

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2021

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

56 The Westwind School Division

Legal Name of School Jurisdiction

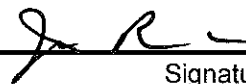
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Contact Address, Telephone & Email Address

BOARD CHAIR

Mr. Jim Ralph

Name



Signature

SUPERINTENDENT

Mr. Darren Mazutinec

Name

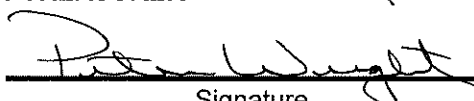


Signature

SECRETARY TREASURER or TREASURER

Mr. Peter Wright

Name



Signature

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

of Trustees at its meeting held on May 28, 2020
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
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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		green cells: populated based on information previously submitted				white cells: within text boxes REQUIRE the input of points and data.			
18									
19									
20	HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2020/2021 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.								
25	<u>Budget Highlights, Plans & Assumptions:</u>								
26									
27	- The 2020/2021 school year will be the first under Alberta Education's new Funding Framework. This framework focuses on funding based on a three								
28	year weighted moving average enrolment (which smoothes the funding changes from year to year). The new framework determines what the school year								
29	funding will be in the spring leading up to the new school year - allowing for more accurate budgeting. New funding framework shifts a higher % of funding to								
30	instruction. New funding framework increases Westwind funding \$552,766 from 2019/2020 funding level.								
31	- Budget reflects the insurance Hard Market premium rates experienced in 2019/2020								
32									
33	- Westwind is continuing to see enrolment increases (15 years of enrolment growth each year) and are projecting 75 new Grade 1-12 students in 2020/2021								
34									
35	- The new funding Framework will provide \$46,359,766 in revenue from Alberta Education. This revenue is broken down into the following 5 categories: Base								
36	Instruction, Services & Supports, Schools, Community and Jurisdiction.								
37	- The budget did not provide cost of living increases to employees (0%)								
38									
39	- Teacher grid moves will cost approximately \$343,000								
40	- Non-teacher grid moves will cost approximately \$100,00								
41									
42	<u>Significant Business and Financial Risks:</u>								
43	- Cost of utilities								
44									
45	- Covid-19								
46									
47	- Price of Oil								
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BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual Audited 2018/2019
REVENUES			
Government of Alberta	\$ 52,530,661	\$52,228,354	\$51,828,088
Federal Government and First Nations	\$ 2,974,536	\$2,788,817	\$2,821,634
Out of province authorities	\$ -	\$0	\$0
Alberta Municipalities-special tax levies	\$ 57,000	\$17,000	\$0
Property taxes	\$ -	\$0	\$0
Fees	\$ 810,479	\$550,975	\$634,488
Other sales and services	\$ 432,506	\$394,877	\$491,277
Investment income	\$ 61,643	\$102,680	\$124,454
Gifts and donations	\$ 101,371	\$103,206	\$151,910
Rental of facilities	\$ 500	\$500	\$0
Fundraising	\$ 841,993	\$886,955	\$734,505
Gains on disposal of capital assets	\$ -	\$0	\$25,601
Other revenue	\$ 311,500	\$311,500	\$25,147
TOTAL REVENUES	\$58,122,189	\$57,384,864	\$56,837,104
EXPENSES			
Instruction - Pre K	\$ 1,382,546	\$ 1,387,887	\$ 1,387,887
Instruction - K to Grade 12	\$ 42,670,508	\$43,331,632	\$43,584,368
Operations & maintenance	\$ 9,211,782	\$7,960,801	\$7,351,147
Transportation	\$ 2,307,296	\$2,314,494	\$2,349,623
System Administration	\$ 2,192,733	\$2,185,060	\$2,418,902
External Services	\$ 205,013	\$204,990	\$203,112
TOTAL EXPENSES	\$57,969,878	\$57,384,864	\$57,295,039
ANNUAL SURPLUS (DEFICIT)	\$152,311	\$0	(\$457,935)

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

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual Audited 2018/2019
EXPENSES			
Certificated salaries	\$ 24,453,416	\$24,134,044	\$24,476,814
Certificated benefits	\$ 5,716,558	\$5,616,111	\$5,460,560
Non-certificated salaries and wages	\$ 10,357,698	\$10,467,213	\$10,862,134
Non-certificated benefits	\$ 3,322,089	\$3,204,041	\$3,218,471
Services, contracts, and supplies	\$ 9,998,863	\$9,930,473	\$9,188,104
Capital and debt services			
Amortization of capital assets			
Supported	\$ 3,338,254	\$3,242,382	\$3,242,382
Unsupported	\$ 763,000	\$786,100	\$806,212
Interest on capital debt			
Supported	\$ -	\$0	\$5,613
Unsupported	\$ -	\$0	\$0
Other interest and finance charges	\$ 20,000	\$4,500	\$34,749
Losses on disposal of capital assets	\$ -	\$0	\$0
Other expenses	\$ -	\$0	\$0
TOTAL EXPENSES	\$57,969,878	\$57,384,864	\$57,295,039

BUDGETED SCHEDULE OF PROGRAM OPERATIONS
for the Year Ending August 31
Approved Budget 2020/2021

	Approved Budget 2020/2021										Actual Audited 2018/19	
	Instruction		K - Grade 12	Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL	TOTAL	TOTAL	
	Pre - K - PUF	Pre - K non PUF										
REVENUES												
(1) Alberta Education	\$ 936,600	\$ -	\$ 38,210,038	\$ 6,304,009	\$ 2,286,612	\$ 2,304,657	\$ -	\$ 50,041,916	\$ 49,285,226			
(2) Alberta Infrastructure	\$ -	\$ -	\$ -	\$ 2,488,745	\$ -	\$ -	\$ -	\$ 2,488,745	\$ 2,398,757			
(3) Other - Government of Alberta	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,105			
(4) Federal Government and First Nations	\$ -	\$ -	\$ 2,699,404	\$ 275,132	\$ -	\$ -	\$ -	\$ 2,974,536	\$ 2,821,634			
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ 57,000	\$ -	\$ -	\$ -	\$ -	\$ 57,000	\$ -			
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
(9) Fees	\$ 38,000	\$ -	\$ 702,479	\$ -	\$ 70,000	\$ -	\$ -	\$ 810,479	\$ 694,488			
(10) Other sales and services	\$ -	\$ -	\$ 162,493	\$ -	\$ 65,000	\$ -	\$ -	\$ 432,506	\$ 491,277			
(11) Investment income	\$ -	\$ -	\$ 5,000	\$ 50,643	\$ -	\$ 6,000	\$ -	\$ 61,643	\$ 124,464			
(12) Gifts and donations	\$ -	\$ -	\$ 101,371	\$ -	\$ -	\$ -	\$ -	\$ 101,371	\$ 151,910			
(13) Rental of facilities	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500	\$ -			
(14) Fundraising	\$ -	\$ -	\$ 841,993	\$ -	\$ -	\$ -	\$ -	\$ 841,993	\$ 734,505			
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,601			
(16) Other revenue	\$ -	\$ -	\$ 301,500	\$ 10,000	\$ -	\$ -	\$ -	\$ 311,500	\$ 25,147			
(17) TOTAL REVENUES	\$ 974,600	\$ -	\$ 43,081,278	\$ 9,129,029	\$ 2,421,612	\$ 2,310,657	\$ 205,013	\$ 58,122,189	\$ 56,837,104			
EXPENSES												
(18) Certificated salaries	\$ 107,785	\$ -	\$ 23,691,631	\$ -	\$ -	\$ 654,000	\$ -	\$ 24,453,416	\$ 24,476,814			
(19) Certificated benefits	\$ 12,601	\$ -	\$ 5,624,982	\$ -	\$ -	\$ 78,975	\$ -	\$ 5,716,558	\$ 5,460,560			
(20) Non-certificated salaries and wages	\$ 657,899	\$ -	\$ 6,080,666	\$ 1,888,407	\$ 1,065,982	\$ 625,911	\$ 38,833	\$ 10,357,698	\$ 10,862,134			
(21) Non-certificated benefits	\$ 299,261	\$ -	\$ 2,192,328	\$ 489,019	\$ 161,942	\$ 168,409	\$ 1,130	\$ 3,322,089	\$ 3,218,471			
(22) SUB - TOTAL	\$ 1,077,546	\$ -	\$ 37,589,607	\$ 2,387,426	\$ 1,227,924	\$ 1,527,295	\$ 39,963	\$ 43,849,761	\$ 44,017,979			
(23) Services, contracts and supplies	\$ 305,000	\$ -	\$ 4,940,901	\$ 3,286,102	\$ 699,372	\$ 602,438	\$ 165,050	\$ 9,998,863	\$ 9,188,104			
(24) Amortization of supported tangible capital assets	\$ -	\$ -	\$ -	\$ 3,338,254	\$ -	\$ -	\$ -	\$ 3,338,254	\$ 3,242,382			
(25) Amortization of unsupported tangible capital assets	\$ -	\$ -	\$ 140,000	\$ 200,000	\$ 380,000	\$ 43,000	\$ -	\$ 763,000	\$ 806,212			
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,613			
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
(28) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 34,749			
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
(31) TOTAL EXPENSES	\$ 1,382,546	\$ -	\$ 42,670,508	\$ 9,211,782	\$ 2,307,296	\$ 2,192,733	\$ 205,013	\$ 57,969,878	\$ 57,295,039			
(32) OPERATING SURPLUS (DEFICIT)	\$ (407,946)	\$ -	\$ 410,770	\$ (82,753)	\$ 114,316	\$ 117,924	\$ -	\$ 152,311	\$ (457,935)			

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2020/2021	Fall Budget Update 2019/2020	Actual 2018/2019
FEEES			
TRANSPORTATION	\$70,000	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$178,335	\$0	\$0
LUNCHROOM SUPERVISION & NOON HOUR ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$85,000	\$85,000	\$94,216
ECS enhanced program fees	\$38,000	\$36,000	\$38,865
ACTIVITY FEES	\$13,300	\$13,022	\$15,185
Other fees to enhance education (Describe here)	\$0	\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$222,235	\$217,595	\$253,734
Non-curricular goods and services	\$171,848	\$168,260	\$196,205
NON-CURRICULAR TRAVEL	\$0	\$0	\$0
OTHER FEES (Describe here)	\$31,761	\$31,098	\$36,263
TOTAL FEES	\$810,479	\$550,975	\$634,488

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 2020/2021	Fall Budget Update 2019/2020	Actual 2018/2019
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	
TOTAL		\$0	\$0	\$0

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, 2019	\$9,349,217	\$7,584,525	\$495,848	\$1,170,430	(\$0)	\$1,170,430	\$98,414
2019/2020 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$795,000			\$795,000	\$795,000		
Estimated board funded capital asset additions		\$470,451		\$0	\$0	\$0	(\$470,451)
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$4,015,195)		\$4,015,195	\$4,015,195		
Estimated capital revenue recognized - Alberta Education		\$749,509		(\$749,509)	(\$749,509)		
Estimated capital revenue recognized - Alberta Infrastructure		\$2,482,873		(\$2,482,873)	(\$2,482,873)		
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)				(\$505,657)	(\$772,813)	\$267,156	\$505,657
Estimated assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances For August 31, 2020	\$10,144,217	\$7,282,163	\$495,848	\$2,232,586	\$795,000	\$1,437,586	\$133,620
2020/21 Budget projections for:							
Budgeted surplus(deficit)	\$152,311			\$152,311	\$152,311		
Projected board funded capital asset additions		\$221,000		\$0	\$0	\$0	(\$221,000)
Budgeted disposal of unsupported tangible capital assets	\$0			\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$4,101,254)		\$4,101,254	\$4,101,254		
Budgeted capital revenue recognized - Alberta Education		\$849,509		(\$849,509)	(\$849,509)		
Budgeted capital revenue recognized - Alberta Infrastructure		\$2,488,745		(\$2,488,745)	(\$2,488,745)		
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)				(\$497,474)	(\$763,000)	\$265,526	\$497,474
Projected assumptions/transfers of operations (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Balances for August 31, 2021	\$10,296,528	\$6,740,163	\$495,848	\$2,650,423	\$947,311	\$1,703,112	\$410,094

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

	Unrestricted Surplus Usage		Operating Reserves Usage				Year Ended 31-Aug-2023	Year Ended 31-Aug-2022	Year Ended 31-Aug-2021	Year Ended 31-Aug-2020	Year Ended 31-Aug-2019
	Year Ended		Year Ended								
	31-Aug-2021	31-Aug-2022	31-Aug-2023	31-Aug-2022	31-Aug-2021	31-Aug-2020					
Projected opening balance	\$795,000	\$847,311	\$947,311	\$1,437,588	\$1,703,112	\$1,968,112	\$133,620	\$410,094	\$458,094		
Projected excess of revenues over expenses (surplus only)	\$152,311	\$0	\$0								
Projected disposal of unsupported tangible capital assets	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Budgeted amortization of capital assets (expense)	\$4,101,254	\$4,101,254	\$4,101,254		\$0	\$0	\$0	\$0	\$0	\$0	
Budgeted capital revenue recognized	(\$3,338,254)	(\$3,338,254)	(\$3,338,254)		\$0	\$0	\$0	\$0	\$0	\$0	
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Projected reserves transfers (net)	(\$763,000)	(\$763,000)	(\$763,000)	\$265,526	\$265,000	\$285,000	\$487,474	\$488,000	\$488,000	\$488,000	
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	\$0	\$0	
New school start-up costs	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Professional development, training & support	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Transportation Expenses	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Operations & maintenance	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
English language learners	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
System Administration	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Debt repayment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
POIR expenses	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$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 - POIR 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	\$947,311	\$947,311	\$947,311	\$1,703,112	\$1,968,112	\$2,233,112	\$410,094	\$458,094	\$458,094	\$458,094	

Total surplus as a percentage of 2020 Expenses 5.28% 5.32% 6.19%

ASO as a percentage of 2020 Expenses 4.57% 5.03% 5.49%

**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, 2021	\$ 152,311	
PLEASE DO NOT ALLOCATE IN BLUE CELLS BELOW	0	
Estimated Operating Deficit Due to:		
Description 1 (fill only your board projected an operating deficit)		
Description 2 (fill only your board projected an operating deficit)		
Description 3 (fill only your board projected an operating deficit)		
Description 4 (fill only your board projected an operating deficit)		
Description 5 (fill only your board projected an operating deficit)		
Description 6 (fill only your board projected an operating deficit)		
Description 7 (fill only your board projected an operating deficit)		
Subtotal, access of operating reserves to cover operating deficit	-	
Projected board funded Tangible Capital Assets additions using both unrestricted surplus and operating reserves	-	
Budgeted disposal of unsupported Tangible capital Assets	-	
Budgeted amortization of board funded Tangible Capital Assets	(763,000)	
Budgeted unsupported debt principal repayment	-	
Projected net transfer to (from) Capital Reserves	497,474	
Total projected amount to access ASO in 2020/21	\$ (417,837)	
Total amount approved by the Minister		

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

	Budgeted 2020/2021 (Note 2)	Actual 2019/2020	Actual 2018/2019	Notes
Kindergarten, and Grades 1 to 12				
Eligible Funded Students:				
Kindergarten	293	314	292	Head count
Kindergarten program hours	475	475	475	Minimum: 475 hours
Kindergarten FTE's Enrolled	147	157	146	0.5 times Head Count
Grades 1 to 9	3,015	2,975	3,025	Head count
Grades 10 to 12 - 1st, 2nd & 3rd year	889	825	783	Head count
Grades 10 to 12 - 4th year	12	12	16	Head count
Grades 10 to 12 - 4th year FTE	6	6	8	0.5 times Head Count
Grades 10 to 12 - 5th year	4	4	8	Head count
Grades 10 to 12 - 5th year FTE	1	1	2	0.25 times Head Count
Total FTE	4,058	3,984	3,964	K- Grade 12 students eligible for base instruction funding from Alberta Education.
Percentage Change	2.4%	0.0%		
Other Students:				
Total	235	238	268	Note 3
Total Net Enrolled Students	4,293	4,202	4,232	
Home Ed Students	47	47	40	Note 4
Total Enrolled Students, Kindergarten, and Grades 1-12	4,340	4,249	4,272	
Percentage Change	2.1%	-0.5%		
Of the Eligible Funded Students:				
Students with Severe Disabilities	130	132	121	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.

Pre - Kindergarten (Pre - K)

Eligible Funded Children	82	76	76	Children between the age of 2 years 8 months and 4 years 8 months.
Other Children	20	19	19	Children between the age of 2 years 8 months and 4 years 8 months.
Total Enrolled Children - Pre - K	102	95	95	
Program Hours	400	400	400	Minimum: 400 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 800
FTE's Enrolled, Pre - K	51	48	48	
Percentage Change	7.4%	0.0%		
Of the Eligible Funded Children:				
Students with Severe Disabilities (PUF)	82	76	76	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 2020/2021 budget report preparation.
- 3) Other K to Grade 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**

	Budgeted 2020/2021	Actual 2019/2020	Actual 2018/2019	Notes
CERTIFICATED STAFF				
School Based	241.7	238.2	240.6	Teacher certification required for performing functions at the school level.
Non-School Based	6.5	8.0	7.3	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	248.2	246.2	247.9	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
<i>Percentage change from prior period</i>	0.8%	-0.7%	0.1%	
If an average standard cost is used, please disclose rate:				
Student F.T.E. per certificated Staff	\$ -	\$ -	\$ -	
	17.7	17.5	17.4	
		Please Allocate		
		(1.7)		
Enrolment Change	2.0	(1.7)		
Other Factors	-	-		
Total Change	2.0	(1.7)	(1.7)	Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:				
Continuous contracts terminated	-	-	-	FTEs
Non-permanent contracts not being renewed	-	-	-	FTEs
Other (retirement, attrition, etc.)	-	(1.7)		Denier request: Retirement
Total Negative Change in Certificated FTEs	-	(1.7)	(1.7)	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please note that the information in the section below only includes Certificated Number of Teachers (not FTEs):				
Certificated Number of Teachers	230.0	214.0	210.0	
Permanent - Full time	6.0	8.0	8.0	
Probationary - Full time	10.0	13.0	21.0	
Probationary - Part time	1.0	3.0	3.0	
Temporary - Full time	3.0	11.0	11.0	
Temporary - Part time	3.0	3.0	1.0	
NON-CERTIFICATED STAFF				
Instructional - Education Assistants	175.4	191.6	190.5	Personnel support students as part of a multidisciplinary team with teachers and other other support personnel
Instructional - Other non-certificated Instruction	46.9	47.0	46.4	Personnel providing instruction support for schools under 'Instruction' program areas other than EAs
Operations & Maintenance	34.0	32.8	33.3	Personnel providing support to maintain school facilities
Transportation - Bus Drivers Employed	37.0	37.0	37.0	Bus drivers employed, but not contracted
Transportation - Other Staff	5.0	5.0	5.4	Other personnel providing direct support to the transportation of students to and from school other than bus drivers
Other	15.2	15.8	15.8	Personnel in System Admin. and External service areas.
Total Non-Certificated Staff FTE	313.4	329.4	328.4	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-4.6%	0.2%	-4.6%	
Explanation of Changes:				
23 FTE Education Assistants took an Early Retirement in 19-20 and Westwind hired 6 FTE Jocians Principle EAs in 20-21 offsetting the 23 reduction.				
Additional Information				
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> No				
Please provide terms of contract for 2020/21 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTEs.				