

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2023**

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

**1045 The Horizon School Division**

**Legal Name of School Jurisdiction**

6302 56 Street Taber AB AB T1G 1Z9; 403-223-3547 (Ext. 124); phil.johansen@horizon.ab.ca

**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

Marie Logan

Name

Original Signed

Signature

**SUPERINTENDENT**

Mr. Wilco Tymensen

Name

Original Signed

Signature

**SECRETARY TREASURER or TREASURER**

Phil Johansen

Name

Original Signed

Signature

**Certified as an accurate summary of the year's budget as approved by the Board**

**of Trustees at its meeting held on** May 31, 2022 .







Date

c.c. Alberta Education  
c/o Jianan Wang, Financial Reporting & Accountability Branch  
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15 Color coded cells:

16 	blue cells: require the input of data/descriptors wherever applicable.		grey cells: data not applicable - protected
17 	salmon cells: populated from data entered in this template		white cells: within text boxes REQUIRE the input of points and data.
18 	green cells: populated based on information previously submitted		yellow cells: to be completed when yellow only.

**HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2022/2023 BUDGET REPORT**

21 The following were presented to the Board and approved as underlying the budget. These key points and assumptions used in development of the budget take into  
 22 consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year  
 23 Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will  
 24 support the jurisdiction's plans.

**Budget Highlights, Plans & Assumptions:**

27 Significant cost increases (about 7.5%) are expected in transportation due to a new service contract. This will be higher if fuel prices do not decline.  
 28 The cost of employee benefits has risen significantly. Estimated at an increase of \$170,000.  
 29 Taber Christian High School will be complete for Sep 2022. That program will move into their new facility for the new year.

**Assumptions**

34 Fuel costs will reduce from historic highs.  
 35 Any contract settlement with the ATA will be fully funded.  
 36 Absenteeism will reduce to historic normals.

**Significant Business and Financial Risks:**

41 Sharply rising fuel prices pose a significant threat to the jurisdiction through the cost of transportation. These will also impact the cost of goods going forward.  
 42 Collective bargaining will likely commence in the fall of 2022 with support staff. It is unclear what the cost of a settlement will be.  
 44 Another congregated site to deliver home schooling is opening in the Hays area. This potentially could threaten the viability of the Hays school.

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

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
<b>REVENUES</b>			
Government of Alberta	\$ 45,835,498	\$45,532,854	\$46,113,274
Federal Government and First Nations	\$ -	\$0	\$1,806
Property taxes	\$ -	\$0	\$0
Fees	\$ 600,000	\$813,341	\$531,507
Sales of services and products	\$ 594,517	\$593,870	\$378,377
Investment income	\$ 89,303	\$89,303	\$66,534
Donations and other contributions	\$ 510,000	\$599,957	\$453,270
Other revenue	\$ 103,197	\$13,240	\$61,733
<b>TOTAL REVENUES</b>	\$47,732,515	\$47,642,565	\$47,606,501
<b>EXPENSES</b>			
Instruction - ECS	\$ 1,417,098	\$1,376,209	\$1,466,222
Instruction - Grade 1 to 12	\$ 33,944,916	\$34,243,294	\$32,800,731
Operations & maintenance	\$ 6,884,439	\$6,613,812	\$7,736,334
Transportation	\$ 3,134,728	\$2,938,254	\$2,912,070
System Administration	\$ 1,964,775	\$1,962,606	\$1,815,776
External Services	\$ 663,620	\$508,390	\$537,043
<b>TOTAL EXPENSES</b>	\$48,009,576	\$47,642,565	\$47,268,176
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$277,061)	\$0	\$338,325

**BUDGETED ALLOCATION OF EXPENSES (BY OBJECT)**

for the Year Ending August 31

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual Audited 2020/2021
<b>EXPENSES</b>			
Certificated salaries	\$ 19,681,946	\$19,985,432	\$20,215,155
Certificated benefits	\$ 4,635,925	\$4,569,368	\$4,547,149
Non-certificated salaries and wages	\$ 6,945,994	\$6,633,649	\$6,923,046
Non-certificated benefits	\$ 1,726,714	\$1,652,684	\$1,519,731
Services, contracts, and supplies	\$ 12,417,560	\$12,314,159	\$11,606,851
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$ 2,141,948	\$2,033,460	\$2,028,474
Unsupported	\$ 459,489	\$453,813	\$427,770
<b>Interest on capital debt</b>			
Supported	\$ -	\$0	\$0
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ -	\$0	\$0
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
<b>TOTAL EXPENSES</b>	\$48,009,576	\$47,642,565	\$47,268,176

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

REVENUES	Approved Budget 2022/2023							Actual Audited 2020/21
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grade 1 to 12						
(1) Alberta Education	\$ 945,427	\$ 32,805,925	\$ 4,628,375	\$ 3,047,263	\$ 2,017,415	\$ -	\$ 43,444,405	\$ 43,878,042
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ 1,776,373	\$ -	\$ -	\$ -	\$ 1,776,373	\$ 1,768,798
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ 41,100	\$ -	\$ -	\$ -	\$ 548,620	\$ 589,720	\$ 466,434
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56
(6) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ -	\$ 485,000	\$ -	\$ -	\$ -	\$ 115,000	\$ 600,000	\$ 531,507
(11) Sales of services and products	\$ 50,000	\$ 544,517	\$ -	\$ -	\$ -	\$ -	\$ 594,517	\$ 378,377
(12) Investment income	\$ -	\$ 89,303	\$ -	\$ -	\$ -	\$ -	\$ 89,303	\$ 66,534
(13) Gifts and donations	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 169,706
(14) Rental of facilities	\$ -	\$ -	\$ 13,240	\$ -	\$ -	\$ -	\$ 13,240	\$ 15,399
(15) Fundraising	\$ -	\$ 310,000	\$ -	\$ -	\$ -	\$ -	\$ 310,000	\$ 283,564
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,846
(17) Other	\$ -	\$ -	\$ 89,957	\$ -	\$ -	\$ -	\$ 89,957	\$ 29,488
<b>(18) TOTAL REVENUES</b>	<b>\$ 995,427</b>	<b>\$ 34,475,845</b>	<b>\$ 6,507,945</b>	<b>\$ 3,072,263</b>	<b>\$ 2,017,415</b>	<b>\$ 663,620</b>	<b>\$ 47,732,515</b>	<b>\$ 47,606,501</b>
<b>EXPENSES</b>								
(19) Certificated salaries	\$ 749,769	\$ 18,427,952	\$ -	\$ -	\$ 504,225	\$ -	\$ 19,681,946	\$ 20,215,155
(20) Certificated benefits	\$ 99,703	\$ 4,438,251	\$ -	\$ -	\$ 97,971	\$ -	\$ 4,635,925	\$ 4,547,149
(21) Non-certificated salaries and wages	\$ 379,970	\$ 4,810,721	\$ 686,491	\$ 23,131	\$ 667,446	\$ 378,235	\$ 6,945,994	\$ 6,923,046
(22) Non-certificated benefits	\$ 98,687	\$ 1,213,740	\$ 164,491	\$ 6,037	\$ 161,585	\$ 82,174	\$ 1,726,714	\$ 1,519,731
(23) SUB - TOTAL	\$ 1,328,129	\$ 28,890,664	\$ 850,982	\$ 29,168	\$ 1,431,227	\$ 460,409	\$ 32,990,579	\$ 33,205,081
(24) Services, contracts and supplies	\$ 88,969	\$ 4,819,274	\$ 3,743,225	\$ 3,105,560	\$ 457,321	\$ 203,211	\$ 12,417,560	\$ 11,606,851
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 2,141,948	\$ -	\$ -	\$ -	\$ 2,141,948	\$ 2,028,474
(26) Amortization of unsupported tangible capital assets	\$ -	\$ 234,978	\$ 71,223	\$ -	\$ 76,227	\$ -	\$ 382,428	\$ 427,770
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 77,061	\$ -	\$ -	\$ -	\$ 77,061	\$ 77,061
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>(35) TOTAL EXPENSES</b>	<b>\$ 1,417,098</b>	<b>\$ 33,944,916</b>	<b>\$ 6,884,439</b>	<b>\$ 3,134,728</b>	<b>\$ 1,964,775</b>	<b>\$ 663,620</b>	<b>\$ 48,009,576</b>	<b>\$ 47,345,237</b>
<b>(36) OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (421,671)</b>	<b>\$ 530,929</b>	<b>\$ (376,494)</b>	<b>\$ (62,465)</b>	<b>\$ 52,640</b>	<b>\$ -</b>	<b>\$ (277,061)</b>	<b>\$ 261,264</b>

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

	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
<b>FEES</b>			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$0	\$2,028
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$15,000	\$4,700	\$5,321
Alternative program fees	\$400,000	\$350,000	\$345,391
Fees for optional courses	\$35,000	\$75,000	\$41,612
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>	\$25,000	\$135,000	\$77
Other fees to enhance education (Describe here)	\$0	\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$125,000	\$248,641	\$5,624
Non-curricular goods and services	\$0	\$0	\$3,327
<b>NON-CURRICULAR TRAVEL</b>	\$0	\$0	\$0
<b>OTHER FEES</b> (Describe here)	\$0	\$0	\$2,890
<b>TOTAL FEES</b>	\$600,000	\$813,341	\$406,270

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

Please disclose amounts paid by parents of students that are recorded as "Sales of services and products" (rather than fee revenue). Note that this schedule should include only amounts collected from parents and so it may not agree with the Statement of Operations.	Approved Budget 2022/2023	Approved Budget 2021/2022	Actual 2020/2021
Cafeteria sales, hot lunch, milk programs	\$50,000	\$100,000	\$28,252
Special events	\$50,000	\$75,000	\$23,364
Sales or rentals of other supplies/services	\$200,000	\$200,000	\$29,463
International and out of province student revenue	\$16,760	\$16,760	\$64,142
Adult education revenue	\$0	\$0	\$0
Preschool	\$50,000	\$50,000	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$162
Other (describe) Sports Academy Operations Invoiced	\$215,000	\$215,000	\$0
Other (describe) Staffing Payments for Additional Support Staff	\$12,757	\$12,110	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other sales (describe here)	\$0	\$0	
Other (describe) Other sales (describe here)	\$0	\$0	
<b>TOTAL</b>	\$594,517	\$668,870	\$145,383

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ACCUMULATED OPERATING SURPLUS/DEFICITS (2+3+4+7)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
						OPERATING RESERVES	CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2021</b>	\$10,303,296	\$5,232,980	\$0	\$3,347,510	\$1,377,161	\$1,970,349	\$1,722,806
<b>2021/2022 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$63,000)			(\$63,000)	(\$63,000)		
Estimated board funded capital asset additions		\$750,000		(\$750,000)	(\$750,000)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		(\$2,512,272)		\$2,512,272	\$2,512,272		
Estimated capital revenue recognized - Alberta Education		\$254,227		(\$254,227)	(\$254,227)		
Estimated capital revenue recognized - Alberta Infrastructure		\$1,779,884		(\$1,779,884)	(\$1,779,884)		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$89,957		(\$89,957)	(\$89,957)		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	\$846,740	(\$846,740)	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2022</b>	\$10,240,296	\$5,594,776	\$0	\$2,922,714	\$1,799,105	\$1,123,609	\$1,722,806
<b>2022/23 Budget projections for:</b>							
Opening balance adjustment due to adoption of PS 3280 (ARO)	(\$2,302,953)	(\$2,302,953)		\$0	\$0		
Budgeted surplus(deficit)	(\$277,061)			(\$277,061)	(\$277,061)		
Projected board funded tangible capital asset additions		\$150,000		(\$100,000)	(\$100,000)	\$0	(\$50,000)
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$2,524,376)		\$2,524,376	\$2,524,376		
Budgeted capital revenue recognized - Alberta Education		\$275,618		(\$275,618)	(\$275,618)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$1,776,373		(\$1,776,373)	(\$1,776,373)		
Budgeted capital revenue recognized - Other GOA		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other sources		\$89,957		(\$89,957)	(\$89,957)		
Budgeted amortization of ARO tangible capital assets		(\$77,061)		\$77,061	\$77,061		
Budgeted amortization of supported ARO tangible capital assets		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - recognition		\$0		\$0	\$0		
Budgeted board funded ARO liabilities - remediation		\$0		\$0	\$0		
Budgeted changes in Endowments	\$0		\$0	\$0	\$0		
Budgeted unsupported debt principal repayment		\$0		\$0	\$0		
Projected reserve transfers (net)				\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2023</b>	\$7,660,282	\$2,982,334	\$0	\$3,005,142	\$1,881,533	\$1,123,609	\$1,672,806

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

	Unrestricted Surplus Usage			Operating Reserves Usage			Capital Reserves Usage		
	Year Ended			Year Ended			Year Ended		
	31-Aug-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025	31-Aug-2023	30-Aug-2024	30-Aug-2025
<b>Projected opening balance</b>	\$1,799,105	\$1,881,533	\$1,881,533	\$1,123,609	\$1,123,609	\$1,123,609	\$1,722,806	\$1,672,806	\$1,672,806
<b>Projected excess of revenues over expenses (surplus only)</b>	\$0	\$0	\$0						
<b>Budgeted disposal of board funded TCA and ARO TCA</b>	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
<b>Budgeted amortization of capital assets (expense)</b>	\$2,601,437	\$0	\$0		\$0	\$0			
<b>Budgeted capital revenue recognized, including ARO assets amortization</b>	(\$2,141,948)	\$0	\$0		\$0	\$0			
<b>Budgeted changes in Endowments</b>	\$0	\$0	\$0		\$0	\$0			
<b>Budgeted board funded ARO liabilities - recognition</b>	\$0	\$0	\$0		\$0	\$0			
<b>Budgeted board funded ARO liabilities - remediation</b>	\$0	\$0	\$0		\$0	\$0			
<b>Budgeted unsupported debt principal repayment</b>	\$0	\$0	\$0		\$0	\$0			
<b>Projected reserves transfers (net)</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected assumptions/transfers of operations</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Increase in (use of) school generated funds</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>New school start-up costs</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Decentralized school reserves</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Non-recurring certificated remuneration</b>	(\$100,000)	\$0	\$0		\$0	\$0			
<b>Non-recurring non-certificated remuneration</b>	\$0	\$0	\$0		\$0	\$0			
<b>Non-recurring contracts, supplies &amp; services</b>	\$0	\$0	\$0		\$0	\$0			
<b>Professional development, training &amp; support</b>	\$0	\$0	\$0		\$0	\$0			
<b>Transportation Expenses</b>	\$0	\$0	\$0		\$0	\$0			
<b>Operations &amp; maintenance</b>	\$0	\$0	\$0		\$0	\$0			
<b>English language learners</b>	\$0	\$0	\$0		\$0	\$0			
<b>System Administration</b>	\$0	\$0	\$0		\$0	\$0			
<b>OH&amp;S / wellness programs</b>	\$0	\$0	\$0		\$0	\$0			
<b>B &amp; S administration organization / reorganization</b>	\$0	\$0	\$0		\$0	\$0			
<b>Debt repayment</b>	\$0	\$0	\$0		\$0	\$0			
<b>POM expenses</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Non-salary related programming costs (explain)</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - School building &amp; land</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Technology</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Vehicle &amp; transportation</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Administration building</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - POM building &amp; equipment</b>	\$0	\$0	\$0		\$0	\$0			
<b>Repairs &amp; maintenance - Other (explain)</b>	\$0	\$0	\$0		\$0	\$0			
<b>Capital costs - School land &amp; building</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School modernization</b>	\$0	\$0	\$0	\$0	\$0	\$0	(\$50,000)	\$0	\$0
<b>Capital costs - School modular &amp; additions</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - School building partnership projects</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Technology</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Vehicle &amp; transportation</b>	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Administration building</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - POM building &amp; equipment</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Costs - Furniture &amp; Equipment</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital costs - Other</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Building leases</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Classroom technology - Not capitalized</b>	(\$100,000)	\$0	\$0		\$0	\$0		\$0	\$0
<b>Loss due to ARO Amortization</b>	(\$77,061)	\$0	\$0		\$0	\$0		\$0	\$0
<b>Other 3 - please use this row only if no other row is appropriate</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Opening balance adjustment due to adoption of PS 3280 (ARO)</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0
<b>Estimated closing balance for operating contingency</b>	\$1,881,533	\$1,881,533	\$1,881,533	\$1,123,609	\$1,123,609	\$1,123,609	\$1,672,806	\$1,672,806	\$1,672,806

Total surplus as a percentage of 2023 Expenses	9.74%	9.74%	9.74%
ASO as a percentage of 2023 Expenses	6.26%	6.26%	6.26%

**PROJECTED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS (ASO)  
for the Year Ending August 31**

	Amount	Detailed explanation to the Minister for the purpose of using ASO
<b>Estimated Operating Surplus (Deficit) Aug. 31, 2023</b>	\$ (277,061)	
<b>PLEASE ALLOCATE IN BLUE CELLS BELOW</b>	<b>(277,061)</b>	<b>UNDERALLOCATED - PLEASE ALLOCATE</b>
<b>Estimated Operating Deficit Due to:</b>		
Amortization of board funded ARO capital assets	\$51,384	
Instructional Coach	\$100,000	Learning coach to assist with curriculum implementation. Ministerial Approval granted April 25, 2022.
Classroom Technology	\$100,000	Ministerial approval granted April 25, 2022 for the purchase of classroom technology. Purchase of all items by Aug 31, 2022 unlikely due to supply chain issues.
Description 4 (Fill only if your board projected an operating deficit)	\$0	
Description 5 (Fill only if your board projected an operating deficit)	\$0	
Description 6 (Fill only if your board projected an operating deficit)	\$0	
Description 7 (Fill only if your board projected an operating deficit)	\$0	
<b>Subtotal, preliminary projected operating reserves to cover operating deficit</b>	251,384	
Opening balance adjustment due to adoption of PS 3280 (ARO)	-	
Projected board funded tangible capital assets additions (including ARO) using both unrestricted surplus and operating reserves	100,000	Maintenance vehicles approved from reserves. Ministerial Approval granted April 25, 2022. Purchase by August 31, 2022 unlikely due to supply chain issues.
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(382,428)	
Budgeted amortization of board funded ARO tangible capital assets	(77,061)	
Budgeted board funded ARO liabilities - recognition	-	
Budgeted board funded ARO liabilities - remediation	-	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	-	
<b>Total final projected amount to access ASO in 2022/23</b>	\$ (108,105)	
<b>Total amount approved by the Minister</b>		



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

	Budgeted 2022/2023 (Note 2)	Actual 2021/2022	Actual 2020/2021	Notes
<b>Grades 1 to 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	2,368	2,344	2,324	Head count
Grades 10 to 12	679	700	690	Head count
Total	3,047	3,044	3,014	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	0.1%	1.0%		
<b>Other Students:</b>				
Total	2	1	-	Note 3
<b>Total Net Enrolled Students</b>	3,049	3,045	3,014	
<b>Home Ed Students</b>	18	18	27	Note 4
<b>Total Enrolled Students, Grades 1-12</b>	3,067	3,063	3,041	
Percentage Change	0.1%	0.7%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	69	60	53	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	188	191	198	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

<b>Eligible Funded Children</b>	268	278	261	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	72	77	72	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	340	355	333	
<b>Program Hours</b>	476	478	477	Minimum: 475 Hours
<b>FTE Ratio</b>	0.501	0.503	0.502	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	170	179	167	
Percentage Change and VA for change > 3% or < -3%	-4.6%	6.8%		Relatively small actual fluctuation. Kindergarten enrollments are difficult given that many students are not enrolled in Pre-K.
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	18	15	14	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	18	25	18	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**NOTES:**

- 1) Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- 2) Budgeted enrolment is to be based on best information available at time of the 2022/2023 budget report preparation.
- 3) Other Grade 1 to 12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- 4) Because they are funded separately, Home Education students are not included with total net enrolled students.

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

	Budget 2022/23		Actual 2021/22		Actual 2020/21		Notes
	Total	Union Staff	Total	Union Staff	Total	Union Staff	
<b>CERTIFICATED STAFF</b>							
School Based	198	198	202	202	204	204	Teacher certification required for performing functions at the school level.
Non-School Based	6	2	6	2	7	3	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	204.0	200.0	208.0	204.0	211.0	207.0	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	-1.9%		-1.4%		-3.3%		
If an average standard cost is used, please disclose rate:	99,898		101,557		-		
Student F.T.E. per certificated Staff	15.86940144		15.6		15.2		
<b>Certificated Staffing Change due to:</b>							
Enrolment Change	(3)						If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	(1)	-					Descriptor (required):
Total Change	(4.0)	-					Year-over-year change in Certificated FTE Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>							
Continuous contracts terminated	-	-					FTEs
Non-permanent contracts not being renewed	-	-					FTEs
Other (retirement, attrition, etc.)	(4)	-					Retirements and attrition are sufficient to cover
Total Negative Change in Certificated FTEs	(4.0)	-					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</b>							
<b>Certificated Number of Teachers</b>							
Permanent - Full time	168	164	175	171	165	161	
Permanent - Part time	24	24	24	24	26	26	
Probationary - Full time	10	10	8	8	5	5	
Probationary - Part time	5	5	6	6	6	6	
Temporary - Full time	8	8	6	6	16	16	
Temporary - Part time	3	3	2	2	4	4	
<b>NON-CERTIFICATED STAFF</b>							
Instructional - Education Assistants	107	82	105	81	94	71	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	50	37	52	38	57	35	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	11	9	11	11	11	9	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	-	-	-	-	-	-	Bus drivers employed, but not contracted
Transportation - Other Staff	1	-	1	-	1	-	Other personnel providing direct support to the transportation of students to and from school other than bus drivers employed
Other	15	-	15	-	16	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	184.0	128.0	184.0	130.0	177.8	114.7	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	0.0%		3.5%		3.5%		
<b>Explanation of Changes to Non-Certificated Staff:</b>							
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<b>Additional Information</b>							
Are non-certificated staff subject to a collective agreement? <span style="float: right; border: 1px solid black; padding: 2px;">Yes</span>							
Please provide terms of contract for 2021/22 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.							
The most recent collective agreement expired as of Aug 31, 2019. Collective bargaining is anticipated to begin in the fall of 2022. Not all non-certificated staff are part of the union.							
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