

BUDGET REPORT FOR THE YEAR ENDING AUGUST 31, 2018

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

0151 Calgary Arts Academy Society

Legal Name of School Jurisdiction

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BOARD CHAIR

Todd Hirsch

Name

Signature

SUPERINTENDENT

Dale Erickson

Name

Signature

SECRETARY TREASURER or TREASURER

Jan Jordan

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 20, 2017

Date

Version: 170330

c.c. Alberta Education
c/o Robert Mah, Financial Reporting & Accountability Branch
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Color coded cells:

blue cells: require the input of data/descriptors wherever applicable.
 salmon cells: contain referenced juris. information - protected
 green cells: populated based on information previously submitted

grey cells: data not applicable - protected
 white cells: within text boxes REQUIRE the input of points and data.
 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:

No funding increase, no increase to fee schedule
 CAA 2017/18 budget is based on 484 enrollment
 A security person will be added when the move to the Youth Campus occurs
 Grid increases to certificated staff only
 Decrease to Secretary Treasurer position to .8 FTE from 1.0

Significant Business and Financial Risks:

The Youth Campus is scheduled to be completed in the near future. A financial risk would be for Alberta Education to hold back money for final inspection, and CAA have to cover the expense up to \$2 million dollars.

BUDGETED STATEMENT OF OPERATIONS
for the Year Ending August 31

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
REVENUES			
Alberta Education	\$4,531,609	\$4,710,756	\$4,731,956
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	\$371,910	\$396,706	\$384,963
Other sales and services	\$72,000	\$64,809	\$102,042
Investment income	\$0	\$6,000	\$4,822
Gifts and donations		\$0	\$1,613
Rental of facilities		\$0	\$220
Fundraising		\$0	\$1,983
Gains on disposal of capital assets	\$0	\$14,604	\$950
Other revenue	\$19,720	\$26,616	\$19,919
TOTAL REVENUES	\$4,995,239	\$5,219,491	\$5,248,468
EXPENSES			
Instruction - Early Childhood Services	\$227,086	\$221,440	\$196,884
Instruction - Grades 1-12	\$3,783,381	\$3,946,787	\$3,792,574
Plant operations & maintenance	\$460,052	\$404,086	\$419,964
Transportation	\$325,527	\$375,568	\$367,058
Administration	\$255,461	\$271,610	\$255,102
External Services		\$0	\$0
TOTAL EXPENSES	\$5,051,507	\$5,219,491	\$5,031,582
ANNUAL SURPLUS (DEFICIT)	(\$56,268)	\$0	\$216,886

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
EXPENSES			
Certificated salaries	\$1,946,566	\$2,099,992	\$2,055,532
Certificated benefits	\$433,981	\$462,990	\$405,872
Non-certificated salaries and wages	\$1,277,764	\$1,220,715	\$1,187,065
Non-certificated benefits	\$153,127	\$148,112	\$146,793
Services, contracts, and supplies	\$1,203,790	\$1,167,254	\$1,193,251
Capital and debt services			
Amortization of capital assets			
Supported	\$0	\$0	\$14,824
Unsupported	\$36,279	\$36,278	\$28,245
Interest on capital debt			
Supported		\$0	\$0
Unsupported		\$0	\$0
Other interest and finance charges		\$0	\$0
Losses on disposal of capital assets		\$0	\$0
Other expenses		\$84,150	\$0
TOTAL EXPENSES	\$5,051,507	\$5,219,491	\$5,031,582

BUDGETED SCHEDULE OF FEE REVENUE
for the Year Ending August 31

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
FEES			
TRANSPORTATION	\$147,250	\$166,300	\$157,060
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$98,170	\$92,020	\$81,213
LUNCHROOM SUPERVISION & ACTIVITY FEES	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION			
Technology user fees	\$20,732	\$18,000	\$17,987
Alternative program fees	\$0	\$0	\$45,686
Fees for optional courses	\$0	\$0	\$0
Students from other boards			\$0
Tuition from ineligible students			\$0
ECS enhanced program fees	\$14,310	\$14,850	\$14,580
ACTIVITY FEES			
Other fees to enhance education	\$32,654		
Other enhancement fees	Specialists & Musicians	\$29,100	\$0
Other enhancement fees	Graduation \$60 per grade 9 student	\$0	\$3,180
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
Other enhancement fees		\$0	\$0
NON-CURRICULAR FEES			
Extra-curricular fees	\$0	\$0	\$2,560
Non-curricular supplies, materials, and services	\$0	\$0	\$3,860
NON-CURRICULAR TRAVEL			
OTHER FEES	\$6,745		
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	\$0
Other non-curricular fees		\$0	
Other non-curricular fees		\$0	
TOTAL FEES	\$371,910	\$396,706	\$384,963

*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	\$14,000	\$22,809	\$24,673
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)			\$31,660
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) Outdoor Pursuits Program	\$42,000	\$42,000	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
TOTAL	\$56,000	\$64,809	\$56,333

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

(A)	(B)	(C)	(D)	(E)	(F)
	Explanation of Other Costs (Column "(C)")	Other Costs (Explain under (B))* 2017/2018	Transportation Component 2017/2018	Supplies & Materials** 2017/2018	Total 2017/2018
FEES					
	TRANSPORTATION	\$0	\$147,250	\$0	\$147,250
	LUNCH SUPERVISION & ACTIVITY	\$0	\$0	\$0	\$0
FEES TO ENHANCE BASIC INSTRUCTION					
	Technology user fees	\$0	\$0	\$20,732	\$20,732
	Alternative program fees		\$0	\$0	\$0
	Fees for optional courses	\$0	\$0	\$0	\$0
	ECS enhanced program fees	\$4,505		\$9,805	\$14,310
	ACTIVITY FEES Field trips	\$29,099	\$22,950		\$52,049
	Other fees to enhance education Performance costs	\$32,654	\$0		\$32,654
NON-CURRICULAR FEES					
	Extra-curricular fees		\$0	\$0	\$0
	Non-curricular supplies, materials, and services	\$0	\$0	\$0	\$0
	NON-CURRICULAR TRAVEL	\$0	\$0	\$0	\$0
OTHER FEES***					
	Graduation	\$6,745	\$0	\$0	\$6,745
			\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
	TOTAL FEES	\$73,003	\$170,200	\$30,537	\$273,740

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

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

***Where possible, use predefined categories as described on Pages 14 & 15 of the Budget Guidelines 2017/2018.

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, 2016	\$1,012,944	\$70,859	\$0	\$942,085	\$942,085	\$0	\$0
2016/2017 Estimated impact to AOS for:							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus(deficit)	\$0			\$0	\$0		
Estimated board funded capital asset additions		\$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 - 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 (explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Balances for August 31, 2017	\$1,012,944	\$70,859	\$0	\$942,085	\$942,085	\$0	\$0
2017/2018 Budget projections for:							
Budgeted surplus(deficit)	(\$56,268)			(\$56,268)	(\$56,268)		
Projected board funded capital asset additions		\$500,000		(\$500,000)	(\$500,000)	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$36,279)		\$36,279	\$36,279		
Budgeted capital revenue recognized - Alberta Education		\$0		\$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, 2018	\$956,676	\$534,580	\$0	\$422,096	\$422,096	\$0	\$0

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-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2019	31-Aug-2020
Projected opening balance		\$942,085	\$422,096	\$422,096	\$0	\$0	\$0	\$0	\$0	\$0
Projected excess of revenues over expenses (surplus only)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0						
Budgeted disposal of unsupported tangible capital assets	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	Explanation - add'l space on AOS3 / AOS4	\$36,279	\$0	\$0		\$0	\$0			
Budgeted capital revenue recognized	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Budgeted changes in Endowments	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Budgeted unsupported debt principal repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Projected reserves transfers (net)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected assumptions/transfers of operations	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase in (use of) school generated funds	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
New school start-up costs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Decentralized school reserves	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-recurring certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring non-certificated remuneration	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Non-recurring contracts, supplies & services	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Professional development, training & support	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Salary negotiation expenses	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Full-day kindergarten	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
English language learners	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
First nations, Metis, Inuit	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
OH&S / wellness programs	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
B & S administration organization / reorganization	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Debt repayment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Fort McMurray wild fire related costs (unfunded)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Non-salary related programming costs (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - School building & land	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Repairs & maintenance - Other (explain)	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0			
Capital costs - School land & building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modernization	Explanation - add'l space on AOS3 / AOS4	(\$500,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School modular & additions	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - School building partnership projects	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Technology	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Vehicle & transportation	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Administration building	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - POM building & equipment	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital costs - Other	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building leases	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
In support of the school deficit due to funding freeze and grid increases	Explanation - add'l space on AOS3 / AOS4	(\$56,268)	\$0	\$0		\$0	\$0		\$0	\$0
Other 2 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 3 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Other 4 - please use this row only if no other row is appropriate	Explanation - add'l space on AOS3 / AOS4	\$0	\$0	\$0		\$0	\$0		\$0	\$0
Estimated closing balance for operating contingency		\$422,096	\$422,096	\$422,096	\$0	\$0	\$0	\$0	\$0	\$0

Total surplus as a percentage of 2018 Expenses 8.36% 8.36% 8.36%
ASO as a percentage of 2018 Expenses 8.36% 8.36% 8.36%

**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.

The Board approved spending of Accumulated Operating Surplus of up to \$500,000 to support additional costs on the Youth Campus that are deemed important, but not supported by Alberta Education Grant Agreement # 12959.

2017/2018

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

**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.

2019/2020

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

August 31, 2020

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

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

	Budgeted 2017/2018 (Note 2)	Actual 2016/2017	Actual 2015/2016	Notes
GRADES 1 TO 12				
Eligible Funded Students:				
Grades 1 to 9	458	477	477	Head count
Grades 10 to 12			-	Note 3
Total	458	477	477	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-4.0%	0.0%		
Other Students:				
Total			-	Note 4
Total Net Enrolled Students	458	477	477	
Home Ed and Blended Program Students			-	Note 5
Total Enrolled Students, Grades 1-12	458	477	477	
Percentage Change	-4.0%	0.0%		
Of the Eligible Funded Students:				
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)

Eligible Funded Children	53	55	54	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	53	55	54	
Program Hours	480	481	481	Minimum: 475 Hours
FTE Ratio	0.505	0.506	0.506	Actual hours divided by 950
FTE's Enrolled, ECS	27	28	27	
Percentage Change	-3.8%	1.9%		
Of the Eligible Funded Children:				
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:

- 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 2016/2017 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 2017/2018	Actual 2016/2017	Fall Budget 2016/2017	Actual 2015/2016	Notes
CERTIFICATED STAFF					
School Based	23.9	24.8	25.8	25.3	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.
Total Certificated Staff FTE	23.9	24.8	25.8	25.3	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-3.6%	-2.0%	-7.4%	2.0%	Increase to Uncertificated staff
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	20.3	20.4		19.9	
Certificated Staffing Change due to:					
	Please Allocate (0.9)	-			
Enrolment Change			0.5		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		(1.0)	n/a		Descriptor (required): Enrolment change due to AB Ed Charter Cap restriction
Total Change	-	(1.0)	n/a		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated	(0.9)	(1.0)	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	(0.9)	(1.0)	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
	Please Allocate				
NON-CERTIFICATED STAFF					
Instructional	11.6	11.1	10.6	10.4	Personnel providing instruction support for schools under 'Instruction' program areas.
Plant Operations & Maintenance	5.0	4.0	4.0	5.0	Personnel providing support to maintain school facilities
Transportation	0.2	0.2	0.2	0.2	Personnel providing direct support to the transportation of students to and from school
Other	-	-	6.2	6.0	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	16.8	15.3	21.0	21.6	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	9.8%	-29.2%	-20.0%	-2.8%	
Explanation of Changes:					
CAA will be adding a security person in PO&M upon the move to the Youth Campus					
Additional Information					
Are non-certificated staff subject to a collective agreement? <input type="text" value="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**

151

TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations) **\$5,051,507**

Enter Number of Net Enrolled Students: **458**

Enter Number of Funded (ECS) Children: **53**

Enter "C" if Charter School **C**

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% **5.40%**

If "Total Net Enrolled Students" are 2,000 and less = 5.4%

5.06%

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%).

STEP 2

A. Calculate maximum expense limit amounts for Board and System Administration expenses

Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES **\$272,781**

B. Considerations for Charter Schools and Small School Boards:

If charter schools and small school boards,
The amount of Small Board Administration Funding (*Funding Manual* Section 1.13) **\$193,837**

2017/2018 MAXIMUM EXPENSE LIMIT (the greater of A or B above) **\$272,781**

Actual Board & System Administration from G31 of "Budgeted Statement of Operations" **\$255,461**

Amount Overspent **\$0**