

# BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2018

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

**ADLC Alberta Distance Learning Centre**

Legal Name of School Jurisdiction

P:780-674-8500

F:780-674-3262

Email: TracyMeunier@phpschools.ca

Telephone & Fax Numbers, Email Address

## BOARD CHAIR

Jennifer Tuininga

Name



Signature

## SUPERINTENDENT

David Garbutt

Name

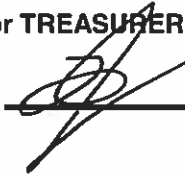


Signature

## SECRETARY TREASURER or TREASURER

Tracy Meunier, CPA, CGA

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 28, 2017

Date

Version: 170316

c.c. Alberta Education  
c/o Robert Mah, Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5

E-MAIL: Robert.Mah@gov.ab.ca (780-427-3855)

**TABLE OF CONTENTS**

	Page
<b>BUDGETED STATEMENT OF OPERATIONS &amp; ALLOCATION OF EXPENSES (BY OBJECT)</b>	<b>3</b>
<b>BUDGETED SCHEDULE OF FEE REVENUE &amp; SUPPLEMENTARY DETAILS OF FEE REVENUE</b>	<b>4 &amp; 5</b>
<b>PROJECTED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS (2016/2017 &amp; 2017/2018)</b>	<b>6</b>
<b>SCHEDULE OF USES FOR ACCUMULATED SURPLUSES AND RESERVES (2017/2018, 2018/2019 &amp; 2019/2020)</b>	<b>7</b>
<b>ANTICIPATED CHANGES IN ACCUMULATED OPERATING SURPLUS (SUPPLEMENTARY INFORMATION)</b>	<b>8 &amp; 9</b>
<b>PROJECTED STUDENT STATISTICS</b>	<b>10</b>
<b>PROJECTED STAFFING STATISTICS</b>	<b>11</b>
<b>BOARD AND SYSTEM ADMINISTRATION CALCULATION</b>	<b>12</b>

Color coded cells:

blue cells: require the input of data/descriptors wherever applicable.	grey cells: data not applicable - protected
salmon cells: contain referenced juris. information - protected	white cells: within text boxes REQUIRE the input of points and data.
green cells: populated based on information previously submitted	yellow cells: to be completed when yellow only.

**HIGHLIGHTS, PLANS, ASSUMPTIONS AND RISKS SUMMARY- 2017/2018 BUDGET REPORT**

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 consideration the economic environment of the jurisdiction, focus on anticipated changes from current year, and are realistic and consistent with the three year Education Plan. At a minimum, they disclose key budget assumptions, financial & business risks, and specific strategies explaining how this budget will support the jurisdiction's plans.

**Budget Highlights, Plans & Assumptions:**

The ADLC Service Delivery model includes Student Instruction, Teacher Support, and Unfunded/Continuing Education. Under the terms of the Service Agreement with Alberta Education, all students must be registered with a school jurisdiction. Block funding is provided by Alberta Education for the service.

NOTE: Given that all school-aged students served are to be registered with a school jurisdiction in Alberta and funding is no longer calculated using FTE students, effective 2015-2016 student data will be reported on course enrolments, not FTE students.

Included in the \$4,356,000 in other sales & services revenue is \$2,244,604 that is attributal to unfunded/continuing education (ie. revenue from adult students and other non-funded students including out of province and FNMI students living on federal reserves

A 0% overall salary increase for employees is included in the budget.

Certificated staff fte is projected to increase overall by 1.88 fte

Non-certificated staff is projected to decrease by 1.70 fte

**Significant Business and Financial Risks:**

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>REVENUES</b>			
Alberta Education	\$18,470,969	\$17,630,969	\$17,676,270
Other - Government of Alberta		\$0	\$0
Federal Government and First Nations		\$0	\$0
Other Alberta school authorities		\$0	\$0
Out of province authorities		\$0	\$0
Alberta Municipalities-special tax levies		\$0	\$0
Property taxes		\$0	\$0
Fees	\$0	\$0	\$0
Other sales and services	\$4,356,000	\$4,083,675	\$4,519,675
Investment income	\$78,000	\$78,000	\$77,791
Gifts and donations		\$0	\$0
Rental of facilities		\$0	\$0
Fundraising		\$0	\$0
Gains on disposal of capital assets		\$0	\$0
Other revenue		\$0	\$0
<b>TOTAL REVENUES</b>	\$22,904,969	\$21,792,644	\$22,273,736
<b>EXPENSES</b>			
Instruction - Early Childhood Services		\$0	\$0
Instruction - Grades 1-12	\$22,186,585	\$21,310,838	\$21,815,998
Plant operations & maintenance		\$0	\$0
Transportation		\$0	\$0
Administration	\$842,317	\$842,317	\$842,317
External Services		\$0	\$0
<b>TOTAL EXPENSES</b>	\$23,028,902	\$22,153,155	\$22,658,315
<b>ANNUAL SURPLUS (DEFICIT)</b>	(\$123,933)	(\$360,511)	(\$384,580)

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>EXPENSES</b>			
Certificated salaries	\$7,380,287	\$7,198,982	\$7,200,199
Certificated benefits	\$1,643,432	\$779,718	\$749,666
Non-certificated salaries and wages	\$4,296,068	\$4,120,833	\$3,863,871
Non-certificated benefits	\$841,443	\$1,029,525	\$896,165
Services, contracts, and supplies	\$8,608,314	\$8,712,063	\$9,615,214
<b>Capital and debt services</b>			
Amortization of capital assets			
Supported	\$0	\$0	\$0
Unsupported	\$194,358	\$247,034	\$265,972
Interest on capital debt			
Supported		\$0	\$0
Unsupported		\$0	\$0
Other interest and finance charges	\$65,000	\$65,000	\$67,229
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$0	\$0
<b>TOTAL EXPENSES</b>	\$23,028,902	\$22,153,155	\$22,658,315

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>FEES</b>			
TRANSPORTATION	\$0	\$0	\$0
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)		\$0	\$0
LUNCHROOM SUPERVISION & ACTIVITY FEES	\$0	\$0	\$0
<b>FEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$0	\$0
Alternative program fees	\$0	\$0	\$0
Fees for optional courses	\$0	\$0	\$0
Students from other boards			\$0
Tuition from ineligible students			\$0
ECS enhanced program fees	\$0	\$0	\$0
<b>ACTIVITY FEES</b>			
Other fees to enhance education	\$0		
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
<b>NON-CURRICULAR FEES</b>			
Extra-curricular fees	\$0	\$0	\$0
Non-curricular supplies and materials	\$0	\$0	\$0
<b>NON-CURRICULAR TRAVEL</b>			
OTHER FEES	\$0		
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
<b>TOTAL FEES</b>	\$0	\$0	\$0

\*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 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
Cafeteria sales, hot lunch, milk programs	\$0	\$0	\$0
Special events	\$0	\$0	\$0
Sales or rentals of other supplies/services	\$0	\$0	\$0
Out of district student revenue	\$0	\$0	
International and out of province student revenue	\$0	\$0	
Student travel (international, recognition trips, non-curricular)			\$0
Adult education revenue	\$0	\$0	\$0
Preschool	\$0	\$0	
Child care & before and after school care	\$0	\$0	\$0
Lost item replacement fees	\$0	\$0	
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
<b>TOTAL</b>	\$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	
<b>Actual balances per AFS at August 31, 2016</b>	\$2,978,173		\$743,884		\$0		\$1,684,040		\$0		\$1,684,040		\$550,249	
<b>2016/2017 Estimated impact to AOS for:</b>														
Prior period adjustment	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Estimated surplus(deficit)	(\$228,885)						(\$228,885)		(\$228,885)					
Estimated board funded capital asset additions			\$105,558				\$0		\$0		\$0		(\$105,558)	
Estimated disposal of unsupported tangible capital assets			\$0				\$240,566		\$240,566				\$0	
Estimated amortization of capital assets (expense)			(\$240,566)				\$0		\$0					
Estimated capital revenue recognized - Alberta Education			\$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					
Estimated reserve transfers (net)							\$0		\$0					
Estimated reserve transfers of operations (explain)							(\$240,566)		(\$11,681)		(\$228,885)		\$240,566	
Estimated assumptions/transfers of operations (explain)							\$0		\$0		\$0		\$0	
<b>Estimated Balances for August 31, 2017</b>	\$2,749,288		\$608,876		\$0		\$1,455,155		\$0		\$1,455,155		\$685,257	
<b>2016/2017 Budget projections for:</b>														
Budgeted surplus(deficit)	(\$123,933)						(\$123,933)		(\$123,933)					
Projected board funded capital asset additions			\$46,000				\$0		\$0		\$0		(\$46,000)	
Budgeted disposal of unsupported tangible capital assets			\$0				\$0		\$0				\$0	
Budgeted amortization of capital assets (expense)							(\$194,358)		\$194,358					
Budgeted capital revenue recognized - Alberta Education							\$0		\$0					
Budgeted capital revenue recognized - Other GOA							\$0		\$0					
Budgeted capital revenue recognized - Other sources							\$0		\$0					
Budgeted changes in Endowments	\$0				\$0		\$0		\$0					
Budgeted unsupported debt principal repayment							\$0		\$0					
Projected reserve transfers (net)							(\$194,358)		(\$70,425)		(\$123,933)		\$194,358	
Projected assumptions/transfers of operations (explain)							\$0		\$0		\$0		\$0	
<b>Projected Balances for August 31, 2018</b>	\$2,625,355		\$460,518		\$0		\$1,331,222		\$0		\$1,331,222		\$633,615	

**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	Year Ended	Year Ended	Year Ended
	31-Aug-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020
Projected opening balance	\$0	\$0	\$0	\$1,455,155	\$1,331,222	\$1,113,222
Projected excess of revenues over expenses (surplus only)	\$0	\$0	\$0			
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0		\$0	\$0
Budgeted amortization of capital assets (expense)	\$194,358	\$200,000	\$200,000		\$0	\$0
Budgeted capital revenue recognized	\$0	\$0	\$0		\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0
Projected reserves transfers (net)	(\$70,425)	\$19,000	\$19,000	(\$123,833)	(\$218,000)	(\$200,000)
Projected assumptions/transfers of operations	\$0	\$0	\$0		\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0		\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0
Decentralized school reserves	\$0	\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	(\$123,933)	(\$218,000)	(\$218,000)		\$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
Salary negotiation expenses	\$0	\$0	\$0		\$0	\$0
Full-day kindergarten	\$0	\$0	\$0		\$0	\$0
English language learners	\$0	\$0	\$0		\$0	\$0
First nations, Metis, Inuit	\$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
Fort McMurray wild fire related costs (unfunded)	\$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 - 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
Capital costs - School modernization	\$0	\$0	\$0		\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0		\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0		\$0	\$0
Capital costs - Technology	\$0	\$0	\$0		\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0		\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0		\$0	\$0
Capital costs - Other	\$0	\$0	\$0		\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0
Other 1 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency	\$0	\$0	\$0	\$1,331,222	\$1,113,222	\$893,615
Total surplus as a percentage of 2018 Expenses	9.40%	8.71%	8.03%			
ASO as a percentage of 2018 Expenses	5.78%	4.63%	3.86%			

**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 2016/2017, 2017/2018, 2018/2019, and 2019/2020 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, 2020. 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:****2016/2017**

Provide an explanation of material changes from the fall budget update originally submitted in November, 2016 for annual operating surplus (deficit), capital acquisitions, endowments, and/or other changes affecting unrestricted surplus, operating reserves, and capital reserves.

Budgeted operating reserve - August 31, 2017  
- Fall 2017 BR submission = \$1,323,531  
- Projection 2016-2017 August 31 = \$1,455,155  
Difference: \$131,624

No material change.

**2017/2018**

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

**Social Studies pilot (2 positions)**

This is the second year of this pilot. Under this pilot, students registered in the online delivery method will have their work assessed and marked by in-house staff. The completion rate results will be measured and reported. It is expected that stronger teacher/student relations will increase student completion rates by more than 5%. Attrition of 1.7 support staff from regular ADLC operations helped to decreased the amount of funds required for the pilot by \$93,445. (\$217,378 - 93,445 = \$123,933)

At the end of the 2017-2018 school year, it is anticipated that operating reserves will be the equivalent of 5.78% of operating expenses.



**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 2016/2017, 2017/2018, 2018/2019, and 2019/2020 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, 2020. 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**

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

**Focus areas to build capacity - \$218,000**

The results of the Social Studies pilot will be measured and the project will be assessed. In the spring of 2018, ADLC will determine the potential pilot/focus areas for 2018-2019 and 2019-2020.

At the end of the 2018-2019 school year, it is anticipated that operating reserves will be the equivalent of 4.83% of operating expenses.

**2019/2020**

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

**Focus areas to build capacity - \$218,000**

The results of the previous year's pilot will be measured and the project will be assessed. In the spring of 2020, ADLC will determine the potential pilot/focus areas for 2020-21 and 2021-22.

At the end of the 2019-20 school year, it is anticipated that operating reserves will be the equivalent of 3.89% of operating expenses.

**August 31, 2020**

Describe the jurisdiction's intended use of unrestricted surplus, operating reserves, and capital reserves balances expected as at August 31, 2020.

**Operating Reserve**

ADLC's operations fluctuate based on factors out of our control such as the economic and political climate. Maintaining an operating reserve of minimally 4% allows us to adjust to these factors as they arise.

**Capital Reserve**

ADLC's technological infrastructure is the backbone of the organization. Our Student Administration System (Genius) and Learning Management System (Moodle) is used by students, parents, partner schools, teachers and support staff extensively. Our Capital Reserve allows us to plan for the future obsolescence of these key components of our infrastructure, and all related hardware and software.

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

	Budgeted 2017/2018 (Note 2)	Actual 2016/2017	Actual 2015/2016	Notes
<b>GRADES 1 TO 12</b>				
<b>Eligible Funded Students:</b>				
Grades 1 to 9			-	Head count
Grades 10 to 12			-	Note 3
<b>Total</b>	-	-	-	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	0.0%	0.0%		
<b>Other Students:</b>				
<b>Total</b>			-	Note 4
<b>Total Net Enrolled Students</b>	-	-	-	
<b>Home Ed and Blended Program Students</b>			-	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	-	-	-	
Percentage Change	0.0%	0.0%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities			-	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>			-	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>	-	-	-	
<b>Program Hours</b>	-	-	-	Minimum: 475 Hours
<b>FTE Ratio</b>	-	-	-	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	-	-	-	
Percentage Change	0.0%	0.0%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities			-	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 2016/2017 budget report preparation.
- 3) The # of FTE grade 10-12 students is determined by taking the total # of students' credits / 35; where 35 CEU's = 1 FTE.
- 4) 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.
- 5) 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 2017/2018	Actual 2016/2017	Fall Budget 2016/2017	Actual 2015/2016	Notes
<b>CERTIFICATED STAFF</b>					
School Based	70.9	69.0	69.0	63.7	Teacher certification required for performing functions at the school level.
Non-School Based	-	-	-	-	Teacher certification required for performing functions at the system/central office level.
<b>Total Certificated Staff FTE</b>	<b>70.9</b>	<b>69.0</b>	<b>69.0</b>	<b>63.7</b>	<b>FTE for personnel possessing a valid Alberta teaching certificate or equivalency.</b>
Percentage change from prior period	2.7%	0.3%	2.7%	0.3%	
If an average standard cost is used, please disclose rate: Student F.T.E. per certificated Staff					
Certificated Staffing Change due to:					
Please Allocate					
	1.9				
Enrolment Change	-	-	5.3	-	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	1.9	-	n/a	-	Temp teachers hired September 1 to backfill for permanent teachers working in instructional design.
Total Change	1.9	-	n/a	-	Year-over-year change in Certificated FTE
<b>Breakdown, where total change is Negative:</b>					
Continuous contracts terminated	-	-	n/a	-	FTEs
Non-permanent contracts not being renewed	-	-	n/a	-	FTEs
Other (retirement, attrition, etc.)	-	-	n/a	-	Descriptor required
Total Negative Change in Certificated FTEs	-	-	n/a	-	Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
<b>NON-CERTIFICATED STAFF</b>					
Instructional	68.9	70.6	70.6	66.9	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	-	-	-	-	Personnel providing support to maintain school facilities
Transportation	-	-	-	-	Personnel providing direct support to the transportation of students to and from school
Other	-	-	-	-	Personnel in Board & System Admin. and External service areas.
<b>Total Non-Certificated Staff FTE</b>	<b>68.9</b>	<b>70.6</b>	<b>70.6</b>	<b>66.9</b>	<b>FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.</b>
Percentage Change	-2.4%	5.5%	-2.4%	5.5%	
<b>Explanation of Changes:</b>					
Decreased by attrition.					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement? <input type="checkbox"/> No					
Please provide terms of contract for 2017/18 and future years for non-certificated staff subject to a collective agreement along with the number of qualifying staff FTE's.					

BOARD AND SYSTEM ADMINISTRATION	
2017/2018 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$23,028,902
Enter Number of Net Enrolled Students:	0
Enter Number of Funded (ECS) Children:	0
Enter "C" if Charter School	
<b>STEP 1</b>	
Calculation of maximum expense limit percentage for Board and System Administration expenses	
If "Total Net Enrolled Students" are 6,000 and over	= 3.6%
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>	
<b>STEP 2</b>	
<b>A. Calculate maximum expense limit amounts for Board and System Administration expenses</b>	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$1,243,561
<b>B. Considerations for Charter Schools and Small School Boards:</b>	
If charter schools and small school boards,	
The amount of Small Board Administration funding ( <i>Funding Manual</i> Section 1.13)	\$470,826
2017/2018 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$1,243,561
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$842,317
Amount Overspent	\$0

3.66%