

**BUDGET
REPORT
FOR THE YEAR ENDING AUGUST 31, 2020**

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

1045 Horizon School Division No. 67

Legal Name of School Jurisdiction

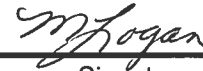
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Contact Address, Telephone & Email Address

BOARD CHAIR

Marie Logan

Name



Signature

SUPERINTENDENT

Mr. Wilco Tymensen

Name



Signature

SECRETARY TREASURER or TREASURER

Phil Johansen

Name



Signature

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

of Trustees at its meeting held on

June 26, 2019

Date






Version: 170615

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

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| 16  blue cells: require the input of data/descriptors wherever applicable. |  grey cells: data not applicable - protected |
| 17  salmon cells: contain referenced juris. information - protected |  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- 2019/2020 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 Horizon School Division continues to experience shrinking enrollments and small class sizes. After four consecutive years of significant deficits, considerable
 28 effort has been made to reduce staff and reduce the deficit. Significant competition exists in the region from congregated home school settings

30 Significant Assumptions:

31 Funding model and rates: Unchanged

32 Enrollment Growth: Funded

33 CIF: We have budgeted for \$481,000 of CIF. This is allocated as 1 FTE Certificated Staff and 12.5 FTE Classroom Assistants

34 Nutrition Grant: We have budgeted for \$185,390 of nutrition fundings. This is allocated as 1.33 FTE Food Service Worker and \$139,180 in supplies

35 TEBA: We have not budgeted for TEBA's operating costs to be passed along.

36 Funding of the ATA MOU: It is anticipated that the MOU will cost Horizon \$383,000 per year. We have not budgeted for funding for that agreement.

Significant Business and Financial Risks:

52 A significant portion of Horizon students are part of a community that emphasizes use of congregated settings to deliver home schooling. With schools that are
 53 are extremely low enrollments, it becomes difficult to staff and program for these small schools. Board reserves have now reduced to the point that we can no
 54 longer absorb the impact of unanticipated enrollment drops in the fall.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

| | Approved Budget 2019/2020 | Fall Budget Update 2018/2019 | Actual Audited 2017/2018 |
|---|--|---|---|
| REVENUES | | | |
| Alberta Education | \$42,851,399 | \$43,527,989 | \$43,243,149 |
| Alberta Infrastructure | \$129,195 | \$0 | \$0 |
| Other - Government of Alberta | \$594,643 | \$284,480 | \$274,580 |
| Federal Government and First Nations | \$0 | \$0 | \$0 |
| Other Alberta school authorities | \$25,000 | \$25,000 | \$20,234 |
| Out of province authorities | \$0 | \$0 | \$0 |
| Alberta Municipalities-special tax levies | \$0 | \$0 | \$0 |
| Property taxes | \$0 | \$0 | \$0 |
| Fees | \$806,701 | \$809,000 | \$663,549 |
| Other sales and services | \$600,300 | \$709,196 | \$594,366 |
| Investment income | \$137,185 | \$131,014 | \$145,046 |
| Gifts and donations | \$250,000 | \$200,000 | \$299,265 |
| Rental of facilities | \$13,240 | \$13,240 | \$23,666 |
| Fundraising | \$400,000 | \$400,000 | \$407,771 |
| Gains on disposal of capital assets | | \$0 | \$0 |
| Other revenue | \$4,000 | \$4,000 | \$22,542 |
| TOTAL REVENUES | \$45,811,663 | \$46,103,919 | \$45,694,168 |
| EXPENSES | | | |
| Instruction - Early Childhood Services | \$1,407,396 | \$1,620,111 | \$1,583,678 |
| Instruction - Grades 1-12 | \$32,868,856 | \$33,314,299 | \$33,833,530 |
| Plant operations & maintenance | \$6,428,752 | \$6,678,504 | \$6,458,673 |
| Transportation | \$2,850,929 | \$2,766,327 | \$2,879,211 |
| Administration | \$1,979,977 | \$1,995,972 | \$1,957,826 |
| External Services | \$700,667 | \$455,067 | \$438,325 |
| TOTAL EXPENSES | \$46,236,577 | \$46,830,280 | \$47,151,243 |
| ANNUAL SURPLUS (DEFICIT) | (\$424,914) | (\$726,361) | (\$1,457,075) |

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

| | Approved Budget 2019/2020 | Fall Budget Update 2018/2019 | Actual Audited 2017/2018 |
|--------------------------------------|--|---|---|
| EXPENSES | | | |
| Certificated salaries | \$20,372,572 | \$20,562,523 | \$20,824,418 |
| Certificated benefits | \$4,521,937 | \$4,617,626 | \$4,591,118 |
| Non-certificated salaries and wages | \$6,681,058 | \$6,527,441 | \$6,732,419 |
| Non-certificated benefits | \$1,379,569 | \$1,423,254 | \$1,520,895 |
| Services, contracts, and supplies | \$11,138,641 | \$11,556,636 | \$11,015,687 |
| Capital and debt services | | | |
| Amortization of capital assets | | | |
| Supported | \$1,666,859 | \$1,666,859 | \$1,622,076 |
| Unsupported | \$475,941 | \$475,941 | \$468,404 |
| Interest on capital debt | | | |
| Supported | | \$0 | \$0 |
| Unsupported | | \$0 | \$0 |
| Other interest and finance charges | | \$0 | \$0 |
| Losses on disposal of capital assets | | \$0 | \$376,226 |
| Other expenses | | \$0 | \$0 |
| TOTAL EXPENSES | \$46,236,577 | \$46,830,280 | \$47,151,243 |

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

| | Approved Budget 2019/2020 | Fall Budget Update 2018/2019 | Actual 2017/2018 |
|--|--|---|-----------------------------|
| FEEES | | | |
| TRANSPORTATION | \$0 | \$0 | \$0 |
| BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials) | \$0 | \$0 | \$0 |
| LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES | \$0 | \$0 | \$0 |
| FEES TO ENHANCE BASIC INSTRUCTION | | | |
| Technology user fees | \$5,427 | \$1,365 | \$75 |
| Alternative program fees | \$388,900 | \$388,900 | \$382,745 |
| Fees for optional courses | \$75,370 | \$80,270 | \$54,066 |
| ECS enhanced program fees | \$0 | \$0 | \$40,647 |
| ACTIVITY FEES | \$129,546 | \$105,385 | \$47,641 |
| Other fees to enhance education (Describe here) | \$0 | \$0 | \$0 |
| NON-CURRICULAR FEES | | | |
| Extra-curricular fees | \$176,018 | \$198,330 | \$138,375 |
| Non-curricular goods and services | \$31,197 | \$34,000 | \$0 |
| NON-CURRICULAR TRAVEL | \$0 | \$0 | \$0 |
| OTHER FEES (Describe here) | \$243 | \$750 | \$0 |
| TOTAL FEES | \$806,701 | \$809,000 | \$663,549 |

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

| Please disclose amounts paid by parents of students that are recorded as "Other sales and services" (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 2019/2020 | Fall Budget Update 2018/2019 | Actual 2017/2018 |
|---|--|---|-----------------------------|
| Cafeteria sales, hot lunch, milk programs | \$125,000 | \$125,000 | \$80,496 |
| Special events | \$0 | \$0 | \$73,095 |
| Sales or rentals of other supplies/services | \$100,000 | \$100,000 | \$137,936 |
| Out of district unfunded student revenue | \$0 | \$0 | \$0 |
| International and out of province student revenue | \$53,000 | \$65,000 | \$89,815 |
| 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 | \$1,139 |
| Bulk supply sales | \$0 | \$0 | \$1,139 |
| Other (describe) Staffing Payments - Sports Program | \$215,000 | \$215,000 | \$0 |
| Other (describe) Staffing Payments for additional support staff | \$57,300 | \$74,258 | \$0 |
| Other (describe) Payments for additional teaching staff | \$0 | \$79,938 | \$0 |
| Other (describe) Other sales (describe here) | \$0 | \$0 | |
| Other (describe) Other sales (describe here) | \$0 | \$0 | |
| TOTAL | \$600,300 | \$709,196 | \$383,620 |

BUDGETED SCHEDULE OF SUPPLEMENTARY DETAILS OF FEE REVENUE
for the Year Ending August 31

| (A) | (B) | (C) | (D) | (E) | (F) | (G) |
|--|--|--|---|--|--|--------------------|
| | Explanation of Other Costs (Column "(C)") | Other Costs (Explain under (B))* 2019/2020 | Entry Fees and Admissions 2019/2020 | Transportation Component 2019/2020 | Supplies & Materials** 2019/2020 | Total 2019/2020 |
| FEES | | | | | | |
| | TRANSPORTATION | \$0 | \$0 | \$0 | \$0 | \$0 |
| | BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials) | \$0 | \$0 | \$0 | \$0 | \$0 |
| | LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES | \$0 | \$0 | \$0 | \$0 | \$0 |
| FEES TO ENHANCE BASIC INSTRUCTION | | | | | | |
| | Technology user fees | \$0 | \$0 | \$0 | \$5,427 | \$5,427 |
| | Alternative program fees Sport Academy Housing, Travel, Equipment, Other pro | \$258,900 | \$0 | \$75,000 | \$55,000 | \$388,900 |
| | Fees for optional courses | \$0 | \$0 | \$0 | \$75,370 | \$75,370 |
| | ECS enhanced program fees | \$0 | \$0 | \$0 | \$0 | \$0 |
| | ACTIVITY FEES | \$0 | \$129,546 | \$0 | \$0 | \$129,546 |
| | Other fees to enhance education | \$0 | \$0 | \$0 | \$0 | \$0 |
| NON-CURRICULAR FEES | | | | | | |
| | Extra-curricular fees | \$0 | \$109,018 | \$62,000 | \$5,000 | \$176,018 |
| | Non-curricular goods and services | \$0 | \$0 | \$0 | \$31,197 | \$31,197 |
| | NON-CURRICULAR TRAVEL | \$0 | \$0 | \$0 | \$0 | \$0 |
| OTHER FEES*** | | | | | | |
| | Caution fees - refundable | \$243 | \$0 | \$0 | \$0 | \$243 |
| | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL FEES | \$259,143 | \$238,564 | \$137,000 | \$171,994 | \$806,701 |

**Supplies and Materials represent consumables (one-time use such as paper), reuseable supplies, equipment rental, workbooks).

***Describe purpose of other fees. DO NOT use blanket names such as "Kindergarten", "Instructional Fees", "School Division Fees", "Registration Fees", etc.

***Use Other Fees only for fees which do not meet predefined categories as described on Pages 14 & 15 of the Budget Guidelines 2019/2020

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|--|--|------------|--|-------------------------|--|---------------------|
| | ACCUMULATED OPERATING SURPLUS (2+3+4+7) | INVESTMENT IN TANGIBLE CAPITAL ASSETS | ENDOWMENTS | ACCUMULATED SURPLUS FROM OPERATIONS (5+6) | UNRESTRICTED SURPLUS | INTERNALLY RESTRICTED OPERATING RESERVES | CAPITAL RESERVES |
| Actual balances per AFS at August 31, 2018 | \$10,938,679 | \$5,555,963 | \$0 | \$5,382,716 | \$800,661 | \$4,582,055 | \$0 |
| 2018/2019 Estimated impact to AOS for: | | | | | | | |
| Prior period adjustment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated surplus(deficit) | (\$534,156) | | | (\$534,156) | (\$534,156) | | |
| Estimated board funded capital asset additions | | \$0 | | \$0 | \$0 | \$0 | \$0 |
| Estimated disposal of unsupported tangible capital assets | \$0 | \$821,936 | | (\$86,936) | (\$86,936) | | (\$735,000) |
| Estimated amortization of capital assets (expense) | | (\$2,142,800) | | \$2,142,800 | \$2,142,800 | | |
| Estimated capital revenue recognized - Alberta Education | | \$1,666,859 | | (\$1,666,859) | (\$1,666,859) | | |
| Estimated capital revenue recognized - Alberta Infrastructure | | \$0 | | \$0 | | | |
| Estimated capital revenue recognized - Other GOA | | \$0 | | \$0 | \$0 | | |
| Estimated capital revenue recognized - Other sources | | \$0 | | \$0 | \$0 | | |
| Estimated changes in Endowments | \$0 | | \$0 | \$0 | \$0 | | |
| Estimated unsupported debt principal repayment | | \$0 | | \$0 | \$0 | | |
| Estimated reserve transfers (net) | | | | (\$2,235,000) | \$0 | (\$2,235,000) | \$2,235,000 |
| Reclassify decentralized carryovers to unrestricted | \$0 | \$0 | \$0 | \$0 | \$1,337,756 | (\$1,337,756) | \$0 |
| Estimated Balances for August 31, 2019 | \$10,404,523 | \$5,901,958 | \$0 | \$3,002,565 | \$1,993,266 | \$1,009,299 | \$1,500,000 |
| 2019/2020 Budget projections for: | | | | | | | |
| Budgeted surplus(deficit) | (\$424,914) | | | (\$424,914) | (\$424,914) | | |
| Projected board funded capital asset additions | | \$0 | | \$0 | \$0 | \$0 | \$0 |
| Budgeted disposal of unsupported tangible capital assets | \$0 | \$0 | | \$0 | \$0 | | \$0 |
| Budgeted amortization of capital assets (expense) | | (\$2,142,800) | | \$2,142,800 | \$2,142,800 | | |
| Budgeted capital revenue recognized - Alberta Education | | \$1,666,859 | | (\$1,666,859) | (\$1,666,859) | | |
| Budgeted capital revenue recognized - Alberta Infrastructure | | \$0 | | \$0 | | | |
| Budgeted capital revenue recognized - Other GOA | | \$0 | | \$0 | \$0 | | |
| Budgeted capital revenue recognized - Other sources | | \$0 | | \$0 | \$0 | | |
| Budgeted changes in Endowments | \$0 | | \$0 | \$0 | \$0 | | |
| Budgeted unsupported debt principal repayment | | \$0 | | \$0 | \$0 | | |
| Projected reserve transfers (net) | | | | \$0 | \$0 | \$0 | \$0 |
| Projected assumptions/transfers of operations (explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Projected Balances for August 31, 2020 | \$9,979,609 | \$5,426,017 | \$0 | \$3,053,592 | \$2,044,293 | \$1,009,299 | \$1,500,000 |

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-2020 | 31-Aug-2021 | 31-Aug-2022 | 31-Aug-2020 | 31-Aug-2021 | 31-Aug-2022 | 31-Aug-2020 | 31-Aug-2021 | 31-Aug-2022 |
| Projected opening balance | \$1,993,266 | \$2,044,293 | \$2,520,234 | \$1,009,299 | \$1,009,299 | \$1,009,299 | \$1,500,000 | \$1,500,000 | \$1,500,000 |
| Projected excess of revenues over expenses (surplus only) | \$0 | \$0 | \$0 | | | | | | |
| Budgeted disposal of unsupported tangible capital assets | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Budgeted amortization of capital assets (expense) | \$2,142,800 | \$2,142,800 | \$2,142,800 | \$0 | \$0 | \$0 | | | |
| Budgeted capital revenue recognized | (\$1,666,859) | (\$1,666,859) | (\$1,666,859) | \$0 | \$0 | \$0 | | | |
| Budgeted changes in Endowments | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Budgeted unsupported debt principal repayment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Projected reserves transfers (net) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Projected assumptions/transfers of operations | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Increase in (use of) school generated funds | \$0 | \$0 | \$0 | | | | | | |
| New school start-up costs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Decentralized school reserves | (\$424,914) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Non-recurring certificated remuneration | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Non-recurring non-certificated remuneration | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Non-recurring contracts, supplies & services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Professional development, training & support | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Transportation Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Full-day kindergarten | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| English language learners | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| First nations, Metis, Inuit | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| OH&S / wellness programs | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| B & S administration organization / reorganization | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Debt repayment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| POM expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 |
| Non-salary related programming costs (explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Repairs & maintenance - School building & land | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Repairs & maintenance - Technology | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Repairs & maintenance - Vehicle & transportation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Repairs & maintenance - Administration building | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Repairs & maintenance - POM building & equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Repairs & maintenance - Other (explain) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Capital costs - School land & building | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - School modernization | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - School modular & additions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - School building partnership projects | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - Technology | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - Vehicle & transportation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - Administration building | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - POM building & equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Costs - Furniture & Equipment | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital costs - Other | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Building leases | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other 1 - please use this row only if no other row is appropriate | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other 2 - please use this row only if no other row is appropriate | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other 3 - please use this row only if no other row is appropriate | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other 4 - please use this row only if no other row is appropriate | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Estimated closing balance for operating contingency | \$2,044,293 | \$2,520,234 | \$2,996,175 | \$1,009,299 | \$1,009,299 | \$1,009,299 | \$1,500,000 | \$1,500,000 | \$1,500,000 |

| | | | |
|--|-------|--------|--------|
| Total surplus as a percentage of 2020 Expenses | 9.85% | 10.88% | 11.91% |
| ASO as a percentage of 2020 Expenses | 6.60% | 7.63% | 8.66% |

ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)
for the Year Ending August 31

The following provides further explanation of the anticipated changes to each component of AOS for the 2018/2019, 2019/2020, 2020/2021 and 2021/2022 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2021. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

Additional detail on uses of Accumulated Operating Surplus:

2018/2019

Provide an explanation of material changes from the fall budget update originally submitted in November, 2018 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

The board created a capital reserve during the year. After analyzing the financial statements of similar boards, most have capital reserves. A modernization has been announced, but unfunded for a few years in Milk River. Typically the board enhances a modernization. Use of this reserve has not been projected because the timing of it the project being funded is unknown.

The board has committed \$435,000 to the modernization of D.A. Ferguson middle school. Those funds have not been called for yet by Alberta Infrastructure of Alberta Education. It is not known when the payment will be made to the government for this AI managed project. It has been budgeted to be made in 2019.

2019/2020

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

No specific uses identified.

**ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY DETAIL)
for the Year Ending August 31**

The following provides further explanation of the anticipated changes to each component of AOS for the 2018/2019, 2019/2020, 2020/2021 and 2021/2022 years as outlined on pages 6 and 7. Please provide information on the acquisition of significant unsupported capital, non-recurring project expenditures, and intended use of funds to August 31, 2021. Note that unrestricted surplus, operating reserves, and/or capital reserves should include the jurisdiction's contingency for unexpected or emergent issues.

**Additional detail on uses of Accumulated Operating Surplus:
2020/2021**

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

No specific uses identified

2021/2022

Please provide additional detail regarding uses of unrestricted surplus, operating reserves, and capital reserves not described on pages 6 and 7.

No specific uses identified.

August 31, 2022

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2022.

No specific uses identified.

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

| | Budgeted 2019/2020 (Note 2) | Actual 2018/2019 | Actual 2017/2018 | Notes |
|---|-----------------------------------|---------------------|---------------------|---|
| GRADES 1 TO 12 | | | | |
| Eligible Funded Students: | | | | |
| Grades 1 to 9 | 2,470 | 2,560 | 2,462 | Head count |
| Grades 10 to 12 | 688 | 689 | 669 | Note 3 |
| Total | 3,158 | 3,249 | 3,131 | Grades 1-12 students eligible for base instruction funding from Alberta Education. |
| Percentage Change | -2.8% | 3.8% | | |
| Other Students: | | | | |
| Total | 6 | 12 | 13 | Note 4 |
| Total Net Enrolled Students | 3,164 | 3,261 | 3,144 | |
| Home Ed and Blended Program Students | 7 | 7 | - | Note 5 |
| Total Enrolled Students, Grades 1-12 | 3,171 | 3,268 | 3,144 | |
| Percentage Change | -3.0% | 3.9% | | |
| Of the Eligible Funded Students: | | | | |
| Students with Severe Disabilities | 55 | 59 | 49 | FTE of students with severe disabilities as reported by the board via PASI. |
| Students with Mild/Moderate Disabilities | 210 | 214 | 219 | FTE of students identified with mild/moderate disabilities as reported by the board via PASI. |

EARLY CHILDHOOD SERVICES (ECS)

| | | | | |
|--|-------|-------|-------|---|
| Eligible Funded Children | 300 | 292 | 302 | ECS children eligible for ECS base instruction funding from Alberta Education. |
| Other Children | | | - | ECS children not eligible for ECS base instruction funding from Alberta Education. |
| Total Enrolled Children - ECS | 300 | 292 | 302 | |
| Program Hours | 480 | 480 | 480 | Minimum: 475 Hours |
| FTE Ratio | 0.505 | 0.505 | 0.505 | Actual hours divided by 950 |
| FTE's Enrolled, ECS | 152 | 148 | 153 | |
| Percentage Change | 2.7% | -3.3% | | |
| Of the Eligible Funded Children: | | | | |
| Students with Severe Disabilities | 38 | 39 | 38 | FTE of students with severe disabilities as reported by the board via PASI. |
| Students with Mild/Moderate Disabilities | 50 | 51 | 36 | FTE of students identified with mild/moderate disabilities as reported by the board via PASI. |

NOTES:

- Enrolment is to be completed WHEREVER APPLICABLE and are 'as at September 30th' for each year.
- Budgeted enrolment is to be based on best information available at time of the 2019/2020 budget report preparation.
- The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.
- Other Grade 1-12 students that are not eligible for base instruction funding from Alberta Education include First Nations students living on reserves for which tuition fee payments are made from Band or AANDC (Code 330), students younger than 5 1/2 or older than 20, and out-of-province and foreign students.
- Because they are funded separately, Home Education students are not included with total net enrolled students. In the blended program, funding per student is pro-rated on the percentage of the student's program which is taken at school and at home; home education students are assigned a weighting of 0.25 FTE for base funding.

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

| | Budgeted 2019/2020 | Actual 2018/2019 | Fall Budget 2018/2019 | Actual 2017/2018 | Notes |
|---|-----------------------|---------------------|--------------------------|---------------------|---|
| CERTIFICATED STAFF | | | | | |
| School Based | 198.8 | 206.0 | 206.0 | 207.5 | Teacher certification required for performing functions at the school level. |
| Non-School Based | 7.0 | 7.0 | 7.0 | 9.0 | Teacher certification required for performing functions at the system/central office level. |
| Total Certificated Staff FTE | 205.8 | 213.0 | 213.0 | 216.5 | FTE for personnel possessing a valid Alberta teaching certificate or equivalency. |
| Percentage change from prior period | -3.4% | -1.6% | -3.4% | -1.6% | |
| If an average standard cost is used, please disclose rate: | | | | | |
| Student F.T.E. per certificated Staff | 16.1 | 16.0 | | 15.2 | |
| Please Allocate | | | | | |
| Certificated Staffing Change due to: | | | | | |
| | (7.2) | - | | | |
| Enrolment Change | | - | (3.5) | | If negative change impact, the small class size initiative is to include any/all teachers retained. |
| Small Class Size Initiative | - | - | n/a | | If enrolment change impact on teacher FTEs is negative, include any/all teachers retained. |
| Other Factors | (7.2) | - | n/a | | Descriptor (required): Multiple years of deficits, extremely small classes already exist |
| Total Change | (7.2) | - | n/a | | Year-over-year change in Certificated FTE |
| Breakdown, where total change is Negative: | | | | | |
| Continuous contracts terminated | - | - | n/a | | FTEs |
| Non-permanent contracts not being renewed | (0.2) | - | n/a | | FTEs |
| Other (retirement, attrition, etc.) | (7.0) | - | n/a | | Descriptor (required): 5 Retirement, 2 Resignations |
| Total Negative Change in Certificated FTEs | (7.2) | - | n/a | | Breakdown required where year-over-year total change in Certificated FTE is 'negative' only. |
| Please Allocate | | | | | |
| NON-CERTIFICATED STAFF | | | | | |
| Instructional | 148.8 | 157.8 | 143.3 | 159.0 | Personnel providing instruction support for schools under 'Instruction' program areas. |
| Plant Operations & Maintenance | 11.5 | 11.0 | 10.9 | 10.9 | Personnel providing support to maintain school facilities |
| Transportation | 0.6 | 0.6 | 0.6 | 0.5 | Personnel providing direct support to the transportation of students to and from school |
| Other | 21.3 | 17.4 | 17.5 | 17.6 | Personnel in Board & System Admin. and External service areas. |
| Total Non-Certificated Staff FTE | 182.2 | 186.8 | 172.2 | 188.0 | FTE for personnel not possessing a valid Alberta teaching certificate or equivalency. |
| Percentage Change | -2.5% | -0.6% | 5.8% | -8.4% | |
| Explanation of Changes: | | | | | |
| Other increase due to AHS funded Mental Health Capacity Building project expansion | | | | | |
| Additional Information | | | | | |
| Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> Yes | | | | | |
| Please provide terms of contract for 2019/20 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's. | | | | | |
| CUPE contract expiring August 31, 2019. | | | | | |

**BOARD AND SYSTEM ADMINISTRATION
2019/2020 EXPENSES UNDER (OVER) MAXIMUM LIMIT**

1045

| | |
|--|---------------------|
| TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) | \$46,236,577 |
| Enter Number of Net Enrolled Students: | 3,164 |
| Enter Number of Funded (ECS) Children: | 300 |
| Enter "C" if Charter School | |
| STEP 1 | |
| Calculation of maximum expense limit percentage for Board and System Administration expenses | |
| If "Total Net Enrolled Students" are 6,000 and over = 3.6% | 4.88% |
| If "Total Net Enrolled Students" are 2,000 and less = 5.4% | |
| <p>The Maximum Expense Limit for Board and System Administration is based on an arithmetical proration for the TOTAL FTE count for grades 1 -12, net of Home Education AND Adult students, between 2,000 to 6,000 at .00045 per FTE (Example: 4,500 FTE count grades 1-12 = 6,000 - 4,500 = 1,500 X .00045 = 0.675% plus 3.6% = maximum expense limit of 4.28%).</p> | |
| STEP 2 | |
| A. Calculate maximum expense limit amounts for Board and System Administration expenses | |
| Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES | \$2,254,588 |
| B. Considerations for Charter Schools and Small School Boards: | |
| If charter schools and small school boards, | |
| The amount of Small Board Administration funding (<i>Funding Manual</i> Section 1.13) | \$0 |
| 2019/2020 MAXIMUM EXPENSE LIMIT (the greater of A or B above) | \$2,254,588 |
| Actual Board & System Administration from G31 of "Budgeted Statement of Operations" | \$1,979,977 |
| Amount Overspent | \$0 |

4.28%