



Medicine Hat Catholic Board of Education

First Quarter Report

November 30

2017

This document includes the financial update for Medicine Hat Catholic Board of Education for the period of September 1, 2017 to November 30, 2017 and explanatory notes of the update. This information has not been audited.

Report to the
Board of
Trustees
December 12, 2017

Medicine Hat Catholic Board of Education
First Quarter Report
Executive Summary

Medicine Hat Catholic Board of Education ('MHCBE') has budgeted expenditures of \$32.7 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 106 years. MHCBE serves 2547 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, 2017 until November 30, 2017 to provide fiscal accountability within the established guidelines.

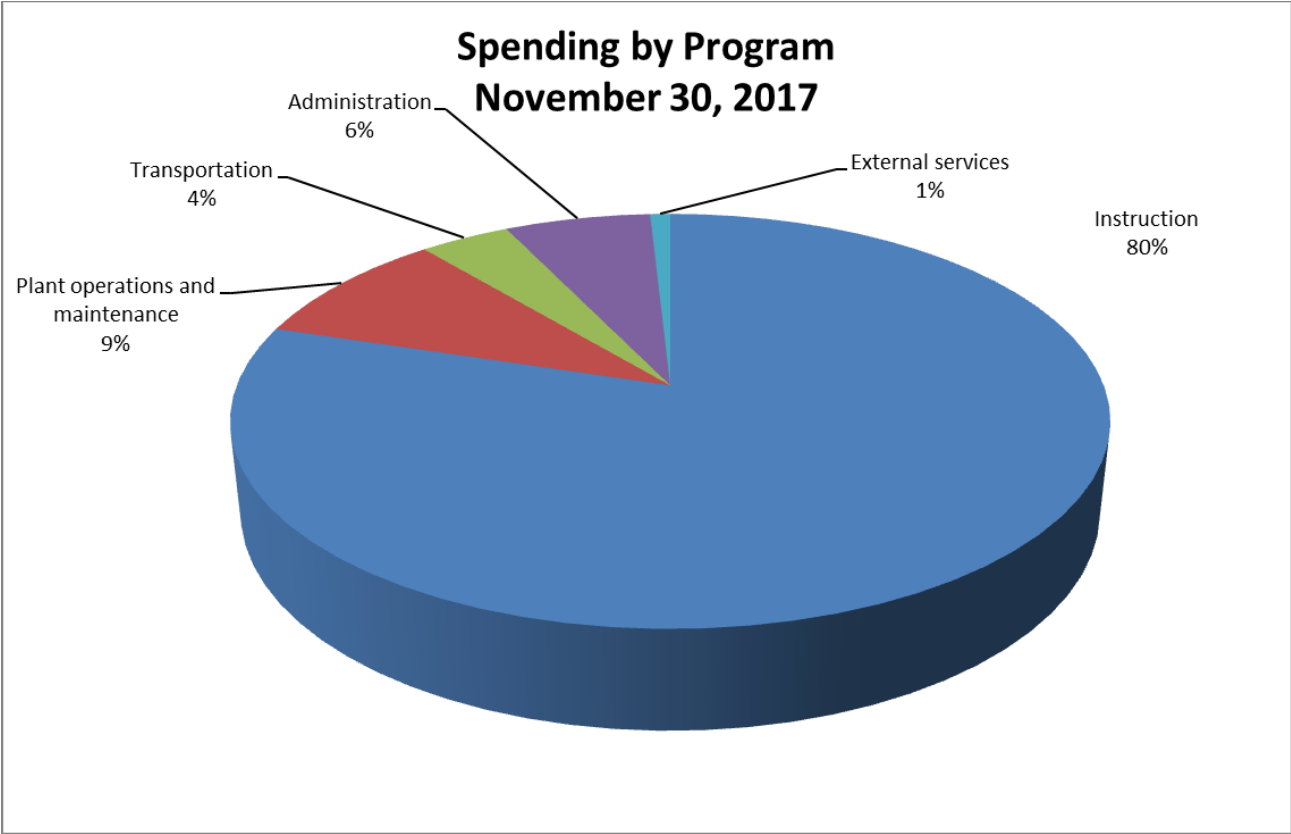
Budget

The fall budget update for the 2017-2018 school year reflects changes to the district budget as of September 30th, 2017. Revenue in the revised budget increased \$0.43 million, or 1.4% over the operating budget developed in June 2017. This increase is due to mainly increased student enrollment on September 30th of 15 students from the operating budget, as well as the Classroom Improvement Fund and the Nutrition Program.

Expenditures in the revised budget increased by \$0.75 million over the operating budget due to increase staffing hired in the fall and school based needs. An additional 0.65 full time equivalent teacher were hired and 2.5 learning assistants. The Classroom Improvement Fund and the Nutrition Program were other major contributors the increased expenditures.

Operations

For the three-months ended November 30, 2017, \$8.1 million of revenues have been recorded which is 25.4% of budget. Revenues are generally on target. Expenditures are \$8.2 million as of November 30, 2017 which is 25.1% of the budget. Expenditures are generally on target.



Forecasted Operations To Year End

At November 30, 2017, forecasted revenues and expenditures have not been adjusted for any known items.

Detailed analysis has occurred in each budget area.

Potential areas of impact for the second quarter included the following:

1. Transportation grant impacts finalized on November 30, 2017.
2. Infrastructure Maintenance Renewal ('IMR') plan, to be finalized in January (subject to new ministerial guidelines)
3. Program Unit Funding ('PUF') grant submitted on November 30, 2017 – impacts to be adjusted as needed.
4. Early Education program to be adjusted subject to impacts stemming from PUF.
5. School Generated Funds realizations to be determined.

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 is planning on approving the IMR plan in January 2017, subject to new ministry guidelines. There is \$989,025 of IMR activity included in the budget with \$489,025 to be expenses and \$500,000 to be capitalized. Final figures and projects will be determined upon board approval.

It was announced on January 27, 2014 that Monsignor McCoy High School was approved for a modernization and is substantially complete. The commitments for the effects of the modernization have been included in the budget.

Construction continues for St. John Paul II School. No allowance for impacts of the school have been included in the budget nor forecast.

Budget 2018-2019

The Ministry of Education is expected to announce the 2018-19 budget in March 2018. The operating budget would be expected to be approved by the trustees in late May 2017. There is a systemic deficit of approximately \$225,000 which would need to be considered along with a plan to establish the Accumulated Surplus from Operations at an appropriate level.

Summary Comments

As of November 30, 2017, MHCBE has not adjusted the forecast at this time. 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, 2017 MHCBE had an available accumulated surplus from operations (Net of investment in capital assets and capital reserve) of \$0.94 million. Of this amount, \$1.1 million was restricted for school generated funds and prior year school surpluses and other departments. The Unrestricted Reserve is in a deficit position of \$0.20 million.

The Board approved a deficit of \$0.52 million. This would result in a decrease to the ASO of \$0.22 million.

The 1st Quarter Forecast does not adjust the expected ASO balance.

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
2017-18 - 1st Quarter**

	2017-18			2017-18 Closing Balance	Change in Balance
	2017-18 Opening Balance	Transfers In	Transfers Out		
Unrestricted Net Assets					
Unrestricted	(200,179)			(96,145)	104,034
2017-18 Revenue over Expenses	(525,412)	-	525,412		
Unsupported Amortization from Investment in Capital Assets	322,649	322,649			
Capitalize IMR Expenditures - to ICA	-		-		
Transfer to Capital Reserve - Child Care Modular Capital Reserve	(6,500)		6,500		
Transfer to Capital Reserve - Amortization of Capital Assets	-		-		
Modernization of Monsignor McCoy Contributions to ICA	(17,725)		17,725		
School Generated Fund Balances	156,031	156,031			
International Student Surplus - Restricted	(6,100)		6,100		
Learning Services Balancing	(1,599)		1,599		
Future Projects	19,372	19,372			
Reduction of School Reserves	29,136	29,136			
School and Department use of Restricted Reserve	134,182	134,182			
Restricted Reserves					
Working Capital (5-days = \$656,463)	-	-	-	-	
Department Reserves					
School Based	291,360		163,318	128,042	
School Generated Funds	740,777		156,031	584,746	
Learning Services	(1,599)	1,599	-	(0)	
International Student Program	-	6,100	-	6,100	
External Services - Preschool	-			-	
Future Projects	19,372		19,372	0	
Band	39,121		-	39,121	
Board and System - Future Software	-		-	-	
O&M Equipment	55,416			55,416	
Total Operating Reserves	1,144,448	7,699	338,721	813,426	(331,022)
Total Accumulated Surplus from Operations	944,268	669,069	896,057	717,281	(226,988)
Capital Reserves					
Child Care Modular	39,000	6,500		45,500	6,500
Amortization from Capital Assets	-	-	-	-	-
Accumulated Operating Surplus less Investment in Capital Assets	983,268	675,569	896,057	762,781	(220,488)

Medicine Hat Catholic Board of Education
Statement of Operations
for the three-months ended November 30, 2017

	Prior Year 2016-17 Actuals	Budget Information		Actual Results Actual three- months November 30, 2017	Forecast Forecasted to August 31, 2018	Variances		Change in Forecast
		2017-18 Operating Budget June 2017	Fall Budget Update November 2017			% Expended Fall Budget	% Expended Forecast	
REVENUES								
Alberta Education plus Property Taxes	29,580,944	29,339,084	30,125,192	7,301,093	30,125,192	24.2%	24.2%	-
Other - Government of Alberta	266,970	278,678	287,232	40,490	287,232	14.1%	14.1%	-
Other Alberta School Authorities	165,342	138,000	138,000	66,792	138,000	48.4%	48.4%	-
Fees	752,076	713,056	538,823	348,268	538,823	64.6%	64.6%	-
Other Sales and Services	954,660	943,475	826,988	255,767	826,988	30.9%	30.9%	-
Investment Income	71,766	25,000	25,000	9,968	25,000	39.9%	39.9%	-
Gifts and Donations	197,613	107,274	125,933	36,414	125,933	28.9%	28.9%	-
Rental of Facilities	23,043	19,140	17,640	-	17,640	0.0%	0.0%	-
Fundraising	131,883	200,532	112,719	109,112	112,719	96.8%	96.8%	-
Other Revenue	17,649	13,000	13,000	1,635	13,000	12.6%	12.6%	-
Total Revenues	32,161,946	31,777,239	32,210,527	8,169,539	32,210,527	25.4%	25.4%	-
EXPENSES								
Instruction	25,500,223	24,641,308	25,057,050	6,541,896	25,057,050	26.1%	26.1%	-
Plant operations and maintenance	3,774,212	4,176,143	4,419,680	747,596	4,419,680	16.9%	16.9%	-
Transportation	1,154,804	1,136,048	1,136,048	321,157	1,136,048	28.3%	28.3%	-
Administration	1,541,547	1,572,194	1,642,632	519,343	1,642,632	31.6%	31.6%	-
External services	388,266	456,529	480,529	71,514	480,529	14.9%	14.9%	-
Total Expenses	32,359,052	31,982,222	32,735,939	8,201,506	32,735,939	25.1%	25.1%	-
Operating Surplus (Deficit)	(197,106)	(204,983)	(525,412)	(31,967)	(525,412)			-
Accumulated Surplus from Operations at Beginning	1,055,277	1,292,124	944,268		944,268			-
Add: Capital Revenue Recognized - Unsupport	361,005	337,732	322,649		322,649			-
less: Transfer to Capital Reserve	(6,500)	(6,500)	(6,500)		(6,500)			-
less: Capitalization of Expenses	(268,408)	-	(17,725)		(17,725)			-
Accumulated Surplus from Operations at end of Period	944,268	1,418,373	717,280		717,280			-
AOS as a percent of expenditures	2.9%	4.4%	2.2%		2.2%			
Change to ASO	(111,009)	126,249	(226,988)		(226,988)			
1st Quarter Change to ASO					-			
Forecast Change from Previous Quarter					-			

Medicine Hat Catholic Board of Education
Notes to the Statement of Operations
For the three-months ended November 30, 2017

About The Statement

This statement includes four main areas:

- The first area in Purple are the actuals from 2016-17
- 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 June 2017. 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, 2018. 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 first 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 65% at the first 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.

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.

Overall, revenues are consistent with the forecast, at 75.4%, as at November 30, 2017.

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 26.1% at the end of the first quarter.

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. With a sizable IMR project budget, the percentage is low as the amounts would not be realized until summer 2017.

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 25.1% of budgeted figures at the first quarter

SCHEDULES OF PROGRAM EXPENDITURES

**Medicine Hat Catholic Board of Education
Q1 Compared to Fall Budget Update
Budget Allocation by Programs
Q1 November 30, 2017**

Q1 2017-18 AT NOVEMBER 30, 2017							
Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total
1. Certificated Salaries	3,376,011	-	-	73,938	11,713	-	3,461,661
2. Certificated Benefits	644,413	-	-	7,192	(2,294)	-	649,312
3. Non-Certificated Salaries	1,131,529	286,943	4,036	174,954	51,324	-	1,648,787
4. Non-Certificated Benefits	241,005	74,751	946	39,344	(2,748)	-	353,297
5. Services, Contracts & Supplies	797,654	262,962	316,175	222,131	9,347	122,941	1,731,210
6. SGF	351,284	-	-	-	4,171	-	355,455
6. Amortization of Supported Assets	-	-	-	-	-	-	-
7. Amortization of Unsupported Assets	-	-	-	-	-	-	-
8. Supported Interest on Debt	-	-	-	-	-	-	-
9 a. Unsupported Interest on Debt	-	-	-	54	-	-	54
9 b. Other Interest & Finance Charges	-	-	-	1,730	-	-	1,730
10. Losses on Disposal of Tangible Capital	-	-	-	-	-	-	-
Total Expenditures	6,541,896	624,655	321,157	519,343	71,514	122,941	8,201,506
Total as a % of Total Expenditures	79.8%	7.6%	3.9%	6.3%	0.9%	1.5%	100.0%
2017-18 FALL BUDGET UPDATE							
Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total
1. Certificated Salaries	13,233,066	-	-	295,750	148,410	-	13,677,225
2. Certificated Benefits	3,167,863	-	-	40,229	16,069	-	3,224,161
3. Non-Certificated Salaries	4,217,392	1,079,422	15,246	706,244	239,839	-	6,258,143
4. Non-Certificated Benefits	1,154,698	284,239	5,082	172,694	15,113	-	1,631,826
5. Services, Contracts & Supplies	2,342,446	1,103,054	1,115,720	423,916	111,346	506,750	5,603,232
6. SGF	891,336	-	-	-	-	-	891,336
6. Amortization of Supported Assets	-	-	-	-	-	1,123,566	1,123,566
7. Amortization of Unsupported Assets	-	-	-	-	-	322,650	322,650
8. Supported Interest on Debt	-	-	-	-	-	-	-
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	-
9 b. Other Interest & Finance Charges	-	-	-	3,800	-	-	3,800
10. Losses on Disposal of Tangible Capital	-	-	-	-	-	-	-
Total Expenditures	25,006,800	2,466,715	1,136,048	1,642,632	530,778	1,952,966	32,735,939
Percentage of Total	76.4%	7.5%	3.5%	5.0%	1.6%	6.0%	100.0%
VARIANCE - \$							
Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total
1. Certificated Salaries	(9,857,055)	-	-	(221,812)	(136,697)	-	(10,215,564)
2. Certificated Benefits	(2,523,449)	-	-	(33,037)	(18,363)	-	(2,574,849)
3. Non-Certificated Salaries	(3,085,863)	(792,479)	(11,210)	(531,290)	(188,515)	-	(4,609,356)
4. Non-Certificated Benefits	(913,693)	(209,488)	(4,137)	(133,350)	(17,861)	-	(1,278,529)
5. Services, Contracts & Supplies	(1,544,792)	(840,092)	(799,545)	(201,785)	(101,999)	(383,809)	(3,872,022)
6. SGF	(540,052)	-	-	-	4,171	-	(535,881)
6. Amortization of Supported Assets	-	-	-	-	-	(1,123,566)	(1,123,566)
7. Amortization of Unsupported Assets	-	-	-	-	-	(322,650)	(322,650)
8. Supported Interest on Debt	-	-	-	-	-	-	-
9 a. Unsupported Interest on Debt	-	-	-	54	-	-	54
9 b. Other Interest & Finance Charges	-	-	-	(2,070)	-	-	(2,070)
10. Losses on Disposal of Tangible Capital	-	-	-	-	-	-	-
Total Expenditures	(18,464,904)	(1,842,060)	(814,891)	(1,123,289)	(459,264)	(1,830,025)	(24,534,432)
Percent change	75.3%	7.5%	3.3%	4.6%	1.9%	7.5%	100.0%
VARIANCE - %							
Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total
1. Certificated Salaries	25.5%	0.0%	0.0%	25.0%	7.9%	0.0%	25.3%
2. Certificated Benefits	20.3%	0.0%	0.0%	17.9%	-14.3%	0.0%	20.1%
3. Non-Certificated Salaries	26.8%	26.6%	0.0%	24.8%	21.4%	0.0%	26.3%
4. Non-Certificated Benefits	20.9%	26.3%	0.0%	22.8%	-18.2%	0.0%	21.7%
5. Services, Contracts & Supplies	34.1%	23.8%	28.3%	52.4%	8.4%	24.3%	30.9%
6. SGF	39.4%	0.0%	0.0%	0.0%	0.0%	0.0%	39.9%
6. Amortization of Supported Assets	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%
8. Supported Interest on Debt	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%
9 b. Other Interest & Finance Charges	0.0%	0.0%	0.0%	45.5%	0.0%	0.0%	45.5%
10. Losses on Disposal of Tangible Capital	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Expenditures	26.2%	25.3%	28.3%	31.6%	13.5%	6.3%	25.1%
Percent change	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**Medicine Hat Catholic Board of Education
Q1 Compared to Fall Budget Update
Budget Allocation by Program - Instruction
Q1 November 30, 2017**

Q1 2017-18 AT NOVEMBER 30, 2017									
Category	Instructional Pool	Instructional Staffing	REC*	SBDM	SGF	Technology	Student Services	Total	%age
1. Certificated Salaries	16,951	3,068,732	31,395	93,835	-	-	165,098	3,376,011	52%
2. Certificated Benefits	97	622,781	1,762	8,252	-	-	11,522	644,413	10%
3. Non-Certificated Salaries	-	168,513	2,448	87,537	-	40,940	832,091	1,131,529	17%
4. Non-Certificated Benefits	-	42,904	708	15,355	-	7,632	174,406	241,005	4%
5. Services, Contracts & Supplies	34,230	7,058	27,114	291,632	-	199,874	237,746	797,654	12%
6. SGF	-	-	-	-	351,284	-	-	351,284	5%
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 Capital Assets	-	-	-	-	-	-	-	-	0%
Total	51,278	3,909,987	63,426	496,612	351,284	248,447	1,420,863	6,541,896	100%
Add: Capitalized Assets	-	-	-	-	-	-	-	-	-
Adjusted Total Expenditures	51,278	3,909,987	63,426	496,612	351,284	248,447	1,420,863	6,541,896	
Total Expenditures	0.8%	59.8%	1.0%	7.6%	5.4%	3.8%	21.7%	100.0%	
2017-18 FALL BUDGET UPDATE									
Category	Instructional Pool	Instructional Staffing	REC*	SBDM	SGF	Technology	Student Services	Total	%age
1. Certificated Salaries	3,000	12,101,340	134,821	333,322	-	-	660,583	13,233,066	53%
2. Certificated Benefits	-	3,038,462	16,663	41,197	-	-	71,541	3,167,863	13%
3. Non-Certificated Salaries	-	699,954	9,305	307,977	-	221,964	2,978,192	4,217,392	17%
4. Non-Certificated Benefits	-	247,818	3,102	102,659	-	50,528	750,591	1,154,698	5%
5. Services, Contracts & Supplies	202,749	-	49,940	987,306	-	389,242	713,209	2,342,446	9%
6. SGF	-	-	-	-	891,336	-	-	891,336	4%
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 Capital Assets	-	-	-	-	-	-	-	-	0%
Total	205,749	16,087,574	213,831	1,772,461	891,336	661,734	5,174,116	25,006,801	100%
Percentage of Total	0.8%	64.3%	0.9%	7.1%	3.6%	2.6%	20.7%	100.0%	
VARIANCE - %									
Category	Instructional Pool	Instructional Staffing	REC	SBDM	SGF	Technology	Student Services	Total	%age
1. Certificated Salaries	13,951	(9,032,609)	(103,426)	(239,487)	-	-	(495,485)	(9,857,056)	
2. Certificated Benefits	97	(2,415,681)	(14,901)	(32,945)	-	-	(60,019)	(2,523,449)	
3. Non-Certificated Salaries	-	(531,441)	(6,857)	(220,440)	-	(181,024)	(2,146,100)	(3,085,863)	
4. Non-Certificated Benefits	-	(204,914)	(2,395)	(87,304)	-	(42,896)	(576,184)	(913,693)	
5. Services, Contracts & Supplies	(168,519)	7,058	(22,826)	(695,674)	-	(189,368)	(475,463)	(1,544,792)	
6. SGF	-	-	-	-	(540,052)	-	-	(540,052)	
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 Capital Assets	-	-	-	-	-	-	-	-	
Total	(154,471)	(12,177,587)	(150,405)	(1,275,849)	(540,052)	(413,287)	(3,753,252)	(18,464,904)	100%
Percent change	0.8%	65.9%	0.8%	6.9%	2.9%	2.2%	20.3%	100.0%	
Variance Between Total Exp w/ Capital Assets Compared to Fall Budget Update	(154,471)	(12,177,587)	(150,405)	(1,275,849)	(540,052)	(413,287)	(3,753,252)	(18,464,904)	
VARIANCE - %									
Category	Instructional Pool	Instructional Staffing	REC	SBDM	SGF	Technology	Student Services	Total	%age
1. Certificated Salaries	565.0%	25.4%	23.3%	28.2%	0.0%	0.0%	25.0%	25.5%	
2. Certificated Benefits	0.0%	20.5%	10.6%	20.0%	0.0%	0.0%	16.1%	20.3%	
3. Non-Certificated Salaries	0.0%	24.1%	26.3%	28.4%	0.0%	18.4%	27.9%	26.8%	
4. Non-Certificated Benefits	0.0%	17.3%	22.8%	15.0%	0.0%	15.1%	23.2%	20.9%	
5. Services, Contracts & Supplies	16.9%	0.0%	54.3%	29.5%	0.0%	51.3%	33.3%	34.1%	
6. SGF	0.0%	0.0%	0.0%	0.0%	39.4%	0.0%	0.0%	39.4%	
6. Amortization of Supported Assets	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%	
8. Supported Interest on Debt	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%	
9 b. Other Interest & Finance Charges	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
10. Losses on Disposal of Tangible Capital Assets	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total	24.9%	24.3%	29.7%	28.0%	39.4%	37.5%	27.5%	26.2%	100%
Percent change	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

**Medicine Hat Catholic Board of Education
Q1 Compared to Fall Budget Update
Budget Allocation by Program - Student Services
Q1 November 30, 2017**

Q1 2017-18 AT NOVEMBER 30, 2017						
Category	Learning Services	CCT	PUF	Early Ed	Total	%age
1. Certificated Salaries	134,943	-	30,155	11,713	176,811	12%
2. Certificated Benefits	9,800	-	1,722	(2,294)	9,228	1%
3. Non-Certificated Salaries	373,783	48,626	409,683	77	832,169	58%
4. Non-Certificated Benefits	74,848	9,191	90,368	(5,435)	168,971	12%
5. Services, Contracts & Supplies	28,607	16,341	192,799	9,347	247,093	17%
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	621,980	74,158	724,725	13,409	1,434,272	100%
Percentage of Total	43.4%	5.2%	50.5%	0.9%	100.0%	
2017-18 FALL BUDGET UPDATE						
Category	Learning Services	CCT	PUF	Early Ed	Total	%age
1. Certificated Salaries	540,038	-	120,545	148,410	808,993	15%
2. Certificated Benefits	58,486	-	13,055	16,069	87,610	2%
3. Non-Certificated Salaries	1,291,051	200,000	1,487,141	39,714	3,017,906	56%
4. Non-Certificated Benefits	322,763	50,000	377,828	3,886	754,477	14%
5. Services, Contracts & Supplies	67,979	21,178	624,052	52,501	765,710	14%
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	2,280,317	271,178	2,622,621	260,581	5,434,696	100%
Percentage of Total	42.0%	5.0%	48.3%	4.8%	100.0%	
VARIANCE - \$						
Category	Learning Services	CCT	PUF	Early Ed	Total	%age
1. Certificated Salaries	(405,095)	-	(90,390)	(136,697)	(632,182)	
2. Certificated Benefits	(48,686)	-	(11,333)	(18,363)	(78,382)	
3. Non-Certificated Salaries	(917,268)	(151,374)	(1,077,458)	(39,637)	(2,185,737)	
4. Non-Certificated Benefits	(247,915)	(40,809)	(287,460)	(9,321)	(585,506)	
5. Services, Contracts & Supplies	(39,372)	(4,837)	(431,253)	(43,154)	(518,617)	
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	(1,658,337)	(197,020)	(1,897,895)	(247,172)	(4,000,424)	100%
Percent change	41.5%	4.9%	47.4%	6.2%	100.0%	
VARIANCE - %						
Category	Learning Services	CCT	PUF	Early Ed	Total	%age
1. Certificated Salaries	25.0%	0.0%	25.0%	7.9%	21.9%	
2. Certificated Benefits	16.8%	0.0%	13.2%	-14.3%	10.5%	
3. Non-Certificated Salaries	29.0%	24.3%	27.5%	0.2%	27.6%	
4. Non-Certificated Benefits	23.2%	18.4%	23.9%	-139.9%	22.4%	
5. Services, Contracts & Supplies	42.1%	77.2%	30.9%	17.8%	32.3%	
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	27.3%	27.3%	27.6%	5.1%	26.4%	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 three-months ended November 30, 2017

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 25.3% and 20.1% 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 26.3% for salaries and 21.7% 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 30.9%, 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 a larger 4th quarter expenditure.

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 first quarter 39.9% 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. Amortization expenses have not been reflected in this update.