



Medicine Hat Catholic Board of Education

Second Quarter Report

February 28

2019

This document includes the financial update for Medicine Hat Catholic Board of Education for the period of September 1, 2018 to February 28, 2019 and explanatory notes of the update. This information has not been audited.

Report to the
Board of
Trustees
March 12, 2019

**Medicine Hat Catholic Board of Education
Second Quarter Report
Executive Summary**

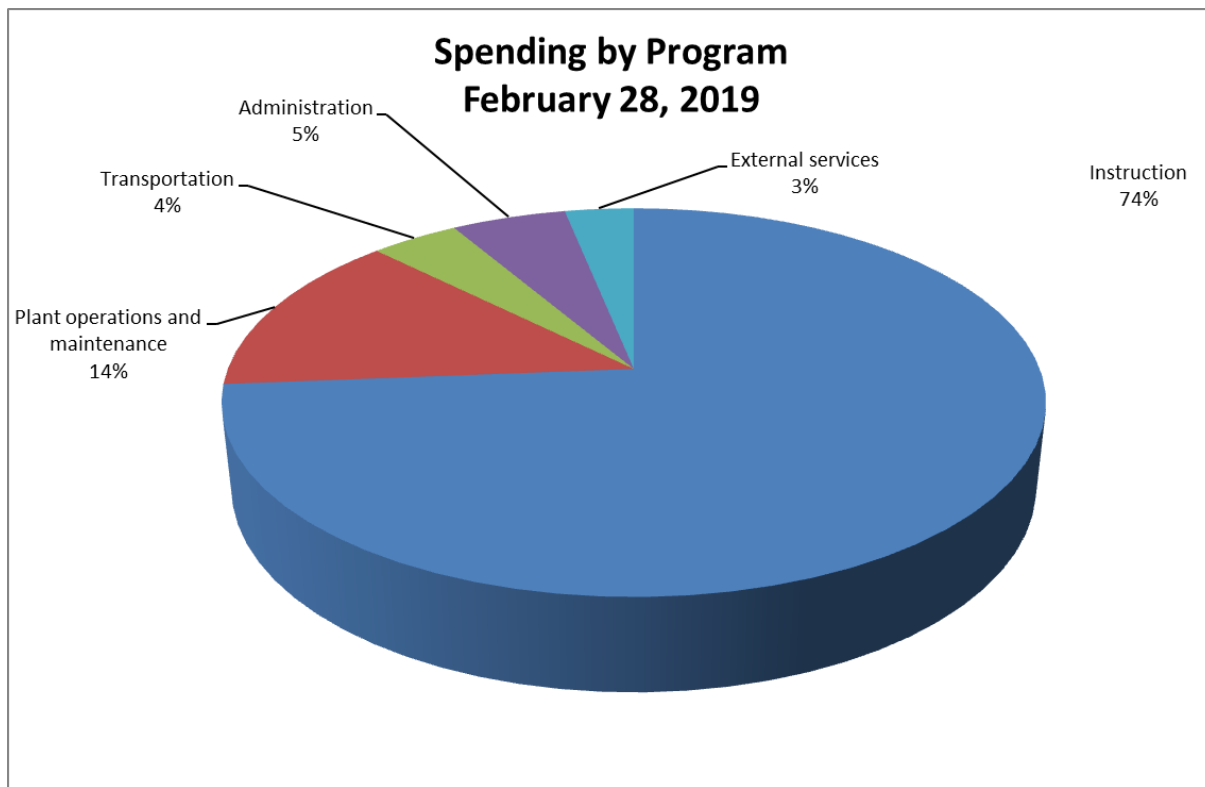
Medicine Hat Catholic Board of Education ('MHCBE') has budgeted expenditures of \$32.8 million and provides public education services to the citizens of the City of Medicine Hat, Redcliff, Dunmore and the rural areas.

MHCBE was established in 1911 and has proudly served our communities for over 107 years. MHCBE serves 2601 students and children from ECS to grade twelve plus many more children in our community preschools. MHCBE provides high quality learning experiences for students through a broad range of educational programs in nine schools.

MHCBE believes in fiscal accountability and transparency through regular financial monitoring and reporting. Under *Administrative Procedure 500 – Annual Division Budget*, the Board directs that the Secretary-Treasurer is accountable to the Superintendent for the effective control of expenditures within budgetary limits established for the departments and schools. *Policy 2 – Role of the Board* indicated that the board shall receive fiscal accountability reports to ensure the fiscal management of the division. The executive summary presents highlights of MHCBE financial operations for the period September 1, 2018 until February 28, 2019 to provide fiscal accountability within the established guidelines.

Operations

For the six-months ended February 28, 2019, \$16.7 million of revenues have been recorded which is 51% of budget. Revenues are generally on target. Expenditures are \$16.7 million as of February 28, 2019 which is 51% of the budget. Expenditures are generally on target.



Forecasted Operations To Year End

At February 28, 2019, forecasted revenues and expenditures have been adjusted for the following (*italics represent changes from the November 30, 2018 projection*):

Revenue

1. *The revenue of the district has improved by \$152,000 mainly caused by the following:*
 - a. *\$10,000 from higher insurance claim received.*
 - b. *\$142,000 from higher PUF eligibility.*

Expenditures

2. *Overall the expenditures increased \$177,000*
 - a. *Instruction expenditures increased \$209,000*
 - i. *PUF*
 1. *Increased spending from higher PUF eligibility by \$142,000. This is neutralized by the increased funding.*
 - ii. *Learning Services*
 1. *Increased unfunded spending by \$66,000*
 2. *Greater needs being funded*
 3. *This is unfunded and impacts the bottom line*
 - b. *Transportation*
 - i. *Under budget by \$32,000 from expected savings on special education transportation.*

Detailed analysis has occurred in each budget area. It is felt that the services remaining from the year can be funded through the forecast. Senior Administration, in conjunction with the schools and departments will continue to monitor the forecast.

Capital Expenditures

The Board approved the IMR plan in November 2018. There is \$1.84 million of IMR activity included in the budget with \$293,000 to be expensed and \$1.5 million to be capitalized.

The commitments for the effects of the modernization at Monsignor McCoy High School have not been included in this budget.

Budget 2019-2020

The Ministry of Education has not announced the 2019-20 budget at this point.

Summary Comments

Operating expenditures would indicate that spending is occurring for the benefit of today's students while not compromising opportunities for future operations of the District.

Financial Position

As at August 31st, 2018 MHCBE had an available accumulated surplus from operations (Net of investment in capital assets and capital reserve) of \$0.496 million. Of this amount, \$0.684 million was restricted for school generated funds. The Unrestricted Reserve is in a deficit position of \$0.394 million.

The Board approved a deficit of \$0.184 million. This would result in a net increase to the ASO of \$0.12 million.

The 2nd Quarter Forecast decreases the expected ASO balance by a net of \$24,000. The district will need to focus on the ASO net of SGF which would be in a forecasted deficit of \$19,000. Schools will need to be encouraged to use their SGF funds where appropriate as opposed to SBDM in order to realign the balances to improve the position.

Accumulated Operating Surplus is represented by unrestricted surplus and operating reserves, which together make up the accumulated surplus from operations, and total capital reserves.

Unrestricted surplus are funds that are not designated for a specific purpose. Operating reserves are funds that have been designated for a specific program of the District.

Capital reserves are funds that have been set aside for future replacement of District assets that are not supported by the Province or external contributions. The MHCBE will be looking to develop a process in the budget development to annually contribute the budgeted amount of amortization on unsupported assets into the capital reserve fund, as per the approved budget, to fund future asset replacement.

**Medicine Hat Catholic Board of Education
Summary of Net Assets and Reserve Budget
2018-19 2nd Quarter Update**

	2018-19			2018-19 Closing Balance	Change in Balance
	2018-19 Opening Balance	Transfers In	Transfers Out		
Unrestricted Net Assets					
Unrestricted	(393,550)			(209,405)	184,145
2018-19 Revenue over Expenses	(208,315)	-	208,315		
Unsupported Amortization from Investment in Capital Assets	314,663	314,663			
Transfer Portion of Amortization to Capital Assets	-		-		
Transfer to Capital Reserve - Child Care Modular Capital Reserve	(6,500)		6,500		
Transfer to Capital Reserve - Amortization of Capital Assets	-		-		
School Generated Fund Balances	69,302	69,302			
Learning Services CCT Program	(2,535)		2,535		
International Student Surplus - Restricted	(47,000)		47,000		
Transfer funds for 2017-18 adjustment - School Opening	(2,000)		2,000		
School and Department use of Restricted Reserve	66,530	66,530			
Restricted Reserves					
Working Capital (5-days = \$656,463)	-	-	-	-	
Department Reserves					
School Based	116,906	2,000	66,530	52,376	
Learning Services - CCT Program	(2,535)	2,535		-	
School Generated Funds	683,703		69,302	614,401	
International Student Program	10,101	47,000	-	57,101	
Band	23,545		-	23,545	
O&M Equipment	57,416			57,416	
Total Operating Reserves	889,136	51,535	135,832	804,839	(84,297)
Total Accumulated Operating Surplus	495,586	502,030	402,182	595,434	99,848
Capital Reserves					
Child Care Modular	45,500	6,500		52,000	6,500
Amortization from Capital Assets	-	-	-	-	-
Total Net Assets (Not invested in Capital Assets)	541,086	508,530	402,182	647,434	106,348

**Medicine Hat Catholic Board of Education
Statement of Operations
for the six-months ended February 28, 2019**

	Prior Year	Budget Information		Actual Results	Forecast	Variances		Change in Forecast
	2017-18 Actuals	2018-19 Operating Budget May 2018	Fall Budget Update November 2018	Actual six-months February 28, 2019	Forecasted to August 31, 2018	% Expended Fall Budget	% Expended Forecast	
REVENUES								
Total Revenues	32,638,095	32,448,096	32,630,320	16,650,237	32,782,848	51.0%	50.8%	152,528
EXPENSES								
Instruction	25,300,809	24,571,048	24,324,567	12,430,136	24,533,095	51.1%	50.7%	208,528
Plant operations and maintenance	4,391,402	4,589,190	4,447,156	2,303,012	4,447,156	51.8%	51.8%	-
Transportation	1,193,294	1,233,229	1,246,717	689,681	1,214,717	55.3%	56.8%	(32,000)
Administration	1,674,790	1,702,728	1,701,078	894,791	1,701,078	52.6%	52.6%	-
External services	559,124	411,636	1,095,117	538,297	1,095,117	49.2%	49.2%	-
Total Expenses	33,119,419	32,507,831	32,814,635	16,855,917	32,991,163	51.4%	51.1%	176,528
Operating Surplus (Deficit)	(481,324)	(59,735)	(184,315)	(205,680)	(208,315)			(24,000)
Accumulated Surplus from Operations at Beginning of Period net of SGF	203,492	132,534	(188,113)		(188,113)			-
Add: Capital Revenue Recognized - Unsupported	345,075	304,796	314,663		314,663			-
add:: Change to SGF	57,074	-	111,302		111,302			-
less: Transfer to Capital Reserve	(6,500)	(6,500)	(6,500)		(6,500)			-
less: Capitalization of Expenses	(305,930)	-	-		-			-
Accumulated Surplus from Operations at end of Period	(188,113)	371,095	47,037		23,037			(24,000)
AOS as a percent of expenditures	-0.6%	1.1%	0.1%		0.1%			
Change to ASO	(391,605)	238,561	235,150		211,150			
2nd Quarter Change to ASO					(24,000)			
Forecast Change from Previous Quarter					24,000			

Medicine Hat Catholic Board of Education
Notes to the Statement of Operations
For the six-months ended February 28, 2019

About The Statement

This statement includes four main areas:

- The first area in Purple are the actuals from 2017-18
- The second area highlighted in blue is budget Information. The first budget information is the official operating budget which was approved by the Board of Trustees in May 2018. The second column of budget information is the fall budget update that has been revised after September 30th enrollment counts and is used as the management control budget for the fiscal year.
- The third area highlighted in pink is the actual results for the period.
- The fourth area highlighted in yellow is the forecast. This information is the forecasted revenue and expenditures to August 31, 2019. The forecast will be changed each quarter based on best estimates given current and past financial information. Rationale will be provided when the forecast has been changed from the original budget.
- The fifth area highlighted in green is the variance area. This area provides information on the percent received/expended as compared to the September 30th operating budget and the percent received/ expended as compared to the updated forecast information.
- The sixth area in orange is the change in the forecast from the Fall Budget Update.

REVENUES

Alberta Education

Grants have been received as generally expected at the second quarter. Not all grants are received evenly throughout the year and there are some timing issues related to clearing of priority school conflicts. IMR funding will be recognized as expenditures are incurred which is depressing the percentage utilization.

Other Government of Alberta

This revenue mostly relates to the Community Coming Together Funding from Alberta Health Services. As we bill AHS based on activity, there is a delay in revenue recognition.

Other Alberta School Authorities

Reflects the funding received from CAPE for Maintenance of the former St. Louis School and is recognized as we receive the funding from CAPE.

Fees

Reflects funds collected by schools for school fees and remitted to Catholic Education Centre and tuition collected for foreign students. Fees that are collected for school generated activities are also included. Most fees and tuition fees are collected at the beginning of the school year, while school activity fees are collected throughout the school year; therefore the amount collected is 82% at the second quarter.

Other Sales and Services

Mainly includes certain SGF activities. This is expected to increase through the year and we will continue to monitor. This also includes preschool fees, band fees and transportation fees. This is generally on target with a 10-month school year.

Investment Income

Interest earned on cash reserves.

Gifts and donations

Gifts and donations that have been received for school generated activities. The timing of the donations may be a factor with regards to when they will be recognized. Generally on target however the nature of the activity limits the forecasting ability.

Rental of Facilities

Funds charged for use of facility space for the preschool modulars and from other facility rentals. September and October have been received and December will be paid with January.

Fundraising

Funds raised for the benefit of school generated activities that are co-curricular in nature. Fundraising may include a-thons, and fundraising sales. Significant amounts of fundraising happen within the schools and would be recognized prior to year end. We will watch this area and the recognition of the revenue is nearly that of the budget. The Forecast has been adjusted to match the amounts actually received.

Overall, revenues are consistent with the forecast, at 51% as at February 28, 2019.

EXPENSES

Expenditures are reported as a total for each functional area within the District. For further information on types of expenditures and spending in these functional areas please see the *Schedule of Program Operations* that follows in this document.

Instruction

Instructional expenditures represent expenditures from early education to grade 12, school generated activities and supporting programs such as Inclusive Education, Technology, Instructional support, First Nations Metis and Inuit programming, and Student Health Initiative.

A breakdown of spending in these instructional programs may be found in the *Schedule of Instructional Program Expenditures* later in this report.

Instructional expenditures were generally on target at 51.1% at the end of the second quarter. Further analysis will occur before the third quarter to confirm the forecast.

Plant Operations and Maintenance

Plant operations and maintenance expenditures represent spending on operating and maintaining the District's schools and facilities. These expenditures include maintenance and caretaking personnel, utilities, contracted maintenance and Infrastructure Maintenance and Renewal (IMR) projects.

Transportation

Transportation expenditures represent mainly the cost of contracted bussing to bus students who reside more than 2.4 km away from their resident school (1.2 km for elementary schools even though students between 1.2 km and 2.4 km are unfunded). These costs include the contracted operation of buses and a contracted bus with the City of Medicine Hat. Certain costs not yet incurred include the parent funded arrangements for coded pre-schoolers. Costs also included provision of specialized bussing needs for students with disabilities. The expenditure flow is typically a 10-month contract.

Administration

Administration expenditures represent the cost of the Board of Trustees, Finance, Human Resources, System Instructional Support, and the Office of the Superintendent.

External Services

An external service represents costs that are outside regular provincially mandated instruction and operations. For the District, the community preschools are considered an external service as it does not fit the mandate of the instruction requirements as well as the before and after school care programming.

The preschool expense stream is typically over 10-months. We will continue to monitor and work with the early education program to ensure this area is monitored.

Overall, expenditures are close to 51.4% of forecasted figures at the end of the second quarter.

SCHEDULES OF PROGRAM EXPENDITURES

Medicine Hat Catholic Board of Education			
2018-19 2nd Quarter Financial Update			
	Revised Projection	Fall Budget	Surplus / (Deficit)
Instructional Pool	230,772	241,713	10,941
Instructional Staffing	16,009,066	16,000,750	(8,316)
Rel. Ed	247,032	259,610	12,578
SBDM	1,181,314	1,155,219	(26,095)
SGF	951,142	994,125	42,983
Nutrition	169,558	166,000	(3,558)
Technology	663,792	661,486	(2,306)
Learning Services	2,319,764	2,252,822	(66,942)
CCT	281,304	281,304	-
PUF	2,485,558	2,485,558	-
Facilities	2,566,418	2,566,418	-
Transportation	1,213,733	1,246,717	32,984
Administration	1,701,078	1,701,078	-
Capital	3,243,051	3,243,051	-
Early Ed	764,476	841,124	76,648
External	339,048	253,993	(85,055)
Total	34,367,106	34,350,968	(16,138)
less: SGF			(42,983)
less: SBDM			26,095
Less: PUF			-
Total Deductions			(16,888)
Usable Surplus (Deficit)			(33,026)

**Medicine Hat Catholic Board of Education
YTD Actuals Compared to Fall Budget Update
Budget Allocation by Programs
Q2 February 28, 2019**

Q2 ACTUALS AT FEBRUARY 28, 2019							
Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total
1. Certificated Salaries	6,523,058	-	-	162,000	143,007	-	6,828,066
2. Certificated Benefits	1,399,731	-	-	20,275	11,610	-	1,431,615
3. Non-Certificated Salaries	2,230,901	561,113	7,586	366,400	299,947	20,193	3,486,141
4. Non-Certificated Benefits	472,802	138,090	2,071	77,870	43,917	2,603	737,353
5. Services, Contracts & Supplies	1,227,288	567,675	680,024	259,199	20,031	216,365	2,970,582
6. SGF	523,128	-	-	-	19,784	-	542,912
6. Amortization of Supported Assets	-	-	-	-	-	661,918	661,918
7. Amortization of Unsupported Assets	21,737	-	-	-	-	135,595	157,332
8. Supported Interest on Debt	-	-	-	-	-	-	-
9 a. Unsupported Interest on Debt	-	-	-	108	-	-	108
9 b. Other Interest & Finance Charges	-	-	-	8,940	-	-	8,940
10. Losses on Disposal of Tangible Capital	-	-	-	-	-	-	-
Total Expenditures	12,398,645	1,266,878	689,681	894,791	538,297	1,036,674	16,824,966
Add: Capitalized Assets	31,491	-	-	-	-	426,065	457,556
Total Expenditures & Capitalized Assets	12,430,136	1,266,878	689,681	894,791	538,297	1,462,739	17,282,522
Total as a % of Total Expenditures	73.7%	7.5%	4.1%	5.3%	3.2%	6.2%	100.0%
2018-19 FALL BUDGET UPDATE							
Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total
1. Certificated Salaries	13,004,945	-	-	324,000	294,171	-	13,623,116
2. Certificated Benefits	3,111,476	-	-	43,894	32,359	-	3,187,729
3. Non-Certificated Salaries	3,984,497	1,106,004	14,326	762,343	356,762	-	6,223,932
4. Non-Certificated Benefits	996,847	295,029	4,775	175,730	78,987	-	1,551,368
5. Services, Contracts & Supplies	2,189,203	1,165,385	1,227,616	390,111	78,845	285,712	5,336,872
6. SGF	994,126	-	-	-	253,993	-	1,248,119
6. Amortization of Supported Assets	-	-	-	-	-	1,323,836	1,323,836
7. Amortization of Unsupported Assets	43,473	-	-	-	-	271,190	314,663
8. Supported Interest on Debt	-	-	-	-	-	-	-
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	-
9 b. Other Interest & Finance Charges	-	-	-	5,000	-	-	5,000
10. Losses on Disposal of Tangible Capital	-	-	-	-	-	-	-
Total Expenditures	24,324,567	2,566,418	1,246,717	1,701,078	1,095,117	1,880,738	32,814,635
Add: Capitalized Assets	31,491	-	-	-	-	1,393,804	1,425,295
Total Expenditures & Capitalized Assets	24,356,058	2,566,418	1,246,717	1,701,078	1,095,117	3,274,542	34,239,930
Total as a % of Total Expenditures	74.1%	7.8%	3.8%	5.2%	3.3%	5.7%	100.0%
VARIANCE - \$							
Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total
1. Certificated Salaries	(6,481,887)	-	-	(162,000)	(151,164)	-	(6,795,050)
2. Certificated Benefits	(1,711,745)	-	-	(23,619)	(20,749)	-	(1,756,114)
3. Non-Certificated Salaries	(1,753,596)	(544,891)	(6,740)	(395,943)	(56,815)	20,193	(2,737,791)
4. Non-Certificated Benefits	(524,045)	(156,939)	(2,704)	(97,860)	(35,070)	2,603	(814,015)
5. Services, Contracts & Supplies	(961,915)	(597,710)	(547,592)	(130,912)	(58,814)	(69,347)	(2,366,290)
6. SGF	(470,998)	-	-	-	(234,209)	-	(705,207)
6. Amortization of Supported Assets	-	-	-	-	-	(661,918)	(661,918)
7. Amortization of Unsupported Assets	(21,737)	-	-	-	-	(135,595)	(157,332)
8. Supported Interest on Debt	-	-	-	-	-	-	-
9 a. Unsupported Interest on Debt	-	-	-	108	-	-	108
9 b. Other Interest & Finance Charges	-	-	-	3,940	-	-	3,940
10. Losses on Disposal of Tangible Capital	-	-	-	-	-	-	-
Total Expenditures	(11,925,922)	(1,299,540)	(557,036)	(806,287)	(556,820)	(844,064)	(15,989,669)
Percent change	74.6%	8.1%	3.5%	5.0%	3.5%	5.3%	100.0%
Variance Between Total Exp w/ Capital Assets Compared to Fall Budget Update	(11,894,431)	(1,299,540)	(557,036)	(806,287)	(556,820)	(417,999)	(15,532,113)
VARIANCE - %							
Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total
1. Certificated Salaries	50.2%	0.0%	0.0%	50.0%	48.6%	0.0%	50.1%
2. Certificated Benefits	45.0%	0.0%	0.0%	46.2%	35.9%	0.0%	44.9%
3. Non-Certificated Salaries	56.0%	50.7%	0.0%	48.1%	84.1%	0.0%	56.0%
4. Non-Certificated Benefits	47.4%	46.8%	0.0%	44.3%	55.6%	0.0%	47.5%
5. Services, Contracts & Supplies	56.1%	48.7%	55.4%	66.4%	25.4%	75.7%	55.7%
6. SGF	52.6%	0.0%	0.0%	0.0%	0.0%	0.0%	43.5%
6. Amortization of Supported Assets	0.0%	0.0%	0.0%	0.0%	0.0%	50.0%	50.0%
7. Amortization of Unsupported Assets	0.0%	0.0%	0.0%	0.0%	0.0%	50.0%	0.0%
8. Supported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	#DIV/0!	#DIV/0!
9 a. Unsupported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9 b. Other Interest & Finance Charges	0.0%	0.0%	0.0%	178.8%	0.0%	0.0%	178.8%
10. Losses on Disposal of Tangible Capital	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Expenditures	51.0%	49.4%	55.3%	52.6%	49.2%	55.1%	51.3%
Percent change	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**Medicine Hat Catholic Board of Education
YTD Actuals Compared to Fall Budget Update
Budget Allocation by Program - Instruction
Q2 February 28, 2019**

Q2 ACTUALS AT FEBRUARY 28, 2019										
Category	Instructional Pool	Instructional Staffing	REC*	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
1. Certificated Salaries	3,464	6,008,754	61,306	108,426	-	-	-	341,108	6,523,058	53%
2. Certificated Benefits	133	1,353,761	4,831	6,987	-	-	-	34,018	1,399,731	11%
3. Non-Certificated Salaries	-	348,204	4,075	132,263	-	39,786	118,633	1,587,939	2,230,901	18%
4. Non-Certificated Benefits	-	99,978	783	25,247	-	7,236	21,644	317,915	472,802	4%
5. Services, Contracts & Supplies	63,311	7,045	55,050	393,186	-	42,136	225,757	440,803	1,227,288	10%
6. SGF	-	-	-	-	523,128	-	-	-	523,128	4%
6. Amortization of Supported Assets	-	-	-	-	-	-	-	-	-	0%
7. Amortization of Unsupported Assets	-	-	-	21,736.50	-	-	-	-	21,737	0%
8. Supported Interest on Debt	-	-	-	-	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	-	-	-	0%
9 b. Other Interest & Finance Charges	-	-	-	-	-	-	-	-	-	0%
10. Losses on Disposal of Tangible Capital	-	-	-	-	-	-	-	-	-	0%
Total	66,908	7,817,742	126,045	687,845	523,128	89,158	366,034	2,721,784	12,398,645	100%
Add: Capitalized Assets	31,491	-	-	-	-	-	-	-	31,491	
Total Expenditures & Capitalized Assets	98,399	7,817,742	126,045	687,845	523,128	89,158	366,034	2,721,784	12,430,136	
Expenditures as a % of Total	0.5%	63.1%	1.0%	5.5%	4.2%	0.7%	3.0%	22.0%	100.0%	
2018-19 FALL BUDGET UPDATE										
Category	Instructional Pool	Instructional Staffing	REC*	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
1. Certificated Salaries	6,000	12,068,925	131,176	121,612	-	-	-	677,232	13,004,945	53%
2. Certificated Benefits	-	3,005,737	16,213	15,031	-	-	-	74,496	3,111,477	13%
3. Non-Certificated Salaries	-	681,385	30,211	176,629	-	37,130	237,267	2,821,875	3,984,497	16%
4. Non-Certificated Benefits	-	244,703	10,070	58,876	-	3,712	49,111	630,375	996,847	4%
5. Services, Contracts & Supplies	204,222	-	71,940	739,598	-	125,158	375,108	673,178	2,189,204	9%
6. SGF	-	-	-	-	1,248,118	-	-	-	1,248,118	5%
6. Amortization of Supported Assets	-	-	-	-	-	-	-	-	-	0%
7. Amortization of Unsupported Assets	-	-	-	43,473	-	-	-	-	43,473	0%
8. Supported Interest on Debt	-	-	-	-	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	-	-	-	0%
9 b. Other Interest & Finance Charges	-	-	-	-	-	-	-	-	-	0%
10. Losses on Disposal of Tangible Capital	-	-	-	-	-	-	-	-	-	0%
Total	210,222	16,000,750	259,610	1,155,219	1,248,118	166,000	661,486	4,877,156	24,578,561	100%
Add: Capitalized Assets	31,491	31,492	31,493	31,494	31,495	31,496	31,497	31,498	31,499	
Total Expenditures & Capitalized Assets	241,713	16,032,242	291,103	1,186,713	1,279,613	197,496	692,983	4,908,654	24,610,060	
Expenditures as a % of Total	0.9%	65.1%	1.1%	4.7%	5.1%	0.7%	2.7%	19.8%	100.0%	
VARIANCE - %										
Category	Instructional Pool	Instructional Staffing	REC	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
1. Certificated Salaries	(2,536)	(6,060,171)	(69,870)	(13,186)	-	-	-	(336,124)	(6,481,887)	
2. Certificated Benefits	133	(1,651,976)	(11,382)	(8,044)	-	-	-	(40,478)	(1,711,746)	
3. Non-Certificated Salaries	-	(333,181)	(26,136)	(44,366)	-	2,656	(118,634)	(1,233,936)	(1,753,596)	
4. Non-Certificated Benefits	-	(144,725)	(9,287)	(33,629)	-	3,524	(27,467)	(312,460)	(524,045)	
5. Services, Contracts & Supplies	(140,911)	7,045	(16,890)	(346,412)	-	(83,022)	(149,351)	(232,375)	(961,916)	
6. SGF	-	-	-	-	(724,990)	-	-	-	(724,990)	
6. Amortization of Supported Assets	-	-	-	-	-	-	-	-	-	
7. Amortization of Unsupported Assets	-	-	-	(21,737)	-	-	-	-	(21,737)	
8. Supported Interest on Debt	-	-	-	-	-	-	-	-	-	
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	-	-	-	
9 b. Other Interest & Finance Charges	-	-	-	-	-	-	-	-	-	
10. Losses on Disposal of Tangible Capital	-	-	-	-	-	-	-	-	-	
Total	(143,314)	(8,183,008)	(133,565)	(467,374)	(724,990)	(76,842)	(295,452)	(2,155,372)	(12,179,916)	100%
Percent change	1.2%	67.2%	1.1%	3.8%	6.0%	0.6%	2.4%	17.7%	100.0%	
Variance Between Total Exp w/ Capital Assets Compared to Fall Budget Update	(143,314)	(8,214,500)	(165,058)	(498,868)	(756,485)	(108,338)	(326,949)	(2,186,870)	(12,400,381)	
VARIANCE - %										
Category	Instructional Pool	Instructional Staffing	REC	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
1. Certificated Salaries	57.7%	49.8%	46.7%	89.2%	0.0%	0.0%	0.0%	50.4%	50.2%	
2. Certificated Benefits	0.0%	45.0%	29.8%	46.5%	0.0%	0.0%	0.0%	45.7%	45.0%	
3. Non-Certificated Salaries	0.0%	51.1%	13.5%	74.9%	0.0%	107.2%	50.0%	56.3%	56.0%	
4. Non-Certificated Benefits	0.0%	40.9%	7.8%	42.9%	0.0%	194.9%	44.1%	50.4%	47.4%	
5. Services, Contracts & Supplies	31.0%	0.0%	76.5%	53.2%	0.0%	33.7%	60.2%	65.5%	56.1%	
6. SGF	0.0%	0.0%	0.0%	0.0%	41.9%	0.0%	0.0%	0.0%	41.9%	
6. Amortization of Supported Assets	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
7. Amortization of Unsupported Assets	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
8. Supported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
9 a. Unsupported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
9 b. Other Interest & Finance Charges	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
10. Losses on Disposal of Tangible Capital	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total	31.8%	48.9%	48.6%	59.5%	41.9%	53.7%	55.3%	55.8%	50.4%	100%
Percent change	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

**Medicine Hat Catholic Board of Education
YTD Actuals Compared to Fall Budget Update
Budget Allocation by Program - Student Services
Q2 February 28, 2019**

Q2 ACTUALS AT FEBRUARY 28, 2019						
Category	Learning Services	CCT	PUF	Early Ed	Total	%age
1. Certificated Salaries	279,417	-	61,691	143,007	484,116	16%
2. Certificated Benefits	29,201	-	4,817	11,610	45,628	1%
3. Non-Certificated Salaries	765,945	114,459	707,536	181,820	1,769,760	57%
4. Non-Certificated Benefits	153,579	18,762	145,575	37,508	355,423	11%
5. Services, Contracts & Supplies	50,984	14,198	375,621	20,031	460,834	15%
6. SGF	-	-	-	-	-	0%
6. Amortization of Supported Assets	-	-	-	-	-	0%
7. Amortization of Unsupported Assets	-	-	-	-	-	0%
8. Supported Interest on Debt	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	-	-	0%
9 b. Other Interest & Finance Charges	-	-	-	-	-	0%
10. Losses on Disposal of Tangible Assets	-	-	-	-	-	0%
Total Expenditures	1,279,126	147,418	1,295,240	393,977	3,115,761	100%
Percentage of Total	41.1%	4.7%	41.6%	12.6%	100.0%	
2018-19 FALL BUDGET UPDATE						
Category	Learning Services	CCT	PUF	Early Ed	Total	%age
1. Certificated Salaries	556,872	-	120,360	294,171	971,403	17%
2. Certificated Benefits	61,256	-	13,240	32,359	106,855	2%
3. Non-Certificated Salaries	1,288,255	196,194	1,337,426	356,762	3,178,637	56%
4. Non-Certificated Benefits	285,220	49,049	296,106	78,987	709,362	12%
5. Services, Contracts & Supplies	61,219	36,061	575,898	78,845	752,023	13%
6. SGF	-	-	-	-	-	0%
6. Amortization of Supported Assets	-	-	-	-	-	0%
7. Amortization of Unsupported Assets	-	-	-	-	-	0%
8. Supported Interest on Debt	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	-	-	0%
9 b. Other Interest & Finance Charges	-	-	-	-	-	0%
10. Losses on Disposal of Tangible Assets	-	-	-	-	-	0%
Total Expenditures	2,252,822	281,304	2,343,030	841,124	5,718,280	100%
Percentage of Total	39.4%	4.9%	41.0%	14.7%	100.0%	
VARIANCE - \$						
Category	Learning Services	CCT	PUF	Early Ed	Total	%age
1. Certificated Salaries	(277,455)	-	(58,669)	(151,164)	(487,287)	
2. Certificated Benefits	(32,055)	-	(8,423)	(20,749)	(61,227)	
3. Non-Certificated Salaries	(522,310)	(81,735)	(629,890)	(174,942)	(1,408,877)	
4. Non-Certificated Benefits	(131,641)	(30,287)	(150,531)	(41,479)	(353,939)	
5. Services, Contracts & Supplies	(10,235)	(21,863)	(200,277)	(58,814)	(291,189)	
6. SGF	-	-	-	-	-	
6. Amortization of Supported Assets	-	-	-	-	-	
7. Amortization of Unsupported Assets	-	-	-	-	-	
8. Supported Interest on Debt	-	-	-	-	-	
9 a. Unsupported Interest on Debt	-	-	-	-	-	
9 b. Other Interest & Finance Charges	-	-	-	-	-	
10. Losses on Disposal of Tangible Assets	-	-	-	-	-	
Total Expenditures	(973,696)	(133,886)	(1,047,790)	(447,147)	(2,602,519)	100%
Percent change	37.4%	5.1%	40.3%	17.2%	100.0%	
VARIANCE - %						
Category	Learning Services	CCT	PUF	Early Ed	Total	%age
1. Certificated Salaries	50.2%	0.0%	51.3%	48.6%	49.8%	
2. Certificated Benefits	47.7%	0.0%	36.4%	35.9%	42.7%	
3. Non-Certificated Salaries	59.5%	58.3%	52.9%	51.0%	55.7%	
4. Non-Certificated Benefits	53.8%	38.3%	49.2%	47.5%	50.1%	
5. Services, Contracts & Supplies	83.3%	39.4%	65.2%	25.4%	61.3%	
6. SGF	0.0%	0.0%	0.0%	0.0%	0.0%	
6. Amortization of Supported Assets	0.0%	0.0%	0.0%	0.0%	0.0%	
7. Amortization of Unsupported Assets	0.0%	0.0%	0.0%	0.0%	0.0%	
8. Supported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	
9 a. Unsupported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	
9 b. Other Interest & Finance Charges	0.0%	0.0%	0.0%	0.0%	0.0%	
10. Losses on Disposal of Tangible Assets	0.0%	0.0%	0.0%	0.0%	0.0%	
Total Expenditures	56.8%	52.4%	55.3%	46.8%	54.5%	100%
Percent change	0.0%	0.0%	0.0%	0.0%	0.0%	

Medicine Hat Catholic Board of Education
Notes to the Schedules of Program Operations
For the six-months ended February 28, 2019

About The Statement

The Schedule of Program Operations shows the type of expenditure by each functional area of the District and the expenditures in these areas for the fiscal period and as compared to the Fall Budget. The expenditures are noted as a total for each functional area on the previous statement, the *Statement of Operations*. The percentage expended by each functional area as well as by type of expenditure is also provided to gauge expenditures for the fiscal period reported.

Certificated Salaries and Benefits

Certificated salaries and benefits are 50.1% and 44.9% respectively for the quarter ended. This is generally consistent with the time period and with the recognition that benefit costs will escalate in the start of the calendar year.

Non-Certificated Salaries and Benefits

Utilization of Non-certificated Salaries and Benefits are at 56.0% for salaries and 47.9% for Benefits. Benefits are generally left on for 12-months for staff with assignments to return to. Overall we seem to be trending lower than anticipated and we will be monitoring the staffing in the hourly support staff.

Services, Contracts and Supplies

Services, Contracts and Supplies are at 55.7%, however there are some front-end loading of expenses and most school based expenses are on a 10-month cycle. We will continue monitoring this area. POM tends to have large 4th quarter expenditures.

School Generated Funds

SGF is under instruction and while a service, contract and supply, it is identified internally as a separate category for management purposes. At the end of the second quarter 43.5% of the SGF expenditure is recognized as of the end of the quarter. Timing may be a significant factor and the budget process of spending is being assessed.

Amortization of Capital Assets

The amortization of capital assets reflects the September 30th budget.