

# Medicine Hat Catholic Board of Education

## 2017-18 BUDGET

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**1251 – 1<sup>st</sup> Avenue SW**  
**Medicine Hat, Alberta T1A 8B4**  
**Phone 403-527-2292**  
**[www.mhcbe.ab.ca](http://www.mhcbe.ab.ca)**



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# **MEDICINE HAT CATHOLIC BOARD OF EDUCATION**

## **BOARD OF TRUSTEES**

**Mr. Dick Mastel, Chair**

**Rev. Robert Risling, Vice-Chair**

**Ms. Regina Durst, Trustee**

**Mr. Peter Grad, Trustee**

## **SENIOR ADMINISTRATION**

**Mr. Joe Colistro, Superintendent**

**Mr. Greg MacPherson, Secretary-Treasurer**

**Mr. Chuck Hellman, Associate Superintendent**

**Mr. Hugh Lehr, Associate Superintendent**

## **INSTRUCTIONAL TEACHER SUPPORT**

**Mrs. Jill Wilkinson, Religious Education Coordinator**

**Mrs. Terri Ball, Coordinator of Early Childhood Services**

Be it resolved that the Board of Trustees for The Medicine Hat Catholic Board of Education approve the 2017-18 Budget as presented.

## **FOUNDATION STATEMENTS**

*In partnership with family, Church, and community, we provide Catholic Education of the highest quality to our students.*

### **Our Vision**

*A Gospel-centered community committed to:*

- *Learning Excellence*
- *Christian service*
- *Living Christ*

### **Our Motto**

*Showing the face of Christ to all.*

### **Our Values**

*We believe that Catholic Education is a ministry that is at the heart of the Church. In our ministry we value and celebrate:*

- *Teaching and living our Catholic faith*
- *Our Catholic traditions*
- *Our ability to offer a full range of educational programs for all students*
- *The uniqueness of each child (That each child is special)*

### **Our Principles of Practice**

*In our ministry we are called, always and everywhere, to:*

- *Model Christ*
- *Prayer*
- *Service*
- *Strive for Excellence*
- *Build Community*

# PROFILE

Medicine Hat Catholic Board of Education is a publicly funded School Division with approximately 2500 students in 9 schools. Medicine Hat is located in Southeastern Alberta and is known as communities of choice. Also known as the sunniest city in Canada, Medicine Hat offers a low cost of living, many amenities and is an ideal place to raise a family. Our School Division ensures the integrity and enhancement of Catholic Education. We are a faith-based community that strives to inspire and prepare our students to pray, to learn, to work, to live fully and serve God in one another. Our schools are immersed in faith, offering Liturgies, Masses, and many Celebrations throughout the school year including "Faith Development Days" that enrich the lives of students, our parents and our staff.

Our Division offers quality Catholic education with a focus on Academic Achievement and Success for all Students. We serve the communities of Medicine Hat, Redcliff, Dunmore and surrounding areas.

Our schools operate as Professional Learning Communities through School Success Teams that promote Effective Schools in Safe and Caring environments. We offer strong core Academic Programming, diverse and inclusive Fine Arts programming, French Immersion, Comprehensive Co-curricular Programming and Academy Programming in Fine Arts and Sports.

## Demographics

- Enrolment 2594 students ECS - 12
- 142.8 Full Time Equivalent Certified Teachers;
- 132 Full Time Equivalent Support Staff
- 9 Schools
  - 4 Elementary Schools K – 6 –
  - 1 Elementary School K – 5 –
  - 1 French Immersion Single Track Elementary School K – 6 –
  - 1 Middle School 7 – 9 Fine Arts Academy/English & French Immersion Dual Track
  - 1 Middle School 6 – 9 Sports Academy
  - 1 High School 10 – 12 English & French Immersion Dual Track
- 63 of our students study English as a Second Language (ESL)
- 110 FNMI student population

## GENERAL COMMENTS

The 2017-18 Budget has been developed within the guidelines of the *Funding Manual for School Authorities* provided by Alberta Education. The *Funding Manual* provides school boards with the flexibility to spend on student needs and local priorities. The funding framework also requires that the school board is accountable for how funds are spent and to ensure outcomes are achieved with continuous improvement over time. The *Funding Manual* funds boards not only on a per student basis, but on specific profiles. In addition, the Division's Three-year education plan and Strategic priorities were used to prioritize spending. Alberta Education's Budget Guide was used for specific reporting requirements. With the passing of *Bill 1 – An Act to Reduce School Fees* and the associated Regulations, changes were made with the methodology for reporting of these fees.

## BUDGET PROCESS

Each year the Business Services team, in conjunction with senior administration, prepares a draft budget outlining projected revenues and expenditures. The draft budget is based on the priorities of the division as set out in the *Three Year Education Plan* and the Board's Strategic Priorities. The Board of Trustees have opportunities at various times to provide input into the budget and develop assumptions both during board meetings and during certain strategic planning sessions. Elements of the draft budget were presented to the Division Leadership Team for discussion and input. The Division Leadership Team, in a consultative process, provides input for teaching and support staff required in each school site and operating expenditures required for the delivery of effective Catholic education. Due to the late budget and then a revised budget, some of the consultation was done using high-level views. The Budget concepts were presented to the Trustees at various times for input.

It is then the task of senior administration to produce a budget that is presented to the Board of Trustees for approval. Budget highlights can be found on the website at [www.mhcbe.ab.ca](http://www.mhcbe.ab.ca). In November of the year, an updated budget will then be presented to the board for approval based on the updated and significant changes which have occurred since the original presentation. This budget takes into account projected enrollments and hiring. Discussions were held with the division leadership team and the board to ensure priorities are filled.

This is the official budget of the Board based on the known information coming from forecasted enrolments, staffing and estimated prior year carry-forwards amounts.

# STRATEGIC PRIORITIES

The following Strategic Priorities have been approved by the Board of Trustees for the Medicine Hat Catholic Board of Education for 2017-18.

Continuous improvement is an expectation within our schools. Planning and reporting processes at the school level are essential for focusing efforts to improve the quality of education provided to students. Each year schools complete an annual plan. School plans focus on the strategic priorities of the Division and align with the Provincial Annual Education Results Report.

Medicine Hat Catholic Board of Education held a series of Strategic Planning sessions. The Strategic Planning sessions provided an opportunity for stakeholders to review the vision, mission, values, and to articulate the strategic priorities for the division. Representatives from stakeholder groups included trustees, senior administration, central office staff, and school based administration, teachers and parents. Based on the responses, the stakeholder groups brainstormed possible themes. The information collected was used to develop Division Strategic Priorities. The Strategic Priorities are the focus for the MHCBE 3 year plan (2017-2020) and for School Based Annual Plans for the 2017-2018 school year.

## 2017-2018 Strategic Priorities

For the 2017-2018 school year we have agreed upon 5 priorities which will include *Catholic identity* plus 4 more. In addition we have determined a few areas that will be *Senior Admin Directed Goals and Actions Carried Forward*.

### Division Priorities 2017-2018

- *To enhance our Catholic identity*
- *To enhance student learning through actions that reflect the values of inclusive education.*
- *To develop a Literacy and Numeracy initiative to ensure every student is successful.*
- *To develop a vision for the use of technology to support student learning.*
- *To provide a continuum of support for the mental health and well-being of parents, students and staff.*

### Senior Admin Goals

- *First Nations Metis and Inuit*
- *Alberta Education Quality Standards*
- *Instructional Leadership*
- *Professional Development*

### Carry Forward Actions

- *Fostering the Catholic Spirit of Athletics*
- *To enhance and foster a love of the Fine arts.*
- *Early learning, day care, preschool, kindergarten etc.*

These strategic priorities were used by management in conjunction with the three-year plan to assist in funding decisions. The three year plan may be found at:  
<http://www.mhcbe.ab.ca/view.php?action=documents&id=143> .

Accountability Pillar Results continue to indicate strong results. The Accountability Pillar ensures all school jurisdictions are measuring success in the same way. Our school division has done exceptionally well and we have a lot to celebrate. Medicine Hat Catholic Schools continue to excel on the Alberta Education accountability pillars. Students are achieving well above the provincial average in 15 of 16 categories, outperforming their provincial counterparts. Our Grade 6 & 9 students average 9.1% higher than the province on meeting the acceptable standards in all Provincial Achievement Exams and our High School Completion Rate has improved the last 3 years and is more than 10% higher than the province. These results show the high quality of education in our Catholic Schools and the commitment of staff and parents in ensuring students are safe, engaged and successful.

Medicine Hat Catholic Board of Education continues to provide excellent Catholic education in partnership with Family, Church & Community. We are continuing to work together in partnership to find ways to support and sustain our programs throughout the Division. We continue to be innovative in striving to become more effective and efficient. Supporting student with needs in an inclusive education model will continue to be a Division goal in order to achieve success for all students.

The Medicine Hat Board of Trustees is committed to strategic planning as a systematic process for developing a long term vision that engages stakeholders in meeting the needs of all students who attend the Medicine Hat Catholic School Division.

**Medicine Hat Catholic Board of Education  
Budget 2017-18  
Assumptions**

**Funding**

1. Assumption that enrolment will decline demographically between 50 and 80 FTE (350,000 to 560,000). Final enrolment numbers to include actual count adjusted for certain conditions.
  - a. Met – enrollment down 56.5 FTE
  
2. All grant rates to remain static.
  - a. Met
  - b. Small School by Necessity was adjusted based on formulas. \$300,000 decline

**Expenditures**

1. Plan to eliminate structural deficit of \$317,000 and to rebuild the accumulated operating reserves with a surplus of \$400,000.
  - a. Partially met.
  - b. After the change in the budget to process to the Public Sector Accounting Standards for the treatment of capitalized IMR a deficit of \$205,000 remains (\$302,000 surplus prior to adoption of new standards.
  - c. AOS at \$133,000
  
2. Reduction overall between \$800,000 and \$1,000,000
  - a. Met – Expenditures reduced \$0.86 million overall
  
3. No unfunded increases related to collective bargaining
  - a. Met - No impacts of Collective bargaining included
  
4. Impact of carbon levy to be assessed net of any rebate program
  - a. Met - Utilities were assessed based on trends
  
5. 0.75 – 1.0% increase on supply costs
  - a. Partially Met - supply impacts were assessed on a line by line basis based on identified needs
  
6. Religious Education increase of \$21,000 for grade 4 new curriculum
  - a. Maintained the continued procurement of new curriculum.
  
7. Early Education program to generate \$50,000 to offset embedded costs
  - a. Met – \$100,000 being transferred to division used (\$60,000 increase from PY)

**Medicine Hat Catholic Board of Education  
2017-18 Budget Summary - Spring Budget**

**2017-18 BUDGET**

	2017-18		2016-17		2015-16		
Revenue	Spring Budget	Percent of Revenue	Fall Budget	Percent of Revenue	Variance	Percent Change	Fall Budget Update
Base Funding	\$ 17,385,060	54.7%	\$ 17,802,911	54.7%	\$ (417,850)	-2.3%	\$ 17,879,211
Differential Funding	\$ 8,979,999	28.3%	\$ 8,862,570	27.2%	\$ 117,429	1.3%	\$ 8,754,767
Provincial Support Funding	\$ 298,609	0.9%	\$ 685,774	2.1%	\$ (387,165)	-56.5%	\$ 1,225,420
Targeted Funding	\$ 1,687,620	5.3%	\$ 1,779,723	5.5%	\$ (92,103)	-5.2%	\$ 1,812,232
Other Alberta Government - Supported Debt	\$ -	0.0%	\$ 269	0.0%	\$ (269)	-100.0%	\$ 1,469
Federal Government - ALBERTA EDUCATION	\$ 74,000	0.2%	\$ 74,000	0.2%	\$ -	0.0%	\$ 74,000
Other Alberta Government	\$ 278,678	0.9%	\$ 278,678	0.9%	\$ -	0.0%	\$ 29,300
Fees	\$ 713,056	2.2%	\$ 723,061	2.2%	\$ (10,005)	-1.4%	\$ 787,872
Other Sales and Services	\$ 943,475	3.0%	\$ 934,475	2.9%	\$ 9,000	1.0%	\$ 524,291
Investment Income	\$ 25,000	0.1%	\$ 25,000	0.1%	\$ -	0.0%	\$ 25,000
Gifts and Donations	\$ 107,274	0.3%	\$ 102,274	0.3%	\$ 5,000	4.9%	\$ 100,251
Fundraising	\$ 200,532	0.6%	\$ 200,532	0.6%	\$ -	0.0%	\$ 374,494
Rentals of Facilities	\$ 19,140	0.1%	\$ 157,140	0.5%	\$ (138,000)	-87.8%	\$ 155,640
Other School Authorities	\$ 138,000	0.4%	\$ -	0.0%	\$ 138,000	0.0%	\$ -
Gains on Disposal of Assets	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -
Amortization of Capital Assets - Supported	\$ 913,795	2.9%	\$ 888,795	2.7%	\$ 25,000	2.8%	\$ 780,471
Other Revenue	\$ 13,000	0.0%	\$ 13,000	0.0%	\$ -	0.0%	\$ 13,000
<b>Total Revenue</b>	<b>\$ 31,777,239</b>	<b>100.0%</b>	<b>\$ 32,528,202</b>	<b>100.0%</b>	<b>\$ (750,963)</b>	<b>-2.3%</b>	<b>\$ 32,537,417</b>

	2017-18		2016-17		2015-16		
Expenses	Spring Budget	Percent of Expenditure	Fall Budget	Percent of Expenditure	Variance	Percent Change	Fall Budget Update
Administration	\$ 1,572,194	4.9%	\$ 1,544,590	4.7%	\$ 27,604	1.8%	\$ 1,507,969
Instructional Pool	\$ 184,552	0.6%	\$ 195,513	0.6%	\$ (10,961)	-5.6%	\$ 175,444
Religious Education	\$ 214,687	0.7%	\$ 212,827	0.6%	\$ 1,859	0.9%	\$ 206,475
Instructional Staff Pool - Cert	\$ 14,944,490	46.7%	\$ 15,747,518	47.9%	\$ (803,028)	-5.1%	\$ 15,951,449
Instructional Staff Pool - Uncert	\$ 951,405	3.0%	\$ 951,296	2.9%	\$ 108	0.0%	\$ 899,669
School Based Budgets	\$ 1,191,420	3.7%	\$ 1,282,717	3.9%	\$ (91,297)	-7.1%	\$ 1,378,151
School Generated Funds	\$ 1,407,497	4.4%	\$ 1,176,972	3.6%	\$ 230,525	19.6%	\$ 867,256
Student Services	\$ 5,604,955	17.5%	\$ 5,661,978	17.2%	\$ (57,023)	-1.0%	\$ 5,493,020
Technology Support	\$ 598,831	1.9%	\$ 894,077	2.7%	\$ (295,246)	-33.0%	\$ 755,686
Plant Operations & Maintenance	\$ 2,435,592	7.6%	\$ 2,412,182	7.3%	\$ 23,410	1.0%	\$ 2,503,404
Capital Expenditures and Financing	\$ 1,740,552	5.4%	\$ 1,594,919	4.9%	\$ 145,633	9.1%	\$ 1,907,307
Transportation	\$ 1,136,048	3.6%	\$ 1,170,886	3.6%	\$ (34,838)	-3.0%	\$ 1,177,328
<b>TOTAL ALLOCATIONS</b>	<b>\$ 31,982,221</b>	<b>100.0%</b>	<b>\$ 32,845,476</b>	<b>-2.6%</b>	<b>\$ (863,255)</b>	<b>-2.6%</b>	<b>\$ 32,823,157</b>
<b>Annual Surplus (Deficit)</b>	<b>\$ (204,982)</b>		<b>\$ (317,274)</b>		<b>\$ (112,292)</b>		<b>\$ (285,740)</b>

**Medicine Hat Catholic Board of Education  
Summary of Net Assets and Reserve Budget  
2017-18 Budget Summary - Spring Budget**

	2017-18				
	2017-18 Opening Balance (Estimated)	Transfers In	Transfers Out	2017-18 Closing Balance	Change in Balance
<b>Unrestricted Net Assets</b>					
Unrestricted					
2017-18 Revenue over Expenses	(204,982)			168,675	257,984
Unsupported Amortization from Investment in Capital Assets	337,732	-	204,982		
Capitalize IMR Expenditures - to ICA	-	337,732			
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	-				
Future Projects	19,375	19,375			
Reduction of School Reserves	50,071	50,071			
School and Department use of Restricted Reserve	62,288	62,288			
<b>Restricted Reserves</b>					
Working Capital (5-days = \$656,463)	-	-	-	-	
Department Reserves					
School Based	500,706			388,347	
School Generated Funds	775,171		112,359	775,171	
Learning Services	-	-			
External Services - Preschool	-				
Future Projects	19,375		19,375		
Band	30,765			30,765	
Board and System - Future Software	-				
O&M Equipment	55,416			55,416	
<b>Total Operating Reserves</b>	<u>1,381,433</u>	<u>-</u>	<u>131,734</u>	<u>1,249,699</u>	<u>(131,734)</u>
<b>Total Accumulated Operating Surplus</b>	<u>1,292,124</u>	<u>469,466</u>	<u>343,216</u>	<u>1,418,374</u>	
<b>Capital Reserves</b>					
Child Care Modular	39,000	6,500		45,500	6,500
Amortization from Capital Assets	-	-			
<b>Total Net Assets (Not invested in Capital Assets)</b>	<u>1,331,124</u>	<u>475,966</u>	<u>343,216</u>	<u>1,463,874</u>	<u>132,750</u>

**Medicine Hat Catholic Board of Education  
2017-18 Budget  
Executive Summary**

**General**

- Deficit of \$205,000 after account change.
- Accumulated Operating surplus increased \$132,750 – building to ensure a healthy cushion against future pressures

**Revenue**

- Overall decline of Revenue of \$750,000
- Enrolment decline of 54 FTE – loss of \$417,000
- Government change to Small Schools by Necessity – loss of \$307,000
- Plant Operations and Maintenance – Increase of \$122,000
- Elimination of certain school fees – funded \$232,000 – no net impact.
- PUF funding up \$77,000 based on estimated coding

**Expenditures**

- Overall expenditure reduction of \$863,000
- Reduction of approximately 8 teachers by attrition – savings \$860,000
- Technology costs managed for the year by deferring certain projects – saving \$295,000
- Realignment of school fees from Bill 1 – recognizing \$230,000 of previously unbudgeted revenues from extracurricular and non-curricular travel.
- Reduction of certain school allocations saving \$91,000
- Realignment of expenses between PUF and Early Education netted to zero
- Additional holdback of preschool fees for covering district Overhead - \$40,000

**Exclusions:**

- No allocation for collective bargaining
- Nutrition program of \$141,000 not included until plan is fully approved
- Classroom Improvement Fund of \$385,000 not included until all processes completed
- French Monitor of \$21,000 recently applied for – to be included in Fall Budget Update
- Impacts of actual enrolment to be assessed in Fall Budget Update
- The Net assets were based on the Third Quarter Update. When the year-end is complete the actual results will be substituted in the Fall Budget Update
- Schools continue to assess needs and may be applying for use of their surplus reserve for addressing projects and needs.

**Medicine Hat Catholic Board of Education  
2017-18 Budget  
Analysis**

The 2017-18 Budget for Medicine Hat Catholic Board of Education shows a deficit for the year of \$204,982 and with the effects of the amortization will have a net increase to our accumulated operating reserves in the amount of \$132,750. This deficit can be funded with the existing reserve.

With regards to the budget methodology, the budget was prepared under Public Sector Accounting Standards ('PSAS') to allow for greater comparability to the year-end financial reporting. As a result, the procedure for capitalizing Infrastructure Maintenance Renewal ('IMR') changed where the amount to be capitalized is deferred and recognized into revenue as amortized. While this does not affect the impact to the Net Assets and the Accumulated Operating Surplus, it has the effect of reducing the annual surplus/deficit by approximately \$500,000.

This analysis examines the differences from the 2016-17 Fall Budget Update.

**REVENUE**

Base grant enrollment decline (46.5 FTE)	(418,000)
PUF Increase	77,000
Plant Operations and Maintenance	122,000
Small Board Admin	25,000
Small School By Necessity	(307,000)
Socio Economic Status	(5,000)
Equity of Opportunity	(5,000)
School Fees - Government Funded	232,000
Transportation	(21,000)
Administration Spending Claw back	(8,000)
IMR	(379,000)
Alberta Teacher's Retirement Fund	(91,000)
School Fees	(9,000)
Foreign Tuition	8,000
Donations	5,000
Capital Allocation Amortization	25,000
<b>Total Revenue Impact</b>	<b>(749,000)</b>

**EXPENDITURES**Instructional Staff Pool

Certificated Salaries	(642,000)	
Certificated Benefits	(161,000)	
	<hr/>	(803,000)

Instructional Pool

Reduction of Work-experience Staff	(14,000)	
French Immersion Expansion - Texts	(2,000)	
Band Fees	6,000	
	<hr/>	(10,000)

School Based Budgets

Substitute Teachers	(6,000)	
Supply Allocations	(55,000)	
High School Top Up - School Fee	5,000	
School Fees	(11,000)	
On-year School Fee Transition Allowance	11,000	
Foreign Tuition	4,000	
Use of School Based Reserves (Savings)	(38,000)	
		(90,000)

School Generated Funds

Full recognition of costs and revenues - Trips	231,000
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PUF

Payback of PY Staffing	(29,000)	
Uncertificated Staffing	148,000	
Specialized Services and Supports	(22,000)	
Supplies and Services	12,000	
PD	(3,000)	
Contingency	(27,000)	
Furniture	(2,000)	
	<hr/>	77,000

Early Education

Certificated Teachers	37,000	
Uncertificated Staffing	(69,000)	
Supplies and Services	(25,000)	
Contingency	(26,000)	
	<hr/>	(83,000)

<u>Learning Services</u>		
Certificated Staffing	(41,000)	
Uncertificated	(31,000)	
Supplies and Services	19,000	
		(53,000)
<u>IMR and Capital</u>		
IMR Expenditures	(379,000)	
IMR Capitalization	500,000	
Amortization	25,000	
		146,000
<u>Transportation</u>		
Contracted Bussing	20,000	
Savings on Early Dismissal	(4,000)	
Special Needs Transportation	(51,000)	
		(35,000)
<u>Religion Education</u>		
No material change		2,000
<u>Technology</u>		
Ever-greening	(200,000)	
Salaries and Contracts	(63,000)	
PD	6,000	
SuperNet Fees	5,000	
SuperNet project	(28,000)	
Maintenance	(15,000)	
		(295,000)
<u>Administration</u>		
New Trustee	19,000	
Audit Fees	(12,000)	
Data Processing	10,000	
Legal	5,000	
Public Relations	(8,000)	
Contracted Services	(5,000)	
Photocopiers	6,000	
Dues and Fees	9,000	
Election	4,000	
		28,000

Plant Operations and Maintenance

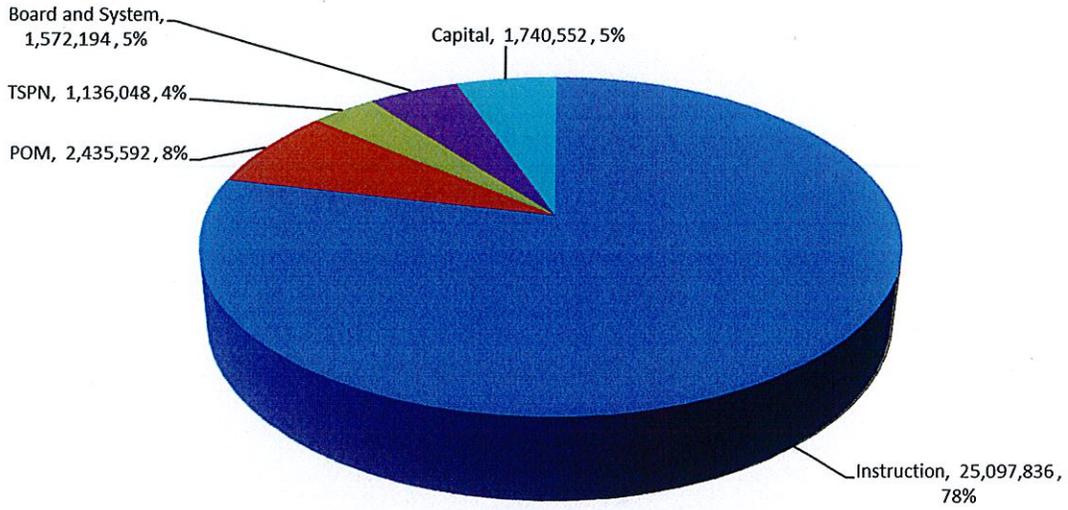
Salaries	34,000
Contracted services	(5,000)
Inspections	11,000
Playground and Grounds Maint.	(4,000)
Repairs and Maint.	(10,000)
Grounds Maint.	(6,000)
Insurance	3,000

23,000

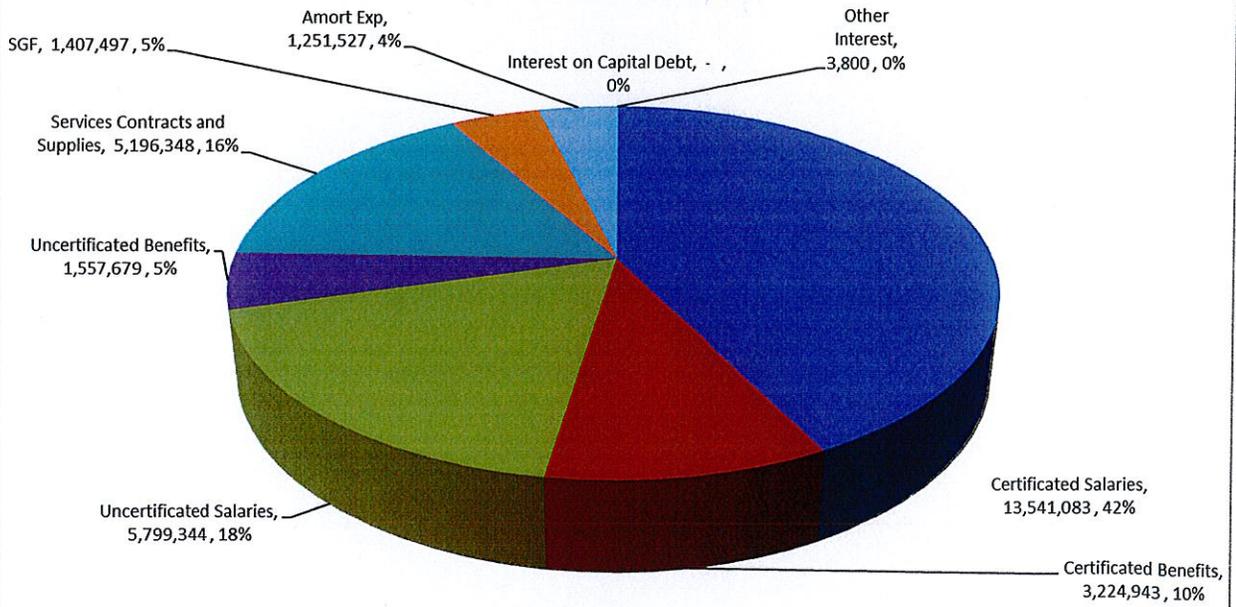
Total Expenditure Adjustments

(862,000)

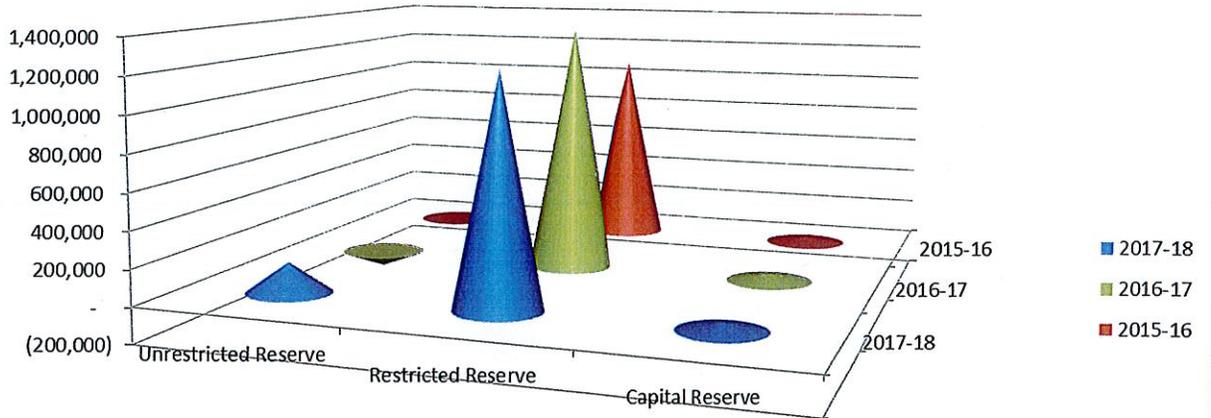
### Expenditures by Program



### Expenditures by Category



## Net Assets



	Unrestricted Reserve	Restricted Reserve	Capital Reserve
2017-18	168,675	1,249,699	45,500
2016-17	(89,309)	1,381,433	39,000
2015-16	(40,183)	1,095,463	32,500

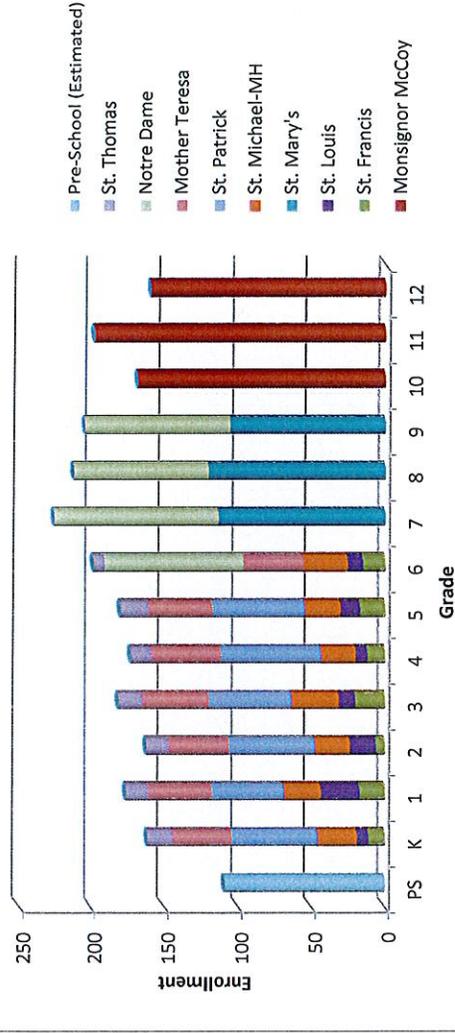
Medicine Hat Catholic Board of Education

Budget  
2017-18 Spring Budget  
Enrollments

School	Grade												2017/18		PUF Preschool		FTE		%age change		
	1	2	3	4	5	6	7	8	9	10	11	12	Total	ECS	2017/18	2017/18	2017/18	2017/18		Budget	Variance
Monsignor McCoy								170	199	161			530						617.0	(87.0)	-14.1%
St. Francis	17	6	20	12	17	15							87	11					108.5	(16.0)	-15%
St. Louis	27	18	12	8	14	11							90	8					93.5	0.5	1%
St. Mary's							115	122	107				344						346.0	(2.0)	-1%
St. Michael-MH	25	24	32	24	24	30							159	27					164.5	8.0	5%
St. Patrick	50	59	57	69	64								299	59					328.0	0.5	0%
Mother Teresa	43	41	45	47	43	41							260	40					276.5	3.5	1%
Notre Dame						95	113	93	99				400						357.0	43.0	12%
St. Thomas	15	15	16	14	19	7							86	17					94.5	(4.0)	-4%
Summer Registrations													0	0					-	-	0%
Pre-School (Estimated)													0		110	110	55.0		55.0	-	0%
<b>TOTALS</b>	<b>177</b>	<b>163</b>	<b>182</b>	<b>174</b>	<b>181</b>	<b>199</b>	<b>228</b>	<b>215</b>	<b>206</b>	<b>170</b>	<b>199</b>	<b>161</b>	<b>2255</b>	<b>162</b>	<b>110</b>	<b>2,391.0</b>	<b>55.0</b>	<b>2,444.5</b>	<b>(53.5)</b>	<b>-2.19%</b>	
<b>2016-17 Fall Budget</b>	<b>170</b>	<b>174</b>	<b>168</b>	<b>185</b>	<b>176</b>	<b>194</b>	<b>205</b>	<b>202</b>	<b>211</b>	<b>206</b>	<b>171</b>	<b>240</b>	<b>2302</b>	<b>175</b>	<b>110</b>	<b>2,444.5</b>	<b>55.0</b>	<b>2,444.5</b>	<b>(53.5)</b>	<b>-2.19%</b>	
<b>2015-16 Fall Budget</b>	<b>190</b>	<b>161</b>	<b>184</b>	<b>174</b>	<b>180</b>	<b>203</b>	<b>202</b>	<b>198</b>	<b>237</b>	<b>174</b>	<b>216</b>	<b>182</b>	<b>2,301</b>	<b>155</b>	<b>118</b>	<b>2,437.5</b>	<b>55.0</b>	<b>2,437.5</b>	<b>(36.5)</b>	<b>-1.5%</b>	
<b>Budget Change</b>	<b>7</b>	<b>(11)</b>	<b>14</b>	<b>(11)</b>	<b>5</b>	<b>5</b>	<b>23</b>	<b>13</b>	<b>(5)</b>	<b>(36)</b>	<b>28</b>	<b>(79)</b>	<b>(47)</b>	<b>(13)</b>	<b>-</b>	<b>(54)</b>	<b>0</b>	<b>(53.5)</b>	<b>(53.5)</b>	<b>-2.19%</b>	

Grade 1-9	1,725.0
Grade 10-12	530.0
Sub-Total	2,255.0
ECS FTE	136.0
<b>TOTAL FTE</b>	<b>2,391.0</b>

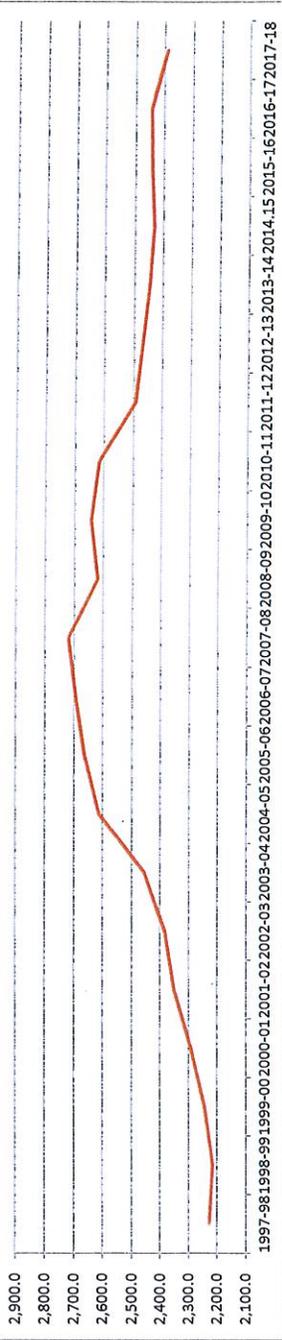
MHCBE Enrolment by Grade - 2017-18



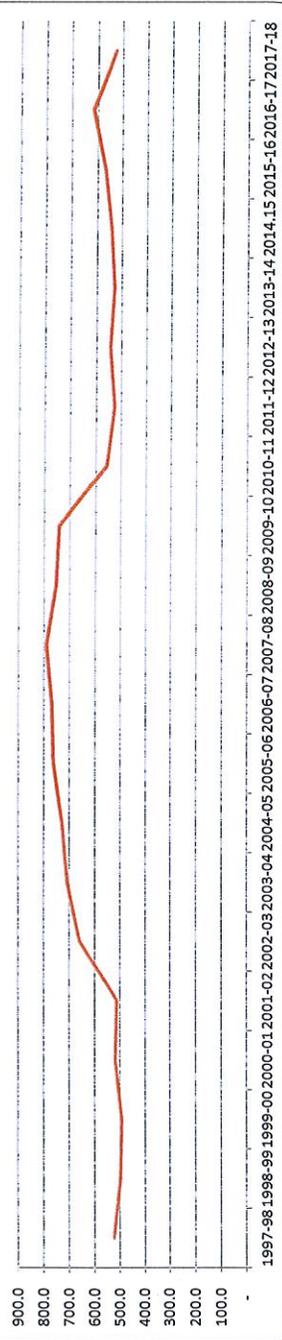
## Medicine Hat Catholic Board of Education Historical Enrollment

	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
McCoy	526.0	499.0	494.0	521.0	515.0	660.0	710.0	731.0	764.0	770.0	792.0	756.0	745.0	561.0	530.0	549.0	533.0	546.0	572.0	617.0	530.0
St. Francis	178.0	178.5	178.5	171.5	158.5	170.0	183.0	151.0	155.0	165.0	161.0	148.5	138.5	157.0	121.0	126.0	113.0	130.0	115.0	108.5	92.5
St. Louis	106.0	126.5	127.5	135.5	143.0	135.5	138.5	139.5	116.0	118.0	115.0	109.5	94.0	102.5	102.5	83.5	77.5	65.5	79.5	93.5	94.0
St. Mary's	557.0	545.0	559.0	539.0	564.0	427.0	445.0	392.0	391.5	427.5	449.0	462.5	482.5	372.0	382.0	332.0	374.0	343.0	364.0	346.0	344.0
St. Michael's	157.5	203.0	210.0	212.5	228.0	212.5	201.0	185.5	155.5	157.0	160.5	152.5	175.5	213.0	206.0	204.0	177.5	187.5	181.0	164.5	172.5
St. Patrick's	235.5	225.5	231.5	293.5	306.5	399.5	385.0	300.0	337.5	324.5	329.5	322.5	328.0	399.5	377.0	364.0	393.5	367.0	337.5	328.0	328.5
St. Thomas	152.5	145.0	140.5	135.5	139.5	124.0	116.5	93.5	68.0	-	-	-	-	101.0	100.5	104.0	109.0	104.5	109.0	98.5	94.5
Mother Teres	294.0	292.5	303.5	284.0	297.5	295.0	288.5	205.5	201.5	263.0	247.5	229.0	269.0	314.5	249.5	275.5	260.5	263.5	269.5	276.5	280.0
Noire Dame	21.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,227.5	2,215.0	2,244.5	2,292.5	2,352.0	2,393.5	2,457.5	2,612.8	2,664.0	2,695.0	2,720.5	2,619.5	2,643.5	2,616.5	2,495.0	2,470.5	2,447.0	2,432.0	2,441.5	2,444.5	2,391.0

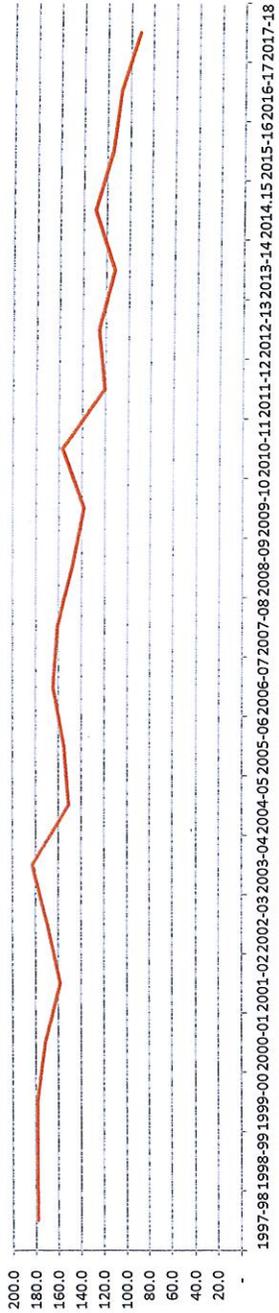
### Medicine Hat Catholic 21-Year Comparison



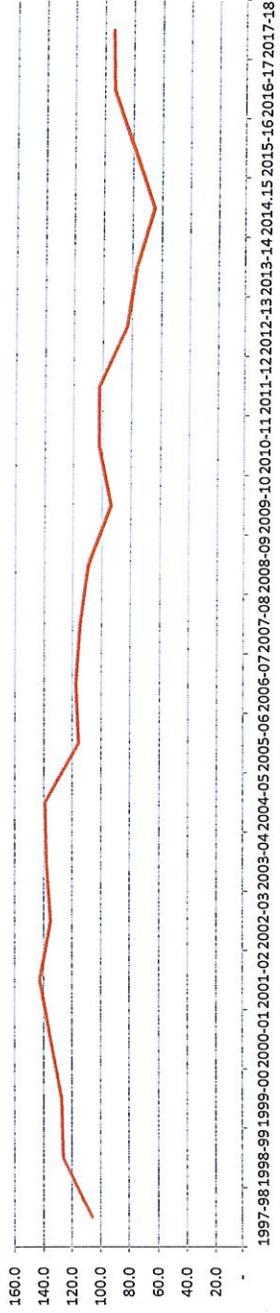
### Monsignor McCoy 21-Year Comparison



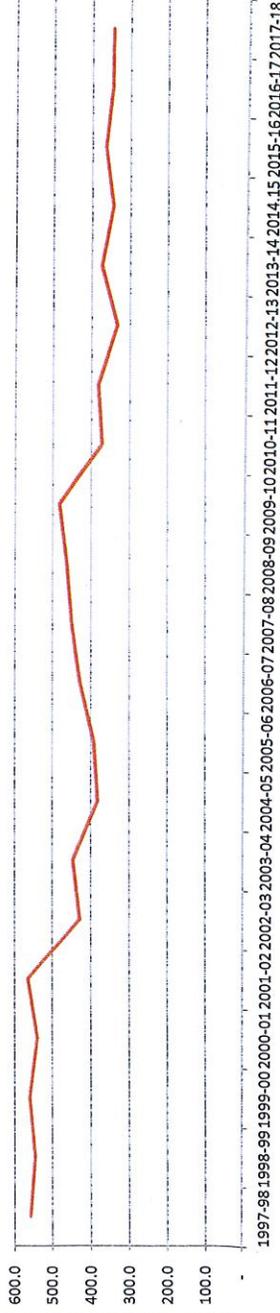
### St. Francis 21-Year Comparison



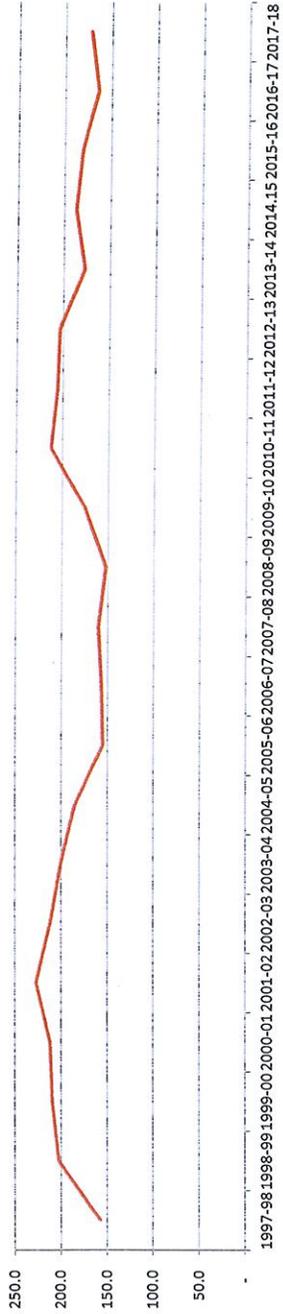
### St. Louis 21-Year Comparison



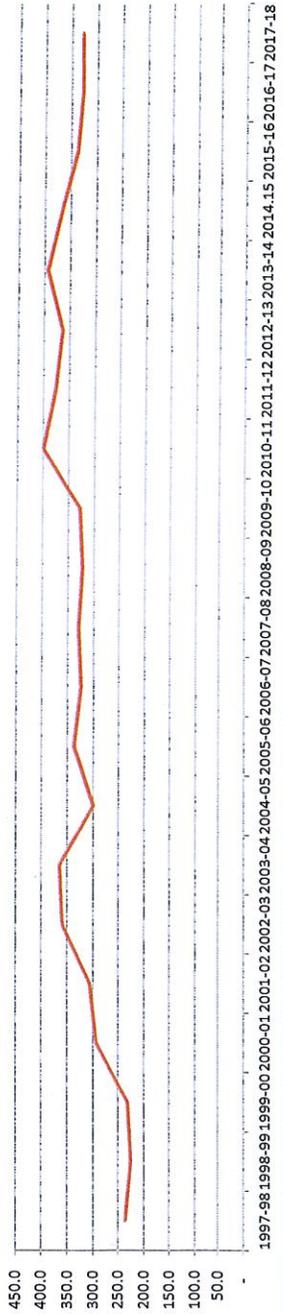
### St. Mary's 21-Year Comparison



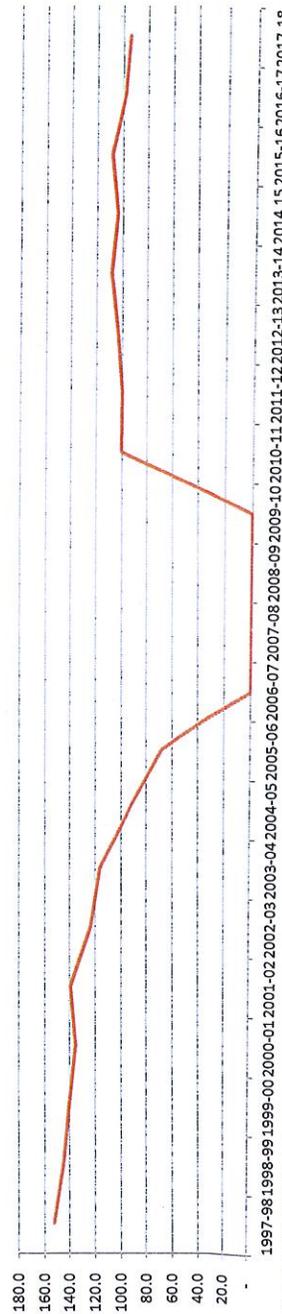
### St. Micheal's 21-Year Comparison



### St. Patrick's 21-Year Comparison



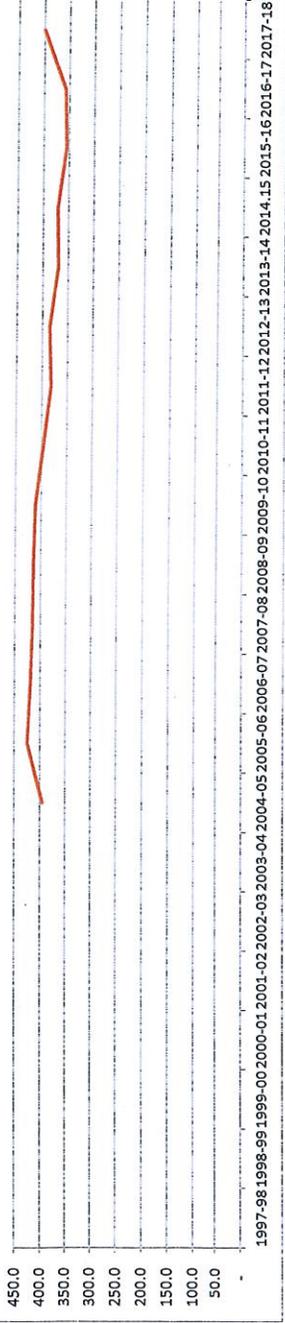
### St. Thomas 21-Year Comparison



### Mother Teresa 21-Year Comparison



### Notre Dame 21-Year Comparison



**2017-18 SCHOOL YEAR JURISDICTION FUNDING PROFILE**

*Medicine Hat Catholic Board of Education*

	2017-18 Spring Budget	2016-17 Fall Budget	Variance
Funded Enrolment for Grades 1-9	1,725.0	1,685.0	40.0
Funded Enrolment for Grades 10-12	530.0	617.0	(87.0)
Funded Enrolment for Kindergarten	81.0	87.5	(6.5)
Funded Enrolment for Pre-School	55.0	55.0	-
<b>Total Enrolment</b>	<b>2,391.0</b>	<b>2,444.5</b>	<b>(53.5)</b>
<b>Change in Enrolment</b>	<b>(53.5)</b>		<b>(53.5)</b>
<b>Percent Change</b>			
Enrollment 1-3	522	535	13.0
ECS Enrollment	272.0	285.0	13.0

FUNDING FRAMEWORK	RATE	CEU per FTE	ENROL	2017-18 Spring Budget	2016-17 Fall Budget	Variance
<b>BASE FUNDING</b>						
Base Instruction (Grades 1-9)	\$ 6,679.79		1,725	\$ 11,522,638	\$ 11,255,446	267,192
Class Size Funding (Grades 1-3)	\$ 1,521.68		522	\$ 794,317	\$ 779,100	15,217
ECS Base Instruction	\$ 3,339.90		162	\$ 541,064	\$ 584,483	<b>(43,419)</b>
Pre-School Base Instruction (PUF Eligible)	\$ 3,339.90		110	\$ 367,389	\$ 367,389	0
Class Size Funding (ECS)	\$ 760.84		272	\$ 206,948	\$ 216,839	<b>(9,891)</b>
CEU Tier 1 (Grades 10-12)	\$ 190.85	30.92	530	\$ 3,127,650	\$ 3,641,036	<b>(513,387)</b>
CEU Tier 2	\$ 203.69	0.43	530	\$ 46,441	\$ 53,978	<b>(7,537)</b>
CEU Tier 3	\$ 227.03	3.11	530	\$ 374,145	\$ 435,671	<b>(61,525)</b>
CEU Tier 4	\$ 114.50	5.22	530	\$ 316,822	\$ 368,805	<b>(51,983)</b>
CEU ADLC Tier 1	\$ 83.97	1.70	530	\$ 75,661	\$ 88,089	<b>(12,428)</b>
CEU ADLC Tier 2	\$ 89.62	0.02	530	\$ 986	\$ 1,075	<b>(90)</b>
CEU ADLC Tier 3	\$ 99.89	-	530	\$ -	\$ -	0
CEU portion from online partners				\$ 11,000	\$ 11,000	0
CEU Clawback in excess of 45 CEU				\$ -	\$ -	0
Teacher Increase 1%				\$ -	\$ -	0
Prior Year Funding				\$ -	\$ -	0
<b>Total Base Funding</b>				\$ 17,385,060	\$ 17,802,911	<b>(417,850)</b>
<b>ADDITIONAL FUNDING-FOR DIFFERENTIAL FACTORS</b>						
ECS Program Unit (PUF)	\$ 18,340.00		143	\$ 2,622,620	\$ 2,545,200	77,420
ESL & Franciscation	\$ 1,178.10		60.5	\$ 71,275	\$ 71,275	0
First Nations Metis & Inuit Education	\$ 1,178.10		110	\$ 129,591	\$ 129,591	0
Francophone Language Program				\$ 13,315	\$ 13,315	0
Plant Operation & Maintenance				\$ 2,226,333	\$ 2,104,119	122,214
Small Board Administration			2,391	\$ 286,731	\$ 261,542	25,189
Small Schools by Necessity				\$ 323,080	\$ 630,337	<b>(307,258)</b>
Socio-Economic Status	\$ 471.24			\$ 237,741	\$ 243,061	<b>(5,320)</b>
Inclusive Education				\$ 1,423,895	\$ 1,423,895	0
Equity of Opportunity	\$ 101.00		2,391	\$ 241,491	\$ 246,895	<b>(5,404)</b>
Narrowing Teachers' Salary Gap				\$ 6,490	\$ 6,490	0
SLA Marking - Deferred Revenue	\$ 6.00		183	\$ -	\$ -	0
School Fees				\$ 232,000	\$ -	232,000
Transportation				\$ 1,165,437	\$ 1,186,851	<b>(21,414)</b>
<b>Total Funding for Differential Factors</b>				\$ 8,979,999	\$ 8,862,570	117,429
<b>OTHER PROVINCIAL SUPPORT FUNDING</b>						
Reduction in Administration Spending				\$ (190,416)	\$ (182,349)	<b>(8,067)</b>
IMR from Deferred Revenue				\$ -	\$ -	0
IMR				\$ 489,025	\$ 868,123	<b>(379,098)</b>
<b>Total Other Provincial Support Funding</b>				\$ 298,609	\$ 685,774	<b>(387,165)</b>
<b>ADDITIONAL TARGETED FUNDING</b>						
ATFR Contributions				\$ 1,591,620	\$ 1,683,723	<b>(92,103)</b>
SuperNet Funding				\$ 96,000	\$ 96,000	0
<b>Total Additional Targeted Funding</b>				\$ 1,687,620	\$ 1,779,723	<b>(92,103)</b>
<b>TOTAL FUNDING FRAMEWORK</b>				\$ 28,351,289	\$ 29,130,978	<b>(779,689)</b>

## 2017-18 SCHOOL YEAR JURISDICTION FUNDING

*Medicine Hat Catholic Board of Education*

		2017-18 Spring Budget	2016-17 Fall Budget	Variance
<b>FUNDING FRAMEWORK REVENUE</b>	\$	28,351,289	\$ 29,130,978	\$ (779,689)
<b>OTHER ALBERTA GOVERNMENT FUNDING</b>				
<i>Supported Capital Debt Interest-Alberta Finance</i>	\$	-	\$ 269	\$ (269)
<b>Federal Government - ALBERTA EDUCATION</b>	\$	74,000		
Federal French Immersion Expansion Grant - end 17/18	\$	74,000	\$ 74,000	-
<b>Other Alberta Government</b>	\$	278,678		
French Partnership Lead Teacher	\$	7,500	\$ 7,500	-
French Monitor	\$	-	\$ -	-
Communities Coming Together (end Aug 31 2019)	\$	271,178	\$ 271,178	-
<b>Fees</b>	\$	713,056		
School Fees	\$	39,254	\$ 483,531	(444,277)
Academy Fees	\$	201,110		201,110
Bus Passes	\$	5,000	\$ 7,000	(2,000)
SGF- Fees - includes all travel and sports fees	\$	452,455	\$ 221,930	230,525
Band Fees	\$	15,237	\$ 9,600	5,637
<b>Other Sales &amp; Services</b>	\$	943,475		
Pre-School Fees	\$	273,539	\$ 273,539	-
SGF - Other Sales and Services	\$	652,236	\$ 652,236	-
Chief Goard Earl	\$	200	\$ 200	-
Foreign Tuition	\$	16,000	\$ 8,000	8,000
Parking Plugs	\$	1,500	\$ 1,500	-
<b>Investment Income</b>	\$	25,000		
Interest on Investments	\$	25,000	\$ 25,000	-
<b>Gifts and Donations</b>	\$	107,274		
SGF - Gifts and Donations	\$	102,274	\$ 102,274	-
Gifts & Donations - Education Foundation	\$	5,000	\$ -	5,000
<b>Fundraising</b>	\$	200,532		
SGF - Fundraising	\$	200,532	\$ 200,532	-
<b>Rentals of Facilities</b>	\$	19,140		
Lease Child Care Modular	\$	17,640	\$ 17,640	-
Federal By-election	\$	1,500	\$ 1,500	-
<b>Other School Authorities</b>	\$	138,000		
Lease POM GOA - CAPE	\$	138,000	\$ 138,000	-
<b>Gains on Disposal of Assets</b>	\$	-		
Gains on Disposal of Assets	\$	-	\$ -	-
<b>Amortization of Capital Allocations</b>	\$	913,795		
Amortization of Capital Allocations - Supported	\$	913,795	\$ 888,795	25,000

**2017-18 SCHOOL YEAR JURISDICTION FUNDING**

*Medicine Hat Catholic Board of Education*

		2017-18 Spring Budget	2016-17 Fall Budget	Variance
<b>Other Revenue</b>	\$ 13,000			
Credit Card Reimbursement		\$ 13,000	\$ 13,000	\$ -
<b>Total Other Revenue</b>		\$ 3,425,950	\$ 3,396,955	\$ 28,995
<b>Total Division Revenue</b>		\$ 31,777,239	\$ 32,528,202	\$ (750,963)

<b>Surplus Reserve Use</b>	\$ 62,288			
Surplus Transfer - AISI SURPLUS TRANSFER		\$ -	\$ -	\$ -
Surplus Transfer - Early Ed		\$ -	\$ -	\$ -
School Surplus Used SURPLUS TRANSFER				
Monsignor McCoy		\$ 10,094	\$ 50,141	\$ (40,047)
St. Francis		\$ -	\$ -	\$ -
St. Louis		\$ -	\$ -	\$ -
St. Mary's		\$ -	\$ -	\$ -
St. Mikes BI		\$ -	\$ -	\$ -
Mother Teresa		\$ -	\$ -	\$ -
St. Patricks		\$ 29,778	\$ -	\$ 29,778
St Thomas		\$ -	\$ -	\$ -
Notre Dame		\$ 22,416	\$ 50,000	\$ (27,584)
St. Mikes MH		\$ -	\$ -	\$ -
Surplus Used - Early Education		\$ -	\$ -	\$ -
Surplus TRANSFERS - Student Services SURPLUS TRANSFER		\$ -	\$ -	\$ -

<b>Unsupported Amortization</b>	\$ 337,732			
Amortization of Capital Allocations Unsupported School		\$ -	\$ -	\$ -
Amortization of Capital Allocations Unsupported Division		\$ 337,732	\$ 337,732	\$ -
<b>Total Other Funding</b>		\$ 337,732	\$ 337,732	\$ -
<b>TOTAL Adjusted Revenue</b>		\$ 32,114,971	\$ 32,865,934	\$ -750,963

**CONSOLIDATED FEE REVENUE SCHEDULE SUMMARY**

for the Year Ending August 31, 2018

		<b>Total Budgeted Proposed Fees 2017/18</b>	<b>Total Forecasted Actual Fees 2016/17</b>
<b>Transportation</b>			
	<b>Total Transportation Fees</b>	\$ 5,000	\$ 5,000
<b>Basic Instruction Supplies</b>			
	<b>Total Basic Instruction Supplies</b>	\$ -	\$ 156,645
<b>Technology User Fees</b>			
	<b>Total Technology User Fees</b>	\$ -	\$ -
<b>Alternative Program Fees</b>			
	<b>Total Alternative Program Fees</b>	\$ 174,650	\$ 146,300
<b>Fees for Optional Courses</b>			
	<b>Total Fees for Optional Courses</b>	\$ 80,951	\$ 128,195
<b>Non-Curricular Travel</b>			
	<b>Total Non-Curricular Travel</b>	\$ 158,775	\$ 17,600
<b>Early Childhood Services</b>			
	<b>Total Early Childhood Services</b>	\$ -	\$ -
<b>Extracurricular Fees</b>			
	<b>Total Extracurricular Fees</b>	\$ 154,463	\$ 130,583
<b>Activity Fees</b>			
	<b>Total Activity Fees</b>	\$ 93,160	\$ 54,847
<b>Lunch Supervision And Noon Hour Activity Fees</b>			
	<b>Total Lunch Supervision &amp; Noon Hour Activity Fees</b>	\$ -	\$ -
<b>Non-Curricular Goods and Services</b>			
	<b>Total Non-Curricular Supplies and Materials</b>	\$ 46,057	\$ 59,062
<b>Other Fees to Enhance Education</b>			
	<b>Total Other Fees to Enhance Education</b>	\$ -	\$ -
<b>Other Fees</b>			
	<b>Total Other Fees</b>	\$ -	\$ -
	<b>TOTAL FEES</b>	<b>\$ 713,056</b>	<b>\$ 698,232</b>
<b>Reviewed By:</b>			
	<b>Superintendent of Schools</b>	<b>Secretary-Treasurer</b>	

**Medicine Hat Catholic Board of Education  
Budget Summary  
Budget Allocation by Program - Learning Services  
2017-18**

**2017-18 Spring Budget**

<b>Category</b>	<b>Learning Services</b>	<b>CCT</b>	<b>PUF</b>	<b>Early Ed</b>	<b>Total</b>	<b>%age</b>
Certificated Salaries	575,108	-	116,518	326,534	1,018,160	18%
Certificated Benefits	84,311	-	17,082	47,870	149,262	3%
Uncertificated Salaries	1,219,609	200,000	1,270,043	258,553	2,948,205	53%
Uncertificated Benefits	304,902	50,000	317,511	64,638	737,051	13%
Services Contracts and Supplies	79,465	21,178	621,877	29,756	752,276	13%
SGF	-	-	-	-	-	0%
Amort Exp	-	-	-	-	-	0%
Interest on Capital Debt	-	-	-	-	-	0%
Other Interest	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,263,396</b>	<b>271,178</b>	<b>2,343,030</b>	<b>727,351</b>	<b>5,604,955</b>	<b>100%</b>
<b>Percentage of Total</b>	<b>40.4%</b>	<b>4.8%</b>	<b>41.8%</b>	<b>13.0%</b>	<b>100.0%</b>	

**2016-17 Fall Budget**

<b>Category</b>	<b>Learning Services</b>	<b>CCT</b>	<b>PUF</b>	<b>Early Ed</b>	<b>Total</b>	<b>%age</b>
Certificated Salaries	614,934	-	141,614	294,451	1,050,999	19%
Certificated Benefits	90,149	-	(8,015)	43,166	125,301	2%
Uncertificated Salaries	1,245,486	200,000	1,151,924	311,944	2,909,354	51%
Uncertificated Benefits	311,371	50,000	287,981	80,516	729,868	13%
Services Contracts and Supplies	54,248	21,178	690,105	80,924	846,455	15%
SGF	-	-	-	-	-	0%
Amort Exp	-	-	-	-	-	0%
Interest on Capital Debt	-	-	-	-	-	0%
Other Interest	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,316,188</b>	<b>271,178</b>	<b>2,263,610</b>	<b>811,001</b>	<b>5,661,978</b>	<b>100%</b>
<b>Percentage of Total</b>	<b>40.9%</b>	<b>4.8%</b>	<b>40.0%</b>	<b>14.3%</b>	<b>100.0%</b>	

**Variance**

<b>Category</b>	<b>Learning Services</b>	<b>CCT</b>	<b>PUF</b>	<b>Early Ed</b>	<b>Total</b>	<b>%age</b>
Certificated Salaries	(39,826)	-	(25,096)	32,084	(32,839)	58%
Certificated Benefits	(5,839)	-	25,096	4,703	23,961	-42%
Uncertificated Salaries	(25,876)	-	118,119	(53,392)	38,851	-68%
Uncertificated Benefits	(6,469)	-	29,530	(15,878)	7,183	-13%
Services Contracts and Supplies	25,217	-	(68,229)	(51,168)	(94,179)	165%
SGF	-	-	-	-	-	0%
Amort Exp	-	-	-	-	-	0%
Interest on Capital Debt	-	-	-	-	-	0%
Other Interest	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>(52,793)</b>	<b>-</b>	<b>79,420</b>	<b>(83,650)</b>	<b>(57,023)</b>	<b>100%</b>
<b>Percent change</b>	<b>-2.3%</b>	<b>0.0%</b>	<b>3.5%</b>	<b>-10.3%</b>	<b>-1.0%</b>	

**Medicine Hat Catholic Board of Education  
Budget Summary  
Budget Allocation by Program - Instruction  
2017-18**

**2017-18 Spring Budget**

Category	Instructional Pool		Instructional Staffing		REC	SBDM	SGF	Technology	Student Services		Total	%age
Certificated Salaries	3,000	11,943,702	135,583	144,888	-	-	-	-	1,018,160	13,245,333	53%	
Certificated Benefits	-	3,000,788	16,757	17,907	-	-	-	-	149,262	3,184,715	13%	
Uncertificated Salaries	-	699,954	9,305	167,235	-	-	-	171,984	2,948,205	3,996,663	16%	
Uncertificated Benefits	-	251,450	3,102	55,745	-	-	-	39,725	737,051	1,087,074	4%	
Services Contracts and Supplies	181,552	-	49,940	805,644	-	-	-	387,142	752,276	2,176,554	9%	
SGF	-	-	-	-	-	-	1,407,497	-	-	1,407,497	6%	
Amort Exp	-	-	-	-	-	-	-	-	-	-	0%	
Interest on Capital Debt	-	-	-	-	-	-	-	-	-	-	0%	
Other Interest	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>	<b>184,552</b>	<b>15,895,894</b>	<b>214,687</b>	<b>1,191,420</b>	<b>0.9%</b>	<b>4.7%</b>	<b>5.6%</b>	<b>598,831</b>	<b>5,604,955</b>	<b>25,097,836</b>	<b>100%</b>	
<b>Percentage of Total</b>	<b>0.7%</b>	<b>63.3%</b>	<b>0.9%</b>	<b>4.7%</b>			<b>5.6%</b>	<b>2.4%</b>	<b>22.3%</b>	<b>100.0%</b>		

**2016-17 Fall Budget**

Category	Instructional Pool		Instructional Staffing		REC	SBDM	SGF	Technology	Student Services		Total	%age
Certificated Salaries	3,000	12,585,350	134,293	188,790	-	-	-	-	1,050,999	13,962,433	53%	
Certificated Benefits	-	3,162,168	16,598	23,334	-	-	-	-	125,301	3,327,401	13%	
Uncertificated Salaries	-	699,954	8,997	242,235	-	-	-	234,678	2,909,354	4,095,219	16%	
Uncertificated Benefits	-	251,342	2,999	80,745	-	-	-	39,725	729,868	1,104,680	4%	
Services Contracts and Supplies	192,513	-	49,940	747,613	-	-	-	619,674	846,455	2,456,195	9%	
SGF	-	-	-	-	-	-	1,176,972	-	-	1,176,972	5%	
Amort Exp	-	-	-	-	-	-	-	-	-	-	0%	
Interest on Capital Debt	-	-	-	-	-	-	-	-	-	-	0%	
Other Interest	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>	<b>195,513</b>	<b>16,698,814</b>	<b>212,827</b>	<b>1,282,717</b>	<b>0.8%</b>	<b>4.9%</b>	<b>4.5%</b>	<b>894,077</b>	<b>5,661,978</b>	<b>26,122,899</b>	<b>100%</b>	
<b>Percentage of Total</b>	<b>0.7%</b>	<b>63.9%</b>	<b>0.8%</b>	<b>4.9%</b>			<b>4.5%</b>	<b>3.4%</b>	<b>21.7%</b>	<b>100.0%</b>		

**Variance**

Category	Instructional Pool		Instructional Staffing		REC	SBDM	SGF	Technology	Student Services		Total	%age
Certificated Salaries	-	(641,648)	1,290	(43,902)	-	-	-	-	(32,839)	(717,099)	70%	
Certificated Benefits	-	(161,380)	159	(5,426)	-	-	-	-	23,961	(142,686)	14%	
Uncertificated Salaries	-	-	307	(75,000)	-	-	-	(62,714)	38,851	(98,555)	10%	
Uncertificated Benefits	-	108	102	(25,000)	-	-	-	-	7,183	(17,606)	2%	
Services Contracts and Supplies	(10,961)	-	-	58,031	-	-	-	(232,532)	(94,179)	(279,642)	27%	
SGF	-	-	-	-	-	-	230,525	-	-	230,525	-22%	
Amort Exp	-	-	-	-	-	-	-	-	-	-	0%	
Interest on Capital Debt	-	-	-	-	-	-	-	-	-	-	0%	
Other Interest	-	-	-	-	-	-	-	-	-	-	0%	
<b>Total</b>	<b>(10,961)</b>	<b>(802,920)</b>	<b>1,859</b>	<b>(91,297)</b>	<b>230,525</b>	<b>(295,246)</b>	<b>(57,023)</b>	<b>(1,025,064)</b>	<b>(1,025,064)</b>	<b>(1,025,064)</b>	<b>100%</b>	
<b>Percent change</b>	<b>-5.6%</b>	<b>-4.8%</b>	<b>0.9%</b>	<b>-7.1%</b>	<b>19.6%</b>	<b>-33.0%</b>	<b>-1.0%</b>	<b>-3.9%</b>	<b>-1.0%</b>	<b>-3.9%</b>		

**Medicine Hat Catholic Board of Education  
Budget Summary  
Budget Allocation by Programs  
2017-18**

**2017-18 Spring Budget**

Category	Instruction	POM	TSPN	Board and		Total	%age
				System	Capital		
Certificated Salaries	13,245,333	-	-	295,750	-	13,541,083	42%
Certificated Benefits	3,184,715	-	-	40,228	-	3,224,943	10%
Uncertificated Salaries	3,996,663	1,079,422	15,246	708,012	-	5,799,344	18%
Uncertificated Benefits	1,087,074	288,616	5,082	176,907	-	1,557,679	5%
Services Contracts and Supplies	2,176,554	1,067,554	1,115,720	347,496	489,025	5,196,348	16%
SGF	1,407,497	-	-	-	-	1,407,497	4%
Amort Exp	-	-	-	-	1,251,527	1,251,527	4%
Interest on Capital Debt	-	-	-	-	-	-	0%
Other Interest	-	-	-	3,800	-	3,800	0%
<b>Total Expenditures</b>	<b>25,097,836</b>	<b>2,435,592</b>	<b>1,136,048</b>	<b>1,572,194</b>	<b>1,740,552</b>	<b>31,982,221</b>	<b>100%</b>
<b>Percentage of Total</b>	<b>78.5%</b>	<b>7.6%</b>	<b>3.6%</b>	<b>4.9%</b>	<b>5.4%</b>	<b>100.0%</b>	

**2016-17 Fall Budget**

Category	Instruction	POM	TSPN	Board and		Total	%age
				System	Capital		
Certificated Salaries	13,962,433	-	-	295,750	-	14,258,183	43%
Certificated Benefits	3,327,401	-	-	39,381	-	3,366,781	10%
Uncertificated Salaries	4,095,219	1,052,740	15,246	690,486	-	5,853,690	18%
Uncertificated Benefits	1,104,680	281,389	5,082	176,677	-	1,567,828	5%
Services Contracts and Supplies	2,456,195	1,078,054	1,150,558	338,496	368,123	5,391,426	16%
SGF	1,176,972	-	-	-	-	1,176,972	4%
Amort Exp	-	-	-	-	1,226,527	1,226,527	4%
Interest on Capital Debt	-	-	-	-	269	269	0%
Other Interest	-	-	-	3,800	-	3,800	0%
<b>Total Expenditures</b>	<b>26,122,899</b>	<b>2,412,182</b>	<b>1,170,886</b>	<b>1,544,590</b>	<b>1,594,919</b>	<b>32,845,477</b>	<b>100%</b>
<b>Percentage of Total</b>	<b>79.5%</b>	<b>7.3%</b>	<b>3.6%</b>	<b>4.7%</b>	<b>4.9%</b>	<b>100.0%</b>	<b>0</b>

**Variance**

Category	Instruction	POM	TSPN	Board and		Total	%age
				System	Capital		
Certificated Salaries	(717,099)	-	-	-	-	(717,099)	83%
Certificated Benefits	(142,686)	-	-	847	-	(141,839)	16%
Uncertificated Salaries	(98,555)	26,683	-	17,526	-	(54,346)	6%
Uncertificated Benefits	(17,606)	7,227	-	230	-	(10,149)	1%
Services Contracts and Supplies	(279,642)	(10,500)	(34,838)	9,000	120,902	(195,078)	23%
SGF	230,525	-	-	-	-	230,525	-27%
Amort Exp	-	-	-	-	25,000	25,000	-3%
Interest on Capital Debt	-	-	-	-	(269)	(269)	0%
Other Interest	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>(1,025,064)</b>	<b>23,410</b>	<b>(34,838)</b>	<b>27,604</b>	<b>145,633</b>	<b>(863,255)</b>	<b>100%</b>
<b>Percent change</b>	<b>-3.9%</b>	<b>1.0%</b>	<b>-3.0%</b>	<b>1.8%</b>	<b>9.1%</b>	<b>-2.6%</b>	

**Medicine Hat Catholic Board of Education  
Instructional Staff Pool FTE and Budget  
2016-17**

School	# of FTE Students	ISP			ISP			Direct			Direct			Direct		
		Regular Staff	3rd Party	REC	Other	Severe	Early Ed and PUF	SBDM	Total Staff 2017-18	2016-17 Fall Budget	Variance					
Monsignor McCoy	530.0	25,6658	0.1090			1.0250		-	26,7998	29,2998	(2.50)					
Mother Teresa	280.0	14,4000				0.1000		-	14,5000	15,0000	(0.50)					
Notre Dame	400.0	20,2000				0.4000		0.4000	21,0000	19,6000	1.40					
St. Francis	92.5	5,5000				0.1000			5,6000	7,1000	(1.50)					
St. Louis	94.0	6,0500				0.2000			6,2500	6,2500	-					
St. Mary	344.0	18,0000				0.8000		-	18,8000	19,8400	(1.04)					
SMMH	172.5	8,5000				0.3000			8,8000	10,8750	(2.08)					
St. Patrick	328.5	17,0000				0.2000			17,2000	18,5000	(1.30)					
St. Thomas	94.5	6,0000				0.1000			6,1000	6,7000	(0.60)					
ESL						0.2000			0.2000	0.2000	-					
Early Education	55.0	-					3.4000		3.4000	3,1000	0.30					
PUF											-					
Testing/Facilitator (NDA)											-					
French Immersion Partnership											-					
FNMI						0.4000			0.4000	0.4000	-					
Inclusion Specialist						1.0000			1.0000	1,0000	-					
Central Office											-					
<b>Total</b>	<b>2,391.0</b>	<b>121,3158</b>	<b>0.1090</b>	<b>1,0000</b>	<b>-</b>	<b>4,8250</b>	<b>3,4000</b>	<b>0.4000</b>	<b>131,0498</b>	<b>138,8648</b>	<b>(7.82)</b>					
<b>2016-17 Fall Budget</b>	<b>2,416.0</b>	<b>128,9200</b>	<b>0.1170</b>	<b>1,0000</b>	<b>-</b>	<b>5,6250</b>	<b>2,5900</b>	<b>0.4000</b>	<b>138,6520</b>	<b>140,8595</b>	<b>(2.21)</b>					
<b>Variance</b>		<b>(7,6042)</b>	<b>(0.0080)</b>	<b>-</b>	<b>-</b>	<b>(0.8000)</b>	<b>0.8100</b>	<b>-</b>	<b>(7,6022)</b>							

	No. of Staff	Rate	COST	Less: SUBS	Allowances	Allow Ben Cost	TOTAL
Certificated Staff	121.42	107,961	13,109,093	100,418	266,694	29,336	13,304,705
ATRF							1,591,620
add: Principal Subs per Framework							15,000
add: Professional Development Leave							5,000
add: Division PD initiative							6,000
add: Superintendent Approved Subs, BYOD, Etc	0.40	\$ 2,570					1,028
add SBDM benefits	8.23	\$ 2,570					21,136
add SS benefits							\$ 14,944,490

Medicine Hat Catholic Board of Education  
 Calculation of Certificated Teacher Salary  
 2017-18

Certificated Teacher Salary Increase

0.00%

Budgeted Teacher Distribution as of September 30, 2016 (FTE)					
		CAT 4	CAT 5	CAT 6	TOTAL
EXPERIENCE	0	2.00	-	-	2.00
	1	-	1.00	1.00	2.00
	2	2.00	1.00	-	3.00
	3	1.00	1.00	1.00	3.00
	4	1.70	1.00	1.00	3.70
	5	2.00	0.70	-	2.70
	6	3.50	1.00	1.00	5.50
	7	3.00	2.00	1.00	6.00
	8	1.00	-	2.20	3.20
	9	-	1.00	-	1.00
	10	-	1.00	1.00	2.00
	11	44.60	23.50	36.93	105.03
TOTAL		60.80	33.20	45.13	139.13

Budgeted Teacher Distribution as of September 30, 2017 (FTE)					
		CAT 4	CAT 5	CAT 6	TOTAL
EXPERIENCE	0	-	-	-	-
	1	-	-	-	-
	2	0.02	1.00	1.00	2.02
	3	2.00	1.00	-	3.00
	4	1.00	1.00	1.00	3.00
	5	1.70	1.00	1.00	3.70
	6	2.00	0.70	-	2.70
	7	3.50	1.00	1.00	5.50
	8	3.00	2.00	1.00	6.00
	9	1.00	-	2.20	3.20
	10	-	-	1.00	1.00
	11	38.10	24.50	37.93	100.53
TOTAL		52.32	33.20	45.13	130.65

Teacher Salary Grid as of September 1, 2016 (\$)				
		CAT 4	CAT 5	CAT 6
EXPERIENCE	0	61,452	65,129	68,529
	1	65,062	68,738	72,134
	2	68,667	72,344	75,743
	3	72,273	75,949	79,350
	4	75,882	79,559	82,956
	5	79,488	83,165	86,564
	6	83,095	86,772	90,169
	7	86,702	90,378	93,777
	8	90,308	93,984	97,382
	9	93,917	97,591	100,990
	10	93,917	97,591	100,990
	11	93,917	97,591	100,990

Teacher Salary Grid as of September 1, 2017 (\$)				
		CAT 4	CAT 5	CAT 6
EXPERIENCE	0	61,452	65,129	68,529
	1	65,062	68,738	72,134
	2	68,667	72,344	75,743
	3	72,273	75,949	79,350
	4	75,882	79,559	82,956
	5	79,488	83,165	86,564
	6	83,095	86,772	90,169
	7	86,702	90,378	93,777
	8	90,308	93,984	97,382
	9	93,917	97,591	100,990
	10	93,917	97,591	100,990
	11	93,917	97,591	100,990

Teacher Salary Grid as of September 1, 2016 (\$)					
		CAT 4	CAT 5	CAT 6	TOTAL
EXPERIENCE	Feb Increment				19,833
	Masters Inc				6,500
	0	122,904	-	-	122,904
	1	-	68,738	72,134	140,872
	2	137,334	72,344	-	209,678
	3	72,273	75,949	79,350	227,572
	4	128,999	79,559	82,956	291,514
	5	158,976	58,216	-	217,192
	6	290,833	86,772	90,169	467,774
	7	260,106	180,756	93,777	534,639
	8	90,308	-	214,533	304,841
	9	-	97,591.00	-	97,591
10	-	97,591	100,990	198,581	
11	4,188,698	2,293,389	3,729,056	10,211,142	
TOTAL		5,450,431	3,110,904	4,462,964	13,050,632

Teacher Salary Grid as of September 1, 2016 (\$)					
		CAT 4	CAT 5	CAT 6	TOTAL
EXPERIENCE	Feb Inc.				19,833
	Masters Inc				6,500
	0	-	-	-	-
	1	-	-	-	-
	2	1,373	72,344	75,743	149,460
	3	144,546	75,949	-	220,495
	4	75,882	79,559	82,956	238,397
	5	135,130	83,165	86,564	304,859
	6	166,190	60,740	-	226,930
	7	303,457	90,378	93,777	487,612
	8	270,924	187,968	97,382	556,274
	9	93,917	-	222,178	316,095
10	-	97,591	-	97,591	
11	3,578,238	2,390,980	3,830,551	9,799,768	
TOTAL		4,769,657	3,138,674	4,489,151	12,423,814

Total Certificated Salaries 13,050,632

Professional Development Leave -  
 Total Certificated Salaries 12,423,814

2016-17 Average Teacher Cost Fall 93,803

2017-18 Average Teacher Cost 95,092  
 Increase over Budget 1.37%

Benefits	10.83%	10,299
Health SA		553
Teacher PD		333
Mat Leaves		571
ERIP		-
Sub costs <3		827
Sub costs >3		287

Total Salary 2016-17 107,961  
 Total Salary 2016-17 Full Cost \$ 120,106

**Medicine Hat Catholic Board of Education  
Instructional Pool Budget  
2017-18**

	<b>2017-18 Spring Budget</b>	<b>2016-17 Fall Budget</b>	<b>Variance</b>
Centralized Cyberschool Payments	10,000	10,000	\$ -
Monsignor McCoy Staff Work experience Payments Salary	12,500	25,000	\$ (12,500)
Monsignor McCoy Staff Work Experience Mileage	1,800	3,600	\$ (1,800)
Youth Career Development	15,000	15,000	\$ -
Insurance - School Council	8,000	8,000	\$ -
Video License/United Streaming	13,331	13,629	\$ (298)
SOCAN	1,293	1,293	\$ -
McCoy French Immersion Expansion - Textbooks	-	2,000	\$ (2,000)
Division Fine Arts	2,000	2,000	\$ -
Science Fair	1,000	1,000	\$ -
Religious Ed Scholarships	1,100	1,100	\$ -
Chief Gord Earl Scholarship	200	200	\$ -
School Art Awards	200	200	\$ -
School Resource Officer	60,806	60,806	\$ -
PLC Facilitators	3,235	3,235	\$ -
Moving and Choosing Lead Teacher Subs	1,000	1,000	\$ -
French Monitor Interschool Travel	-	-	\$ -
Hour-Zero Annual Fee	3,600	3,600	\$ -
Hour-Zero Amortization Expense 3-year expire end 2019-20	15,250	15,250	\$ -
Mental Health Literacy	-	-	\$ -
Professional Development Budget	10,000	10,000	\$ -
Band Central Pool	15,237	9,600	\$ 5,637
Teacher Mentorship	3,000	3,000	\$ -
Leadership Development	-	-	\$ -
Advertising - Recruitment	6,000	6,000	\$ -
<b>Total Instruction Pool</b>	<b>\$ 184,552</b>	<b>\$ 195,513</b>	<b>\$ (10,961)</b>

**Medicine Hat Catholic Board of Education  
Religion Education Coordinator Budget  
2017-18**

	<b>2017-18 Spring Budget</b>	<b>2016-17 Fall Budget</b>	<b>Variance</b>
Grade Level Meetings	2,000	2,000	-
Meeting Expenses	1,000	1,000	-
School Resources	5,000	5,000	-
Faith Formation Day - speakers, rental etc.	7,000	7,000	-
Religion Reps 5 meetings 5 prep sessions (Subs)	5,000	5,000	-
Conference Subsidies (SPICE)	2,000	2,000	-
Music Licencing/digital site (CCLI and LicenSing)	6,000	6,000	-
Meetings - Travel	6,000	6,000	-
Library and media	3,000	3,000	-
Miscellaneous			
New Textbooks	24,000	24,000	-
Telephone	840	840	-
Car Allowance	2,400	2,400	-
Photocopying/Laminating 10000 Colour copies	700	700	-
Admin Assistant (0.20 FTE)	12,406	11,996	410
<b>Total Religious Education Coordinator</b>	<b>77,346</b>	<b>76,936</b>	<b>410</b>
Add Salaries	125,613	124,324	
One time 1%	-	-	
add: WCB Premium	543	543	
Add Benefits	11,184	11,024	
<b>Total Religious Education Coordinator</b>	<b>137,341</b>	<b>135,891</b>	
<b>Total REC</b>	<b>214,687</b>	<b>212,827</b>	1,859

**Medicine Hat Catholic Board of Education  
School Based Allocation Budget  
2017-18**

**School Allocations**

			2017-18		
	Number	Rate	Spring Budget	2016-17 Fall Budget	Variance
Certificated Substitute	121.42	827.00	\$ 100,418	\$ 106,549	\$ (6,130)
Learning Assistant - 0.75	4	40,926	\$ 122,777	\$ 122,777	\$ -
Learning Assistant - half (.5)	3	25,051	\$ 75,152	\$ 75,152	\$ -
Learning Assistant - Quarter	2	12,525	\$ 25,051	\$ 25,051	\$ -
ECS Supplies (100 to 95)	162	47.5	\$ 7,695	\$ 9,800	\$ (2,105)
Grade 1-5 Supplies (200 to 190)	877	95	\$ 83,315	\$ 97,776	\$ (14,461)
Grade 6-8 Supplies (218 to 208)	642	102	\$ 65,484	\$ 71,519	\$ (6,035)
Grade 9-12 Supplies (237 to 227)	736	124	\$ 91,264	\$ 116,748	\$ (25,484)
Special Needs Allocations (in the SS Budget)			\$ 17,000	\$ 17,000	\$ -
Transfer of PUF School Based Allocation			\$ 6,000	\$ 13,000	\$ (7,000)
Additional CEU's - High School McCoy (WE)			\$ -	\$ -	\$ -
M. McCoy Advanced Acting			\$ 12,000	\$ 12,000	\$ -
M. McCoy Work Experience - Admin Fees			\$ 1,325	\$ 1,325	\$ -
Advanced Placement - Ongoing from Instruction Pool			\$ 10,000	\$ 10,000	\$ -
Advanced Placement - One time resources (15-16)			\$ -	\$ -	\$ -
Monsignor McCoy Top up on Reduction of School Fees			\$ 10,000	\$ 5,000	\$ 5,000
Church Trip Funding			\$ 10,598	\$ 10,598	\$ -
School/Academy Fees			\$ 39,254	\$ 483,531	\$ (444,277)
School Fee Replacement			\$ 232,000	\$ -	\$ 232,000
Transition School Fee Replacement			\$ 10,688	\$ -	\$ 10,688
Academy Fees			\$ 201,110	\$ -	\$ 201,110
Foreign Tuition			\$ 8,000	\$ 4,000	\$ 4,000
Donations/Other Revenue			\$ -	\$ -	\$ -
Federal By-election			\$ -	\$ 750	\$ (750)
French Monitor			\$ -	\$ -	\$ -
Repayment of PY Losses			\$ -	\$ -	\$ -
Surplus Transferred			\$ 62,288	\$ 100,141	\$ (37,853)
<b>TOTAL</b>			<b>\$ 1,191,420</b>	<b>\$ 1,241,369</b>	<b>\$ (91,297)</b>



**Medicine Hat Catholic Board of Education  
School Generated Funds  
2017-18**

	<b>2017-18 Spring Budget</b>	<b>2016-17 Fall Budget</b>
<b><u>Revenue</u></b>		
SGF- Fees - includes all travel a	452,455	221,930
SGF - Gifts and Donations	102,274	102,274
SGF - Fundraising	200,532	200,532
SGF - Other Sales and Services	652,236	652,236
<b>Total SGF Revenue</b>	<b>1,407,497</b>	<b>1,176,972</b>
<b><u>Expenditures</u></b>		
Use of SGF	1,231,170	1,000,645
Cost to Raise Funds	176,327	176,327
<b>Total SGF Expenditure</b>	<b>1,407,497</b>	<b>1,176,972</b>
 Residual from SGF	 -	 -

**Medicine Hat Catholic Board of Education  
Technology Budget  
2017-18**

**Ever-Greening**

	<b>2017-18 Spring Budget</b>	<b>2016-17 Fall Budget</b>	<b>Variance</b>
<b>Workstations<sup>1</sup></b>	50,000	152,000	-102,000
<b>Projectors and Smartboards<sup>2</sup></b>		0	0
<b>School based Infrastructure<sup>3</sup></b>	0	44,000	-44,000
<b>Data Centre Infrastructure</b>	0	36,000	-36,000
<b>WiFi Evergreening</b>	0	57,000	-57,000
<b>Software Licensing<sup>4</sup></b>	97,000	58,000	39,000
<b>Evergreening Totals</b>	<b>147,000</b>	<b>347,000</b>	<b>-200,000</b>

**Operating Costs**

	<b>2017-18 Spring Budget</b>	<b>2016-17 Fall Budget</b>	<b>Variance</b>
<b>Salary &amp; Benefits</b>	210,367	210,367	0
<b>Contract</b>	0	62,714	-62,714
<b>Car Allowances</b>	6,000	6,000	0
<b>Internet Allowance</b>	1,800	1,800	0
<b>Professional Development</b>	8,000	2,500	5,500
<b>Travel</b>	7,000	7,000	0
<b>Telephone</b>	2,820	2,820	0
<b>Internet Fees<sup>5</sup></b>	29,532	29,532	0
<b>SuperNet Fees<sup>6</sup></b>	99,468	94,500	4,968
<b>Supernet Build - one time</b>	0	28,000	-28,000
<b>Powerschool Implementation</b>	0	0	0
<b>Powerschool Fees</b>	14,348	14,348	0
<b>Division Website</b>	12,496	12,496	0
<b>Online Registration Project</b>	0	0	0
<b>Hardware Maintenance<sup>7</sup></b>	60,000	75,000	-15,000
<b>Operating Costs Totals</b>	<b>451,831</b>	<b>547,077</b>	<b>-95,246</b>

<b>Totals</b>	<b>598,831</b>	<b>894,077</b>	<b>-295,246</b>
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**Medicine Hat Catholic Board of Education  
Administration Budget  
2017-18**

Maximum Expense Limit	\$ 1,690,340	
Contribution to Instruction	\$ 118,147	6.99%
Net Administration Allocation	\$ 1,572,194	

Expenses	2017-18 Spring Budget	2016-17 Fall Budget	Variance
Salary/Benefits/Honorarium	\$ 1,220,898	\$ 1,202,294	\$ 18,604
Car Allowance	\$ 9,156	\$ 9,156	\$ -
International Student Recruiting	\$ -	\$ -	\$ -
Audit Fees	\$ 20,000	\$ 32,000	\$ (12,000)
Data Processing	\$ 85,000	\$ 75,000	\$ 10,000
Legal Fees	\$ 15,000	\$ 10,000	\$ 5,000
Public Relations	\$ 7,000	\$ 15,000	\$ (8,000)
Division Staff Recognition	\$ 2,340	\$ 2,340	\$ -
Contracted Services - General	\$ 10,000	\$ 15,000	\$ (5,000)
Postage	\$ 5,200	\$ 5,200	\$ -
Telephone	\$ 14,500	\$ 14,500	\$ -
Meeting Expenses - General	\$ 4,000	\$ 4,000	\$ -
Travel & Subsistence	\$ 50,000	\$ 50,000	\$ -
PD	\$ 7,000	\$ 7,000	\$ -
Photocopiers	\$ 15,000	\$ 9,000	\$ 6,000
Dues & Fees	\$ 53,000	\$ 44,000	\$ 9,000
Advertising	\$ 25,000	\$ 25,000	\$ -
Supplies	\$ 12,000	\$ 12,000	\$ -
New Furniture & Eq	\$ 3,000	\$ 3,000	\$ -
Amortization	\$ -	\$ -	\$ -
Monsignor McCoy Fundraising	\$ -	\$ -	\$ -
Election	\$ 4,000	\$ -	\$ 4,000
Donations (Foundation Services)	\$ 2,300	\$ 2,300	\$ -
Repairs and Maintenance	\$ 3,000	\$ 3,000	\$ -
Books and Materials	\$ 1,000	\$ 1,000	\$ -
Bank Charges	\$ 3,800	\$ 3,800	\$ -
<b>Total</b>	<b>\$ 1,572,194</b>	<b>\$ 1,523,296</b>	<b>\$ 27,604</b>

Medicine Hat Catholic Board of Education  
 Calculation of Administration Expense Limit  
 2017-18

Total Expenses \$ 31,982,221  
 FTE Grade 1-12 2,255

Limit	6,000
less: Enrollment	2,255
Addition FTE Eligible for calculation	3,745
Multiple by proration	0.0005%
Additional allowance	1.8725%
Add: Min limit	4.0000%
Eligible rate	5.8725%
10% Reduction	0.5873%
Eligible Rate	5.2853%

Total Expenses	\$ 31,982,221
Eligible rate	5.2853%
	<u>\$ 1,690,340</u>

Medicine Hat Catholic Board of Education  
 Calculation of Administration Deduction  
 2017-18

Total Expenses 2015-16 FS  
 FTE Grade 1-12 2015-16

\$ 32,546,967  
 2,299

Limit	6,000
less: Enrollment	2,299
Addition FTE Eligible for calculation	3,701
Multiple by proration	0.0005%
Additional allowance	1.8505%
Add: Min limit	4.0000%
Eligible rate	5.8505%
10% Reduction	0.0000%
Eligible Rate	5.8505%

Total Expenses 2015-16 FS	\$ 32,546,967
Eligible rate	5.8505%
	<u>\$ 1,904,160</u>

**Administration reduction \$ (190,416)**

**Medicine Hat Catholic Board of Education  
Transportation Budget  
2017-18**

Revenue	Students	Rate	2017-18		2016-17 Fall Budget	Variance
			Spring Budget	Fall Budget		
Rural Transportation	2391	110.06	\$ 263,153	\$ 268,271	\$ (5,118)	
Urban Special Needs	2391	26.35	\$ 63,003	\$ 64,228	\$ (1,225)	
Rural Special Trans	2391	\$ 11.10	\$ 26,540	\$ 27,056	\$ (516)	
ECS Transportation-Disabilities	272	215.36	\$ 55,994	\$ 55,994	\$ -	
Family Oriented	272	32.17	\$ 8,364	\$ 8,364	\$ -	
Bus Pass			\$ 5,000	\$ 7,000	\$ (2,000)	
Urban Transportation	2391	\$ 313.00	\$ 748,383	\$ 762,938	\$ (14,555)	
<b>Total Revenue</b>			<b>\$ 1,170,437</b>	<b>\$ 1,193,851</b>	<b>\$ (23,414)</b>	

Transportation Expense						
Regular Bussing			\$ 1,009,620	\$ 989,815	\$ 19,804	
Salary and Benefits	0.30	FTE	\$ 20,329	\$ 20,329	\$ -	
Southridge Bus			\$ 20,000	\$ 20,000	\$ -	
STAA Membership			\$ 600	\$ 600	\$ -	
Early Dismissal			\$ -	\$ 4,000	\$ (4,000)	
Special Needs			\$ 75,000	\$ 125,642	\$ (50,642)	
Software			\$ 7,500	\$ 7,500	\$ -	
Parent Provided			\$ 3,000	\$ 3,000	\$ -	
<b>Total Cost</b>			<b>\$ 1,136,048</b>	<b>\$ 1,170,886</b>	<b>(34,838)</b>	
<b>Net Envelope Surplus(deficit)</b>			<b>\$ 34,389</b>	<b>\$ 22,965</b>	<b>11,425</b>	

**Medicine Hat Catholic Board of Education  
Plant Operations & Maintenance  
2017-18**

<b>Projected Revenue</b>	<b>2017-18</b>		<b>Variance</b>
	<b>Spring Budget</b>	<b>2016-17 Fall Budget</b>	
Grant Alberta Education	\$ 2,226,333	\$ 2,104,119	\$ 122,214
CAPE O&M	\$ 138,000	\$ 138,000	\$ -
Other Income	\$ 3,156	\$ 3,156	\$ -
Crayon Academy	\$ 11,129	\$ 11,129	\$ -
	<b>\$ 2,378,618</b>	<b>\$ 2,256,404</b>	<b>\$ 122,214</b>

<b>Projected Expenditures</b>	<b>2017-18</b>		<b>Variance</b>
	<b>Spring Budget</b>	<b>2016-17 Fall Budget</b>	
Salaries & Benefits	\$ 1,374,937	\$ 1,341,027	\$ 33,910
<b>MANPOWER</b>	<b>\$ 1,374,937</b>	<b>\$ 1,341,027</b>	<b>\$ 33,910</b>
Contracted Services	\$ 10,500	\$ 15,000	\$ (4,500)
Inspections	\$ 11,000	\$ -	\$ 11,000
Grounds Contract	\$ 93,975	\$ 93,975	\$ -
Playground and Grounds Maintenance	\$ 16,000	\$ 20,000	\$ (4,000)
Telephone	\$ 2,880	\$ 2,880	\$ -
Travel & Subsistence	\$ 2,500	\$ 2,500	\$ -
Repairs & Maintenance	\$ 69,000	\$ 79,000	\$ (10,000)
Grounds Maintenance	\$ -	\$ 6,000	\$ (6,000)
Vehicle Expense	\$ 12,300	\$ 12,300	\$ -
Rental-Equipment	\$ 1,500	\$ 1,500	\$ -
Dues & Fees	\$ 1,000	\$ 1,000	\$ -
Licenses & Permits	\$ 500	\$ 500	\$ -
Supplies	\$ 7,500	\$ 7,500	\$ -
Custodian Supplies	\$ 55,000	\$ 55,000	\$ -
New Furniture & Equipment	\$ 5,000	\$ 5,000	\$ -
<b>OPERATIONS</b>	<b>\$ 288,655</b>	<b>\$ 302,155</b>	<b>\$ (13,500)</b>
Insurance	\$ 125,000	\$ 122,000	\$ 3,000
Utilities with estimated Carbon Tax	\$ 450,000	\$ 450,000	\$ -
Taxes/Improvements	\$ 4,000	\$ 4,000	\$ -
OHS	\$ 55,000	\$ 55,000	\$ -
CAPE School (utilities, R&M, etc)	\$ 138,000	\$ 138,000	\$ -
<b>FIXED</b>	<b>\$ 772,000</b>	<b>\$ 769,000</b>	<b>\$ 3,000</b>
<b>TOTAL POM</b>	<b>\$ 2,435,592</b>	<b>\$ 2,412,182</b>	<b>\$ 23,410</b>
<b>Net</b>	<b>\$ (56,974)</b>	<b>\$ (155,778)</b>	<b>\$ 98,804</b>

-2%

**Plant Operations & Maintenance  
Capital Expenditures and Financing  
2017-18**

<b>Projected Revenue</b>	<b>2017-18</b>		<b>Variance</b>
	<b>Spring Budget</b>	<b>2016-17 Fall Budget</b>	
IMR	\$ 489,025	\$ 868,123	\$ (379,098)
Amort - Supported	\$ 913,795	\$ 888,795	\$ 25,000
Amort - Unsupported	\$ 337,732	\$ 337,732	\$ -
Amort - School - charged to school	\$ -	\$ -	\$ -
IMR Carry-forward	\$ -	\$ -	\$ -
Debenture	\$ -	\$ 269	\$ (269)
	<b>\$ 1,740,552</b>	<b>\$ 2,094,919</b>	<b>\$ (354,367)</b>

<b>Projected Expenditures</b>	<b>2017-18</b>		<b>Variance</b>
	<b>Spring Budget</b>	<b>2016-17 Fall Budget</b>	
IMR (ESTIMATE)	\$ 489,025	\$ 868,123	\$ (379,098)
IMR Capitalized (ESTIMATE)	\$ -	\$ (500,000)	\$ 500,000
Amortization Expense - Division	\$ 1,251,527	\$ 1,226,527	\$ 25,000
Photocopier Expense - offset	\$ -	\$ -	\$ -
Unsupported Interest	\$ -	\$ -	\$ -
Interest on Capital Debt	\$ -	\$ 269	\$ (269)
<b>CAPITAL</b>	<b>\$ 1,740,552</b>	<b>\$ 1,594,919</b>	<b>\$ 145,633</b>
<b>Net</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ (500,000)</b>

**Plant Operations & Maintenance  
IMR Funding  
2017-18**

	<hr/>	
Deferred IMR available from 2016-17	\$	838,104
2017-18 IMR - Deferred Revenue	\$	989,025
<b>Total Deferred IMR Revenue (UDCR)</b>	<b>\$</b>	<b>1,827,129</b>
less: Estimated IMR costs in 2017-18 to be capitalized	(500,000)	Transfer to EDCR
less: Estimated IMR costs in 2017-18 to be expensed	(489,025)	Expensed
<b>2017-18 IMR Activity</b>	<b>(989,025)</b>	
<hr/>		
<b>Total Deferred IMR available for 2018-19 (UDCR)</b>	<b>838,104</b>	

**BUDGET  
REPORT  
FOR THE YEAR ENDING AUGUST 31, 2018**

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

**4501 Medicine Hat Catholic Separate Regional Division No. 20**

**Legal Name of School Jurisdiction**

(T) 403-527-2292 (F) 403-529-0917 email: greg.macpherson@mhcbe.ab.ca

**Telephone & Fax Numbers, Email Address**

**BOARD CHAIR**

Richard (Dick) Mastel

Name

Signature

**SUPERINTENDENT**

Joe Colistro

Name

Signature

**SECRETARY TREASURER or TREASURER**

Greg MacPherson, 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 27, 2017  
Date**

Version: 170615

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)

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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:**

**Funding Assumptions**

1. Assumption that enrolment will decline demographically between 50 and 80 FTE (350,000 to 560,000). Final enrolment numbers to include actual count adjusted for certain conditions.
  - a. Met – enrollment down 56.5 FTE
2. All grant rates to remain static.
  - a. Met
  - b. Small School by Necessity was adjusted based on formulas. \$300,000 decline

**Expenditure Assumptions**

1. Plan to eliminate structural deficit of \$317,000 and to rebuild the accumulated operating reserves with a surplus of \$400,000.
  - a. Partially met.
  - b. Minor deficit remains – \$192,000
  - c. increase to AOS \$145,000
2. Reduction overall between \$800,000 and \$1,000,000
  - a. Met – Expenditures reduced \$1.2million overall
3. No unfunded increases related to collective bargaining
  - a. Met - No impacts of Collective bargaining included
4. Impact of carbon levy to be assessed net of any rebate program
  - a. Met - Utilities were assessed based on trends
5. 0.75 – 1.0% increase on supply costs
  - a. Partially Met - supply impacts were assessed on a line by line basis based on unidentified needs
6. Religious Education increase of \$21,000 for grade 4 new curriculum
  - a. \$24,000
7. Early Education program to generate \$50,000 to offset embedded costs
  - a. Met – \$100,000 being transferred to division used (\$60,000 increase from PY)

- Classroom Initiative Funding of \$385,000 not included into the budget until plan is approved.
- Nutrition Program Funding of \$141,000 not included into the budget until plan is approved.
- This budget was designed to address the deficit in AOS from 2016-17. If achieved it will return the AOS to a level to address future pressures.
- Nearly 8 FTE of certificated staffing reduced through attrition and Early Retirements. This was to address staffing levels to fiscally sustainable levels.
- With the pending opening of St. John Paul II School the district will need to assess the costs of opening and sustainment compared to a potential staffing increase. This will require strategic boundaries.

**Significant Business and Financial Risks:**

- The district has mostly addressed the systemic budget issues.
- No provision contained within the budget for the fiscal impacts of collective negotiations.
- If projected enrolment does not materialize then elements of the budget may need to be adjusted.
- The AOS is still at a level where programming needs may not be able to be funded if there is a significant change to the student needs.

**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	\$25,753,150	\$26,507,839	\$25,586,270
Other - Government of Alberta	\$278,678	\$278,947	\$315,904
Federal Government and First Nations	\$0	\$0	\$0
Other Alberta school authorities	\$138,000	\$138,000	\$155,601
Out of province authorities	\$0	\$0	\$0
Alberta Municipalities-special tax levies	\$0	\$0	\$0
Property taxes	\$3,585,934	\$3,585,934	\$3,585,934
Fees	\$713,056	\$715,061	\$1,259,462
Other sales and services	\$943,475	\$942,475	\$326,686
Investment income	\$25,000	\$25,000	\$33,297
Gifts and donations	\$107,274	\$102,274	\$124,465
Rental of facilities	\$19,140	\$19,140	\$21,974
Fundraising	\$200,532	\$200,532	\$392,564
Gains on disposal of capital assets	\$0	\$0	\$720
Other revenue	\$13,000	\$13,000	\$40,187
<b>TOTAL REVENUES</b>	<b>\$31,777,239</b>	<b>\$32,528,202</b>	<b>\$31,843,064</b>
<b>EXPENSES</b>			
Instruction - Early Childhood Services	\$3,019,414	\$3,032,664	\$2,732,130
Instruction - Grades 1-12	\$21,621,894	\$22,025,236	\$22,992,153
Plant operations & maintenance	\$4,176,143	\$4,007,101	\$3,723,533
Transportation	\$1,136,048	\$1,170,886	\$1,137,160
Administration	\$1,572,194	\$1,544,590	\$1,499,992
External Services	\$456,529	\$1,065,000	\$815,758
<b>TOTAL EXPENSES</b>	<b>\$31,982,221</b>	<b>\$32,845,477</b>	<b>\$32,900,726</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(\$204,982)</b>	<b>(\$317,275)</b>	<b>(\$1,057,662)</b>

**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	\$13,541,083	\$14,258,183	\$14,644,797
Certificated benefits	\$3,224,943	\$3,366,781	\$3,445,915
Non-certificated salaries and wages	\$5,799,344	\$5,838,444	\$5,759,615
Non-certificated benefits	\$1,557,679	\$1,562,746	\$1,370,451
Services, contracts, and supplies	\$6,603,845	\$6,588,727	\$6,515,286
<b>Capital and debt services</b>			
<b>Amortization of capital assets</b>			
Supported	\$913,795	\$888,795	\$780,723
Unsupported	\$337,732	\$337,732	\$362,627
<b>Interest on capital debt</b>			
Supported	\$0	\$269	\$1,469
Unsupported	\$0	\$0	\$895
Other interest and finance charges	\$3,800	\$3,800	\$185
Losses on disposal of capital assets	\$0	\$0	\$18,763
Other expenses	\$0	\$0	\$0
<b>TOTAL EXPENSES</b>	<b>\$31,982,221</b>	<b>\$32,845,477</b>	<b>\$32,900,726</b>

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

	Approved Budget 2017/2018	Fall Budget Update 2016/2017	Actual 2015/2016
<b>FEEES</b>			
TRANSPORTATION	\$5,000	\$0	\$4,922
BASIC INSTRUCTION SUPPLIES (Instructional supplies, & materials)	\$0	\$208,749	\$232,277
LUNCHROOM SUPERVISION & ACTIVITY FEES (Optional)	\$0	\$0	\$0
<b>FEEES TO ENHANCE BASIC INSTRUCTION</b>			
Technology user fees	\$0	\$14,341	\$14,341
Alternative program fees	\$174,650	\$0	\$0
Fees for optional courses	\$80,951	\$224,140	\$224,140
Students from other boards			\$0
Tuition from ineligible students			\$0
ECS enhanced program fees	\$0	\$0	\$515,951
<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	\$154,463	\$144,250	\$144,250
Non-curricular supplies, materials, and services	\$46,057	\$31,698	\$31,698
<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	
Other non-curricular fees		\$0	
<b>TOTAL FEES</b>	<b>\$713,056</b>	<b>\$715,061</b>	<b>\$1,259,462</b>

\*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	\$94,688	\$94,688	\$94,688
Special events	\$75,688	\$75,688	\$75,688
Sales or rentals of other supplies/services	\$40,142	\$40,142	\$40,142
Out of district student revenue	\$0	\$0	
International and out of province student revenue	\$16,000	\$8,000	
Student travel (international, recognition trips, non-curricular)			\$44,357
Adult education revenue	\$0	\$0	\$0
Preschool	\$273,539	\$273,539	
Child care & before and after school care	\$211,018	\$374,018	\$211,018
Lost item replacement fees	\$0	\$0	
Other (describe) Non-eligible Transportation Fees	\$5,000	\$7,000	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	\$0
Other (describe)	\$0	\$0	
Other (describe)	\$0	\$0	
<b>TOTAL</b>	<b>\$716,075</b>	<b>\$873,075</b>	<b>\$465,893</b>



**PROJECTED SCHEDULE OF CHANGES IN ACCUMULATED OPERATING SURPLUS (SUMMARY)**  
for the Year Ending August 31

	(1) ACCUMULATED OPERATING SURPLUS (2+3+4+7)	(2) INVESTMENT IN TANGIBLE CAPITAL ASSETS	(3) ENDOWMENTS	(4) ACCUMULATED SURPLUS FROM OPERATIONS (5+6)	(5) UNRESTRICTED SURPLUS	(6) INTERNALLY RESTRICTED OPERATING RESERVES	(7) CAPITAL RESERVES
<b>Actual balances per AFS at August 31, 2016</b>	\$2,844,985	\$1,757,208	\$0	\$1,055,277	(\$40,182)	\$1,095,459	\$32,500
<b>2016/2017 Estimated impact to AOS for:</b>							
Prior period adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated surplus/deficit	\$405,345			\$405,345	\$405,345		
Estimated board funded capital asset additions		\$500,000		(\$500,000)	(\$500,000)	\$0	\$0
Estimated disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0	\$0	\$0
Estimated amortization of capital assets (expense)		(\$1,226,528)		\$1,226,528	\$1,226,528		
Estimated capital revenue recognized - Alberta Education		\$888,795		(\$888,795)	(\$888,795)		
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		(\$269)		\$269	\$269		
Estimated reserve transfers (net)				(\$6,500)	(\$292,474)	\$285,974	\$6,500
Estimated assumptions/transfers of operations (explain)				\$0	\$0	\$0	\$0
<b>Estimated Balances for August 31, 2017</b>	\$3,250,330	\$1,919,206	\$0	\$1,292,124	(\$99,309)	\$1,381,433	\$39,000
<b>2017/2018 Budget projections for:</b>							
Budgeted surplus/deficit	(\$204,982)			(\$204,982)	(\$204,982)		
Projected board funded capital asset additions		\$0		\$0	\$0	\$0	\$0
Budgeted disposal of unsupported tangible capital assets	\$0	\$0		\$0	\$0		\$0
Budgeted amortization of capital assets (expense)		(\$1,251,527)		\$1,251,527	\$1,251,527		
Budgeted capital revenue recognized - Alberta Education		\$913,795		(\$913,795)	(\$913,795)		
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)				(\$6,500)	\$125,234	(\$131,734)	\$6,500
Projected assumptions/transfers of operations (explain)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Projected Balances for August 31, 2018</b>	\$3,045,348	\$1,581,474	\$0	\$1,418,374	\$168,675	\$1,249,699	\$45,500

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

	Unrestricted Surplus Usage		Operating Reserves Usage		Capital Reserves Usage		
	31-Aug-2018	31-Aug-2019	31-Aug-2020	31-Aug-2018	31-Aug-2020	31-Aug-2019	31-Aug-2020
Projected opening balance	(\$89,309)	\$168,675	\$569,970	\$1,381,433	\$1,249,699	\$39,000	\$45,500
Projected excess of revenues over expenses (surplus only)	\$0	\$70,063	\$70,063				
Budgeted disposal of unsupported tangible capital assets	\$0	\$0	\$0		\$0	\$0	\$0
Budgeted amortization of capital assets (expense)	\$1,251,527	\$1,251,527	\$1,251,527		\$0	\$0	\$0
Budgeted capital revenue recognized	(\$913,795)	(\$913,795)	(\$913,795)		\$0	\$0	\$0
Budgeted changes in Endowments	\$0	\$0	\$0		\$0	\$0	\$0
Budgeted unsupported debt principal repayment	\$0	\$0	\$0		\$0	\$0	\$0
Projected reserves transfers (net)	\$125,234	(\$6,500)	(\$6,500)	(\$131,734)	\$0	\$6,500	\$6,500
Projected assumptions/transfers of operations	\$0	\$0	\$0		\$0	\$0	\$0
Increase in (use of) school generated funds	\$0	\$0	\$0		\$0	\$0	\$0
New school start-up costs	\$0	\$0	\$0		\$0	\$0	\$0
Decentralized school reserves	(\$82,286)	\$0	\$0		\$0	\$0	\$0
Non-recurring certificated remuneration	\$0	\$0	\$0		\$0	\$0	\$0
Non-recurring non-certificated remuneration	\$0	\$0	\$0		\$0	\$0	\$0
Non-recurring contracts, supplies & services	\$0	\$0	\$0		\$0	\$0	\$0
Professional development, training & support	\$0	\$0	\$0		\$0	\$0	\$0
Salary negotiation expenses	\$0	\$0	\$0		\$0	\$0	\$0
Full-day kindergarten	\$0	\$0	\$0		\$0	\$0	\$0
English language learners	\$0	\$0	\$0		\$0	\$0	\$0
First nations, Metis, Inuit	\$0	\$0	\$0		\$0	\$0	\$0
OH&S / wellness programs	\$0	\$0	\$0		\$0	\$0	\$0
B & S administration organization / reorganization	\$0	\$0	\$0		\$0	\$0	\$0
Debt repayment	\$0	\$0	\$0		\$0	\$0	\$0
Fort McMurray wild fire related costs (unfunded)	\$0	\$0	\$0		\$0	\$0	\$0
Non-salary related programming costs (explain)	\$0	\$0	\$0		\$0	\$0	\$0
Repairs & maintenance - School building & land	\$0	\$0	\$0		\$0	\$0	\$0
Repairs & maintenance - Technology	\$0	\$0	\$0		\$0	\$0	\$0
Repairs & maintenance - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0	\$0
Repairs & maintenance - Administration building	\$0	\$0	\$0		\$0	\$0	\$0
Repairs & maintenance - POM building & equipment	\$0	\$0	\$0		\$0	\$0	\$0
Repairs & maintenance - Other (explain)	\$0	\$0	\$0		\$0	\$0	\$0
Capital costs - School land & building	\$0	\$0	\$0		\$0	\$0	\$0
Capital costs - School modernization	\$0	\$0	\$0		\$0	\$0	\$0
Capital costs - School modular & additions	\$0	\$0	\$0		\$0	\$0	\$0
Capital costs - School building partnership projects	\$0	\$0	\$0		\$0	\$0	\$0
Capital costs - Technology	\$0	\$0	\$0		\$0	\$0	\$0
Capital costs - Vehicle & transportation	\$0	\$0	\$0		\$0	\$0	\$0
Capital costs - Administration building	\$0	\$0	\$0		\$0	\$0	\$0
Capital costs - POM building & equipment	\$0	\$0	\$0		\$0	\$0	\$0
Capital costs - Other	\$0	\$0	\$0		\$0	\$0	\$0
Building leases	\$0	\$0	\$0		\$0	\$0	\$0
Other 1 - Non-specified overall spending in excess of revenue funded by Unreported A. Unspecified overall spending	(\$142,694)	\$0	\$0		\$0	\$0	\$0
Other 2 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0	\$0
Other 3 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0	\$0
Other 4 - please use this row only if no other row is appropriate	\$0	\$0	\$0		\$0	\$0	\$0
Estimated closing balance for operating contingency	\$168,675	\$569,970	\$971,265	\$1,249,699	\$1,249,699	\$45,500	\$59,500

Total surplus as a percentage of 2018 Expenses 5.65% 7.13%  
ASO as a percentage of 2018 Expenses 4.43% 6.94%

**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.

Changes to the revenue forecast increased by \$457,000 which included the following:

1. Base Funding lower than forecasted by \$(39,000) – ineligible students and priority school conflicts and under on online CEU.
2. PUF Funding higher by \$307,000 – based on actual eligibility
3. Inclusive Ed is lower by \$(22,000) – based on actuals now vs. estimates in budget
4. Transportation higher by \$81,000 – based on actuals now vs. estimates in budget
5. Mental Health Literacy higher by \$28,000 – New grant
6. School Fees lower by \$(38,000) – based on collections and estimates of fees charged
7. Preschool Fees higher by \$78,000 – based on actual participation
8. School Generated Fees higher by \$40,730 – based on actual realized.

Changes to the expenditure forecast was increased by \$164,000, which included the following:

1. Instructional Pool Forecast decreased \$16,000, which were net savings overall.
  - a. Savings on Hour Zero Amortization (\$15,250)
2. Instructional Staff Pool has a net savings of \$61,000. There was an increase in ERIPS by \$95,000 but this was offset with a savings in overall certificated benefits of \$82,000, savings in Non-certificated Salaries of \$26,000 and Bob-certificated benefits of \$47,225.
3. PUF was over the fall budget by \$376,000, however this is offset with the PUF revenue (from above) increasing \$307,000. There is a net deficit of \$69,000, which will be offset against the surplus in Early Education Programming.
4. Early Education Programming had a savings of \$163,000 however this is offset against the PUF Deficit of \$69,000 for a net surplus of \$94,000.
5. Learning Services – Severe increased spending by \$20,000 to address needed pressures.
6. Technology had a savings of \$66,000 from savings on not replacing certain staff and other savings overall.
7. Transportation is showing an increase of \$78,000 on revenue and a \$31,000 on expenditures.
8. Plant Operations and Maintenance – expected savings of \$35,000 overall
9. Custodial Savings of \$11,000 overall
10. School Based Budgets – Trending towards a surplus of \$154,806
  - a. St. Patrick's School request for \$11,500 for additional Learning Assistant time
  - b. Notre Dame Academy playground \$50,000
  - c. St. Michael's School request for increased Professional Development and cultural programming.
11. School Generated Funds trending towards a surplus of \$130,000

**2017/2018**

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

\$204,000 is the budgeted net deficit for the District. This amount does not generate from one specific area but from a systemic deficit in the budget. This amount is more than covered off by the transfer of unsupported amortization from Investment in Capital Reserves. There is a net increase to the unrestricted surplus, operating reserves and capital reserves of \$145,872.

**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.

\$83,157 is the budgeted net surplus for the District. There is a net increase to the unrestricted surplus, operating reserves and capital reserves of \$420,889 mainly driven from a net \$337,000 transfer from Investment in Capital Assets to cover the unsupport amortization for the year.

**2019/2020**

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

\$70,000 is the budgeted net surplus for the District. There is a net increase to the unrestricted surplus, operating reserves and capital reserves of \$407,000 mainly driven from a net \$337,000 transfer from Investment in Capital Assets to cover the unsupport amortization for the year.

**August 31, 2020**

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

The intention of the reserve is to build a balance for 5-days of surplus or approximately \$700,000 to act as a cushion for unexpected issues. School Generated funds have a balance for asset replacement of uniforms, equipment, and other items. The remaining portion of the restricted reserve is to address school needs and projects which they may have from time to time include textbook replacement and certain non-instructions infrastructure replacements including desks and exercise equipment. As these as all estimates and there is a range of unknowns, including collective bargaining, uncertainty on sustainability and direction on school fees, unknown funding amounts or changes to funding formulas, and enrollment pressures, the amount of the fund in 2020 has a high degree of variability.

**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	1,725	1,683	1,729	Head count
Grades 10 to 12	530	617	572	Note 3
<b>Total</b>	<b>2,255</b>	<b>2,300</b>	<b>2,301</b>	Grades 1-12 students eligible for base instruction funding from Alberta Education.
Percentage Change	-2.0%	0.0%		
<b>Other Students:</b>				
Total	-	-	-	Note 4
<b>Total Net Enrolled Students</b>	<b>2,255</b>	<b>2,300</b>	<b>2,301</b>	
Home Ed and Blended Program Students	-	-	-	Note 5
<b>Total Enrolled Students, Grades 1-12</b>	<b>2,255</b>	<b>2,300</b>	<b>2,301</b>	
Percentage Change	-2.0%	0.0%		
<b>Of the Eligible Funded Students:</b>				
Students with Severe Disabilities	70	70	68	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	288	268	256	FTE of students identified with mild/moderate disabilities as reported by the board via PASI.

**EARLY CHILDHOOD SERVICES (ECS)**

Eligible Funded Children	272	282	259	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.
<b>Total Enrolled Children - ECS</b>	<b>272</b>	<b>282</b>	<b>259</b>	
Program Hours	475	475	475	Minimum: 475 Hours
FTE Ratio	0.500	0.500	0.500	Actual hours divided by 950
<b>FTE's Enrolled, ECS</b>	<b>136</b>	<b>141</b>	<b>130</b>	
Percentage Change	-3.5%	8.9%		
<b>Of the Eligible Funded Children:</b>				
Students with Severe Disabilities	142	142	129	FTE of students with severe disabilities as reported by the board via PASI.
Students with Mild/Moderate Disabilities	40	40	-	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	130.0	138.7	137.7	139.9	Teacher certification required for performing functions at the school level.
Non-School Based	5.0	5.0	5.0	5.0	Teacher certification required for performing functions at the system/central office level.
Total Certificated Staff FTE	135.0	143.7	142.9	144.9	FTE for personnel possessing a valid Alberta teaching certificate or equivalency.
Percentage change from prior period	-6.1%	-0.8%	-5.2%	-1.4%	
If an average standard cost is used, please disclose rate:					
Student F.T.E. per certificated Staff	\$ 107,951	\$ 107,195	17.0	\$ 108,204	16.8
Certificated Staffing Change due to:					
Enrollment Change	(8.7)	-	(2.0)		If negative change impact, the small class size initiative is to include any/all teachers retained.
Small Class Size Initiative	-	-	n/a		If enrollment change impact on teacher FTEs is negative, include any/all teachers retained.
Other Factors	-	0.6	n/a		Disposals (retirees): School purchased staff and pressure points addressed.
Total Change	(8.7)	0.6	n/a		Year-over-year change in Certificated FTE
Breakdown, where total change is Negative:					
Continuous contracts terminated	-	-	n/a	FTEs	
Non-permanent contracts not being renewed	-	-	n/a	FTEs	
Other (retirement, attrition, etc.)	(8.7)	-	n/a		Disposals (retirees): Use of ERIPS and other retirements not being identified
Total Negative Change in Certificated FTEs	(8.7)	-	n/a		Breakdown required where year-over-year total change in Certificated FTE is 'negative' only.
Please Allocate					
<b>NON-CERTIFICATED STAFF</b>					
Instructional	108.5	134.5	111.6	104.9	Personnel providing instruction support for schools under 'instruction' program areas.
Plant Operations & Maintenance	20.6	21.6	20.6	20.5	Personnel providing support to maintain school facilities
Transportation	0.3	0.3	0.3	0.3	Personnel providing direct support to the transportation of students to and from school
Other	15.9	15.2	16.1	22.3	Personnel in Board & System Admin. and External service areas.
Total Non-Certificated Staff FTE	146.3	171.6	150.7	148.0	FTE for personnel not possessing a valid Alberta teaching certificate or equivalency.
Percentage Change	-15.3%	16.0%	-3.6%	1.8%	
Explanation of Changes:					
The major driver for the swings in Instructional revolve around the PUF eligible children. As children become identified for coding staff are hired. It may be up until December of the year before the children eligible for PUF are identified. This occurs, but to a more limited extent with severely coded students.					
<b>Additional Information</b>					
Are non-certificated staff subject to a collective agreement? 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. CUPE Custodial Staff are under a collective agreement. There is a 1.0% increase on salaries and allowance for 2017-18 and for 2018-19.					

BOARD AND SYSTEM ADMINISTRATION 2017/2018 EXPENSES UNDER (OVER) MAXIMUM LIMIT	
TOTAL EXPENSES (From "Total" column of Line 28 of Schedule of Program Operations)	\$31,982,221
Enter Number of Net Enrolled Students:	2,255
Enter Number of Funded (ECS) Children:	272
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%	5.29%
<p>The Maximum Expense Limit for Board and System Administration is based on an arithmetical proportion 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>	
A. Calculate maximum expense limit amounts for Board and System Administration expenses	
Maximum Expense Limit percentage (Step 1) x TOTAL EXPENSES	\$1,690,340
B. Considerations for Charter Schools and Small School Boards:	
If charter schools and small school boards,	
The amount of Small Board Administration funding ( <i>Funding Manual</i> Section 1.13)	\$286,731
2017/2018 MAXIMUM EXPENSE LIMIT (the greater of A or B above)	\$1,690,340
Actual Board & System Administration from G31 of "Budgeted Statement of Operations"	\$1,572,194
Amount Overspent	\$0

4.92%

**Medicine Hat Catholic Board of Education  
Three Year Forecast  
2017-18 to 2019-20**

FUNDING FRAMEWORK	RATE	ENROL	2017-18 Budget	Rate Change	2018-19 Budget	Rate Change	2019-20 Budget
<b>BASE FUNDING</b>							
Base Instruction (Grades 1-9)	\$ 6,679.79	1,725	\$ 11,522,638	0.000%	11,522,638	0.000%	11,522,638
Class Size Funding (Grades 1-3)	\$ 1,521.68	522	\$ 794,317	0.000%	794,317	0.000%	794,317
ECS Base Instruction	\$ 3,339.90	162	\$ 541,064	0.000%	541,064	0.000%	541,064
Pre-School Base Instruction (PUF Eligible)	\$ 3,339.90	110	\$ 367,389	0.000%	367,389	0.000%	367,389
Class Size Funding (ECS)	\$ 760.84	272	\$ 206,948	0.000%	206,948	0.000%	206,948
CEU Tier 1 (Grades 10-12)	\$ 190.85	530	\$ 3,127,650	0.000%	3,127,650	0.000%	3,127,650
CEU Tier 2	\$ 203.69	530	\$ 46,441	0.000%	46,441	0.000%	46,441
CEU Tier 3	\$ 227.03	530	\$ 374,145	0.000%	374,145	0.000%	374,145
CEU Tier 4	\$ 114.50	530	\$ 316,822	0.000%	316,822	0.000%	316,822
CEU ADLC Tier 1	\$ 83.97	530	\$ 75,661	0.000%	75,661	0.000%	75,661
CEU ADLC Tier 2	\$ 89.62	530	\$ 986	0.000%	986	0.000%	986
CEU ADLC Tier 3	\$ 99.89	530	\$ -	0.000%	-	0.000%	-
CEU portion from online partners	\$ -	-	\$ 11,000	0.000%	11,000	0.000%	11,000
1% Funding	\$ -	-	\$ -	0.000%	-	0.000%	-
Prior Year Funding	\$ -	-	\$ -	0.000%	-	0.000%	-
<b>Total Base Funding</b>			\$ 17,385,060		17,385,060		17,385,060
<b>ADDITIONAL FUNDING-FOR DIFFERENTIAL FACTORS</b>							
ECS Program Unit (PUF)	\$ 1,178.10	60.5	\$ 2,622,620	0.000%	2,622,620	0.000%	2,622,620
ESL & Franciscation	\$ -	110	\$ 71,275	0.000%	71,275	0.000%	71,275
First Nations Metis & Inuit Education	\$ -	0	\$ 129,591	0.000%	129,591	0.000%	129,591
Francophone Language Program	\$ -	0	\$ 13,315	0.000%	13,315	0.000%	13,315
Plant Operation & Maintenance	\$ -	0	\$ 2,226,333	0.000%	2,226,333	0.000%	2,226,333
Small Board Administration	\$ -	0	\$ 286,731	0.000%	286,731	0.000%	286,731
Small Schools by Necessity	\$ 471.24	0	\$ 323,080	0.000%	323,080	0.000%	323,080
Socio-Economic Status	\$ -	0	\$ 237,741	0.000%	237,741	0.000%	237,741
Inclusive Education	\$ 101.00	0	\$ 1,423,895	0.000%	1,423,895	0.000%	1,423,895
Equity of Opportunity	\$ -	0	\$ 241,491	0.000%	241,491	0.000%	241,491
Narrowing Teachers' Salary Gap	\$ -	0	\$ 6,490	0.000%	-	0.000%	-
SLA Marking	\$ -	0	\$ -	0.000%	-	0.000%	-
School Fees	\$ -	0	\$ 232,000	0.000%	232,000	0.000%	232,000
Transportation	\$ -	0	\$ 1,165,437	0.000%	1,165,437	0.000%	1,165,437
<b>Total Funding for Differential Factors</b>			\$ 8,979,999		8,973,509		8,973,509

**OTHER PROVINCIAL SUPPORT FUNDING**

Reduction in Administration Spending	\$	(190,416)	0.000%	(190,416)	0.000%	(190,416)
IMR from Deferred Revenue	\$	-	0.000%	-	0.000%	-
IMR	\$	489,025	0.000%	489,025	0.000%	489,025
<b>Total Other Provincial Support Funding</b>	\$	<b>298,609</b>		<b>298,609</b>		<b>298,609</b>

**ADDITIONAL TARGETED FUNDING**

ATRF Contributions	\$	1,591,620	0.000%	1,591,620	0.000%	1,591,620
High Speed Networking	\$	96,000	0.000%	96,000	0.000%	96,000
<b>Total Additional Targeted Funding</b>	\$	<b>1,687,620</b>		<b>1,687,620</b>		<b>1,687,620</b>

**OTHER ALBERTA GOVERNMENT FUNDING**

Supported Capital Debt Interest-Alberta Finance	\$	-	0.000%	-	0.000%	-
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**OTHER REVENUE**

Federal Government - ALBERTA EDUCATION	\$	74,000	0.000%	74,000	0.000%	74,000
Other Alberta Government	\$	278,678	0.000%	278,678	0.000%	278,678
Fees	\$	713,056	0.000%	713,056	0.000%	713,056
Other Sales & Services	\$	943,475	0.000%	943,475	0.000%	943,475
Investment Income	\$	25,000	0.000%	25,000	0.000%	25,000
Rentals of Facilities	\$	19,140	0.000%	19,140	0.000%	19,140
Other School Authorities	\$	138,000	0.000%	-	0.000%	-
Fundraising	\$	200,532	0.000%	200,532	0.000%	200,532
Amortization of Capital Allocations	\$	913,795	0.000%	913,795	0.000%	913,795
Other Revenue	\$	13,000	0.000%	13,000	0.000%	13,000
<b>Total Other Funding</b>	\$	<b>3,425,950</b>		<b>3,287,950</b>		<b>3,287,950</b>

**TOTAL DIVISION REVENUE**

	\$	<b>31,777,239</b>	<b>-0.45%</b>	<b>\$ 31,632,749</b>	<b>0.00%</b>	<b>\$ 31,632,749</b>
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**EXPENDITURES**

Certificated Salaries	\$	13,541,083	-1.000%	13,405,672	0.000%	13,405,672
Certificated Benefits	\$	3,224,943	-0.500%	3,208,818	0.000%	3,208,818
Uncertificated Salaries	\$	5,799,344	0.000%	5,669,344	0.000%	5,669,344
Uncertificated Benefits	\$	1,557,679	0.000%	1,557,679	0.000%	1,557,679
Services Contracts and Supplies (adjusted for IMR)	\$	5,196,348	0.000%	5,058,348	0.000%	5,058,348
SGF	\$	1,407,497	0.000%	1,407,497	0.000%	1,407,497
Amort Exp	\$	1,251,527	0.000%	1,251,527	0.000%	1,251,527
Interest on Capital Debt	\$	-	0.000%	-	0.000%	-
Other Interest	\$	3,800	0.000%	3,800	0.000%	3,800
<b>TOTAL DIVISION EXPENDITURES</b>	\$	<b>31,982,221</b>	<b>-1.312%</b>	<b>31,562,686</b>	<b>0.000%</b>	<b>31,562,686</b>

**TOTAL DIVISION REVENUE OVER EXPENSES**

Amortization Unsupported	\$	(204,982)		\$ 70,063		\$ 70,063
IMR Expenses Capitalized	\$	337,732		337,732		337,732
<b>Increase (Decrease) to AOS</b>	\$	<b>132,750</b>		<b>\$ 407,795</b>		<b>\$ 407,795</b>
Opening AOS	\$	1,331,124		1,463,874		1,871,669
Closing AOS	\$	1,463,874		1,871,669		2,279,465

**Our Motto:**

**"Showing the face of Christ to all."**

