

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

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

**0109 Westmount Charter School Society**

**Legal Name of School Jurisdiction**

728 32 Street NW Calgary AB AB T2N 2V9; 403-217-3707; johnathan.liu@westmountcharter.com

**Contact Address, Telephone & Email Address**

**BOARD CHAIR**

Ms. Myrtle Sproule

Name

original signed

Signature

**SUPERINTENDENT**

Mr. Joe Frank

Name

original signed

Signature

**SECRETARY TREASURER or TREASURER**

Mr. Johnathan Liu

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 18, 2022 .**

Date

c.c. Alberta Education  
c/o Jianan Wang, Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5  
Phone: (780) 427-3855  
E-MAIL: EDC.FRA@gov.ab.ca

	A	B	C	D	E	F	G	H	I	
1									School Jurisdiction Code: 109	
2	<b>TABLE OF CONTENTS</b>									
3										
4										
5									<b>Page</b>	
6	<b>BUDGETED STATEMENT OF OPERATIONS &amp; ALLOCATION OF EXPENSES (BY OBJECT)</b>								<b>3</b>	
7	<b>BUDGETED SCHEDULE OF PROGRAM OPERATIONS</b>								<b>4</b>	
8	<b>BUDGETED SCHEDULE OF FEE REVENUE</b>								<b>5</b>	
9	<b>PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS</b>								<b>6</b>	
10	<b>SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES</b>								<b>7</b>	
11	<b>BUDGETED SCHEDULE OF ACCUMULATED SURPLUS FROM OPERATIONS</b>								<b>8</b>	
12	<b>PROJECTED STUDENT STATISTICS</b>								<b>9</b>	
13	<b>PROJECTED STAFFING STATISTICS</b>								<b>10</b>	
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.			
19										
20	<b>HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2022/2023 BUDGET REPORT</b>									
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.									
25	<b><i>Budget Highlights, Plans &amp; Assumptions:</i></b>									
26	1) Westmount's budget projects a material deficit which will be financed wholly through the use of excess accumulated surplus.									
27	2) Alberta Education revenue has been confirmed by the department and this budget assumes no reductions in the 2022/23 school year.									
28	3) Enrolment FTE and staffing FTE will have minor changes from prior year and have been conservatively estimated in close consultation with school administration.									
29	4) Salary grids remain largely the same as prior year.									
30	5) Services, contracts and supplies have been budgeted conservatively.									
31										
32	<b><i>Significant Business and Financial Risks:</i></b>									
33	1) While enrolment has been conservatively estimated by school administration, actual results could result in lower than anticipated enrolment which translates into less funding									
34	in future years, given the move to the weighted moving average model.									
35	2) Certificated salaries have a \$42k range from the bottom of the grid to the top end of the grid. Changes in certificated staff could result in significant swings.									
36	3) The 2022/23 projected operational funding from Alberta Education includes a one-time \$569k of Bridge/COVID mitigation support. The loss of Bridge/COVID mitigation									
37	support in the 2023/24 school year will have a material impact on operations.									
38	4) The proposed deficit will be used to support both our staff and students surrounding the mental health impacts of the pandemic.									
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**BUDGETED STATEMENT OF OPERATIONS**  
for the Year Ending August 31

	<b>Approved Budget 2022/2023</b>	<b>Approved Budget 2021/2022</b>	<b>Actual Audited 2020/2021</b>
<b>REVENUES</b>			
Government of Alberta	\$ 14,554,906	\$14,448,768	\$15,049,463
Federal Government and First Nations	\$ -	\$0	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 1,102,308	\$1,089,607	\$1,019,178
Sales of services and products	\$ -	\$0	\$0
Investment income	\$ 1,415	\$1,414	\$9,405
Donations and other contributions	\$ 120,300	\$120,300	\$130,731
Other revenue	\$ 36,000	\$36,000	\$32,400
<b>TOTAL REVENUES</b>	\$15,814,929	\$15,696,089	\$16,241,177
<b>EXPENSES</b>			
Instruction - ECS	\$ 217,734	\$207,832	\$204,885
Instruction - Grade 1 to 12	\$ 12,921,978	\$12,426,761	\$12,147,885
Operations & maintenance	\$ 1,316,794	\$1,279,502	\$1,934,452
Transportation	\$ 1,146,818	\$1,048,456	\$989,154
System Administration	\$ 667,648	\$775,668	\$651,353
External Services	\$ 177,923	\$157,108	\$145,955
<b>TOTAL EXPENSES</b>	\$16,448,895	\$15,895,327	\$16,073,684
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$633,966)	(\$199,238)	\$167,493

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

for the Year Ending August 31

	<b>Approved Budget 2022/2023</b>	<b>Approved Budget 2021/2022</b>	<b>Actual Audited 2020/2021</b>
<b>EXPENSES</b>			
Certificated salaries	\$ 7,781,439	\$7,629,467	\$7,899,312
Certificated benefits	\$ 2,374,052	\$1,968,976	\$1,752,116
Non-certificated salaries and wages	\$ 2,173,022	\$2,192,743	\$2,176,724
Non-certificated benefits	\$ 415,272	\$345,377	\$308,090
Services, contracts, and supplies	\$ 3,407,610	\$3,368,764	\$3,007,217
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$ 242,500	\$240,000	\$546,068
Unsupported	\$ 55,000	\$150,000	\$384,157
<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>	\$16,448,895	\$15,895,327	\$16,073,684

**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	\$ 232,430	\$ 11,615,431	\$ 1,256,794	\$ 724,018	\$ 666,233	\$ -	\$ 14,494,906	\$ 14,994,282
(2) Alberta Infrastructure - non remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(3) Alberta Infrastructure - remediation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,181
(5) Federal Government and First Nations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Other Alberta school authorities	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000	\$ -
(7) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Fees	\$ 4,180	\$ 497,405	\$ -	\$ 422,800	\$ -	\$ 177,923	\$ 1,102,308	\$ 1,019,178
(11) Sales of services and products	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(12) Investment income	\$ -	\$ -	\$ -	\$ -	\$ 1,415	\$ -	\$ 1,415	\$ 9,405
(13) Gifts and donations	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 130,731
(14) Rental of facilities	\$ -	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ 32,400
(15) Fundraising	\$ -	\$ 70,300	\$ -	\$ -	\$ -	\$ -	\$ 70,300	\$ -
(16) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(17) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(18) <b>TOTAL REVENUES</b>	\$ 236,610	\$ 12,269,136	\$ 1,316,794	\$ 1,146,818	\$ 667,648	\$ 177,923	\$ 15,814,929	\$ 16,241,177
<b>EXPENSES</b>								
(19) Certificated salaries	\$ 184,400	\$ 7,519,039	\$ -	\$ -	\$ 78,000	\$ -	\$ 7,781,439	\$ 7,899,312
(20) Certificated benefits	\$ 29,534	\$ 2,319,573	\$ -	\$ -	\$ 24,945	\$ -	\$ 2,374,052	\$ 1,752,116
(21) Non-certificated salaries and wages	\$ -	\$ 1,362,641	\$ 79,358	\$ 118,702	\$ 443,017	\$ 169,304	\$ 2,173,022	\$ 2,176,724
(22) Non-certificated benefits	\$ -	\$ 324,963	\$ 14,520	\$ 14,046	\$ 54,124	\$ 7,619	\$ 415,272	\$ 308,090
(23) SUB - TOTAL	\$ 213,934	\$ 11,526,216	\$ 93,878	\$ 132,748	\$ 600,086	\$ 176,923	\$ 12,743,785	\$ 12,136,242
(24) Services, contracts and supplies	\$ 3,800	\$ 1,395,762	\$ 925,416	\$ 1,014,070	\$ 67,562	\$ 1,000	\$ 3,407,610	\$ 3,007,217
(25) Amortization of supported tangible capital assets	\$ -	\$ -	\$ 242,500	\$ -	\$ -	\$ -	\$ 242,500	\$ 546,068
(26) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ 55,000	\$ 384,157
(27) Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29) Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(33) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(34) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(35) <b>TOTAL EXPENSES</b>	\$ 217,734	\$ 12,921,978	\$ 1,316,794	\$ 1,146,818	\$ 667,648	\$ 177,923	\$ 16,448,895	\$ 16,073,684
(36) <b>OPERATING SURPLUS (DEFICIT)</b>	\$ 18,876	\$ (652,842)	\$ -	\$ -	\$ -	\$ -	\$ (633,966)	\$ 167,493

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

	<b>Approved Budget 2022/2023</b>	<b>Approved Budget 2021/2022</b>	<b>Actual 2020/2021</b>
<b>FEES</b>			
TRANSPORTATION	\$422,800	\$437,425	\$333,155
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$222,985	\$288,742	\$302,548
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$177,923	\$114,300	\$72,070
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$224,420	\$195,070	\$129,221
ECS enhanced program fees	\$4,180	\$4,070	\$4,490
<b>ACTIVITY FEES</b>			
Other fees to enhance education (Describe here)	\$0	\$0	\$177,694
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$25,000	\$25,000	\$0
Non-curricular goods and services	\$25,000	\$25,000	\$0
<b>NON-CURRICULAR TRAVEL</b>			
OTHER FEES (Describe here)	\$0	\$0	\$0
<b>TOTAL FEES</b>	<b>\$1,102,308</b>	<b>\$1,089,607</b>	<b>\$1,019,178</b>

*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.	<b>Approved Budget 2022/2023</b>	<b>Approved Budget 2021/2022</b>	<b>Actual 2020/2021</b>
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$0
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$0	\$0
International and out of province student revenue	\$0	\$0	\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	\$0
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$0
Other (describe) Other (Describe)	\$0	\$0	\$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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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>	\$1,747,649	\$143,680	\$0	\$1,490,296	\$1,404,368	\$85,928	\$113,673
<b>2021/2022 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	(\$200,000)			(\$200,000)	(\$200,000)		
Estimated board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Estimated amortization of capital assets (expense)		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Estimated capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Estimated capital revenue recognized - Other GOA		\$0		\$0	\$0		
Estimated capital revenue recognized - Other sources		\$0		\$0	\$0		
Estimated changes in Endowments	\$0		\$0	\$0	\$0		
Estimated unsupported debt principal repayment		\$0		\$0	\$0		
Estimated reserve transfers (net)				\$0	\$0	\$0	\$0
Estimated assumptions/transfers of operations - capital lease addition	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2022</b>	\$1,547,649	\$143,680	\$0	\$1,290,296	\$1,204,368	\$85,928	\$113,673
<b>2022/23 Budget projections for:</b>							
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0			\$0			
Budgeted surplus(deficit)	(\$633,966)			(\$633,966)	(\$633,966)		
Projected board funded tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Projected board funded ARO tangible capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted disposal of unsupported ARO tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$297,500)		\$297,500	\$297,500		
Budgeted capital revenue recognized - Alberta Education		\$0		\$0	\$0		
Budgeted capital revenue recognized - Alberta Infrastructure		\$0		\$0	\$0		
Budgeted capital revenue recognized - Other GOA		\$242,500		(\$242,500)	(\$242,500)		
Budgeted capital revenue recognized - Other sources		\$0		\$0	\$0		
Budgeted amortization of ARO tangible capital assets		\$0		\$0	\$0		
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>	\$913,683	\$88,680	\$0	\$711,330	\$625,402	\$85,928	\$113,673

**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
Projected opening balance	\$1,204,368	\$625,402	\$625,402	\$85,928	\$85,928	\$85,928	\$113,673	\$113,673	\$113,673
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0						
Budgeted disposal of board funded TCA and ARO TCA	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$297,500	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized, including ARO assets amortization	(\$242,500)	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - recognition	\$0	\$0	\$0		\$0	\$0			
Budgeted board funded ARO liabilities - remediation	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	\$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		\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	(\$633,966)	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	\$0	\$0	\$0		\$0	\$0			
Transportation Expenses	\$0	\$0	\$0		\$0	\$0			
Operations & maintenance	\$0	\$0	\$0		\$0	\$0			
English language learners	\$0	\$0	\$0		\$0	\$0			
System Administration	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0			
Debt repayment	\$0	\$0	\$0		\$0	\$0			
POM expenses	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	\$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
Other 1 - please use this row only if no other row is appropriate	\$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
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Opening balance adjustment due to adoption of PS 3280 (ARO)	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$625,402	\$625,402	\$625,402	\$85,928	\$85,928	\$85,928	\$113,673	\$113,673	\$113,673

Total surplus as a percentage of 2023 Expenses 5.02%  
ASO as a percentage of 2023 Expenses 4.32%

**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
Estimated Operating Surplus (Deficit) Aug. 31, 2023	\$ (633,966)	
<b>PLEASE ALLOCATE IN BLUE CELLS BELOW</b>	<b>(633,966)</b>	
<b>Estimated Operating Deficit Due to:</b>		
Amortization of board funded ARO capital assets	\$0	
Maintaining staffing levels due to lack of AHS mental health supports for students.	\$633,966	Student services departments are advising patients are being sent away due to lack of AHS resources. As such, workload is shifted back to st
Description 3 (Fill only if your board projected an operating deficit)	\$0	
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>	633,966	
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	-	
Budgeted disposal of unsupported tangible capital assets, including board funded ARO	-	
Budgeted amortization of board funded tangible capital assets	(55,000)	
Budgeted amortization of board funded ARO tangible capital assets	-	
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>	<b>\$ 578,966</b>	

Total amount approved by the Minister

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udent services departments to support students

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

	<b>Budgeted 2022/2023 (Note 2)</b>	<b>Actual 2021/2022</b>	<b>Actual 2020/2021</b>	<b>Notes</b>
<b>Grades 1 to 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9	922	916	900	Head count
Grades 10 to 12	300	299	331	Head count
<b>Total</b>	<b>1,222</b>	<b>1,215</b>	<b>1,231</b>	Grade 1 to 12 students eligible for base instruction funding from Alberta Education.
Percentage Change and VA for change > 3% or < -3%	0.6%	-1.3%		
<b>Other Students:</b>				
<b>Total</b>	-	-	-	Note 3
<b>Total Net Enrolled Students</b>	<b>1,222</b>	<b>1,215</b>	<b>1,231</b>	
<b>Home Ed Students</b>	-	-	-	Note 4
<b>Total Enrolled Students, Grades 1-12</b>	<b>1,222</b>	<b>1,215</b>	<b>1,231</b>	
Percentage Change	0.6%	-1.3%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	98	94	83	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	-	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

<b>Eligible Funded Children</b>	76	75	77	ECS children eligible for ECS base instruction funding from Alberta Education.
<b>Other Children</b>	-	-	-	ECS children not eligible for ECS base instruction funding from Alberta Education.
<b>Total Enrolled Children - ECS</b>	76	75	77	
<b>Program Hours</b>	477	475	475	Minimum: 475 Hours
<b>FTE Ratio</b>	0.596	0.594	0.594	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	45	45	46	
Percentage Change and VA for change > 3% or < -3%	1.8%	-2.6%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities (PUF)	-	-	-	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	-	-	-	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**NOTES:**

- 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	79	-	79	-	81	-	Teacher certification required for performing functions at the school level.
Non-School Based	1	-	1	-	1	-	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	79.8	-	80.0	-	81.2	-	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage Change and VA for change > 3% or < -3%	-0.3%		-1.5%		-1.7%		
If an average standard cost is used, please disclose rate:							
Student F.T.E. per certificated Staff	15.88114035		15.7		15.7		
<b>Certificated Staffing Change due to:</b>							
Enrolment Change							If negative change impact, the small class size initiative is to include any/all teachers retained.
Other Factors	(0)	-					Descriptor (required): Minor increase for support to students
Total Change	(0.2)	-					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.)	-	-					Descriptor (required):
Total Negative Change in Certificated FTEs	-	-					Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<i>Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):</i>							
<b>Certificated Number of Teachers</b>							
Permanent - Full time	65	-	59	-	66	-	
Permanent - Part time	13	-	9	-	14	-	
Probationary - Full time	3	-	2	-	-	-	
Probationary - Part time	2	-	2	-	-	-	
Temporary - Full time	6	-	6	-	9	-	
Temporary - Part time	3	-	4	-	1	-	
<b>NON-CERTIFICATED STAFF</b>							
Instructional - Education Assistants	16	-	15	-	15	-	Personnel support students as part of a multidisciplinary team with teachers and other support personnel to provide meaningful instruction
Instructional - Other non-certificated instruction	11	-	11	-	11	-	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	1	-	1	-	1	-	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	4	-	4	-	5	-	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	32.4	-	31.9	-	31.7	-	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	1.6%		0.6%		2.2%		
<b>Explanation of Changes to Non-Certificated Staff:</b>							
Increase in EA's to support students, in particular those coded as severe, experiencing increase in mental health matters							
<b>Additional Information</b>							
Are non-certificated staff subject to a collective agreement?	No		No				
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.							

School Jurisdiction Code:

109

System Admin Expense Limit %	
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0109 Westmount Charter School Society	4.95%
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