Print Name

2019-09-19

Date: (YYYY-MM-DD)

George McGuison

Signature of Board Member or Executive Director  
(must have signing authority)

GEORGE MCGUISON

Print Name

2019-09-19

Date: (YYYY-MM-DD)



## Community Programs and Projects Part A - Organization Summary

### 1. Organization Details

<b>Organization Name:</b>	Fort McMurray Catholic Board of Education
<b>Street Address:</b>	9809 Main Street
<b>City/Hamlet:</b>	Fort McMurray
<b>Province:</b>	Alberta
<b>Postal Code:</b>	T9H 1T7
<b>Phone Number:</b>	780-799-5700
<b>Email Address:</b>	info@fmcsd.ab.ca
<b>Act Registered Under:</b>	Canada Not-for-Profit Corporations Act <input type="button" value="v"/>
<b>Registration Number:</b>	107395014RR0001

*Note: Organization must be in good standing to receive funding.*

### 2. Main Contact

<b>Title:</b>	Deputy Superintendent
<b>Name:</b>	Monica Mankowski
<b>Daytime Phone:</b>	780-799-5700
<b>Email Address:</b>	monica.mankowski@fmcsd.ab.ca

### 3. Executive Director

<b>Name:</b>	George McGuigan
<b>Daytime Phone:</b>	780-799-5700
<b>Email Address:</b>	george.mcguigan@fmcsd.ab.ca

### 4. Board Chair / President

<b>Name:</b>	Cathie Langmead
<b>Daytime Phone:</b>	780-799-5700
<b>Email Address:</b>	cathie.langmead@fmcsd.ab.ca

*Note: Should any of the contact details in Questions 2 to 4 change before December 31, 2020, please advise the Community Investment Program at CIP@rmwb.ca*



## Community Programs and Projects Part B - Board Questionnaire

5. How often does the Board review the financial position of the agency? What efforts have been made in the past fiscal year to increase the number and types of financial support for your organization?

Monthly financial reports are provided to the Board and Government of Alberta for review. Audited Financial Statements are also provided to the Board, the Government of Alberta, and available on our website ([www.fmcsd.ab.ca](http://www.fmcsd.ab.ca))

6. Organization's most recent Fiscal Year End date (YYYY-MM-DD): 2018-08-31

**Unrestricted** net assets from your Financial Statements ending 2018-08-31 \$ 7,235,081.00

(Accumulated surplus that the Board has not set aside for a particular purpose)

Total Expenses from your Financial Statements Ending 2018-08-31 \$ 87,129,300.00

7. Does your organization have financial reserves greater than the last fiscal year's operating expenses?  
If so, explain why.

No, the Board is expecting to run an operating deficit of more than \$5,900,000 for the 2019-20 school year, which will reduce financial reserves.

8. What are the restrictions (if any) on becoming a member of your organization **and/or** participating in programs or services?

There are no restrictions except for age and residency requirement to attend school. These restrictions are made the by the Government of Alberta and apply to all schools in Alberta.

9. Minimum number of board members according to bylaws: 5

Number of board members: Currently: 5 2018: 5 2017: 5

How often does the Board of Directors meet? 10 meetings per year

10. Please list your current Board of Directors:

Name	Board Position	Years on Board
Cathie Langmead	Chair	3.00
Anthony Hoffman	Vice-chair	2.00
Paula Galenzoski	Trustee	6.00
Robert Yaro	Trustee	3.00
Keith McGrath	Trustee	16.00

11. Are any Board members being paid, or receiving an honorarium for being on the Board or for other positions in the organization outside of their role on the Board? Yes ☒ No ☐

If yes, complete the following table:

Board member name	Paid role in the board / organization	Amount received
17(1)	17(1)	\$ 13,080.00
17(1)	17(1)	\$ 12,192.00
17(1)	17(1)	\$ 11,304.00

-----  
 The personal information collected in this application is collected under the authority of section 33(c) of Alberta's Freedom of Information and Protection of Privacy (FOIP) Act. It will be used to process the application and contact you if needed, during the review of this application. If you have any questions about the collection and use of the personal information you may contact the Manager, Community Investment Program, at 9909 Franklin Avenue, Fort McMurray, AB T9H 2K4 or at (780) 743-7918.  
 -----

## Community Programs and Projects Part C - Proposed Program or Project Details

12. **Program or Project Name:** Manager, Wood Buffalo Integrated Youth Hub

13. **Beginning Date (YYYY-MM-DD):** 2020-01-01

14. **Completion Date (YYYY-MM-DD):** 2020-12-31

**Note:** The term of the Community Impact Grant is January 1 - December 31, 2020. The program or project and all expenditures must occur during this term.

15. **What activities will be part of the program or project? Please provide details:**

- a. Use headings if applying for more than one program or project;
- b. List specific activities of each program or project; and
- c. Include details such as location(s), number of sessions, length of sessions, etc.

*(additional space continues on next page)*

An estimated 15 to 21% of young people in Canada and worldwide are exhibiting at least one diagnosable mental illness. Adolescence and young adulthood is an extremely vulnerable time for the development of mental health disorders. As a remote northern community, the Regional Municipality of Wood Buffalo faces ongoing challenges to providing access to sufficient mental health resources for youth and families. Challenges include, but are not limited to, recruitment of specialized service providers to the region, capacity of existing resources, complexity of servicing rural and urban youth. The Integrated Mental Health Services Youth Hub model will provide a mechanism to support a true collaborative approach to streamline existing services, increase accessibility, and reduce some of the burden on our already over-capacity mental health system by introducing the stepped care approach within the model.

The 2016 wildfire has continued to negatively impact the psychosocial wellness of our region's youth and young adults. Our youth and young adult population continue to experience increased rates of depression, signs of post-traumatic stress disorder, anxiety, and other mental health concerns in this demographic (Frontiers of Psychiatry, August 30, 2019). It is imperative that the community be collaborative and efficient in the utilization of the resources that exist.

Youth hubs are designed to provide access to the right services, at the right time, with the right provider, including primary care, mental health, and social services. This supports young people from adolescence through to young adulthood with streamlined access to existing community resources with minimal stoppage in care, without increasing the burden on already over-capacity agencies, programs, and resources.

The position being applied for is the Manager of the Integrated Youth Hub.

Manager duties, responsibilities, and Hub activities will include:

- Regularly liaise with PolicyWise team, provincial Hub managers, and provincial CMHA peers to ensure Youth Hub development and implementation is consistent with the accepted PolicyWise framework.
- Policy and procedure development for Youth Hub operations.
- Development of a regional mental health referral process for cross-sector service providers.
- Maintain continuous, strong relationships with existing mental health service and resource providers.
- Develop strong community stakeholder relationships and partnerships to champion and enhance the Youth Hub's services.
- Engage in strategic planning and execution of operation plan and expectations in collaboration with steering committee.
- In collaboration with steering committee, develop sustainable fund development plan.
- Recruit and manage Case Management Coordinator, who will be responsible for youth outreach, navigation, and client support.
- Develop methods of outreach and a variety of alternative access points to reach youth ages 11-24 seeking mental health services and resources.
- Accurate record keeping and data collection for consistent developmental evaluation and service improvement.
- Ensure efficient and accurate fiscal management of budgets, grants, and contracts in conjunction with the banker board as required.
- Regularly report on operational successes, challenges, progress, and financials to steering committee.

15. *(Continued from previous page)*

**16. What objective(s) of the Community Program and Projects stream does this program or project address? (Check all that apply)**

- ☐ To provide a program or project that enhances leisure, cultural, recreational opportunities and/or
- ☒ To support the design and delivery of preventive social service programs that promote and enhance the well-being of individuals, families and communities;
- ☒ To promote programs or projects that address, as directly as possible, any one of the 94 Calls to Action in the Truth and Reconciliation Commission report;
- ☒ To promote and support community capacity and economic growth;
- ☐ To facilitate and promote investment in local projects by residents;
- ☐ To enrich the cultural landscape of the Municipality; and/or
- ☐ To create/maintain a program for recruiting, training and using volunteers.

**17. Describe, in detail, how the program or project will meet and address each objective selected above. (additional space continues on next page)**

*If the Calls to Action objective is selected, please identify the Call to Action and include the following:*

- a. *How the Call to Action will be addressed by the activities of the program project;*
- b. *How the activities promote healing, language and/or cultural restoration; and*
- c. *How the Indigenous community is involved in the planning, execution, participation or follow up to the program or project.*

#2 - The foundation of the Integrated Youth Hub is grounded in the community navigator model of coordinated access to existing community resources. It focuses on prevention and early intervention by bringing together primary care, mental health resources, and social services in a collaborative and integrated care model.

The Case Management Coordinator will assess and determine the best course of treatment or support, meaning duplication of services will be minimized and existing resources in the community will be used more effectively. Using the stepped care model, referral to services and treatment can be scaled up or down in intensity according to client needs and readiness.

The Youth Hub will receive referrals from any of our collaborative partners and be accessible and barrier free by offering no-appointment, walk-in self-referrals. Pathways will be designed with service partners to facilitate coordinated and effective access to appropriate care and services.

The Integrated Youth Hub Case Management Coordinator will coordinate and case manage referrals from schools (through counsellors, teachers, and the Regional Collaborative Service Delivery – RCSD), community agencies, primary health care services, and self-referrals. Through RCSD this model and service pathway is already established and a proven success for navigating youth to the most appropriate mental health resources. The Integrated Youth Hub will scale that model to provide the same services to youth and families across the region.

#3 - Providing barrier free access to mental health resources is a priority for the Integrated Youth Hub. The services provided by the Youth Hub will reduce the gaps in access to mental health services by coordinating access and supporting clients from the time of referral to the warm handoff to the receiving agency or agencies. Through the incorporation of full consideration of the cultural needs of our urban and rural indigenous community members in the context of mental health needs

Case Management Coordinator services will be available not just at the hosting site of the CMHA office, but also at additional rural and urban access points around the region. Future plans include the addition of a mobile service and a navigator located in Fort Chipewyan. This will mitigate transportation and financial barriers to accessing appropriate mental health resources. There is already significant work and research being done across the region to determine how to provide the most efficient health resources to the Indigenous community members, thus working hand in hand with Indigenous health providers, elders, and community members will ensure the Youth Hub will be a successful component to achieving that goal.



17. (Continued from previous page)

#4 - Coordination of a full range of mental health services means streamlined access, continuous support through "warm hand-offs" to the appropriate service, and treatment intensity that can be scaled up or down depending on client's present level of distress, need, and readiness. By providing a one-window approach, we ensure rapid access to care most appropriately aligned with client readiness and level of care required. This will create a positive impact on community capacity within the social service/mental health care sector. By improving service access, we will be reducing the personal and public health costs of untreated, undiagnosed, or mistreated youth mental health concerns. Community capacity will be improved by minimizing unnecessary stress on the region's mental health resources.

18. How many participants are expected to benefit from the program or project? Please identify them in the table below.

Ages 0 - 3:		Adults:	18-24 - 150
Ages 3 - 5:		Seniors:	
Ages 5 - 12:		Families:	250 (families of youth + young adults)
Ages 12 - 18:	200 - 300		

19. What is the community need that the program or project will address?

While the RMWB is a resilient and tight knit community, the 2016 wildfire has had long lasting negative psychosocial impacts. Residents are still struggling, as evidenced by the continued increase in demand for mental health services and support. Typically, fewer than 25% of youth and young adults gain access to the specialized services required due to lengthy waitlists, financial strain, inaccessible hours and location of services, restrictive program parameters, and an overall lack of knowledge of where to go and what is available. Additionally, there are little to no resources available to support youth and families while they are waiting for services.

There are currently extensive wait times for youth and family counselling, as well as a lack of coordination among service providers to ensure clients are not left without wrap around support during transition or referral between providers. The Integrated Youth Hub strategy places the youth/family Case Management Coordinator at the front end of youth and family engagement, created a much-needed resource for wholistic support and system navigation. Providing a coordinated access service ensures clients will be receiving the right treatment, at the right time, with the right provider, and in the most efficient way.

20. How was the need determined?

The need for an Integrated Youth Hub strategy was determined through a comprehensive environmental scan completed by a consortium of community partners and required for the original application to be approved as an Integrated Youth Hub location by PolicyWise.

The community needs assessment confirmed that mental health resource, treatment, and service providers are functioning beyond their capacity due to the continued increase in demand for services since 2016.

While the community has always felt the stress of limited services, wait times, and lack of specialized services, the effect has been amplified in the years since the wildfire. There is a notable absence of coordinated access to assist youth, young adults, and their families manoeuvre within the complex system of primary care, social services, and psychosocial care. Consequently, clients and families are left without direction and increasingly vulnerable to untreated mental health conditions, and eventually, crisis. The impact of this cycle means even more demand on already stretched community resources, and increased financial burden for families that have to leave the community to seek readily accessible and appropriate treatment.

(additional material attached)

**21. How will the program or project address this need?**

Using a community outreach navigator, the Integrated Youth Hub will provide the opportunity for efficient and effective case management that will wrap services around individuals through a centralized coordinated access model. The community navigator will be continuously seeking and maintaining strong professional relationships with service providers and community partners to ensure service pathways serve the clients in the most effective ways.

Utilizing professional expertise via a clinical advisory group and a family/youth advisory group, the Integrated Youth Hub will remove barriers to accessible, swift, and appropriate treatment and support for the region's youth and young adults. In addition to streamlining treatment access, the strategy will mitigate the risk of clients being unsupported while waiting for treatment, clients accessing unsuitable treatment options and delaying appropriate treatment, and support increased interagency cooperation in the provision of the right treatment, at the right time, with the right provider.

**22. What will be the positive impacts to the community?**

The positive impacts will be:

- Increased positive psychosocial wellness in the community at large;
- Increased positive interagency collaboration in service delivery;
- Reduced incidence of unsupported youth experiencing undiagnosed mental health conditions;
- Efficient case management that provides wrap around support for youth and families;
- Treatment and support will be more accessible, fewer barriers to accessible treatment.
- Reduced burden on over-capacity service providers by ensuring clients are referred to the right providers;
- Reduced stress among youth and families that are unable to navigate the numerous mental health resources on their own.

Part of the CPP Stream is funded through a partnership with the Government of Alberta to provide support for the design and delivery of preventative social services programs that promote and enhance the wellbeing of individuals, families and communities.

To determine if the program, project or service meets the Family and Community Support Services (FCSS) program outcomes of Prevention, Local Autonomy, Volunteerism, Accountability, and Community Development, please answer the following:

**23. Is the program, project or service preventative in nature? Does it enhance the social well-being of families and individuals? Does it have preventative social outcomes?**

If yes, please explain. If no, leave blank.

Integrated Youth Hubs are prevention focused environments that integrate mental health and addiction services, peer support, social services, and primary health care.

The Integrated Youth Hub will provide a stepped care service delivery model, intended to cast a wide net and serve clients that need lower intensity, universal interventions, and “stepping up” to higher intensity, specialized services. It is at the low intensity end of the spectrum that focuses intently on prevention and early intervention.

The first step in stepped care model is prevention and promotion. By integrating primary care, mental health, and social services in a youth centred environment, self-directed and universal interventions (self-help groups, advice agencies, career support, local mental health organizations, to name a few) can be utilized prior to engaging more intense health or social service resources.

Preventative social outcomes will be more immediate support and access for youth mental health concerns, and for family/caregiver support, thus reducing the burden on already over-taxed resources managing mis-referred clientele. The result will be stronger, more resilient youth and families, and a stronger sense of community wellness overall.

**24. Does the program, project or service:**

- Help people develop independence, strengthen coping skills and become more resistant to crisis?  
Yes ☒ No ☐
- Help people develop an awareness of social needs?  
Yes ☒ No ☐
- Help develop interpersonal and group skills which enhance constructive relationships among people?  
Yes ☒ No ☐
- Help people and communities to assume responsibility for decisions and actions which affect them?  
Yes ☒ No ☐
- Provide supports that help sustain people as active members of the community?  
Yes ☒ No ☐

**25. Is the program, project or service:**

- Primarily a recreation, leisure, entertainment or sporting activity or event?  
Yes ☐ No ☒
- Offering direct assistance, including money, food, clothing or shelter, to sustain an individual or family?  
Yes ☐ No ☒
- Primarily rehabilitative, therapeutic or crisis management?  
Yes ☐ No ☒
- A duplication of services provided by any level of government?  
Yes ☐ No ☒
- A capital expenditure such as the purchase, construction or renovation of a building or facility?  
Yes ☐ No ☒

**26. What does/will a successful program or project look like?**

A successful Integrated Youth Hub will result in better mental health outcomes for youth and families in the region. This means youth, young adults, their families and support systems will have barrier-free access to range of support and treatment options in the community. Geographic location of clients will no longer negatively impact access to mental health resources.

Youth, young adults, and their support systems will experience smooth transitions from the Hub to the appropriate resource, and will be supported throughout their journey in the mental health system in the region.

Success also means that the service providers in the region will have a very understanding of their own capacity, mandate, and promote working collaboratively rather than individually.

**27. How will the program or project's success be measured (e.g., surveys, evaluation, longitudinal studies)?**

Program evaluation will occur in variety of ways –  
 Outputs - # clients served/year  
 Referrals - # clients referred to the resource required  
 Interviews with community partners  
 Survey - Feedback from clients  
 Monthly reporting form to PolicyWise

PolicyWise will be leading a development evaluation as part of a larger provincial evaluation. This will provide real time information about planning and implementation, and how to adjust, modify, and support the process. PolicyWise will also lead a summative evaluation designed to assess outcomes of practice change in our community. This will inform how current practices of each service partner can be modified to work more collaboratively towards full integration. (additional material attached)

**28. Does the program or project duplicate or overlap with other programs or projects offered in the community? How is this organization's program or project unique?**

There are no similar services or programs like the Integrated Youth Hub model that strive to coordinated the community' s existing resources with a cross-sector approach.

The program is unique in that is a provincial initiative, with hubs in operation and various stages of development in several other Alberta communities concurrently.

**29. How will the program or project be promoted/advertised?**

*(Successful programs or projects shall state "Funding considerations provided by the Regional Municipality of Wood Buffalo" on all print and digital advertisements and shall not use the Municipal logo.*

The success of the Integrated Youth Hub depends on strong community partners, service provider relationships, and community champions. The program has already received the support and endorsement of several high profile community organizations, including three school boards, Alberta Health Services, and Canadian Mental Health. Additionally, a communications plan is in development to reach youth and families through traditional and social media platforms, community events, and some print material at key locations. Continuous and consistent youth engagement is a key component to promoting the Hub.

Youth will also be tapped through school art and media programs to help design visual identity and marketing materials.

Print materials required for start up:

Roll up banner  
 Postcards  
 Posters  
 Business cards

The program has also been selected to participate in Capacity Canada's Creative Day for Social Good (October 17/18, 2019) a 24 hr blitz which provides free design and marketing expertise to selected social profits.

**30. The Community Programs and Projects stream is intended to promote an allied social profit sector within the Municipality. What other community groups or organization will be involved in the program or project?**

- a. List each community group or organization; and
- b. Define each community group or organization's role.

SEE ATTACHED DOCUMENT

**31. The Community Programs and Projects stream is intended to promote public/volunteer participation in the planning, delivering and governing of community programs and projects. How will volunteers be involved in the proposed program or project?**

\* Youth and Family Advisory Table — the Youth and Family Advisory group will provide critical guidance to the steering committee in the Hub development, implementation, and operations. Services for youth and young adults should never be created for them, rather with them. Recruitment for youth and family representatives has already begun.

\* Clinical Advisory Table — from a clinical perspective, it is essential that the Hub have continuous input and direction from local clinical practitioners and experts in youth mental health.

\* A good number of service providers offer volunteer driven and peer-run programming at the lower level of the stepped care spectrum. The Integrated Youth Hub will always promote and support where possible, volunteerism in the region.



32. The CPP stream requires at least one other source of funding (e.g., monetary donations or grants, sponsorships, significant in-kind contributions, etc.) aside from the Community Impact Grant. Describe any other funding initiatives the organization has taken or is planning to implement to support this requirement.

Confirmed

\* \$75,000 PolicyWise

\* \$7500 Suncor Foundation

In process

\* United Way (applying for)

Other identified potential funding sources

\* Wood Buffalo Community Foundation

\* Corporate/Industry (discussions already in progress with Suncor and Syncrude)

The Integrated Youth Hub initiative is in the early stages of development. The Steering Committee is presently developing a long term and sustainable fund development plan that will support the human resource infrastructure required to maintain an exception level of service for our region's youth.

33. Outline any expected in-kind contributions for this program or project:

We have been accepted to be part of Capacity Canada's Creative Day for Social Good, which is a day where multiple organizations, companies, and the creative community gather to provide free design and marketing work to social profit organizations.

It is expected that our community and service partners will provide some in-kind services as required and as they are able, whether that be a social worker a few hours a week, or a mental health therapist regularly for clients to access on a drop-in basis.

### Program or Project Budget

34. a) Please be advised that although your organization's fiscal year may not run January - December, that is the funding period of the Community Impact Grant. The following content must only relate to the period of January 1 - December 31, 2020.
- b) Please include all anticipated sources of revenue for the program or project and whether or not it is in progress (applied for but not yet confirmed) or secured (confirmed).
- c) Please list all sources of funding separately and name the sources in the space provided.
- d) Do not include this grant application as a source of revenue.

Source of Projected Income	Revenue Jan - Dec 2020	Revenue Status	
		In Progress	Secured
Project/Program Income (Ticket sales, admission, etc.)		<input type="checkbox"/>	<input type="checkbox"/>
Government of Alberta Grant		<input type="checkbox"/>	<input type="checkbox"/>
Government of Canada Grant		<input type="checkbox"/>	<input type="checkbox"/>
Casinos/Bingos		<input type="checkbox"/>	<input type="checkbox"/>
Donation from:		<input type="checkbox"/>	<input type="checkbox"/>
Donation from:		<input type="checkbox"/>	<input type="checkbox"/>
Donation from:		<input type="checkbox"/>	<input type="checkbox"/>
Grant from:		<input type="checkbox"/>	<input type="checkbox"/>
Grant from:		<input type="checkbox"/>	<input type="checkbox"/>
Grant from:		<input type="checkbox"/>	<input type="checkbox"/>
Sponsorship from:		<input type="checkbox"/>	<input type="checkbox"/>
Sponsorship from:		<input type="checkbox"/>	<input type="checkbox"/>
Sponsorship from:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
<b>Total (A)</b>		\$ 0.00	





**36. Provide any additional information that may assist in developing a better understanding of the organization or its services/programs during the grant review:**

On October 17, 2019, we will be hosting a facilitated community mapping day that will help create the guiding values and principles of the Integrated Youth Hub. Speakers from PolicyWise and CMHA Alberta will be in attendance to provide context and background about progress around the province, challenges and success from hubs in operation, and provincial plans for the next two years.

Community partners, families, youth, service providers, educators, and mental health professionals will be participating in a day of visioning. The Integrated Youth Hub is an entirely community based strategy, therefore meaningful community engagement is essential for success and longevity.

Following that, there are plans for youth and family engagement, and development will progress into the service pathways mapping phase with community service providers.

Response to the Integrated Youth Hub strategy has been overwhelmingly positive, with the majority of people responding with "it's so needed!".

**37. Attachments**

The following **MUST** accompany this application.

**Failure to submit the following will result in this application being deemed incomplete.**

- ☐ Financial Statements of **most recent** fiscal year end (Year end date must fall between July 1, 2018 and June 30, 2019)

The following is **OPTIONAL** to this application.

- ☐ Project Logic Model (if available)

**Completed and Signed Applications are to be submitted:**

**Preference is By Email: CIP@rmwb.ca**

**OR**

**In Person or By Mail:**

Community Investment Program  
Community Services  
Regional Municipality of Wood Buffalo  
9909 Franklin Avenue  
Fort McMurray, AB T9H 2K4

**LATE or INCOMPLETE applications will not be processed  
(Community Investment Program Policy FIN-220, Section 3.1.5)**

**Section 20 (continued)**

The consortium was comprised of the following organizations, and each provided a letter of support championing the need for this in the RMWB:

- Fort McMurray Catholic School District
- Fort McMurray Public School District
- Northland School Division
- Canadian Mental Health Association
- Wood Buffalo Primary Care Network
- YMCA Wood Buffalo
- Alberta Health Services
- Public Health
- Keyano College
- Regional Collaborative Service Delivery
- Community and Social Services (GoA)
- Waypoints
- RCMP
- St. Aidan's Society
- Salvation Army

The Canadian Red Cross review of funded programs and services in the region corroborated these findings, highlighting the need to transition to sustainable funding and restore services to pre-wildfire capacity. The review also identified gaps and duplication of services. The timing is right to review the existing service delivery practices community wide, and strive for greater effectiveness and efficiency through innovative redesign.

**Section 27 (continued)**

<i>Implementation Outcomes</i>	<i>Definition</i>	<i>Indicator</i>
<b>Fit</b>	<ul style="list-style-type: none"> <li>× Extent to which implementation stakeholders perceive innovation to be satisfactory.</li> <li>× Perceived fit or compatibility for a given practice setting, provider, or consumer; and/or perceived fit of the evidence-based practice to address a particular issue.</li> </ul>	<ul style="list-style-type: none"> <li>× Enthusiasm and contribution observed from steering committee and working group membership, including youth and families.</li> <li>× Youth appreciate and contribute to guiding the overall direction.</li> <li>× Service providers feel like the Integrated Hub is needed in the community.</li> <li>× Stakeholders (leadership, youth, families, service providers) believe the Integrated Hub reflects community needs.</li> </ul>
<b>Uptake</b>	<ul style="list-style-type: none"> <li>× Intention or action to employ an evidence-based practice.</li> <li>× Degree to which an implementation strategy was delivered as prescribed in the original protocol. May include multiple dimensions such as content and process.</li> </ul>	<ul style="list-style-type: none"> <li>× Application of material shared through learning from others webinar, the Implementation Framework, rapid reviews, and other resources.</li> <li>× Service delivery model is informed by stepped care and has all partners (primary health care, mental health care, and social services reflected).</li> <li>× Alignment with Implementation Framework (guiding principles, critical elements).</li> </ul>
<b>Resourcing and Feasibility</b>	<ul style="list-style-type: none"> <li>× Financial impact of an implementation effort.</li> <li>× Extent to which a new practice can be successfully carried out within a given setting.</li> </ul>	<ul style="list-style-type: none"> <li>× Implementation plan is scaled and sequenced.</li> <li>× Implementation has taken a staged and cumulative approach.</li> <li>× Assessment of resources (including restructuring resources and in-kind resources) to enable implementation.</li> </ul>
<b>Continuum of Integration</b>	<ul style="list-style-type: none"> <li>× Extent to which a practice is integrated within a service setting and its subsystems.</li> </ul>	<ul style="list-style-type: none"> <li>× Professional practice changes embedded in community systems.</li> </ul>
<b>Maintenance</b>	<ul style="list-style-type: none"> <li>× Extent to which a recently implemented practice is maintained and/or institutionalized.</li> </ul>	<ul style="list-style-type: none"> <li>× Maintenance of implementation approach, ongoing learning, adaptation and improvement.</li> <li>× Maintaining the implementation outcomes: fit, uptake, resources and feasibility, and incremental indicators of integration.</li> </ul>

Fort McMurray Catholic School Division  
RMWB Community Program and Projects grant application  
September 19, 2019  
Additional Information

**#30 What other community groups or organizations will be involved in the program or project?**

Community Partner Organizations

(grant application support)

**Fort McMurray Catholic School District**

**Fort McMurray Public School District**

**Northlands School District**

**Regional Collaborative Service Delivery (RCSD)**

**Athabasca Tribal Council**

**Wood Buffalo Primary Care Network**

**Alberta Health Services – Public Health**

**Community and Social Services (GOA)**

**Childrens' Services (GOA)**

**YMCA**

**Borealis Counselling**

**Keyano College**

Service Partner Agencies (list will grow as Hub is established)

**Waypoints**

**SOS**

**RMWB Counselling Services**

**CMHA**

**Borealis Counselling**

**Keyano College Student Services**

**Community and Social Services (GOA)**

**Childrens' Services (GOA)**

**YMCA**

**Justin Slade Youth Foundation**

**Big Brothers Big Sisters**

**NEAFAN**

**McMan**

**Alberta Health Services-Addictions and Mental Health**

**Primary Care Network**

**Fort McMurray Roman Catholic  
Separate School District No. 32  
Financial Statements**  
*August 31, 2018*

**AUDITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2018**  
[School Act, Sections 147(2)(a), 148, 151(1) and 276]

**Fort McMurray Roman Catholic Separate School District No. 32**

Legal Name of School Jurisdiction

**9809 Main Street Fort McMurray AB T9H 1T7**

Mailing Address

**(780) 799-5700 (780) 799-5706 fgagnon@fmcsd.ab.ca**

Contact Numbers and Email Address

**SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

The financial statements of Fort McMurray Roman Catholic Separate School District No. 32 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**

\_\_\_\_\_  
Name

Paula Galenzoski

\_\_\_\_\_  
Signature

**SUPERINTENDENT**

\_\_\_\_\_  
Name

Michael (George) McGuigan

\_\_\_\_\_  
Signature

**SECRETARY-TREASURER OR TREASURER**

\_\_\_\_\_  
Name

Francois Gagnon

\_\_\_\_\_  
Signature

\_\_\_\_\_  
December 17, 2018  
Board-approved Release Date

c.c. ALBERTA EDUCATION, Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5  
EMAIL: EDC.FRA@gov.ab.ca  
PHONE: Ash: (780) 415-8940; Robert: (780) 427-3855 FAX: (780) 422-6996



## TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	3
STATEMENT OF FINANCIAL POSITION	4
STATEMENT OF OPERATIONS	5
STATEMENT OF CASH FLOWS	6
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)	7
STATEMENT OF REMEASUREMENT GAINS AND LOSSES	8
Schedule 1: SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS	9
Schedule 2: SCHEDULE OF CAPITAL REVENUE	11
Schedule 3: SCHEDULE OF PROGRAM OPERATIONS	12
Schedule 4: SCHEDULE OF PLANT OPERATIONS AND MAINTENANCE EXPENSES	13
Schedule 5: SCHEDULE OF CASH, CASH EQUIVALENTS, AND PORTFOLIO INVESTMENTS	14
Schedule 6: SCHEDULE OF CAPITAL ASSETS	15
Schedule 7: SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES	16
NOTES TO THE FINANCIAL STATEMENTS	17
Schedule 8: UNAUDITED SCHEDULE OF FEES	28
Schedule 9: UNAUDITED SCHEDULE OF DIFFERENTIAL FUNDING	29
Schedule 10: UNAUDITED SCHEDULE OF CENTRAL ADMINISTRATION EXPENSES	30
Schedule 11: UNAUDITED SCHEDULE OF NUTRITION PROGRAM EXPENDITURES	31



## Independent Auditors' Report

---

To the Board of Trustees of Fort McMurray Roman Catholic Separate School District No.32:

We have audited the accompanying financial statements of Fort McMurray Roman Catholic Separate School District No.32, which comprise the statement of financial position as at August 31, 2018, and the statements of operations, remeasurement gains and losses, changes in net financial assets (net debt) and cash flows and schedules of changes in accumulated surplus, capital revenue, program operations, plant operations and maintenance expenses, cash, cash equivalents, and portfolio investments, capital assets, and remuneration and monetary incentives for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Fort McMurray Roman Catholic Separate School District No.32 as at August 31, 2018 and the results of its operations, remeasurement gains and losses, changes in net financial assets (net debt) and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Fort McMurray, Alberta

December 17, 2018

*MNP LLP*  
Chartered Professional Accountants

**STATEMENT OF FINANCIAL POSITION**  
**As at August 31, 2018 (in dollars)**

		2018	2017
<b>FINANCIAL ASSETS</b>			
Cash and cash equivalents	(Schedule 5)	\$ 39,233,896	\$ 36,189,166
Accounts receivable (net after allowances)	(Note 3)	\$ 6,162,384	\$ 5,959,368
Portfolio investments	(Schedule 5; Note 4)	\$ 5,283,837	\$ 5,022,630
Other financial assets		\$ -	\$ -
<b>Total financial assets</b>		<b>\$ 50,680,117</b>	<b>\$ 47,171,164</b>
<b>LIABILITIES</b>			
Bank indebtedness	(Note 5)	\$ -	\$ -
Accounts payable and accrued liabilities	(Note 6)	\$ 4,920,360	\$ 3,562,371
Deferred revenue	(Note 7)	\$ 118,684,969	\$ 116,865,289
Employee future benefits liabilities	(Note 8)	\$ 284,800	\$ 245,500
Liability for contaminated sites		\$ -	\$ -
Other liabilities		\$ -	\$ -
<b>Debt</b>			
Supported: Debentures and other supported debt		\$ -	\$ 107,920
Unsupported: Debentures and capital loans		\$ -	\$ -
Mortgages		\$ -	\$ -
Capital leases		\$ -	\$ -
<b>Total liabilities</b>		<b>\$ 123,890,129</b>	<b>\$ 120,781,080</b>
<b>Net debt</b>		<b>\$ (73,210,012)</b>	<b>\$ (73,609,916)</b>
<b>NON-FINANCIAL ASSETS</b>			
Tangible capital assets	(Schedule 6)		
Land		\$ 393,647	\$ 393,647
Construction in progress		\$ 26,309,365	\$ 22,040,044
Buildings	\$ 146,934,025		
Less: Accumulated amortization	\$ (61,693,856)	\$ 85,240,169	\$ 87,781,181
Equipment	\$ 3,433,514		
Less: Accumulated amortization	\$ (2,174,744)	\$ 1,258,770	\$ 1,533,681
Vehicles	\$ 388,964		
Less: Accumulated amortization	\$ (338,014)	\$ 50,950	\$ 16,842
Computer Equipment	\$ 8,147,558		
Less: Accumulated amortization	\$ (7,399,196)	\$ 748,362	\$ 1,237,325
<b>Total tangible capital assets</b>		<b>\$ 114,001,263</b>	<b>\$ 113,002,720</b>
Prepaid expenses	(Note 9)	\$ 601,166	\$ 372,919
Other non-financial assets		\$ -	\$ -
<b>Total non-financial assets</b>		<b>\$ 114,602,429</b>	<b>\$ 113,375,639</b>
<b>Accumulated surplus</b>	(Schedule 1; Note 10)	<b>\$ 41,392,417</b>	<b>\$ 39,765,723</b>
Accumulating surplus / (deficit) is comprised of:			
Accumulated operating surplus (deficit)		\$ 41,453,953	\$ 39,946,862
Accumulated remeasurement gains (losses)		\$ (61,536)	\$ (181,139)
		<b>\$ 41,392,417</b>	<b>\$ 39,765,723</b>
<b>Contractual obligations</b>	(Note 11)		

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

**STATEMENT OF OPERATIONS**  
**For the Year Ended August 31, 2018 (in dollars)**

	Budget 2018	Actual 2018	Actual 2017
<b>REVENUES</b>			
Alberta Education	\$ 71,095,000	\$ 78,418,324	\$ 73,913,685
Other - Government of Alberta	\$ 700,000	\$ 745,732	\$ 761,841
Federal Government and First Nations	\$ 780,000	\$ 1,106,323	\$ 733,565
Other Alberta school authorities	\$ -	\$ -	\$ -
Out of province authorities	\$ -	\$ -	\$ -
Alberta municipalities-special tax levies	\$ -	\$ -	\$ -
Property taxes	\$ 2,005,000	\$ 1,831,045	\$ 2,507,133
Fees	\$ 1,634,000	\$ 1,140,875	\$ 850,945
Other sales and services	\$ 1,380,000	\$ 1,753,306	\$ 1,574,642
Investment income	\$ 250,000	\$ 666,877	\$ 397,792
Gifts and donations	\$ 825,000	\$ 1,139,894	\$ 1,384,002
Rental of facilities	\$ 575,000	\$ 551,847	\$ 634,677
Fundraising	\$ 200,000	\$ 625,497	\$ 636,674
Gains on disposal of capital assets	\$ -	\$ 6,959	\$ -
Other revenue	\$ 60,000	\$ 649,712	\$ 91,739
<b>Total revenues</b>	<b>\$ 79,504,000</b>	<b>\$ 88,636,391</b>	<b>\$ 83,486,695</b>
<b>EXPENSES</b>			
Instruction - ECS	\$ 8,774,000	\$ 6,114,826	\$ 6,502,733
Instruction - Grades 1 - 12	\$ 56,790,000	\$ 62,175,829	\$ 57,966,589
Plant operations and maintenance (Schedule 4)	\$ 9,745,000	\$ 11,184,882	\$ 10,192,657
Transportation	\$ 1,900,000	\$ 2,076,009	\$ 1,743,458
Board & system administration	\$ 2,725,000	\$ 2,898,206	\$ 3,069,359
External services	\$ 2,320,000	\$ 2,679,548	\$ 2,304,725
<b>Total expenses</b>	<b>\$ 82,254,000</b>	<b>\$ 87,129,300</b>	<b>\$ 81,779,521</b>
<b>Operating surplus (deficit)</b>	<b>\$ (2,750,000)</b>	<b>\$ 1,507,091</b>	<b>\$ 1,707,174</b>

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

School Jurisdiction Code: 4160		
<b>STATEMENT OF CASH FLOWS</b> For the Year Ended August 31, 2018 (in dollars)		
	2018	2017
<b>CASH FLOWS FROM:</b>		
<b>A. OPERATING TRANSACTIONS</b>		
Operating surplus (deficit)	\$ 1,507,091	\$ 1,707,174
Add (Deduct) items not affecting cash:		
Total amortization expense	\$ 5,158,349	\$ 5,225,492
Gains on disposal of tangible capital assets	\$ (6,959)	\$ -
Losses on disposal of tangible capital assets	\$ -	\$ -
Expended deferred capital revenue recognition	\$ (3,799,238)	\$ (3,832,878)
Deferred capital revenue write-down / adjustment	\$ -	\$ 6,157,851
Donations in kind	\$ -	\$ -
Changes in:		
Accounts receivable	\$ (203,016)	\$ 1,694,433
Prepays	\$ (228,247)	\$ 123,691
Other financial assets	\$ -	\$ -
Non-financial assets	\$ -	\$ -
Accounts payable, accrued and other liabilities	\$ 1,357,989	\$ 850,334
Deferred revenue (excluding EDCR)	\$ 2,401,178	\$ (9,350,323)
Employee future benefit liabilities	\$ 39,300	\$ 26,900
Capital in accounts payable	\$ (1,263,810)	\$ -
<b>Total cash flows from operating transactions</b>	<b>\$ 4,962,637</b>	<b>\$ 2,602,674</b>
<b>B. CAPITAL TRANSACTIONS</b>		
Purchases of tangible capital assets		
Land	\$ -	\$ -
Buildings	\$ (1,758,040)	\$ (1,321,178)
Equipment	\$ (488,885)	\$ (36,846)
Vehicles	\$ (56,492)	\$ -
Computer equipment	\$ (635,734)	\$ (122,338)
Net proceeds from disposal of unsupported capital assets	\$ 6,959	\$ -
Capital in accounts payable	\$ 1,263,810	\$ -
<b>Total cash flows from capital transactions</b>	<b>\$ (1,668,383)</b>	<b>\$ (1,480,362)</b>
<b>C. INVESTING TRANSACTIONS</b>		
Purchases of portfolio investments	\$ (4,141,604)	\$ (3,982,154)
Dispositions of portfolio investments	\$ 4,000,000	\$ 3,598,527
Remeasurement (gains) losses reclassified to the statement of operations	\$ -	\$ -
Other (Describe)	\$ -	\$ -
Other (describe)	\$ -	\$ -
<b>Total cash flows from investing transactions</b>	<b>\$ (141,604)</b>	<b>\$ (383,627)</b>
<b>D. FINANCING TRANSACTIONS</b>		
Issue of debt	\$ -	\$ -
Repayment of debt	\$ (107,920)	\$ (107,920)
Other factors affecting debt (describe)	\$ -	\$ -
Issuance of capital leases	\$ -	\$ -
Repayment of capital leases	\$ -	\$ -
Other (describe)	\$ -	\$ -
Other (describe)	\$ -	\$ -
<b>Total cash flows from financing transactions</b>	<b>\$ (107,920)</b>	<b>\$ (107,920)</b>
Increase (decrease) in cash and cash equivalents	\$ 3,044,730	\$ 630,765
Cash and cash equivalents, at beginning of year	\$ 36,189,166	\$ 35,558,401
Cash and cash equivalents, at end of year	\$ 39,233,896	\$ 36,189,166

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

## STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

For the Year Ended August 31, 2018 (in dollars)

	Budget 2018	2018	2017
Operating surplus (deficit)	\$ (2,750,000)	\$ 1,507,091	\$ 1,707,174
Effect of changes in tangible capital assets			
Acquisition of tangible capital assets	\$ (675,000)	\$ (6,156,892)	\$ (10,846,705)
Amortization of tangible capital assets	\$ 5,510,000	\$ 5,158,349	\$ 5,225,492
Net carrying value of tangible capital assets disposed of	\$ -	\$ -	\$ -
Write-down carrying value of tangible capital assets	\$ -	\$ -	\$ -
Other changes	\$ -	\$ -	\$ -
Total effect of changes in tangible capital assets	\$ 4,835,000	\$ (998,543)	\$ (5,621,213)
Changes in:			
Prepaid expenses	\$ -	\$ (228,247)	\$ 123,691
Other non-financial assets	\$ -	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ 119,603	\$ (15,504)
Endowments	\$ -	\$ -	\$ -
Increase (decrease) in net financial assets (net debt)	\$ 2,085,000	\$ 399,904	\$ (3,805,852)
Net financial assets (net debt) at beginning of year	\$ (73,609,916)	\$ (73,609,916)	\$ (69,804,064)
Net financial assets (net debt) at end of year	\$ (71,524,916)	\$ (73,210,012)	\$ (73,609,916)

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

**STATEMENT OF REMEASUREMENT GAINS AND LOSSES**

For the Year Ended August 31, 2018 (in dollars)

	2018	2017
<b>Accumulated remeasurement gains (losses) at beginning of year</b>	\$ (181,139)	\$ (165,635)
Prior Period Adjustment 1 (Describe)	\$ -	\$ -
Prior Period Adjustment 2 (Describe)	\$ -	\$ -
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ 119,603	\$ (15,504)
Other	\$ -	\$ -
Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
Other	\$ -	\$ -
<b>Net remeasurement gains (losses) for the year</b>	\$ 119,603	\$ (15,504)
<b>Accumulated remeasurement gains (losses) at end of year</b>	\$ (61,536)	\$ (181,139)

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

**SCHEDULE 1**

School Jurisdiction Code:

4160

**SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS**  
**for the Year Ended August 31, 2018 (in dollars)**

	ACCUMULATED SURPLUS	ACCUMULATED REMEASUREMENT GAINS (LOSSES)	ACCUMULATED OPERATING SURPLUS	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
							TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
<b>Balance at August 31, 2017</b>	\$ 39,765,723	\$ (181,139)	\$ 39,946,862	\$ 10,486,968	\$ -	\$ 5,585,458	\$ 13,202,695	\$ 10,671,741
<b>Prior period adjustments:</b>								
Overstatement of 2017 Board funded tangible capital asset additions	\$ -	\$ -	\$ -	\$ (1,321,178)	\$ -	\$ 1,321,178	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Balance, August 31, 2017</b>	\$ 39,765,723	\$ (181,139)	\$ 39,946,862	\$ 9,165,790	\$ -	\$ 6,906,636	\$ 13,202,695	\$ 10,671,741
Operating surplus (deficit)	\$ 1,507,091		\$ 1,507,091			\$ 1,507,091		
Board funded tangible capital asset additions				\$ 398,243		\$ (398,243)	\$ -	\$ -
Disposal of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ -		\$ (6,959)		\$ 6,959
Write-down of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year	\$ 119,603	\$ 119,603						
Endowment expenses & disbursements	\$ -		\$ -		\$ -	\$ -		
Endowment contributions	\$ -		\$ -		\$ -	\$ -		
Reinvested endowment income	\$ -		\$ -		\$ -	\$ -		
Direct credits to accumulated surplus (Describe)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets	\$ -			\$ (5,158,349)		\$ 5,158,349		
Capital revenue recognized	\$ -			\$ 3,799,238		\$ (3,799,238)		
Debt principal repayments (unsupported)	\$ -			\$ -		\$ -		
Additional capital debt or capital leases	\$ -			\$ -		\$ -		
Net transfers to operating reserves	\$ -					\$ (4,066,133)	\$ 4,066,133	
Net transfers from operating reserves	\$ -					\$ 3,047,417	\$ (3,047,417)	
Net transfers to capital reserves	\$ -					\$ (4,046,032)		\$ 4,046,032
Net transfers from capital reserves	\$ -					\$ 2,932,193		\$ (2,932,193)
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Balance at August 31, 2018</b>	\$ 41,392,417	\$ (61,536)	\$ 41,453,953	\$ 8,204,922	\$ -	\$ 7,235,081	\$ 14,221,411	\$ 11,792,539

**SCHEDULE 1****SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS  
for the Year Ended August 31, 2018 (in dollars)**

	INTERNALLY RESTRICTED RESERVES BY PROGRAM									
	School & Instruction Related		Operations & Maintenance		Board & 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
<b>Balance at August 31, 2017</b>	\$ 11,810,345	\$ 4,790,529	\$ -	\$ 2,629,030	\$ 1,479,435	\$ 2,725,420	\$ (459,238)	\$ -	\$ 372,153	\$ 526,762
<b>Prior period adjustments:</b>										
Overstatement of 2017 Board funded tangible capital asset additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Adjusted Balance, August 31, 2017</b>	\$ 11,810,345	\$ 4,790,529	\$ -	\$ 2,629,030	\$ 1,479,435	\$ 2,725,420	\$ (459,238)	\$ -	\$ 372,153	\$ 526,762
Operating surplus (deficit)										
Board funded tangible capital asset additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported tangible capital assets or board funded portion of supported		\$ 6,959		\$ -		\$ -		\$ -		\$ -
Write-down of unsupported tangible capital assets or board funded portion of supported		\$ -		\$ -		\$ -		\$ -		\$ -
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										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Additional capital debt or capital leases										
Net transfers to operating reserves	\$ 4,066,133		\$ -		\$ -		\$ -		\$ -	
Net transfers from operating reserves	\$ -		\$ (2,191,330)		\$ -		\$ (616,427)		\$ (239,660)	
Net transfers to capital reserves		\$ 2,571,105		\$ 826,840		\$ 488,375		\$ -		\$ 159,712
Net transfers from capital reserves		\$ (1,124,620)		\$ (1,807,573)		\$ -		\$ -		\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Balance at August 31, 2018</b>	\$ 15,876,478	\$ 6,243,973	\$ (2,191,330)	\$ 1,648,297	\$ 1,479,435	\$ 3,213,795	\$ (1,075,665)	\$ -	\$ 132,493	\$ 686,474



**SCHEDULE OF CAPITAL REVENUE  
(EXTERNALLY RESTRICTED CAPITAL REVENUE ONLY)  
for the Year Ended August 31, 2018 (in dollars)**

	Unexpended Deferred Capital Revenue				
	Provincially Approved & Funded Projects <sup>(A)</sup>	Surplus from Provincially Approved Projects <sup>(B)</sup>	Proceeds on Disposal of Provincially Funded Tangible Capital Assets <sup>(C)</sup>	Unexpended Deferred Capital Revenue from Other Sources <sup>(D)</sup>	Expended Deferred Capital Revenue
Balance at August 31, 2017	\$ 4,635,683	\$ -	\$ -	\$ -	\$ 103,836,934
Prior period adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2017	\$ 4,635,683	\$ -	\$ -	\$ -	\$ 103,836,934
Add:					
Unexpended capital revenue received from:					
Alberta Education capital funding (excl. IMR)	\$ 204,828				
Alberta Infrastructure school building & modular projects	\$ -				
Infrastructure Maintenance & Renewal capital related to school facilities	\$ 217,058				
Other sources:	\$ -			\$ -	
Other sources:	\$ -			\$ -	
Unexpended capital revenue receivable from:					
Alberta Education capital funding (excl. IMR)	\$ -				
Alberta Infrastructure school building & modular projects	\$ 1,021,600				
Other sources:	\$ -			\$ -	
Other sources:	\$ -			\$ -	
Interest earned on unexpended capital revenue	\$ 11,992	\$ -	\$ -	\$ -	
Other unexpended capital revenue:				\$ -	
Proceeds on disposition of supported capital			\$ -	\$ -	
Insurance proceeds (and related interest)			\$ -	\$ -	
Donated tangible capital assets:					\$ -
Alberta Infrastructure managed projects					\$ 3,217,740
Transferred in (out) tangible capital assets (amortizable, @ net book value)					\$ -
Expended capital revenue - current year	\$ (2,554,168)	\$ -	\$ -	\$ -	\$ 2,554,168
Surplus funds approved for future project(s)	\$ -	\$ -			
Other adjustments:	\$ -	\$ -	\$ -	\$ -	\$ -
Deduct:					
Supported tangible capital dispositions					\$ -
Other adjustments: Transfer unfunded amounts	\$ (161,060)	\$ -	\$ -	\$ -	\$ 161,060
Capital revenue recognized - Alberta Education					\$ 3,604,172
Capital revenue recognized - Other Government of Alberta					\$ -
Capital revenue recognized - Other revenue					\$ 195,066
Balance at August 31, 2018	\$ 3,698,053	\$ -	\$ -	\$ -	\$ 105,648,544
	(A)	(B)	(C)	(D)	
Balance of Unexpended Deferred Capital Revenue at August 31, 2018 (A) + (B) + (C) + (D)					\$ 3,698,053

**Unexpended Deferred Capital Revenue**

(A) - Represents funding received from the Government of Alberta to be used toward the acquisition of new approved tangible capital assets with restricted uses only. Please specify department if funds received from a source other than Alberta Education.

(B) - Represents any surplus of funding over costs from column (A) approved by Minister for future capital expenditures with restricted uses only.

(C) - Represents proceeds on disposal of provincially funded restricted-use capital assets to be expended on approved capital assets per 10(2)(a) of Disposition of Property Reg. 181/2010.

(D) - Represents capital revenue received from entities OTHER THAN the Government of Alberta for the acquisition of restricted-use tangible capital assets.

**SCHEDULE OF PROGRAM OPERATIONS**  
for the Year Ended August 31, 2018 (in dollars)

REVENUES	2018							2017
	Instruction		Plant Operations and Maintenance	Transportation	Board & System Administration	External Services	TOTAL	TOTAL
	ECS	Grades 1 - 12						
(1) Alberta Education	\$ 5,942,509	\$ 59,846,629	\$ 8,309,973	\$ 1,279,247	\$ 3,039,966	\$ -	\$ 78,418,324	\$ 73,913,685
(2) Other - Government of Alberta	\$ 29,088	\$ 292,939	\$ 9,713	\$ -	\$ -	\$ 413,992	\$ 745,732	\$ 761,841
(3) Federal Government and First Nations	\$ -	\$ 940,375	\$ 110,632	\$ -	\$ 55,316	\$ -	\$ 1,106,323	\$ 733,565
(4) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(5) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Property taxes	\$ 137,275	\$ 1,382,492	\$ 201,415	\$ 36,621	\$ 73,242	\$ -	\$ 1,831,045	\$ 2,507,133
(8) Fees	\$ -	\$ 997,161		\$ 143,714		\$ -	\$ 1,140,875	\$ 850,945
(9) Other sales and services	\$ 173,910	\$ 81,635	\$ -	\$ -	\$ -	\$ 1,497,761	\$ 1,753,306	\$ 1,574,642
(10) Investment income	\$ 49,201	\$ 495,500	\$ 78,150	\$ -	\$ 39,075	\$ 4,951	\$ 666,877	\$ 397,792
(11) Gifts and donations	\$ 81,623	\$ 822,024	\$ 65,372	\$ -	\$ -	\$ 170,875	\$ 1,139,894	\$ 1,384,002
(12) Rental of facilities	\$ -	\$ -	\$ 199,538	\$ -	\$ -	\$ 352,309	\$ 551,847	\$ 634,677
(13) Fundraising	\$ 10,461	\$ 615,036	\$ -	\$ -	\$ -	\$ -	\$ 625,497	\$ 636,674
(14) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ 6,959	\$ -	\$ -	\$ -	\$ 6,959	\$ -
(15) Other revenue	\$ -	\$ 458,930	\$ 11,800	\$ -	\$ 178,982	\$ -	\$ 649,712	\$ 91,739
(16) <b>TOTAL REVENUES</b>	\$ 6,424,067	\$ 65,932,721	\$ 8,993,552	\$ 1,459,582	\$ 3,386,581	\$ 2,439,888	\$ 88,636,391	\$ 83,486,695
<b>EXPENSES</b>								
(17) Certificated salaries	\$ 3,231,591	\$ 32,545,146			\$ 599,716	\$ -	\$ 36,376,453	\$ 35,496,716
(18) Certificated benefits	\$ 654,744	\$ 6,593,887			\$ 136,497	\$ -	\$ 7,385,128	\$ 7,156,559
(19) Non-certificated salaries and wages	\$ 1,110,948	\$ 11,188,282	\$ 2,600,967	\$ -	\$ 1,186,107	\$ 1,844,932	\$ 17,931,236	\$ 16,544,562
(20) Non-certificated benefits	\$ 202,175	\$ 2,036,090	\$ 505,483	\$ -	\$ 215,634	\$ 256,458	\$ 3,215,840	\$ 3,167,429
(21) SUB - TOTAL	\$ 5,199,458	\$ 52,363,405	\$ 3,106,450	\$ -	\$ 2,137,954	\$ 2,101,390	\$ 64,908,657	\$ 62,365,266
(22) Services, contracts and supplies	\$ 835,829	\$ 9,011,387	\$ 3,948,028	\$ 2,076,009	\$ 713,169	\$ 383,866	\$ 16,968,288	\$ 14,080,808
(23) Amortization of supported tangible capital assets	\$ 35,477	\$ 357,285	\$ 3,293,851	\$ -	\$ -	\$ 112,625	\$ 3,799,238	\$ 3,832,878
(24) Amortization of unsupported tangible capital assets	\$ 41,936	\$ 422,337	\$ 826,840	\$ -	\$ 20,911	\$ 47,087	\$ 1,359,111	\$ 1,392,614
(25) Supported interest on capital debt	\$ -	\$ -	\$ 9,713	\$ -	\$ -	\$ -	\$ 9,713	\$ 19,426
(26) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Other interest and finance charges	\$ 2,126	\$ 21,415	\$ -	\$ -	\$ 26,172	\$ 34,580	\$ 84,293	\$ 88,529
(28) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29) Other expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) <b>TOTAL EXPENSES</b>	\$ 6,114,826	\$ 62,175,829	\$ 11,184,882	\$ 2,076,009	\$ 2,898,206	\$ 2,679,548	\$ 87,129,300	\$ 81,779,521
(31) <b>OPERATING SURPLUS (DEFICIT)</b>	\$ 309,241	\$ 3,756,892	\$ (2,191,330)	\$ (616,427)	\$ 488,375	\$ (239,660)	\$ 1,507,091	\$ 1,707,174

**SCHEDULE OF PLANT OPERATIONS AND MAINTENANCE EXPENSES**  
for the Year Ended August 31, 2018 (in dollars)

EXPENSES	Custodial	Maintenance	Utilities and Telecomm.	Expensed IMR, Modular Unit Relocations & Lease Payments	Facility Planning & Operations Administration	Unsupported Amortization & Other Expenses	Supported Capital & Debt Services	2018 TOTAL Operations and Maintenance	2017 TOTAL Operations and Maintenance
Uncertificated salaries and wages	\$ 2,163,907	\$ 222,361	\$ -	\$ -	\$ 214,699			\$ 2,600,967	\$ 2,453,073
Uncertificated benefits	\$ 422,966	\$ 27,486	\$ -	\$ -	\$ 55,031			\$ 505,483	\$ 507,311
Sub-total Remuneration	\$ 2,586,873	\$ 249,847	\$ -	\$ -	\$ 269,730			\$ 3,106,450	\$ 2,960,384
Supplies and services	\$ 496,838	\$ 1,357,800	\$ -	\$ 360,965	\$ 32,168			\$ 2,247,771	\$ 1,638,597
Electricity			\$ 1,106,000					\$ 1,106,000	\$ 918,008
Natural gas/heating fuel			\$ 342,992					\$ 342,992	\$ 289,637
Sewer and water			\$ 74,258					\$ 74,258	\$ 55,437
Telecommunications			\$ 7,794					\$ 7,794	\$ 7,646
Insurance					\$ 169,213			\$ 169,213	\$ 268,526
ASAP maintenance & renewal payments							\$ -	\$ -	\$ -
Amortization of tangible capital assets									
Supported							\$ 3,293,851	\$ 3,293,851	\$ 3,239,494
Unsupported						\$ 826,840		\$ 826,840	\$ 795,502
Total Amortization						\$ 826,840	\$ 3,293,851	\$ 4,120,691	\$ 4,034,996
Interest on capital debt									
Supported							\$ 9,713	\$ 9,713	\$ 19,426
Unsupported						\$ -		\$ -	\$ -
Lease payments for facilities				\$ -				\$ -	\$ -
Other interest charges						\$ -		\$ -	\$ -
Losses on disposal of capital assets						\$ -		\$ -	\$ -
<b>TOTAL EXPENSES</b>	<b>\$ 3,083,711</b>	<b>\$ 1,607,647</b>	<b>\$ 1,531,044</b>	<b>\$ 360,965</b>	<b>\$ 471,111</b>	<b>\$ 826,840</b>	<b>\$ 3,303,564</b>	<b>\$ 11,184,882</b>	<b>\$ 10,192,657</b>
<b>SQUARE METRES</b>									
School buildings								64,388.4	64,388.4
Non school buildings								2,129.0	2,129.0

**Note:**

**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 IMR & 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 & Modular Unit Relocation & Lease Pmts:** All operational expenses associated with non-capitalized Infrastructure Maintenance Renewal 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.

**Unsupported 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 5**School Jurisdiction Code: **4160**

**SCHEDULE OF CASH, CASH EQUIVALENTS, AND PORTFOLIO INVESTMENTS**  
for the Year Ended August 31, 2018 (in dollars)

<b>Cash &amp; Cash Equivalents</b>	<b>2018</b>			<b>2017</b>
	<b>Average Effective (Market) Yield</b>	<b>Cost</b>	<b>Amortized Cost</b>	<b>Amortized Cost</b>
Cash	2%	\$ 33,697,112	\$ 33,697,112	\$ 30,719,849
Cash equivalents				
Government of Canada, direct and guaranteed	0.00%	-	-	-
Provincial, direct and guaranteed	0.00%	-	-	-
Corporate	0.00%	-	-	-
Municipal	0.00%	-	-	-
Pooled investment funds	0.00%	-	-	-
Other, including GIC's	1.00%	5,536,784	5,536,784	5,469,317
<b>Total cash and cash equivalents</b>	<b>1.86%</b>	<b>\$ 39,233,896</b>	<b>\$ 39,233,896</b>	<b>\$ 36,189,166</b>

<b>Portfolio Investments</b>	<b>2018</b>			<b>2017</b>
	<b>Average Effective (Market) Yield</b>	<b>Cost</b>	<b>Fair Value</b>	<b>Balance</b>
Long term deposits	0.00%	\$ -	\$ -	\$ -
Guaranteed investment certificates	0.00%	-	-	-
Fixed income securities				
Government of Canada, direct and guaranteed	0.00%	\$ -	\$ -	\$ -
Provincial, direct and guaranteed	0.00%	-	-	-
Municipal	2.45%	3,000,000	3,052,356	3,052,356
Corporate	3.00%	1,000,000	1,008,794	1,008,794
Pooled investment funds	0.00%	-	-	-
<b>Total fixed income securities</b>	<b>2.59%</b>	<b>4,000,000</b>	<b>4,061,150</b>	<b>4,061,150</b>
Equities				
Canadian	0.00%	\$ 998,570	\$ 1,107,605	\$ 1,107,605
Foreign	0.00%	125,189	115,072	115,072
<b>Total equities</b>	<b>0.00%</b>	<b>1,123,759</b>	<b>1,222,677</b>	<b>1,222,677</b>
Supplemental integrated pension plan assets	0.00%	\$ -	\$ -	\$ -
Restricted investments	0.00%	-	-	-
AMMD	0.00%	10	10	10
Other (Specify)	0.00%	-	-	-
<b>Total portfolio investments</b>	<b>2.59%</b>	<b>\$ 5,123,769</b>	<b>\$ 5,283,837</b>	<b>\$ 5,283,837</b>

See Note 4 for additional detail.

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

	<b>2018</b>	<b>2017</b>
Under 1 year	77.9%	75.0%
1 to 5 years	22.1%	25.0%
6 to 10 years	0.0%	0.0%
11 to 20 years	0.0%	0.0%
Over 20 years	0.0%	0.0%
	<b>100.0%</b>	<b>100.0%</b>

**SCHEDULE 6**School Jurisdiction Code: 4160

**SCHEDULE OF CAPITAL ASSETS**  
**for the Year Ended August 31, 2018 (in dollars)**

<b>Tangible Capital Assets</b>	<b>2018</b>							<b>2017</b>
	<b>Land</b>	<b>Construction In Progress*</b>	<b>Buildings</b>	<b>Equipment</b>	<b>Vehicles</b>	<b>Computer Hardware &amp; Software</b>	<b>Total</b>	<b>Total</b>
Estimated useful life			10-50 Years	5-10 Years	5-10 Years	3-5 Years		
<b>Historical cost</b>								
Beginning of year	\$ 393,647	\$ 22,040,044	\$ 145,257,850	\$ 3,399,642	\$ 332,472	\$ 8,026,526	\$ 179,450,181	\$ 171,363,818
Prior period adjustments	-	-	(13,257)	-	-	-	(13,257)	-
Additions	-	4,269,321	1,689,432	33,872	56,492	121,032	6,170,149	10,846,705
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	-	-	-	-	-	(2,760,342)
Historical cost, August 31, 2018	\$ 393,647	\$ 26,309,365	\$ 146,934,025	\$ 3,433,514	\$ 388,964	\$ 8,147,558	\$ 185,607,073	\$ 179,450,181
<b>Accumulated amortization</b>								
Beginning of year	\$ -	\$ -	\$ 57,476,669	\$ 1,865,961	\$ 315,630	\$ 6,789,201	\$ 66,447,461	\$ 63,982,311
Prior period adjustments	-	-	-	-	-	-	-	-
Amortization	-	-	4,217,187	308,783	22,384	609,995	5,158,349	5,225,492
Other additions	-	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	-	-	-	-	-	(2,760,342)
Accumulated amortization, August 31, 2017	\$ -	\$ -	\$ 61,693,856	\$ 2,174,744	\$ 338,014	\$ 7,399,196	\$ 71,605,810	\$ 66,447,461
<b>Net Book Value at August 31, 2018</b>	<b>\$ 393,647</b>	<b>\$ 26,309,365</b>	<b>\$ 85,240,169</b>	<b>\$ 1,258,770</b>	<b>\$ 50,950</b>	<b>\$ 748,362</b>	<b>\$ 114,001,263</b>	
<b>Net Book Value at August 31, 2017</b>	<b>\$ 393,647</b>	<b>\$ 22,040,044</b>	<b>\$ 87,781,181</b>	<b>\$ 1,533,681</b>	<b>\$ 16,842</b>	<b>\$ 1,237,325</b>		<b>\$ 113,002,720</b>

	<b>2018</b>	<b>2017</b>
Total cost of assets under capital lease	\$ -	\$ -
Total amortization of assets under capital lease	\$ -	\$ -

\*The net book value of construction in progress includes \$26,309,365 (2017 - \$22,040,044) for the construction of a new catholic elementary school in the Parsons Creek sub-division of Fort McMurray. Substantial completion of this project is took place in 2018 and the Board started the operation of the school in September 2018 (for School Year 2018-2019).

During the year, construction in progress  
Government of Alberta and therefore are non-cash and have been excluded from the statement of cash flows.

**SCHEDULE 7**

School Jurisdiction Code: 4160

**SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES  
for the Year Ended August 31, 2018 (in dollars)**

Board Members:	FTE	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other Paid	Other Accrued Unpaid Benefits	Expenses
17(1)	1.00	\$15,195	\$505	\$0			\$0	\$4,882
	1.00	\$22,803	\$652	\$0			\$0	\$10,890
	1.00	\$14,340	\$361	\$0			\$0	\$5,064
	1.00	\$17,169	\$476	\$0			\$0	\$9,703
	0.80	\$11,879	\$356	\$0			\$0	\$3,531
	0.20	\$1,412	\$41	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
	-	\$0	\$0	\$0			\$0	\$0
<b>Subtotal</b>	<b>5.00</b>	<b>\$82,797</b>	<b>\$2,391</b>	<b>\$0</b>			<b>\$0</b>	<b>\$34,069</b>
17(1)	1.00	\$216,480	\$35,497	\$0	\$0	\$0	\$0	\$19,043
17(1)	1.00	\$173,827	\$33,645	\$0	\$0	\$0	\$0	\$4,713
	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Certificated		\$36,159,973	\$7,349,631		\$0	\$0	\$0	
School based	338.00							
Non-School based	3.00							
Non-certificated		\$17,674,612	\$3,179,804		\$0	\$0	\$0	
Instructional	272.00							
Plant Operations & Maintenance	50.00							
Transportation	-							
Other	29.00							
<b>TOTALS</b>	<b>699.00</b>	<b>\$54,307,689</b>	<b>\$10,600,968</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$57,825</b>

# FORT MCMURRAY ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT NO.32

Notes to Financial Statements  
For the year ended August 31, 2018

---

## 1. AUTHORITY AND PURPOSE

The Fort McMurray Roman Catholic Separate School District No. 32 (the "School Board") delivers education programs under the authority of the *School Act*, Revised Statutes of Alberta 2000, Chapter S-3. The School Board is exempt from income taxes under Section 149 of the *Income Tax Act*.

The School Board receives funding for instruction and support under Education Grants Regulation (AR 120/2008). The regulation allows for the setting of conditions and use of grant monies. The Board is limited on certain funding allocations and administration expenses.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the CPA Canadian public sector accounting standards (PSAS). The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

### a) Cash and cash equivalents

Cash and cash equivalents include cash and investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These short-term investments have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

### b) Accounts receivable

Accounts receivable are shown net of allowance for doubtful accounts.

### c) Portfolio Investments

The School Board has investments in GIC's and term deposits that have no maturity dates or a maturity of greater than three months. GIC's, term deposits and investments not quoted in an active market are reported at cost or amortized cost.

Portfolio investments in equity instruments that are quoted in an active market are recorded at fair value and the associated transaction costs are expensed upon initial recognition. The change in the fair value is recognized in the Statement of Remeasurement Gains and Losses as a remeasurement gain or loss until the portfolio investments are derecognized. Upon derecognition, the accumulated remeasurement gains or losses associated with the derecognized portfolio investments are reversed and reclassified to the Statement of Operations.

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the Statement of Operations. In the case of an item in the fair value category, a reversal of any net remeasurement gains recognized in previous reporting periods up to the amount of the write-down is reported in the Statement of Remeasurement Gains and Losses. A subsequent increase in value would be recognized on the Statement of Remeasurement Gains and Losses and realized on the Statement of Operations only when sold.

Detailed information regarding portfolio investments is disclosed in the Schedule of Cash, Cash Equivalents, and Portfolio Investments (Schedule 5).

## FORT MCMURRAY ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT NO.32

Notes to Financial Statements  
For the year ended August 31, 2018

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### d) Tangible capital assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the asset. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value at the date of donation, except in circumstances where fair value cannot be reasonably determined, when they are then recognized at nominal value. Transfers of tangible capital assets from related parties are recorded at original cost less accumulated amortization.
- Construction-in-progress is recorded as a transfer to the applicable asset class at substantial completion.
- Buildings include site and leasehold improvements as well as assets under capital lease.
- Sites and buildings are written down to residual value when conditions indicate they no longer contribute to the ability of the School Board to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. For supported assets, the write-downs are accounted for as reductions to Expended Deferred Capital Revenue (EDCR).
- Buildings that are demolished or destroyed are written-off.
- Tangible capital assets with costs in excess of \$5,000 are capitalized.
- Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School Board are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School Board's rate for incremental borrowing or the interest rate implicit in the lease.
- Tangible capital assets are amortized over their estimated useful lives on a straight-line basis, at the following rates:

Land	Not depreciated
Buildings	10 - 50 years
Vehicles	5 -10 years
Computer Hardware & Software	3 - 5 years
Equipment	5 -10 years

Construction-in-progress is not amortized until the asset is substantially ready for use. When construction-in-progress is completed and transferred to the applicable asset class, amortization on the asset transferred commences once the asset is in productive use.

#### e) Deferred revenue

Deferred revenue includes contributions received for operations which have stipulations that meet the definition of a liability per Public Sector Accounting Standard (PSAS) PS 3200. These contributions are recognized by the School Board once it has met all eligibility criteria to receive the contributions. When stipulations are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability.



## FORT MCMURRAY ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT NO.32

Notes to Financial Statements  
For the year ended August 31, 2018

---

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### e) Deferred revenue (continued)

Deferred revenue also includes contributions for capital expenditures, unexpended and expended. Unexpended Deferred Capital Revenue (UDCR) represent externally restricted supported capital funds provided for a specific capital purpose received or receivable by the jurisdiction, but the related expenditure has not been made at year-end. These contributions must also have stipulations that meet the definition of a liability per PS 3200 when expended.

Expended Deferred Capital Revenue (EDCR) represent externally restricted supported capital funds that have been expended but have yet to be amortized over the useful life of the related capital asset. Amortization over the useful life of the related capital asset is due to certain stipulations related to the contributions that require that the School Board use the asset in a prescribed manner over the life of the associated asset.

#### f) Employee future benefits

The School Board provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts. The School Board accrues its obligations and related costs for vested benefits under employee future benefit plans. The obligation recorded is for the Supplementary Employee Retirement Plan (SERP).

The SERP is a non-registered retirement program sponsored by the Alberta School Board Association (ASBA). It commenced in 2005 and provides supplementary pension benefits to a prescribed class of employees. The SERP supplements the LAPP, ATRF, and the SiPP pension plans. The cost of the SERP post-retirement benefits earned by employees is actuarially determined using the projected-benefit method prorated on service and management's best estimate of salary and benefit escalation and retirement ages of employees. It is reported as an employee future benefits liability.

#### g) Operating and capital reserves

Certain amounts are internally or externally restricted for future operating or capital purposes. Transfers to and from reserves are recorded when approved by the Board of Trustees. Capital reserves are restricted to capital purposes and may only be used for operating purposes with approval by the Minister of Education. Reserves are disclosed in the Schedule of Changes in Accumulated Surplus.

#### h) Revenue recognition

Revenue is recorded on an accrual basis. Instruction and support allocations are recognized in the year to which they relate. Fees for services related to courses and programs are recognized as revenue when such courses and programs are delivered.

Volunteers contribute a considerable number of hours per year to schools to ensure that certain programs are delivered, such as kindergarten, lunch services and the raising of school generated funds. Contributed services are not recognized in the financial statements.

*Eligibility criteria* are criteria that the School Board has to meet in order to receive certain contributions. *Stipulations* describe what the School Board must perform in order to keep the contributions. Contributions without eligibility criteria or stipulations are recognized as revenue when the contributions are authorized by the transferring government or entity. Contributions with eligibility criteria but without stipulations are recognized as revenue when the contributions are authorized by the transferring government or entity and all eligibility criteria have been met.

## FORT MCMURRAY ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT NO.32

Notes to Financial Statements  
For the year ended August 31, 2018

---

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### h) Revenue recognition (continued)

Contributions with stipulations are recognized as revenue in the period the stipulations are met, except when and to the extent that the contributions give rise to an obligation that meets the definition of a liability in accordance with PS 3200. Such liabilities are recorded as deferred revenue.

The following items fall under this category:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year the stipulated related expenses are incurred;
- Unexpended Deferred Capital Revenue; or
- Expended Deferred Capital Revenue.

#### i) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

##### Allocation of Costs

- Actual salaries of personnel assigned to two or more programs are allocated based on the time spent in each program.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

#### j) Pensions

Pension costs included in these financial statements comprise the cost of employer contributions for current service of employees during the year.

Current and past service costs of the Alberta Teachers Retirement Fund are met by contributions by active members and the Government of Alberta. Under the terms of the *Teachers Pension Plan Act*, the School Division does not make pension contributions for certificated staff. The Government portion of the current service contribution to the Alberta Teachers Retirement Fund on behalf of the School Board is included in both revenue and expenses. For the school year ended August 31, 2018, the amount contributed by the Government was \$4,008,720 (2017 - \$3,859,779).

The School Board participates in a multi-employer pension plan, the Local Authorities Pension Plan, and does not report on any unfunded liabilities. The expense for this pension plan is equivalent to the annual contributions of \$1,179,274 for the year ended August 31, 2018 (2017 - \$1,214,890). At December 31, 2017, the Local Authorities Pension Plan reported an actuarial surplus of \$4,835,515,000 (2016 - deficiency of \$637,357,000).

The Alberta School Boards Association ("ASBA") Supplementary Integrated Pension Plan ("SiPP"), a multi-employer registered defined-benefit pension plan sponsored by the ASBA which is subject to the provisions of the *Alberta Employment Pension Plans Act*, was effective January 1, 2004. It provides supplementary pension benefits to a prescribed class of employees. The plan supplements the LAPP or the ATRF. The current service contributions in 2018 were \$25,636 (2017 - \$19,991).

## FORT MCMURRAY ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT NO.32

Notes to Financial Statements  
For the year ended August 31, 2018

---

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### k) Program reporting

The School Board's operations have been segmented into operating segments established to facilitate the achievement of the School Board's long-term objectives to aid in resource allocation decisions, and to assess operational performance. The segments are differentiated by major activity as follows:

- **ECS Instruction:** The provision of Early Childhood Services education instructional services that fall under the basic public education mandate.
- **Grade 12 Instruction:** The provision of instructional services for grades 1-12 that fall under the basic public education mandate.
- **Plant Operations and Maintenance:** The operation and maintenance of all school buildings and maintenance shop facilities.
- **Transportation:** The provision of regular and special education bus services (to and from school), whether contracted or board operated, including transportation facilities.
- **Board & System Administration:** The provision of board governance and system-based / central-office administration.
- **External Services:** All projects, activities and services offered outside the public education mandate for ECS children and students in Grades 1 - 12. Services offered beyond the mandate for public education are to be self-supporting, and Alberta Education funding may not be utilized to support these programs.

The allocation of revenue and expenses are reported by program, source and object on the Schedule of Program Operations.

#### l) Trusts under administration

The School Board has property that has been transferred or assigned to it to be administered or directed by a trust agreement or statute. The School Board holds title to the property for the benefit of the beneficiary.

Trusts under administration have been excluded from the financial reporting of the School Board. Trust balances can be found in Note 12.

#### m) Financial instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School Board recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities and debt. Unless otherwise noted, it is management's opinion that the School Board is not exposed to significant credit and liquidity risks, or market risk, which includes currency, interest rate and other price risks.

# FORT MCMURRAY ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT NO.32

Notes to Financial Statements  
For the year ended August 31, 2018

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### m) Financial instruments (continued)

Financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of items in the cost or amortized cost upon initial recognition. The gain or loss arising from derecognition of a financial instrument is recognized in the Statement of Operations. Gains and losses arising from changes in fair value are recognized in the Statement of Remeasurement Gains and Losses. Impairment losses such as write-downs or write-offs are reported in the Statement of Operations.

### n) Measurement uncertainty (use of estimates)

The precise determination of many assets and liabilities is dependent on future events. As a result, the preparation of financial statements for a period involves the use of estimates and approximations, which have been made using careful judgment. Actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the allowance for doubtful accounts, potential impairment of assets, rates for amortization and estimated employee future benefits.

### o) Liability for contaminated sites

In June 2010, the Public Sector Accounting Board issued this accounting standard effective for fiscal years starting on or after April 1, 2014. Contaminated sites are a result of contamination being introduced into the air, soil, water, or sediment of a chemical, organic, or radioactive material, or live organism that exceeds an environmental standard. At August 31, 2018, there is no liability for contaminated sites.

### p) Change in accounting policy

The School Board has prospectively adopted the following standards from September 1, 2017: PS 3210 *Assets*, PS 3320 *Contingent Assets*, PS 3380 *Contractual Rights*, PS 2200 *Related Party Disclosures*, PS 3420 *Inter-Entity Transactions*. There was no material impact on the financial statements of adopting the new Sections.

## 3. ACCOUNTS RECEIVABLE

	2018			2017
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Alberta Education - Grants	\$ 69,954	\$ -	\$ 69,954	\$ 12,426
Alberta Education - Capital	1,976,171	-	1,976,171	1,488,784
Alberta Education - RCSD	438,410	-	438,410	637,208
Treasury Board and Finance - Supported debenture principal	-	-	-	107,920
Treasury Board and Finance - Accrued interest on supported debentures	-	-	-	9,713
Government of Alberta - Human Services	-	-	-	22,673
Federal government	2,386,504	-	2,386,504	519,154
Insurance - Fort McMurray Wildfire	1,079,878	-	1,079,878	2,657,594
Other	211,467	-	211,467	503,896
Total	<u>\$ 6,162,384</u>	<u>\$ -</u>	<u>\$ 6,162,384</u>	<u>\$ 5,959,368</u>

Included in the accounts receivable balance are past due amounts of \$1,206,397 (2017 - \$1,637,076) which are expected to be collected.

# FORT MCMURRAY ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT NO.32

Notes to Financial Statements  
For the year ended August 31, 2018

## 4. PORTFOLIO INVESTMENTS

Fixed income corporate securities were reclassified to the fair value category because the quoted price in an active market value became available during the year. The difference between the carrying value and fair value resulted in a gain of \$119,603 (2017 - loss of \$15,504) and is reported as a remeasurement gain or loss.

## 5. BANK INDEBTEDNESS

At August 31, 2018, the School Board had an approved line of credit totaling \$2,000,000 (2017 - \$2,000,000). Interest is charged at prime less 0.25% (2017 - prime plus 0.25%). This line of credit is secured by a borrowing bylaw and a security agreement covering all revenue of the School Board. There is no balance outstanding on the line of credit at August 31, 2018 (2017 - \$nil). At August 31, 2018, prime rate was 3.70% (2017 - 2.95%).

## 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2018	2017
Alberta Education	\$ -	\$ 330,084
Alberta Capital Finance Authority (Interest on long-term debt - Supported)	-	9,712
Federal government	31,709	2,373
Accrued vacation pay liability	467,179	428,058
Other salaries & benefit costs	1,360,552	1,176,756
Other trade payables and accrued liabilities	3,060,920	1,615,388
Total	\$ 4,920,360	\$ 3,562,371

## 7. DEFERRED REVENUE

Deferred revenue consists of revenue that has not yet been allocated to specific activities, revenue that has been allocated to activities to be carried out in future years, and the unexpended portion of revenue on activities in progress at August 31, 2018. The following table represents changes in the deferred revenue balance attributable to each major category of external restrictions

SOURCE AND GRANT OR FUND TYPE	DEFERRED REVENUE as at Aug. 31, 2017	ADD: 2017/2018 Restricted Funds Received/ Receivable	DEDUCT: 2017/2018 Restricted Funds Expended (Paid / Payable)	ADD (DEDUCT): 2017/2018 Adjustments for Returned Funds	DEFERRED REVENUE as at Aug. 31, 2018
<b>Unexpended deferred operating revenue</b>					
Alberta Education:					
Regional Collaborative Service Delivery	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure Maintenance Renewal	6,428,754	1,724,325	(578,023)	-	7,575,056
Fort McMurray Allowance (FMA)	512,922	7,824,960	(7,959,318)	-	378,565
Nutrition Program	-	141,000	(119,300)	-	21,700
<b>Other Deferred Revenue:</b>					
School Generated Funds	788,979	898,943	(837,871)	-	850,051
Transportation Fees	18,663	160,532	(143,714)	-	35,481
High School Fees	58,253	839	(58,792)	-	300
High School Athletics & Academics	166,190	261,744	(376,230)	-	51,704
Supplies and material fees	-	179,210	(173,910)	-	5,300
Out of School Care	-	894,604	(893,854)	-	750
Early Entry Program	102,570	80,542	(172,812)	-	10,300
Donations	301,334	195,460	(179,128)	-	317,667
Foreign Tuition Fees	-	12,900	-	-	12,900
3WT Grant	15,007	-	(15,007)	-	-
Insurance - Sewer Main	-	78,599	-	-	78,599
<b>Total unexpended deferred operating revenue</b>	<b>\$ 8,392,672</b>	<b>\$ 12,453,659</b>	<b>\$ (11,507,959)</b>	<b>\$ -</b>	<b>\$ 9,338,372</b>
<b>Unexpended deferred capital revenue (Schedule 2)</b>	<b>4,635,683</b>	<b>1,455,478</b>	<b>(2,393,108)</b>	<b>-</b>	<b>3,698,053</b>
<b>Expended deferred capital revenue (Schedule 2)</b>	<b>103,836,934</b>	<b>5,771,908</b>	<b>(3,960,298)</b>	<b>-</b>	<b>105,648,544</b>
<b>Total</b>	<b>\$ 116,865,289</b>	<b>\$ 19,681,045</b>	<b>\$ (17,861,365)</b>	<b>\$ -</b>	<b>\$ 118,684,969</b>

**FORT MCMURRAY ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT NO.32**

Notes to Financial Statements  
For the year ended August 31, 2018

---

**8. EMPLOYEE FUTURE BENEFIT LIABILITIES**

Employee future benefit liabilities consist of the following:

	2018	2017
Defined benefit pension plan liability (SERP)	\$ 284,800	\$ 245,500

**9. PREPAID EXPENSES**

Prepaid expenses consist of the following:

	2018	2017
3P Learning	\$ 78,179	\$ -
Acrodex	-	15,309
Bull Creek Wind Power Limited	270,595	282,711
Clevr	8,716	-
Edmentum	21,951	-
Norex Limited	-	3,931
Otis Canada	8,843	8,140
Postage by Phone / RMRS	94	94
Prepaid Insurance	117,150	-
Right Labs	23,744	-
SDS Harris Software Inc.	49,921	49,982
WORKS International	12,703	-
Other	9,268	12,752
Total	\$ 601,166	\$ 372,919

**FORT MCMURRAY ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT NO.32**

**Notes to Financial Statements**  
**For the year ended August 31, 2018**

**10. ACCUMULATED SURPLUS**

Detailed information related to accumulated surplus is available on the Schedule of Changes in Accumulated Surplus. Accumulated surplus may be summarized as follows:

	<b>2018</b>	<b>2017</b>
Unrestricted surplus	\$ 7,242,040	\$ 6,906,636
Operating reserves	14,221,411	13,202,695
Accumulated surplus (deficit) from operations	21,463,451	20,109,331
Investment in tangible capital assets	8,204,922	9,165,790
Capital reserves	11,785,580	10,671,741
Accumulated remeasurement gains (losses)	(61,536)	(181,139)
Accumulated surplus (deficit)	\$ 41,392,417	\$ 39,765,723

Accumulated surplus (deficit) from operations (ASO) include funds of \$338,887 (2017 - \$422,343) that are raised at school level and are not available to spend at board level. The School Board's adjusted surplus (deficit) from operations is calculated as follows:

	<b>2018</b>	<b>2017</b>
Accumulated surplus (deficit) from operations	\$ 21,463,451	\$ 18,788,153
Deduct: School generated funds included in accumulated surplus (Note 13)	338,887	422,343
Adjusted accumulated surplus (deficit) from operations	\$ 21,124,564	\$ 18,365,810

Adjusted accumulated surplus (deficit) from operations represents funds available for use by the School Board after deducting funds raised at the school level.

**11. CONTRACTUAL OBLIGATIONS**

	<b>2018</b>	<b>2017</b>
Service Providers – Xerox Canada Ltd	\$ 711,790	\$ 1,118,527

Estimated payment requirements for each of the next two years are as follows:

	<b>Service Providers</b>
2018-19	406,737
2019-20	305,053
	\$ 711,790

**FORT MCMURRAY ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT NO.32**

**Notes to Financial Statements**  
**For the year ended August 31, 2018**

**12. TRUSTS UNDER ADMINISTRATION**

These balances represent assets that are held in trust by the School Board. They are not recorded on the statements of the School Board.

	<b>2018</b>	<b>2017</b>
Scholarship trusts	\$ 148,560	\$ 152,766
NE AB FASD Network - NEAFAN (Banker Board)	1,202,121	543,791
<b>Total</b>	<b><u>\$1,350,680</u></b>	<b><u>\$ 696,557</u></b>

**13. SCHOOL GENERATED FUNDS**

	<b>2018</b>	<b>2017</b>
School Generated Funds, Beginning of Year	\$ 1,211,322	\$ 1,064,780
Gross Receipts:		
Fees	448,968	282,323
Fundraising	530,106	416,088
Gifts and donations	304,227	591,087
Other sales and services	126,793	154,892
<b>Total gross receipts</b>	<b>1,410,094</b>	<b>1,444,390</b>
<b>Total Related Expenses and Uses of Funds</b>	<b>1,432,480</b>	<b>1,297,848</b>
<b>Total Direct Costs Including Cost of Goods Sold to Raise Funds</b>	<b>-</b>	<b>-</b>
<b>School Generated Funds, End of Year</b>	<b><u>\$ 1,188,936</u></b>	<b><u>\$ 1,211,322</u></b>
Balance included in Deferred Revenue*	\$ 850,049	\$ 788,979
Balance included in Accumulated Surplus (Operating Reserves)**	\$ 338,887	\$ 422,343



# FORT MCMURRAY ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT NO.32

Notes to Financial Statements  
For the year ended August 31, 2018

## 14. RELATED PARTY TRANSACTIONS

All entities that are consolidated in the accounts of the Government of Alberta are related parties of school boards. These include government departments, health authorities, post-secondary institutions and other school jurisdictions in Alberta.

	Balances		Transactions	
	Financial Assets (at cost or net realizable value)	Liabilities (at amortized cost)	Revenues	Expenses
<b>Government of Alberta (GOA):</b>				
<b>Alberta Education</b>				
Accounts receivable / Accounts payable	\$ 2,484,535	\$ -	\$ -	\$ -
Prepaid expenses / Deferred operating revenue	-	7,975,321	-	-
Unexpended deferred capital revenue	-	3,698,053	-	-
Expended deferred capital revenue		105,614,538	3,604,172	
Grant revenue & expenses	-	-	70,805,432	-
ATRF payments made on behalf of district			4,008,720	
<b>Alberta Treasury Board and Finance (Accrued interest)</b>			9,713	-
<b>Human Services</b>	-	-	736,019	-
<b>Other:</b>				
Other Related Parties - ATB Financial	37,998,118	-	615,568	21,388
<b>TOTAL 2017/2018</b>	<u>\$ 40,482,653</u>	<u>\$117,287,912</u>	<u>\$ 79,779,624</u>	<u>\$ 21,388</u>
<b>TOTAL 2016/2017</b>	<u>\$ 37,058,438</u>	<u>\$115,862,010</u>	<u>\$ 75,068,777</u>	<u>\$ 8,637</u>

## 15. ECONOMIC DEPENDENCE ON RELATED PARTY

The School Board's primary source of income is from the Alberta Government. The School Board's ability to continue viable operations is dependent on this funding.

## 16. BUDGET AMOUNTS

The budget was prepared by the School Board and approved by the Board of Trustees on June 12, 2017.

## 17. COMPARATIVE FIGURES

The comparative figures have been reclassified where necessary to conform to the 2017/2018 presentation.