Medicine Hat Catholic Board of Education

2018-19 First Quarter Financial Update

Greg MacPherson

12/11/2018

Medicine Hat Catholic Board of Education
Statement of Operations
for the three-months ended November 30, 2018

	Prior Year	Budget Information		Actual Results	Forecast	Variances		
	2017-18 Actuals	2018-19 Operating Budget May 2018	Fall Budget Update November 2018	Actual three-months November 30, 2018	Forecasted to August 31, 2018	% Expended Fall Budget	% Expended Forecast	Change in Forecast
REVENUES								
Total Revenues	**32,638,095**	**32,448,096**	**32,630,320**	**8,291,722**	**32,630,320**	**25.4%**	**25.4%**	-
EXPENSES								
Instruction	25,300,809	24,571,048	24,324,567	6,246,128	24,324,567	25.7%	25.7%	-
Plant operations and maintenance	4,391,402	4,589,190	4,447,156	1,011,765	4,447,156	22.8%	22.8%	-
Transportation	1,193,294	1,233,229	1,246,717	329,466	1,246,717	26.4%	26.4%	-
Administration	1,674,790	1,702,728	1,701,078	506,738	1,701,078	29.8%	29.8%	-
External services	559,124	411,636	1,095,117	267,577	1,095,117	24.4%	24.4%	-
Total Expenses	**33,119,419**	**32,507,831**	**32,814,635**	**8,361,674**	**32,814,635**	**25.5%**	**25.5%**	-
								-
Operating Surplus (Deficit)	**(481,324)**	**(59,735)**	**(184,315)**	**(69,952)**	**(184,315)**			-
Accumulated Surplus from Operations at Beginning of Period Net of SGF	203,492	132,534	(188,113)		(188,113)			-
Add: Capital Revenue Recognized - Unsupported	345,075	304,796	314,663		314,663			-
add: Change in SGF	57,074	-	111,302		111,302			
less: Transfer to Capital Reserve	(6,500)	(6,500)	(6,500)		(6,500)			-
less: Capitalization of Expenses	(305,930)	-	-		-			-
Accumulated Surplus (Deficit) from Operations at end of Period	**(188,113)**	**371,095**	**47,037**		**47,037**			-
AOS as a percent of expenditures	-0.6%	1.1%	0.1%		0.1%			
Change to ASO	**(391,605)**	**238,561**	**235,150**		**235,150**			
1st Quarter Change to ASO					-			
Forecast Change from Previous Quarter					-			

MEDICINE HAT CATHOLIC BOARD OF EDUCATION
TOTAL REVENUE ANALYSIS: ACTUAL VS BUDGET
NOVEMBER 30, 2018

25.0% YTD Nov 30/18 Expectation

	2018-19 FALL BUDGET	TOTAL GL	DIFFERENCE B/W FALL BUDGET & GL	% of Fall Budget Update
FUNDING FRAMEWORK				
Base Funding:				
Base Instruction (Gr 1-9)	11,990,223	2,993,018	8,997,205	25.0%
Class Size Funding (Gr 1-12)	811,055	218,310	592,745	26.9%
ECS Base Instruction	1,005,310	260,408	744,902	25.9%
Class Size Funding (ECS)	229,013	59,322	169,691	25.9%
High School Flex Funding	3,755,840	921,802	2,834,038	24.5%
CEU Portion from Online Partners	11,000	-	11,000	0.0%
Teacher Increase 1%	-	-	-	0.0%
Dual Credit	-	50,000	(50,000)	0.0%
Prior Year Revenue	-	-	-	0.0%
Total Base Funding	**17,802,441**	**4,502,860**	**13,299,581**	**25.3%**
Additional Funding For Differential Factors				
ECS Program Unit (PUF)	2,622,620	655,789	1,966,831	25.0%
ESL & Fransicsation	107,207	26,791	80,416	25.0%
First Nations Metis & Inuit Education	97,782	24,436	73,346	25.0%
Francophone Language Program	13,315	-	13,315	0.0%
Plant Operation & Maintenance	2,121,573	530,181	1,591,392	25.0%
Small Board Administration	258,717	64,359	194,358	24.9%
Small Schools by Necessity	375,351	113,416	261,935	30.2%
Socio-Economic Status	243,657	60,952	182,705	25.0%
Inclusive Education - Revised	1,406,000	355,071	1,050,929	25.3%
Equity of Opportunity	247,501	61,913	185,588	25.0%
Narrowing Teachers' Salary Gap	6,490	6,490	-	100.0%
SLA Marking - Deferred Revenue	-	-	-	0.0%
Transportation	1,205,802	298,048	907,754	24.7%
Total Funding for Differential Factors	**8,706,015**	**2,197,447**	**6,508,568**	**25.2%**
Other Provincial Support Funding				
Communities Coming Together	281,304	47,212	234,092	16.8%
Reduction in Administration Spending	(191,598)	(80,151)	(111,447)	41.8%
Decrease in LAPP Employer Contributions	(18,197)	(7,800)	(10,397)	42.9%
IMR Revenue (Equivalent of IMR *Expenses)*	285,712	5,233	280,479	1.8%
Total Other Provincial Support Funding	**357,221**	**(35,506)**	**392,727**	**-9.9%**
Additional Targeted Funding				
ATRF Contributions	1,538,050	363,273	1,174,777	23.6%
Nutrition Program	166,000	132,800	33,200	80.0%
School Fees	232,000	58,046	173,954	25.0%
Classroom Improvement Fund	385,000	96,212	288,789	25.0%
Supernet Funding	96,000	55,997	40,003	58.3%
Total Additional Targeted Funding	**2,417,050**	**706,327**	**1,710,723**	**29.2%**
TOTAL FUNDING FRAMEWORK	**29,282,727**	**7,371,128**	**21,911,599**	**25.2%**

	2018-19 FALL BUDGET	TOTAL GL	DIFFERENCE B/W FALL BUDGET & GL	% of Fall Budget Update
OTHER REVENUE:				
Supported Capital Debt Interest - AB Finance		-	-	0.0%
		-	-	0.0%
Other Alberta Government		-	-	0.0%
Federal French Immersion Expansion Grant		-	-	0.0%
French Partnership Lead Teacher	7,500	-	7,500	0.0%
French Monitor		-	-	0.0%
Step Grant		-	-	0.0%
Regional Collaborative Service Delivery	14,989	8,929	6,060	59.6%
Mental Health Literacy		-	-	0.0%
		-	-	0.0%
Instructional Resource		-	-	0.0%
School Fees	35,558	31,615	3,943	88.9%
Academy Fees	204,000	47,152	156,848	23.1%
Band Fees	11,570	11,318	252	97.8%
International Students	64,500	21,510	42,990	33.3%
Foreign Tuition		-	-	0.0%
		-	-	0.0%
Other Sales & Services		-	-	0.0%
Pre-School Fees	321,200	105,158	216,042	32.7%
Bus Passes		-	-	0.0%
Other Sales & Services:		-	-	0.0%
Disposal of Assets		350	(350)	0.0%
Chief Gord Earl	200	-	200	0.0%
Parking Plugs	1,785	930	855	52.1%
SIVA Training		1,193	(1,193)	0.0%
FOIP Request		-	-	0.0%
Other		-	-	0.0%
Early Development Instrument Imp.		-	-	0.0%
CCT Fun Run		-	-	0.0%
		-	-	0.0%
Interest on Investments	35,000	7,505	27,495	21.4%
Gifts & Donations	1,000	1,680	(680)	168.0%
		-	-	0.0%
Rental of Facilities		-	-	0.0%
Lease Child Care Modular	17,640	4,632	13,008	26.3%
Federal By-Election		-	-	0.0%
Lease POM GOA - CAPE	69,000	26,250	42,751	38.0%
		-	-	0.0%
School Generated Funds		-	-	0.0%
Fees	318,068	96,429	221,639	30.3%
Donations	68,979	47,014	21,965	68.2%
Fundraising	217,397	22,169	195,228	10.2%
Interest	21,814	-	21,814	0.0%
Before & After School	242,966	89,778	153,188	37.0%
Other Sales & Services	267,592	64,522	203,070	24.1%
		-	-	0.0%
Amortization of Capital Allocations	1,323,836	330,959	992,877	25.0%
Insurance Claim	90,000	-	90,000	0.0%
Credit Card Reimbursement	13,000	1,501	11,499	11.5%
TOTAL OTHER REVENUE	**3,347,594**	**920,595**	**2,426,999**	**27.5%**
TOTAL DIVISION REVENUE	**32,630,321**	**8,291,722**	**24,338,599**	**25.4%**
TOTAL IMR FUNDING RECEIVED IN 2018-19 IN DEF.REV	**857,239**	**385,154**	**472,085**	**44.9%**

Medicine Hat Catholic Board of Education
YTD Actuals Compared to Fall Budget Update
Budget Allocation by Programs
Q1 November 30, 2018

Q1 ACTUALS AT NOVEMBER 30, 2018

Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total	%age
1. Certificated Salaries	3,227,684	-	-	81,000	71,435	-	3,380,119	40%
2. Certificated Benefits	626,503	-	-	8,015	4,098	-	638,616	8%
3. Non-Certificated Salaries	1,097,200	281,025	3,793	180,873	144,986	10,053	1,717,930	21%
4. Non-Certificated Benefits	228,251	69,547	1,047	37,146	21,755	1,295	359,041	4%
5. Services, Contracts & Supplies	806,475	229,417	324,626	195,436	11,967	21,672	1,589,594	19%
6. SGF	249,147	-	-	-	13,334	-	262,482	3%
6. Amortization of Supported Assets	-	-	-	-	-	330,959	330,959	4%
7. Amortization of Unsupported Assets	10,868	-	-	-	-	67,798	78,666	1%
8. Supported Interest on Debt	-	-	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	55	-	-	55	0%
9 b. Other Interest & Finance Charges	-	-	-	4,213	-	-	4,213	0%
10. Losses on Disposal of Tangible Capital As:	-	-	-	-	-	-	-	0%
Total Expenditures	6,246,128	579,989	329,466	506,738	267,577	431,776	8,361,675	25%
Add: Capitalized Assets	-	-	-	-	-	456,398	456,398	
Adjusted Total Expenditures	6,246,128	579,989	329,466	506,738	267,577	888,174	8,818,073	
Total as a % of Total Expenditures	74.7%	6.9%	3.9%	6.1%	3.2%	5.2%	100.0%	

2018-19 FALL BUDGET UPDATE

Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total	%age
1. Certificated Salaries	13,004,945	-	-	324,000	294,171	-	13,623,116	42%
2. Certificated Benefits	3,111,476	-	-	43,894	32,359	-	3,187,729	10%
3. Non-Certificated Salaries	3,984,497	1,106,004	14,326	762,343	356,762	-	6,223,932	19%
4. Non-Certificated Benefits	996,847	295,029	4,775	175,730	78,987	-	1,551,368	5%
5. Services, Contracts & Supplies	2,189,203	1,165,385	1,227,616	390,111	78,845	285,712	5,336,872	16%
6. SGF	994,126	-	-	-	253,993	-	1,248,119	4%
6. Amortization of Supported Assets	-	-	-	-	-	1,323,836	1,323,836	4%
7. Amortization of Unsupported Assets	43,473	-	-	-	-	271,190	314,663	1%
8. Supported Interest on Debt	-	-	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	-	0%
9 b. Other Interest & Finance Charges	-	-	-	5,000	-	-	5,000	0%
10. Losses on Disposal of Tangible Capital As:	-	-	-	-	-	-	-	0%
Total Expenditures	24,324,567	2,566,418	1,246,717	1,701,078	1,095,117	1,880,738	32,814,635	100%
Percentage of Total	74.1%	7.8%	3.8%	5.2%	3.3%	5.7%	100.0%	

VARIANCE - $

Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total
1. Certificated Salaries	(9,777,261)	-	-	(243,000)	(222,736)	-	(10,242,997)
2. Certificated Benefits	(2,484,973)	-	-	(35,879)	(28,261)	-	(2,549,113)
3. Non-Certificated Salaries	(2,887,297)	(824,979)	(10,533)	(581,470)	(211,776)	10,053	(4,506,002)
4. Non-Certificated Benefits	(768,596)	(225,482)	(3,728)	(138,584)	(57,232)	1,295	(1,192,327)
5. Services, Contracts & Supplies	(1,382,728)	(935,968)	(902,990)	(194,675)	(66,878)	(264,040)	(3,747,278)
6. SGF	(744,979)	-	-	-	(240,659)	-	(985,637)
6. Amortization of Supported Assets	-	-	-	-	-	(992,877)	(992,877)
7. Amortization of Unsupported Assets	(32,605)	-	-	-	-	(203,393)	(235,997)
8. Supported Interest on Debt	-	-	-	-	-	-	-
9 a. Unsupported Interest on Debt	-	-	-	55	-	-	55
9 b. Other Interest & Finance Charges	-	-	-	(787)	-	-	(787)
10. Losses on Disposal of Tangible Capital As:	-	-	-	-	-	-	-
Total Expenditures	(18,078,439)	(1,986,429)	(917,251)	(1,194,340)	(827,540)	(1,448,962)	(24,452,960)
Percent change	73.9%	8.1%	3.8%	4.9%	3.4%	5.9%	100.0%
Variance Between Total Exp w/ Capital Assets Compared to Fall Budget Update	(18,078,439)	(1,986,429)	(917,251)	(1,194,340)	(827,540)	(992,564)	(23,996,562)

VARIANCE - %

Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total
1. Certificated Salaries	24.8%	0.0%	0.0%	25.0%	24.3%	0.0%	24.8%
2. Certificated Benefits	20.1%	0.0%	0.0%	18.3%	12.7%	0.0%	20.0%
3. Non-Certificated Salaries	27.5%	25.4%	0.0%	23.7%	40.6%	0.0%	27.6%
4. Non-Certificated Benefits	22.9%	23.6%	0.0%	21.1%	27.5%	0.0%	23.1%
5. Services, Contracts & Supplies	36.8%	19.7%	26.4%	50.1%	15.2%	7.6%	29.8%
6. SGF	25.1%	0.0%	0.0%	0.0%	0.0%	0.0%	21.0%
6. Amortization of Supported Assets	0.0%	0.0%	0.0%	0.0%	0.0%	25.0%	25.0%
7. Amortization of Unsupported Assets	0.0%	0.0%	0.0%	0.0%	0.0%	25.0%	0.0%
8. Supported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	#DIV/0!	#DIV/0!
9 a. Unsupported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9 b. Other Interest & Finance Charges	0.0%	0.0%	0.0%	84.3%	0.0%	0.0%	84.3%
10. Losses on Disposal of Tangible Capital As:	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Expenditures	25.7%	22.6%	26.4%	29.8%	24.4%	23.0%	25.5%
Percent change	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Medicine Hat Catholic Board of Education
YTD Actuals Compared to Fall Budget Update
Budget Allocation by Program - Instruction
Q1 November 30, 2018

Q1 ACTUALS AT NOVEMBER 30, 2018

Category	Instructional Pool	Instructional Staffing	REC*	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
1. Certificated Salaries	2,916	2,976,352	30,076	49,009	-	-	-	169,331	3,227,684	51%
2. Certificated Benefits	90	608,266	1,716	3,159	-	-	-	13,272	626,503	10%
3. Non-Certifciated Salaries	-	170,587	2,038	66,495	54,929	19,941	59,317	778,823	1,152,129	18%
4. Non-Certificated Benefits	-	46,568	391	12,818	2,971	3,617	9,398	155,459	231,222	4%
5. Services, Contracts & Supplies	82,149	3,523	52,392	251,635	-	21,111	176,465	219,201	806,475	13%
6. SGF	-	-	-	-	262,482	-	-		262,482	4%
6. Amortization of Supported Assets	-	-	-	-	-	-	-	-	-	0%
7. Amortization of Unsupported Assets	-	-	-	10,868.25	-	-	-	-	10,868	0%
8. Supported Interest on Debt	-	-	-	-	-		-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	-	-		-	-	-	0%
9 b. Other Interest & Finance Charges	-	-	-	-	-		-	-	-	0%
10. Losses on Disposal of Tangible Capita	-	-	-	-	-		-	-	-	0%
Total	85,155	3,805,296	86,612	393,984	320,382	44,669	245,179	1,336,086	6,317,363	100%
Add: Capitalized Assets	-	-	-	-	-	-	-	-	-	
Adjusted Total Expenditures	85,155	3,805,296	86,612	393,984	320,382	44,669	245,179	1,336,086	6,317,363	
Total Expenditures	1.3%	60.2%	1.4%	6.2%	5.1%	0.7%	3.9%	21.1%	100.0%	

2018-19 FALL BUDGET UPDATE

Category	Instructional Pool	Instructional Staffing	REC*	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
1. Certificated Salaries	6,000	12,068,925	131,176	121,612	-	-	-	677,232	13,004,945	53%
2. Certificated Benefits	-	3,005,737	16,213	15,031	-	-	-	74,496	3,111,477	13%
3. Non-Certifciated Salaries	-	681,385	30,211	176,629	-	37,130	237,267	2,821,875	3,984,497	16%
4. Non-Certificated Benefits	-	244,703	10,070	58,876	-	3,712	49,111	630,375	996,847	4%
5. Services, Contracts & Supplies	204,222	-	71,940	739,598	-	125,158	375,108	673,178	2,189,204	9%
6. SGF	-	-	-	-	1,248,118	-	-	-	1,248,118	5%
6. Amortization of Supported Assets	-	-	-	-	-	-	-	-	-	0%
7. Amortization of Unsupported Assets	-	-	-	43,473	-	-	-	-	43,473	0%
8. Supported Interest on Debt	-	-	-	-	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	-	-	-	0%
9 b. Other Interest & Finance Charges	-	-	-	-	-	-	-	-	-	0%
10. Losses on Disposal of Tangible Capita	-	-	-	-	-	-	-	-	-	
Total	210,222	16,000,750	259,610	1,155,219	1,248,118	166,000	661,486	4,877,156	24,578,561	100%
Percentage of Total	0.9%	65.1%	1.1%	4.7%	5.1%	0.7%	2.7%	19.8%	100.0%	

VARIANCE - %

Category	Instructional Pool	Instructional Staffing	REC	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
1. Certificated Salaries	(3,084)	(9,092,573)	(101,100)	(72,603)	-	-	-	(507,901)	(9,777,261)	
2. Certificated Benefits	90	(2,397,471)	(14,497)	(11,872)	-	-	-	(61,224)	(2,484,974)	
3. Non-Certifciated Salaries	-	(510,798)	(28,173)	(110,134)	54,929	(17,189)	(177,950)	(2,043,052)	(2,832,368)	
4. Non-Certificated Benefits	-	(198,135)	(9,679)	(46,058)	2,971	(95)	(39,713)	(474,916)	(765,625)	
5. Services, Contracts & Supplies	(122,073)	3,523	(19,548)	(487,963)	-	(104,047)	(198,643)	(453,977)	(1,382,729)	
6. SGF	-	-	-	-	(985,636)	-	-	-	(985,636)	
6. Amortization of Supported Assets	-	-	-	-	-	-	-	-	-	
7. Amortization of Unsupported Assets	-	-	-	(32,605)	-	-	-	-	(32,605)	
8. Supported Interest on Debt	-	-	-	-	-	-	-	-	-	
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	-	-	-	
9 b. Other Interest & Finance Charges	-	-	-	-	-	-	-	-	-	
10. Losses on Disposal of Tangible Capita	-	-	-	-	-	-	-	-	-	
Total	(125,067)	(12,195,454)	(172,998)	(761,235)	(927,736)	(121,331)	(416,307)	(3,541,070)	(18,261,198)	100%
Percent change	0.7%	66.8%	0.9%	4.2%	5.1%	0.7%	2.3%	19.4%	100.0%	
Variance Between Total Exp w/ Capital Assets Compared to Fall Budget Update	(125,067)	(12,195,454)	(172,998)	(761,235)	(927,736)		(416,307)	(3,541,070)	(18,139,867)	

VARIANCE - %

Category	Instructional Pool	Instructional Staffing	REC	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
1. Certificated Salaries	48.6%	24.7%	22.9%	40.3%	0.0%	0.0%	0.0%	25.0%	24.8%	
2. Certificated Benefits	0.0%	20.2%	10.6%	21.0%	0.0%	0.0%	0.0%	17.8%	20.1%	
3. Non-Certifciated Salaries	0.0%	25.0%	6.7%	37.6%	0.0%	53.7%	25.0%	27.6%	28.9%	
4. Non-Certificated Benefits	0.0%	19.0%	3.9%	21.8%	0.0%	97.4%	19.1%	24.7%	23.2%	
5. Services, Contracts & Supplies	40.2%	0.0%	72.8%	34.0%	0.0%	16.9%	47.0%	32.6%	36.8%	
6. SGF	0.0%	0.0%	0.0%	0.0%	21.0%	0.0%	0.0%	0.0%	21.0%	
6. Amortization of Supported Assets	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
7. Amortization of Unsupported Assets	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
8. Supported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
9 a. Unsupported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
9 b. Other Interest & Finance Charges	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
10. Losses on Disposal of Tangible Capita	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total	40.5%	23.8%	33.4%	34.1%	25.7%	26.9%	37.1%	27.4%	25.7%	100%
Percent change	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

Medicine Hat Catholic Board of Education
YTD Actuals Compared to Fall Budget Update
Budget Allocation by Program - Student Services
Q1 November 30, 2018

Q1 ACTUALS AT NOVEMBER 30, 2018

Category	Learning Services	CCT	PUF	Early Ed	Total	%age
1. Certificated Salaries	138,230	-	31,101	71,435	240,766	16%
2. Certificated Benefits	11,593	-	1,680	4,098	17,371	1%
3. Non-Certifciated Salaries	382,937	58,049	337,836	90,057	868,880	57%
4. Non-Certificated Benefits	77,030	8,528	69,901	18,784	174,243	11%
5. Services, Contracts & Supplies	31,454	6,963	180,783	11,967	231,168	15%
6. SGF	-	-	-	-	-	0%
6. Amortization of Supported Asset	-	-	-	-	-	0%
7. Amortization of Unsupported As:	-	-	-	-	-	0%
8. Supported Interest on Debt	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	-	-	0%
9 b. Other Interest & Finance Charg	-	-	-	-	-	0%
10. Losses on Disposal of Tangible (	-	-	-	-	-	0%
Total Expenditures	641,245	73,540	621,301	196,342	1,532,428	100%
Percentage of Total	41.8%	4.8%	40.5%	12.8%	100.0%	

2018-19 FALL BUDGET UPDATE

Category	Learning Services	CCT	PUF	Early Ed	Total	%age
1. Certificated Salaries	556,872	-	120,360	294,171	971,403	17%
2. Certificated Benefits	61,256	-	13,240	32,359	106,855	2%
3. Non-Certifciated Salaries	1,288,255	196,194	1,337,426	356,762	3,178,637	56%
4. Non-Certificated Benefits	285,220	49,049	296,106	78,987	709,362	12%
5. Services, Contracts & Supplies	61,219	36,061	575,898	78,845	752,023	13%
6. SGF	-	-	-	-	-	0%
6. Amortization of Supported Asset	-	-	-	-	-	0%
7. Amortization of Unsupported As:	-	-	-	-	-	0%
8. Supported Interest on Debt	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	-	-	0%
9 b. Other Interest & Finance Charg	-	-	-	-	-	0%
10. Losses on Disposal of Tangible (	-	-	-	-	-	0%
Total Expenditures	2,252,822	281,304	2,343,030	841,124	5,718,280	100%
Percentage of Total	39.4%	4.9%	41.0%	14.7%	100.0%	

VARIANCE - $

Category	Learning Services	CCT	PUF	Early Ed	Total	%age
1. Certificated Salaries	(418,642)	-	(89,259)	(222,736)	(730,637)	
2. Certificated Benefits	(49,663)	-	(11,560)	(28,261)	(89,484)	
3. Non-Certifciated Salaries	(905,318)	(138,145)	(999,590)	(266,705)	(2,309,757)	
4. Non-Certificated Benefits	(208,190)	(40,521)	(226,205)	(60,203)	(535,119)	
5. Services, Contracts & Supplies	(29,765)	(29,098)	(395,115)	(66,878)	(520,855)	
6. SGF	-	-	-	-	-	
6. Amortization of Supported Asset	-	-	-	-	-	
7. Amortization of Unsupported As:	-	-	-	-	-	
8. Supported Interest on Debt	-	-	-	-	-	
9 a. Unsupported Interest on Debt	-	-	-	-	-	
9 b. Other Interest & Finance Charg	-	-	-	-	-	
10. Losses on Disposal of Tangible (	-	-	-	-	-	
Total Expenditures	(1,611,577)	(207,764)	(1,721,729)	(644,782)	(4,185,852)	100%
Percent change	38.5%	5.0%	41.1%	15.4%	100.0%	

VARIANCE - %

Category	Learning Services	CCT	PUF	Early Ed	Total	%age
1. Certificated Salaries	24.8%	0.0%	25.8%	24.3%	24.8%	
2. Certificated Benefits	18.9%	0.0%	12.7%	12.7%	16.3%	
3. Non-Certifciated Salaries	29.7%	29.6%	25.3%	25.2%	27.3%	
4. Non-Certificated Benefits	27.0%	17.4%	23.6%	23.8%	24.6%	
5. Services, Contracts & Supplies	51.4%	19.3%	31.4%	15.2%	30.7%	
6. SGF	0.0%	0.0%	0.0%	0.0%	0.0%	
6. Amortization of Supported Asset	0.0%	0.0%	0.0%	0.0%	0.0%	
7. Amortization of Unsupported As:	0.0%	0.0%	0.0%	0.0%	0.0%	
8. Supported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	
9 a. Unsupported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	
9 b. Other Interest & Finance Charg	0.0%	0.0%	0.0%	0.0%	0.0%	
10. Losses on Disposal of Tangible (	0.0%	0.0%	0.0%	0.0%	0.0%	
Total Expenditures	28.5%	26.1%	26.5%	23.3%	26.8%	100%
Percent change	0.0%	0.0%	0.0%	0.0%	0.0%	