



Medicine Hat Catholic Board of Education

Second Quarter Report

February 28

2021

This document includes the financial update for Medicine Hat Catholic Board of Education for the period of September 1, 2020 to February 28, 2021 and explanatory notes of the update. This information has not been audited.

Report to the
Board of
Trustees
March 9, 2021

Medicine Hat Catholic Board of Education
2020-21 Second Quarter Projection
As at February 28, 2021

Revenue	Operations Projection	SGF Projection	Capital Projection	Total Projection	Budget Update	Variance	% of Budget	Actuals	% of Projection
Alberta Education	\$ 28,170,563	\$ -	\$ 303,957	\$ 28,474,520	\$ 28,305,624	\$ 168,896	1%	\$ 14,271,644	50%
Other Government	1,290,240			1,290,240	1,290,240	-	0%	1,060,821	82%
Instructional Resource	420,156			420,156	411,039	9,117	2%	305,569	73%
Other Sales and Services	589,608			589,608	637,788	(48,180)	-8%	324,469	55%
Investment Income	33,600			33,600	35,000	(1,400)	-4%	11,932	36%
Gifts and Donations	7,400			7,400	7,400	-	0%	-	0%
Rentals of Facilities	17,640			17,640	17,640	-	0%	9,681	55%
Other School Authorities	43,600			43,600	43,600	-	0%	-	0%
School Generated Funds		657,390		657,390	1,251,867	(594,477)	-47%	493,386	75%
Gains on Disposal of Assets			-	-	-	-	0%	600	0%
Amortization of Capital Allocations			1,498,529	1,498,529	1,498,529	-	0%	749,265	50%
Other Revenue	13,437			13,437	13,437	-	0%	1,455	11%
Total Revenue	\$ 30,586,244	\$ 657,390	\$ 1,802,486	\$ 33,046,120	\$ 33,512,164	\$ (466,044)	-1%	\$ 17,228,822	52%

Expenditure	Operations	SGF	Capital	Projection	Budget Update	Variance	% of Budget	Actuals	% of Projection
Instructional Pool	\$ 432,339			\$ 432,339	\$ 438,385	\$ (6,046)	-1%	\$ 137,828	32%
Instructional Staffing	16,045,775			16,045,775	16,445,751	(399,976)	-2%	7,836,328	49%
Rel. Education	197,301			197,301	208,106	(10,805)	-5%	115,516	59%
School Based Budgets	1,095,824			1,095,824	1,181,365	(85,541)	-7%	596,724	54%
School Generated Funds		227,654		227,654	1,004,224	(776,570)	-77%	113,827	50%
Nutrition Program	150,000			150,000	150,000	-	0%	79,136	53%
Technology	610,140			610,140	691,072	(80,932)	-12%	336,519	55%
Learning Services	2,873,326			2,873,326	2,968,949	(95,623)	-3%	1,584,892	55%
Communities Coming Together	327,304			327,304	327,304	-	0%	141,679	43%
PUF	1,402,375			1,402,375	1,341,690	60,685	5%	751,786	54%
Early Education	230,427			230,427	303,708	(73,281)	-24%	104,563	45%
Plant Operations and Maintenance	3,187,180			3,187,180	3,049,632	137,548	5%	1,663,873	52%
Transportation	1,242,066			1,242,066	1,376,594	(134,528)	-10%	688,127	55%
Board and System Administration	1,563,919			1,563,919	1,572,544	(8,625)	-1%	815,688	52%
External Services - BAS		328,471		328,471	311,083	17,388	6%	180,659	55%
External Services - Preschool	383,604			383,604	407,571	(23,967)	-6%	209,972	55%
Capital			1,933,902	1,933,902	1,928,129	5,773	0%	815,361	42%
Total Expenditures	\$ 29,741,580	\$ 556,125	\$ 1,933,902	\$ 32,231,607	\$ 33,706,107	\$ (1,474,500)	-4%	\$ 16,172,478	50%

Surplus/(Deficit)	\$ 844,664	\$ 101,265	\$ (131,416)	\$ 814,513	\$ (193,943)	\$ 1,008,456		\$ 1,056,344	
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**MEDICINE HAT CATHOLIC BOARD OF EDUCATION
2020-21 SECOND QUARTER ANALYSIS
AS AT FEBRUARY 28, 2021**

OVERALL

- **Summary**

- There is a projected surplus of \$814,513 based on this analysis. This amount, if realized at year-end, will flow into the reserves.
 - Unrestricted would be \$568,824
 - Restricted would be \$1,469,284
 - 5-days balance \$660,315
 - SGF 678,718
 - Others - \$130,251
 - Capital Reserves would be \$240,000
- This projection is based on an analysis of current spending trends. If spending ramps up with CoVID restrictions becoming lifted or there is a change in the spending trend then the projection will need to be adjusted accordingly.

- **Revenue**

- Revenue is projected to be lower than the budget update by \$472,000. This is due to:
 - Assumption that the 'hold harmless' announcement from Alberta Education will apply to Base Instruction. This increases revenue by \$163,121. It is unclear if PUF will be included with this announcement, so the funding reduction relating to SLS remains in the projection. This is \$322,678.
 - Instructional Resource fees increasing by \$9,000. Academy fees are \$13,000 higher than budget; but offset by a reduction in School fees of \$4,000.
 - Other Sales & Services decreasing by \$48,200 which is mostly due to a decrease in International Education students attending this year.
 - Investment Income decreasing by \$1,400.
 - School Generated Funds decreasing by \$594,477 (all around there are less extracurricular fees, donations, fundraising)
 - Fees will be \$290,600 lower than budgeted (largely relating to extra-curricular activities not collecting fees).
 - Donations will be \$13,200 lower than budgeted.
 - Fundraising will be \$165,500 lower than budgeted (extra-curricular activities are not fundraising to offset costs).
 - Other Sales & Services \$159,300 lower than budgeted.
 - Out of School Care revenue increasing by \$55,200 (this is largely due to one-time COVID relief funding from the provincial government)

- **Expenses**

- Expenses are projected to decrease by \$1,474,500 from the Budget Update. This is due to:
 - Preschool expenses decreasing by \$24,000

- The savings relates to a decrease in supply and new furniture and equipment purchases.
- Base Grant Early Ed expenses decreasing by \$73,300
 - Staffing decisions have been deferred until full understanding of how the current year is being funded are known (ie. if a claw-back is being applied).
- PUF expenses increasing by \$60,700
 - The budget update was reduced by \$100,000 to recognize the potential claw-back in PUF funding due to fewer students being supported. Expenses could be decreased by a further \$30,000 if the claw-back continues to be enforced.
 - However, if the 'hold-harmless' also applies to PUF, there could be additional staff hired.
- Learning Services expenses decreasing by \$95,600
 - Savings relates to staffing. Budget certificate d FTE of 4.125; but actuals of 3.925 FTE
 - Approximately \$20,000 in savings in sub-LA costs.
 - Another \$20,000 in savings in supplies.
- Technology expenses decreasing by \$81,000
 - Savings of \$14,000 in travel, as many of the PD opportunities aren't available
 - Repairs and maintenance is lower than expected by \$11,400
 - Software costs are less due to the library software only requiring maintenance costs.
 - Not as much tech for COVID has been purchased. This equates to approximately \$30,000.
- SGF expenses decreasing by \$776,600
 - The expenses related to extra-curricular sports are not being incurred due to COVID. This holds true for non-curriculum related travel.
- SBDM expenses decreasing by \$85,500
 - Field trips/bussing is decreased by \$19,000
 - Certificated teacher costs are lower than expected due to the average teacher cost being used for budgeting purposes.
 - Facility rentals is \$20,500 less than expected.
 - New furniture and equipment is \$37,600 less than budgeted
- Religious Ed expenses decreasing by \$10,800
 - The curriculum resources came in under budget by \$4,300; and also with COVID, travel costs have savings of \$8,900
- Instructional Staffing decreasing by \$400,000
 - Extended illness and maternity costs are lower than budgeted by \$253,700. We had expected higher utilization than what is realized.
 - Substitute teacher and casual support staff costs are lower than expected by \$220,000. We had anticipated higher sick time than what is being realized.
 - Contractual PD costs are \$38,000 lower than budgeted based on the refund from the ATA.

- Instructional Pool decreasing by \$6,000
 - This largely relates to International Education. With fewer international students, the contractual payments for homestays is less.
 - Transportation decreasing by \$134,500
 - This relates to savings generated from at-home learning during December for the middle and high school and the first week of January for all schools.
 - In addition, parent provided transportation is under budget by approximately \$60,900
 - POM increasing by \$137,000
 - This largely relates to the staffing costs being approximately \$41,000 higher than budgeted.
 - Utilities are trending high and could be \$96,000 over budget.
- **Specific Budgets**
 - Preschool (324)
 - Preschool is projected to collect \$460,309 in parent fees. Once this is adjusted for various allocations, etc the Preschool revenue is projected to be \$403,918.
 - Preschool expenses are projected to be \$383,604
 - This would result in a surplus of \$20,314 to the program (after the various allocations, transfers, etc)
 - PUF
 - PUF funding was originally \$1,634,740. However, due to us supporting a lower than expected number of children, there is an anticipated reduction in funding of \$293,050; for an adjusted revenue amount of \$1,341,690. It is unclear at this time if PUF will be included in the 'hold harmless' announcement. Therefore, the funding reduction has been left in as an assumption.
 - PUF expense are projected to be \$1,402,375; however, Terri feels that a further \$30,000 could be reduced if the hold harmless doesn't apply to PUF.
 - If the hold harmless doesn't apply to PUF, and a funding reduction is enforced, PUF would have a deficit of \$30,685. If PUF is held harmless and is entitled to the full funding, there would be a surplus of \$232,365.
 - Depending on the final PUF budget, Terri would like to supplement staffing.
 - International Education
 - International Education is expected to have revenue of \$122,414 (this is net of any agent commission on invoices)
 - International expenses are expected to be \$196,693
 - This results in a deficit of \$74,279
 - There is currently \$8,664 in restricted reserves for International Education.

**Medicine Hat Catholic Board of Education
Summary of Net Assets and Reserve Budget
2020-21 2nd Quarter Projection**

		2020-21				
		2020-21 Opening Balance	Transfers In	Transfers Out	2020-21 Closing Balance	Change in Balance
Unrestricted Net Assets						
Unrestricted		208,021			568,824	360,803
	2020-21 Revenue over Expenses	945,929	945,929			
	Transfer to Working Capital (5-days)			660,315		
	Unsupported Amortization from Investment in Capital Assets	174,889	174,889			
	Transfer Portion of Amortization to Capital Assets	(174,889)		174,889		
	Transfer to Capital Reserve - Child Care Modular Capital Reserve	(6,500)		6,500		
	School Generated Fund Balances	(101,265)	(101,265)			
	Learning Services CCT Program	-		-		
	International Student Surplus - Restricted	74,279	74,279	-		
	Use of School and Department Reserves - Contingency	-	-			
	School and Department use of Restricted Reserve	108,675	108,675			
Restricted Reserves						
Working Capital (5-days = \$660315)		-	660,315	-	660,315	
Department Reserves						
	School Based	197,080	-	108,675	88,405	
	Use of School and Department Reserves - Contingency	-		-	-	
	Learning Services - CCT Program	1,332	-		1,332	
	School Generated Funds	577,453		(101,265)	678,718	
	International Student Program	8,664	-	74,279	(65,615)	
	Band	36,348		-	36,348	
	O&M Joint Use - Flooring Upkeep	12,365			12,365	
	O&M Equipment	57,416		-	57,416	
Total Operating Reserves		890,658	660,315	81,689	1,469,284	578,626
Total Accumulated Operating Surplus		1,098,679	1,862,822	923,393	2,038,108	939,429
Capital Reserves						
	Child Care Modular	58,500	6,500		65,000	6,500
	Amortization from Capital Assets	-	174,889	-	174,889	174,889
Total Net Assets (Not invested in Capital Assets)		1,157,179	2,044,211	923,393	2,277,998	1,120,818
Accumulated Surplus from Operations net of SGF		521,226			1,359,390	

**MEDICINE HAT CATHOLIC BOARD OF EDUCATION
ALBERTA ED GRANT REVENUE RECONCILIATION (FES)
Q2 AS AT FEBRUARY 28, 2021**

GRANT	BUDGET UPDATE 2020-2021	Q2 PROJECTION (FEB 28, 2021)	ACTUALS FEB. 28 2021	VARIANCE B/W BUDGET UPDATE & Q2	% OF BUDGET
BASE INSTRUCTION	\$ 15,272,336	\$ 15,272,336	\$ 7,636,168	\$ -	50.0%
Grade ECS	\$ 956,323	\$ 956,323	\$ 478,162	\$ -	50.0%
Grades 1-9	\$ 11,112,886	\$ 11,112,886	\$ 5,556,443	\$ -	50.0%
High Schools	\$ 3,203,127	\$ 3,203,127	\$ 1,601,563	\$ -	50.0%
SERVICES & SUPPORTS	\$ 4,328,186	\$ 4,328,186	\$ 2,164,093	\$ -	50.0%
Specialized Learning Supports (SLS)	\$ 2,374,072	\$ 2,374,072	\$ 1,187,036	\$ -	50.0%
First Nations, Metis & Inuit Education	\$ 136,314	\$ 136,314	\$ 68,157	\$ -	50.0%
English as a Second Language	\$ 113,760	\$ 113,760	\$ 56,880	\$ -	50.0%
Refugee Student	\$ 69,300	\$ 69,300	\$ 34,650	\$ -	50.0%
ECS Pre-K Prgm Unit Funding (PUF)	\$ 1,634,740	\$ 1,634,740	\$ 817,370	\$ -	50.0%
SCHOOL	\$ 4,264,016	\$ 4,258,243	\$ 2,040,353	\$ (5,773)	47.9%
Operations & Maintenance	\$ 2,620,714	\$ 2,620,714	\$ 1,310,357	\$ -	50.0%
SuperNet	\$ 96,000	\$ 96,000	\$ 48,000	\$ -	50.0%
Transportation	\$ 1,243,345	\$ 1,243,345	\$ 621,673	\$ -	50.0%
Infrastructure Maintenance Renewal	\$ 303,957	\$ 298,184	\$ 60,323	\$ (5,773)	19.8%
COMMUNITY	\$ 971,104	\$ 971,104	\$ 485,552	\$ -	50.0%
Socio-Economic Status	\$ 479,284	\$ 479,284	\$ 239,642	\$ -	50.0%
Geographic	\$ 341,820	\$ 341,820	\$ 170,910	\$ -	50.0%
School Nutrition Program	\$ 150,000	\$ 150,000	\$ 75,000	\$ -	50.0%
JURISDICTION	\$ 1,554,384	\$ 1,554,384	\$ 777,192	\$ -	50.0%
System Administration	\$ 1,554,384	\$ 1,554,384	\$ 777,192	\$ -	50.0%
OTHER - ALBERTA EDUCATION	\$ 2,407,170	\$ 2,407,172	\$ 1,168,286	\$ 2	48.5%
Prior Year Funding/Recovery	\$ -	\$ -	\$ 15,748	\$ -	#DIV/0!
ATRF - Funding	\$ 1,541,055	\$ 1,541,055	\$ 704,653	\$ -	45.7%
Bridge Funding - Base	\$ 519,670	\$ 519,670	\$ 259,835	\$ -	50.0%
Bridge Funding - Support	\$ 346,445	\$ 346,447	\$ 173,224	\$ 2	50.0%
Federal French Funding - OLEP	\$ -	\$ -	\$ 14,827	\$ -	#DIV/0!
POTENTIAL CLAWBACKS	\$ (485,799)	\$ (322,678)	\$ -	\$ 163,121	0.0%
Base Instruction	\$ (163,121)	\$ -	\$ -	\$ 163,121	0.0%
Services & Supports - Non-PUF	\$ (29,628)	\$ (29,628)	\$ -	\$ -	0.0%
Services & Supports - PUF	\$ (293,050)	\$ (293,050)	\$ -	\$ -	0.0%
TOTAL FUNDING - ALBERTA ED (FES)	\$ 28,311,397	\$ 28,468,747	\$ 14,271,644	\$ (157,350)	50.4%

**MEDICINE HAT CATHOLIC BOARD OF EDUCATION
ALBERTA ED GRANT REVENUE RECONCILIATION (FES)
Q2 AS AT FEBRUARY 28, 2021**

GRANT	BUDGET UPDATE 2020-2021	Q2 PROJECTION (FEB 28, 2021)	ACTUALS FEB. 28 2021	VARIANCE B/W BUDGET UPDATE & Q2	% OF BUDGET
OTHER GOVERNMENT OF ALBERTA -	\$ 1,290,240	\$ 1,290,240	\$ 1,060,821	\$ -	82.2%
PPE Provided	\$ 20,713	\$ 20,713	\$ 20,713	\$ -	100.0%
COVID Provincial/Federal Funding	\$ 926,450	\$ 926,450	\$ 926,450	\$ -	100.0%
Communities Coming Together	\$ 281,304	\$ 281,304	\$ 67,658	\$ -	24.1%
French Partnership Lead Teacher	\$ 15,773	\$ 15,773	\$ -	\$ -	0.0%
French Monitor	\$ -	\$ -	\$ -	\$ -	#DIV/0!
FCSS Grant	\$ 46,000	\$ 46,000	\$ 46,000	\$ -	100.0%
Regional Collaborative Service Delivery	\$ -	\$ -	\$ -	\$ -	#DIV/0!
INSTRUCTIONAL RESOURCE	\$ 411,039	\$ 420,156	\$ 305,569	\$ 9,117	74.3%
School Fees	\$ 57,609	\$ 53,494	\$ 31,900	\$ (4,115)	55.4%
Academy Fees	\$ 341,330	\$ 354,413	\$ 266,928	\$ 13,083	78.2%
Band Fees	\$ 12,100	\$ 12,249	\$ 6,741	\$ 149	55.7%
OTHER SALES & SERVICES	\$ 637,788	\$ 589,608	\$ 324,469	\$ (48,180)	50.9%
Preschool Fees (External Services)	\$ 466,590	\$ 460,309	\$ 281,726	\$ (6,281)	60.4%
Chief Gord Earl	\$ 600	\$ 600	\$ -	\$ -	0.0%
Zirka Ukrainian Dance Ensemble	\$ 645	\$ 645	\$ -	\$ -	0.0%
Gershaw Scholarship	\$ 780	\$ 780	\$ -	\$ -	0.0%
International Students	\$ 166,398	\$ 122,414	\$ 37,883	\$ (43,984)	22.8%
SIVA Training	\$ 990	\$ 2,790	\$ 2,790	\$ 1,800	281.8%
Parking Plugs	\$ 1,785	\$ 2,070	\$ 2,070	\$ 285	116.0%
INVESTMENT INCOME	\$ 35,000	\$ 33,600	\$ 11,932	\$ (1,400)	34.1%
Interest on Investments	\$ 35,000	\$ 33,600	\$ 11,932	\$ (1,400)	34.1%
GIFTS & DONATIONS	\$ 7,400	\$ 7,400	\$ -	\$ -	0.0%
Gifts & Donations - Education Foundation	\$ 5,000	\$ 5,000	\$ -	\$ -	0.0%
School Donations	\$ 2,400	\$ 2,400	\$ -	\$ -	0.0%
RENTALS OF FACILITIES	\$ 17,640	\$ 17,640	\$ 9,681	\$ -	54.9%
Lease Child Care Modular (External Serv.	\$ 17,640	\$ 17,640	\$ 8,105	\$ -	45.9%
Joint Use Agreement (City of MH)	\$ -	\$ -	\$ 1,576	\$ -	#DIV/0!
Federal Election	\$ -	\$ -	\$ -	\$ -	#DIV/0!
OTHER SCHOOL AUTHORITIES	\$ 43,600	\$ 43,600	\$ -	\$ -	0.0%
CEU Portion from Online Partners	\$ 43,600	\$ 43,600	\$ -	\$ -	0.0%
Lease POM GOA - CAPE	\$ -	\$ -	\$ -	\$ -	#DIV/0!
SCHOOL GENERATED FUNDS	\$ 1,251,867	\$ 657,390	\$ 493,386	\$ (594,477)	39.4%
Fees	\$ 356,728	\$ 66,173	\$ 62,289	\$ (290,555)	17.5%
Donations	\$ 92,108	\$ 78,909	\$ 40,556	\$ (13,199)	44.0%
Fundraising	\$ 188,945	\$ 23,454	\$ 12,907	\$ (165,492)	6.8%
Interest	\$ 28,062	\$ 6,858	\$ 3,429	\$ (21,204)	12.2%
Out of School Care (External Services - (\$ 313,215	\$ 188,678	\$ 275,205	\$ (124,537)	87.9%
Out of School Care (External Services - (\$ 29,235	\$ 208,998	\$ 51,819	\$ 179,763	177.2%
Other Sales & Services (OSS)	\$ 243,574	\$ 84,320	\$ 47,181	\$ (159,254)	19.4%
GAINS ON DISPOSAL OF ASSETS	\$ -	\$ -	\$ 600	\$ -	#DIV/0!
Gains on Disposal of Assets	\$ -	\$ -	\$ 600	\$ -	#DIV/0!
AMORTIZATION OF CAPITAL ALLOCAT	\$ 1,498,529	\$ 1,498,529	\$ 749,265	\$ -	50.0%
Alberta Infrastructure (Supported)	\$ 1,211,109	\$ 1,211,109	\$ 605,555	\$ -	50.0%
Alberta Education (Supported)	\$ 287,420	\$ 287,420	\$ 143,710	\$ -	50.0%
OTHER REVENUE	\$ 13,437	\$ 13,437	\$ 1,455	\$ -	10.8%
Insurance Claim	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Sale of St. Mary's Equipment	\$ 437	\$ 437	\$ -	\$ -	0.0%
Credit Card Reimbursement	\$ 13,000	\$ 13,000	\$ 1,455	\$ -	11.2%
TOTAL OTHER FUNDING	\$ 5,206,540	\$ 4,571,601	\$ 2,957,177	\$ (634,939)	56.8%
TOTAL DIVISION REVENUE	\$ 33,517,937	\$ 33,040,348	\$ 17,228,821	\$ (477,589)	51.4%

Medicine Hat Catholic Board of Education
Projection Compared to Fall Budget Update
Budget Allocation by Programs
Q2 Projection as at February 28, 2021

Q2 PROJECTION FOR YTD AT FEBRUARY 28, 2021								
Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total	%age
1. Certificated Salaries	12,921,186	-	-	336,500	-	-	13,257,686	41%
2. Certificated Benefits	3,179,345	-	-	50,207	-	-	3,229,552	10%
3. Non-Certificated Salaries	4,180,290	1,451,624	14,480	688,346	584,478	-	6,919,219	21%
4. Non-Certificated Benefits	1,011,023	325,931	4,144	163,816	90,169	-	1,595,082	5%
5. Services, Contracts & Supplies	2,032,746	1,409,626	1,223,443	321,544	37,428	303,957	5,328,743	17%
6. SGF	227,654	-	-	-	-	-	227,654	1%
6. Amortization of Supported Assets	-	-	-	-	-	1,498,529	1,498,529	5%
7. Amortization of Unsupported Assets	40,221	-	-	3,252	-	131,416	174,889	1%
8. Supported Interest on Debt	-	-	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	-	0%
9 b. Other Interest & Finance Charges	-	-	-	254	-	-	254	0%
10. Losses on Disposal of Tangible Capital As	-	-	-	-	-	-	-	0%
Total Expenditures	23,592,464	3,187,180	1,242,066	1,563,919	712,075	1,933,902	32,231,607	96%
Total as a % of Total Expenditures	73.2%	9.9%	3.9%	4.9%	2.2%	6.0%	100.0%	

2020-2021 BUDGET UPDATE								
Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total	%age
1. Certificated Salaries	13,313,230	-	-	336,500	-	-	13,649,730	40%
2. Certificated Benefits	3,109,021	-	-	43,785	-	-	3,152,806	9%
3. Non-Certificated Salaries	4,067,921	1,368,584	13,677	657,190	678,236	-	6,785,609	20%
4. Non-Certificated Benefits	1,027,579	362,221	4,559	161,025	90,787	-	1,646,172	5%
5. Services, Contracts & Supplies	2,287,116	1,318,826	1,358,358	365,792	160,874	298,184	5,789,150	17%
6. SGF	1,004,224	-	-	-	-	-	1,004,224	3%
6. Amortization of Supported Assets	-	-	-	-	-	1,629,945	1,629,945	5%
7. Amortization of Unsupported Assets	40,221	-	-	3,252	-	-	43,473	0%
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	24,849,312	3,049,632	1,376,594	1,572,544	929,898	1,928,129	33,706,109	100%
Percentage of Total	73.7%	9.0%	4.1%	4.7%	2.8%	5.7%	100.0%	

VARIANCE - \$								
Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total	
1. Certificated Salaries	(392,044)	-	-	(0)	-	-	(392,044)	
2. Certificated Benefits	70,324	-	-	6,422	-	-	76,746	
3. Non-Certificated Salaries	112,369	83,040	802	31,156	(93,758)	-	133,609	
4. Non-Certificated Benefits	(16,556)	(36,290)	(415)	2,791	(619)	-	(51,089)	
5. Services, Contracts & Supplies	(254,370)	90,799	(134,915)	(44,248)	(123,446)	5,773	(460,408)	
6. SGF	(776,570)	-	-	-	-	-	(776,570)	
6. Amortization of Supported Assets	-	-	-	-	-	(131,416)	(131,416)	
7. Amortization of Unsupported Assets	0	-	-	-	-	131,416	131,416	
8. Supported Interest on Debt	-	-	-	-	-	-	-	
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	-	
9 b. Other Interest & Finance Charges	-	-	-	(4,747)	-	-	(4,747)	
10. Losses on Disposal of Tangible Capital As	-	-	-	-	-	-	-	
Total Expenditures	(1,256,848)	137,549	(134,528)	(8,625)	(217,823)	5,773	(1,474,502)	
Percent change	85.2%	-9.3%	9.1%	0.6%	14.8%	-0.4%	100.0%	

VARIANCE - %								
Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total	
1. Certificated Salaries	97.1%	0.0%	0.0%	100.0%	0.0%	0.0%	97.1%	
2. Certificated Benefits	102.3%	0.0%	0.0%	114.7%	0.0%	0.0%	102.4%	
3. Non-Certificated Salaries	102.8%	106.1%	105.9%	104.7%	86.2%	0.0%	102.0%	
4. Non-Certificated Benefits	98.4%	90.0%	90.9%	101.7%	99.3%	0.0%	96.9%	
5. Services, Contracts & Supplies	88.9%	106.9%	90.1%	87.9%	23.3%	101.9%	92.0%	
6. SGF	22.7%	0.0%	0.0%	0.0%	0.0%	0.0%	22.7%	
6. Amortization of Supported Assets	0.0%	0.0%	0.0%	0.0%	0.0%	91.9%	91.9%	
7. Amortization of Unsupported Assets	100.0%	0.0%	0.0%	0.0%	0.0%	#DIV/0!	0.0%	
8. Supported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
9 a. Unsupported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
9 b. Other Interest & Finance Charges	0.0%	0.0%	0.0%	5.1%	0.0%	0.0%	5.1%	
10. Losses on Disposal of Tangible Capital As	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total Expenditures	94.9%	104.5%	90.2%	99.5%	76.6%	100.3%	95.6%	
Percent change	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

**Medicine Hat Catholic Board of Education
Projection Compared to Fall Budget Update
Budget Allocation by Program - Instruction
Q2 Projection as at February 28, 2021**

Q2 PROJECTION FOR YTD AT FEBRUARY 28, 2021

Category	Instructional Pool	Instructional Staffing	REC*	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
1. Certificated Salaries	11,574	11,940,342	125,991	85,969	-	-	-	757,309	12,921,186	55%
2. Certificated Benefits	926	3,059,607	13,443	11,129	-	-	-	94,240	3,179,345	13%
3. Non-Certificated Salaries	116,142	771,174	9,653	259,002	-	76,160	240,983	2,707,175	4,180,290	18%
4. Non-Certificated Benefits	12,603	216,746	2,790	62,016	-	18,463	55,324	643,081	1,011,023	4%
5. Services, Contracts & Supplies	291,094	57,905	45,424	637,486	-	55,377	313,833	631,626	2,032,746	9%
6. SGF	-	-	-	-	227,654	-	-	-	227,654	1%
6. Amortization of Supported Assets	-	-	-	-	-	-	-	-	-	0%
7. Amortization of Unsupported Assets	-	-	-	40,221	-	-	-	-	40,221	0%
8. Supported Interest on Debt	-	-	-	-	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	-	-	-	0%
9 b. Other Interest & Finance Charges	-	-	-	-	-	-	-	-	-	0%
10. Losses on Disposal of Tangible Capital Assets	-	-	-	-	-	-	-	-	-	0%
Total	432,339	16,045,775	197,301	1,095,824	227,654	150,000	610,140	4,833,432	23,592,464	100%
Add: Capitalized Assets	-	-	-	-	-	-	-	-	-	-
Adjusted Total Expenditures	432,339	16,045,775	197,301	1,095,824	227,654	150,000	610,140	4,833,432	23,592,464	
Total Expenditures	1.8%	68.0%	0.8%	4.6%	1.0%	0.6%	2.6%	20.5%	100.0%	

2020-2021 BUDGET UPDATE

Category	Instructional Pool	Instructional Staffing	REC*	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
1. Certificated Salaries	12,420	12,371,609	122,600	33,324	-	-	-	773,276	13,313,230	53%
2. Certificated Benefits	253	3,001,961	15,153	4,119	-	-	-	87,535	3,109,021	12%
3. Non-Certificated Salaries	115,962	796,033	10,360	166,445	-	37,130	241,292	2,816,662	4,183,883	17%
4. Non-Certificated Benefits	7,677	276,148	3,453	55,482	-	3,712	58,508	630,276	1,035,256	4%
5. Services, Contracts & Supplies	302,073	-	56,540	881,775	-	109,158	391,273	633,902	2,374,721	9%
6. SGF	-	-	-	-	1,004,224	-	-	-	1,004,224	4%
6. Amortization of Supported Assets	-	-	-	-	-	-	-	-	-	0%
7. Amortization of Unsupported Assets	-	-	-	40,221	-	-	-	-	40,221	0%
8. Supported Interest on Debt	-	-	-	-	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	-	-	-	0%
9 b. Other Interest & Finance Charges	-	-	-	-	-	-	-	-	-	0%
10. Losses on Disposal of Tangible Capital Assets	-	-	-	-	-	-	-	-	-	0%
Total	438,385	16,445,751	208,106	1,181,365	1,004,224	150,000	691,072	4,941,651	25,060,556	100%
Percentage of Total	1.7%	65.6%	0.8%	4.7%	4.0%	0.6%	2.8%	19.7%	100.0%	

VARIANCE - %

Category	Instructional Pool	Instructional Staffing	REC	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
1. Certificated Salaries	(846)	(431,267)	3,391	52,645	-	-	-	(15,967)	(392,044)	
2. Certificated Benefits	673	57,646	(1,710)	7,011	-	-	-	6,705	70,324	
3. Non-Certificated Salaries	180	(24,858)	(707)	92,558	-	39,030	(309)	(109,487)	(3,593)	
4. Non-Certificated Benefits	4,926	(59,402)	(664)	6,534	-	14,751	(3,184)	12,805	(24,233)	
5. Services, Contracts & Supplies	(10,979)	57,905	(11,116)	(244,289)	-	(53,781)	(77,440)	(2,276)	(341,975)	
6. SGF	-	-	-	-	(776,570)	-	-	-	(776,570)	
6. Amortization of Supported Assets	-	-	-	-	-	-	-	-	-	
7. Amortization of Unsupported Assets	-	-	-	0	-	-	-	-	0	
8. Supported Interest on Debt	-	-	-	-	-	-	-	-	-	
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	-	-	-	
9 b. Other Interest & Finance Charges	-	-	-	-	-	-	-	-	-	
10. Losses on Disposal of Tangible Capital Assets	-	-	-	-	-	-	-	-	-	
Total	(6,046)	(399,977)	(10,805)	(85,541)	(776,570)	0	(80,933)	(108,219)	(1,468,092)	100%
Percent change	0.4%	27.2%	0.7%	5.8%	52.9%	0.0%	5.5%	7.4%	100.0%	
Variance Between Total Exp w/ Capital Assets Compared to Fall Budget Update	(6,046)	(399,977)	(10,805)	(85,541)	(776,570)	0	(80,933)	(108,219)	(1,468,092)	

VARIANCE - %

Category	Instructional Pool	Instructional Staffing	REC	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
1. Certificated Salaries	93.2%	96.5%	102.8%	258.0%	0.0%	0.0%	0.0%	97.9%	97.1%	
2. Certificated Benefits	0.0%	101.9%	88.7%	270.2%	0.0%	0.0%	0.0%	107.7%	102.3%	
3. Non-Certificated Salaries	0.0%	96.9%	93.2%	155.6%	0.0%	205.1%	99.9%	96.1%	99.9%	
4. Non-Certificated Benefits	0.0%	78.5%	80.8%	111.8%	0.0%	497.4%	94.6%	102.0%	97.7%	
5. Services, Contracts & Supplies	96.4%	0.0%	80.3%	72.3%	0.0%	50.7%	80.2%	99.6%	85.6%	
6. SGF	0.0%	0.0%	0.0%	0.0%	22.7%	0.0%	0.0%	0.0%	22.7%	
6. Amortization of Supported Assets	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
7. Amortization of Unsupported Assets	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
8. Supported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
9 a. Unsupported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
9 b. Other Interest & Finance Charges	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
10. Losses on Disposal of Tangible Capital Assets	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total	98.6%	97.6%	94.8%	92.8%	22.7%	100.0%	88.3%	97.8%	94.1%	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
Projection Compared to Fall Budget Update
Budget Allocation by Program - Student Services
Q2 Projection as at February 28, 2021

Q2 PROJECTION FOR YTD AT FEBRUARY 28, 2021

Category	Learning Services	CCT	PUF	Base Grant Early Ed	Preschool	Total	%age
1. Certificated Salaries	427,170	-	125,990	204,150	-	757,309	15%
2. Certificated Benefits	55,109	-	14,054	25,077	-	94,240	2%
3. Non-Certificated Salaries	1,727,893	226,754	752,528	-	287,514	2,994,690	57%
4. Non-Certificated Benefits	415,492	40,769	186,820	-	72,021	715,102	14%
5. Services, Contracts & Supplies	247,663	59,781	322,982	1,200	24,068	655,695	13%
6. SGF	-	-	-	-	-	-	0%
6. Amortization of Supported Assets	-	-	-	-	-	-	0%
7. Amortization of Unsupported Ass	-	-	-	-	-	-	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 C	-	-	-	-	-	-	0%
Total Expenditures	2,873,326	327,304	1,402,375	230,427	383,604	5,217,036	100%
Percentage of Total	55.1%	6.3%	26.9%	4.4%	7.4%	100.0%	

2020-2021 BUDGET UPDATE

Category	Learning Services	CCT	PUF	Base Grant Early Ed	Preschool	Total	%age
1. Certificated Salaries	451,112	-	120,014	202,150	-	773,276	14%
2. Certificated Benefits	51,066	-	13,586	22,883	-	87,535	2%
3. Non-Certificated Salaries	1,770,086	233,108	813,468	-	284,438	3,101,099	58%
4. Non-Certificated Benefits	391,897	58,277	180,102	-	67,334	697,610	13%
5. Services, Contracts & Supplies	304,787	35,919	214,521	78,675	55,799	689,701	13%
6. SGF	-	-	-	-	-	-	0%
6. Amortization of Supported Assets	-	-	-	-	-	-	0%
7. Amortization of Unsupported Ass	-	-	-	-	-	-	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 C	-	-	-	-	-	-	0%
Total Expenditures	2,968,949	327,304	1,341,690	303,708	407,571	5,349,222	100%
Percentage of Total	55.5%	6.1%	25.1%	5.7%	7.6%	100.0%	

VARIANCE - \$

Category	Learning Services	CCT	PUF	Base Grant Early Ed	Early Ed	Total	%age
1. Certificated Salaries	(23,943)	-	5,976	2,000	-	(15,967)	
2. Certificated Benefits	4,043	-	469	2,193	-	6,705	
3. Non-Certificated Salaries	(42,193)	(6,354)	(60,939)	-	3,077	(106,410)	
4. Non-Certificated Benefits	23,595	(17,508)	6,719	-	4,687	17,492	
5. Services, Contracts & Supplies	(57,124)	23,862	108,461	(77,475)	(31,731)	(34,007)	
6. SGF	-	-	-	-	-	-	
6. Amortization of Supported Assets	-	-	-	-	-	-	
7. Amortization of Unsupported Ass	-	-	-	-	-	-	
8. Supported Interest on Debt	-	-	-	-	-	-	
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	
9 b. Other Interest & Finance Charg	-	-	-	-	-	-	
10. Losses on Disposal of Tangible C	-	-	-	-	-	-	
Total Expenditures	(95,622)	0	60,685	(73,282)	(23,967)	(132,186)	100%
Percent change	72.3%	0.0%	-45.9%	55.4%	18.1%	100.0%	

VARIANCE - %

Category	Learning Services	CCT	PUF	Base Grant Early Ed	Early Ed	Total	%age
1. Certificated Salaries	94.7%	0.0%	105.0%	101.0%	0.0%	97.9%	
2. Certificated Benefits	107.9%	0.0%	103.5%	109.6%	0.0%	107.7%	
3. Non-Certificated Salaries	97.6%	97.3%	92.5%	#DIV/0!	101.1%	96.6%	
4. Non-Certificated Benefits	106.0%	70.0%	103.7%	0.0%	107.0%	102.5%	
5. Services, Contracts & Supplies	81.3%	166.4%	150.6%	0.0%	43.1%	95.1%	
6. SGF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
6. Amortization of Supported Assets	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
7. Amortization of Unsupported Ass	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%	
9 a. Unsupported Interest on Debt	0.0%	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%	0.0%	
10. Losses on Disposal of Tangible C	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total Expenditures	96.8%	100.0%	104.5%	75.9%	94.1%	97.5%	100%
Percent change	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 Programs
Q2: AS AT FEBRUARY 28, 2021

Q2 ACTUALS AT FEBRUARY 28, 2021

Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total	%age
1. Certificated Salaries	6,479,217	-	-	168,250	-	-	6,647,467	41%
2. Certificated Benefits	1,388,133	-	-	20,168	-	-	1,408,301	9%
3. Non-Certificated Salaries	2,312,934	753,837	7,240	332,702	328,894	-	3,735,607	23%
4. Non-Certificated Benefits	479,972	162,428	2,013	73,977	44,552	-	762,943	5%
5. Services, Contracts & Supplies	1,008,044	747,608	678,874	207,440	9,838	66,096	2,717,900	17%
6. SGF	113,827	-	-	-	7,348	-	121,174	1%
6. Amortization of Supported Assets	-	-	-	-	-	749,265	749,265	5%
7. Amortization of Unsupported Assets	16,522	-	-	1,626	-	-	18,148	0%
8. Supported Interest on Debt	-	-	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	54	-	-	54	0%
9 b. Other Interest & Finance Charges	149	-	-	11,471	-	-	11,620	0%
10. Losses on Disposal of Tangible Capital Assets	-	-	-	-	-	-	-	0%
Total Expenditures	11,798,799	1,663,873	688,127	815,688	390,631	815,361	16,172,478	48%
Add: Capitalized Assets	-	-	-	-	-	-	-	-
Adjusted Total Expenditures	11,798,799	1,663,873	688,127	815,688	390,631	815,361	16,172,478	
Total as a % of Total Expenditures	73.0%	10.3%	4.3%	5.0%	2.4%	5.0%	100.0%	

2020-21 BUDGET UPDATE

Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total	%age
1. Certificated Salaries	13,313,230	-	-	336,500	-	-	13,649,730	40%
2. Certificated Benefits	3,109,021	-	-	43,785	-	-	3,152,806	9%
3. Non-Certificated Salaries	4,067,921	1,368,584	13,677	657,190	678,236	-	6,785,609	20%
4. Non-Certificated Benefits	1,027,579	362,221	4,559	161,025	90,787	-	1,646,172	5%
5. Services, Contracts & Supplies	2,287,116	1,318,826	1,358,358	365,792	160,874	298,184	5,789,150	17%
6. SGF	1,004,224	-	-	-	-	-	1,004,224	3%
6. Amortization of Supported Assets	-	-	-	-	-	1,629,945	1,629,945	5%
7. Amortization of Unsupported Assets	40,221	-	-	3,252	-	-	43,473	0%
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 Assets	-	-	-	-	-	-	-	0%
Total Expenditures	24,849,312	3,049,632	1,376,594	1,572,544	929,898	1,928,129	33,706,109	100%
Percentage of Total	73.7%	9.0%	4.1%	4.7%	2.8%	5.7%	100.0%	

VARIANCE - \$

Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total
1. Certificated Salaries	(6,834,012)	-	-	(168,250)	-	-	(7,002,262)
2. Certificated Benefits	(1,720,888)	-	-	(23,617)	-	-	(1,744,505)
3. Non-Certificated Salaries	(1,754,987)	(614,747)	(6,438)	(324,488)	(349,342)	-	(3,050,002)
4. Non-Certificated Benefits	(547,607)	(199,793)	(2,546)	(87,048)	(46,235)	-	(883,229)
5. Services, Contracts & Supplies	(1,279,072)	(571,218)	(679,484)	(158,352)	(151,036)	(232,088)	(3,071,251)
6. SGF	(890,397)	-	-	-	7,348	-	(883,050)
6. Amortization of Supported Assets	-	-	-	-	-	(880,681)	(880,681)
7. Amortization of Unsupported Assets	(23,699)	-	-	(1,626)	-	-	(25,325)
8. Supported Interest on Debt	-	-	-	-	-	-	-
9 a. Unsupported Interest on Debt	-	-	-	54	-	-	54
9 b. Other Interest & Finance Charges	149	-	-	6,471	-	-	6,620
10. Losses on Disposal of Tangible Capital Assets	-	-	-	-	-	-	-
Total Expenditures	(13,050,513)	(1,385,758)	(688,468)	(756,857)	(539,267)	(1,112,768)	(17,533,631)
Percent change	74.4%	7.9%	3.9%	4.3%	3.1%	6.3%	100.0%
Variance Between Total Exp w/ Capital Assets Compared to Fall Budget Update	(13,050,513)	(1,385,758)	(688,468)	(756,857)	(539,267)	(1,112,768)	(17,533,631)

VARIANCE - %

Category	Instruction	POM	TSPN	Board and System	External Services	Capital	Total
1. Certificated Salaries	48.7%	0.0%	0.0%	50.0%	0.0%	0.0%	48.7%
2. Certificated Benefits	44.6%	0.0%	0.0%	46.1%	0.0%	0.0%	44.7%
3. Non-Certificated Salaries	56.9%	55.1%	52.9%	50.6%	48.5%	0.0%	55.1%
4. Non-Certificated Benefits	46.7%	44.8%	44.2%	45.9%	49.1%	0.0%	46.3%
5. Services, Contracts & Supplies	44.1%	56.7%	50.0%	56.7%	6.1%	22.2%	46.9%
6. SGF	11.3%	0.0%	0.0%	0.0%	0.0%	0.0%	12.1%
6. Amortization of Supported Assets	0.0%	0.0%	0.0%	0.0%	0.0%	46.0%	46.0%
7. Amortization of Unsupported Assets	41.1%	0.0%	0.0%	50.0%	0.0%	0.0%	41.7%
8. Supported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9 a. Unsupported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
9 b. Other Interest & Finance Charges	0.0%	0.0%	0.0%	229.4%	0.0%	0.0%	232.4%
10. Losses on Disposal of Tangible Capital Assets	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Expenditures	47.5%	54.6%	50.0%	51.9%	42.0%	42.3%	48.0%
Percent change	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Medicine Hat Catholic Board of Education
YTD Actuals Compared to Fall Budget Update
Budget Allocation by Program - Instruction
Q2: AS AT FEBRUARY 28, 2021

Q2 ACTUALS AT FEBRUARY 28, 2021

Category	Instructional Pool	Instructional Staffing	REC*	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
1. Certificated Salaries	-	5,997,160	65,543	44,175	-	-	-	372,340	6,479,217	55%
2. Certificated Benefits	-	1,335,681	5,354	5,565	-	-	-	41,534	1,388,133	12%
3. Non-Certificated Salaries	55,488	387,600	4,827	150,203	-	44,695	120,492	1,549,630	2,312,934	20%
4. Non-Certificated Benefits	5,898	104,079	1,342	29,115	-	8,753	24,786	305,998	479,972	4%
5. Services, Contracts & Supplies	76,292	11,808	38,451	351,144	-	25,688	191,241	313,419	1,008,044	9%
6. SGF	-	-	-	-	113,827	-	-	-	113,827	1%
6. Amortization of Supported Assets	-	-	-	-	-	-	-	-	-	0%
7. Amortization of Unsupported Assets	-	-	-	16,522	-	-	-	-	16,522	0%
8. Supported Interest on Debt	-	-	-	-	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	-	-	-	0%
9 b. Other Interest & Finance Charges	149	-	-	-	-	-	-	-	149	0%
10. Losses on Disposal of Tangible Capital Assets	-	-	-	-	-	-	-	-	-	0%
Total	137,828	7,836,328	115,516	596,724	113,827	79,136	336,519	2,582,921	11,798,799	100%
Add: Capitalized Assets	-	-	-	-	-	-	-	-	-	-
Adjusted Total Expenditures	137,828	7,836,328	115,516	596,724	113,827	79,136	336,519	2,582,921	11,798,799	
Total Expenditures	1.2%	66.4%	1.0%	5.1%	1.0%	0.7%	2.9%	21.9%	100.0%	

2020-21 BUDGET UPDATE

Category	Instructional Pool	Instructional Staffing	REC*	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
1. Certificated Salaries	12,420	12,371,609	122,600	33,324	-	-	-	773,276	13,313,230	54%
2. Certificated Benefits	253	3,001,961	15,153	4,119	-	-	-	87,535	3,109,021	13%
3. Non-Certificated Salaries	-	796,033	10,360	166,445	-	37,130	241,292	2,816,662	4,067,921	16%
4. Non-Certificated Benefits	-	276,148	3,453	55,482	-	3,712	58,508	630,276	1,027,579	4%
5. Services, Contracts & Supplies	214,468	-	56,540	881,775	-	109,158	391,273	633,902	2,287,116	9%
6. SGF	-	-	-	-	1,004,224	-	-	-	1,004,224	4%
6. Amortization of Supported Assets	-	-	-	-	-	-	-	-	-	0%
7. Amortization of Unsupported Assets	-	-	-	40,221	-	-	-	-	40,221	0%
8. Supported Interest on Debt	-	-	-	-	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	-	-	-	0%
9 b. Other Interest & Finance Charges	-	-	-	-	-	-	-	-	-	0%
10. Losses on Disposal of Tangible Capital Assets	-	-	-	-	-	-	-	-	-	0%
Total	227,141	16,445,751	208,106	1,181,365	1,004,224	150,000	691,072	4,941,651	24,849,312	100%
Percentage of Total	0.9%	66.2%	0.8%	4.8%	4.0%	0.6%	2.8%	19.9%	100.0%	

VARIANCE - %

Category	Instructional Pool	Instructional Staffing	REC	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
1. Certificated Salaries	(12,420)	(6,374,449)	(57,057)	10,851	-	-	-	(400,937)	(6,834,012)	
2. Certificated Benefits	(253)	(1,666,280)	(9,799)	1,446	-	-	-	(46,001)	(1,720,888)	
3. Non-Certificated Salaries	55,488	(408,433)	(5,534)	(16,242)	-	7,565	(120,800)	(1,267,032)	(1,754,987)	
4. Non-Certificated Benefits	5,898	(172,069)	(2,111)	(26,366)	-	5,041	(33,722)	(324,278)	(547,607)	
5. Services, Contracts & Supplies	(138,176)	11,808	(18,089)	(530,631)	-	(83,470)	(200,031)	(320,483)	(1,279,072)	
6. SGF	-	-	-	-	(890,397)	-	-	-	(890,397)	
6. Amortization of Supported Assets	-	-	-	-	-	-	-	-	-	
7. Amortization of Unsupported Assets	-	-	-	(23,699)	-	-	-	-	(23,699)	
8. Supported Interest on Debt	-	-	-	-	-	-	-	-	-	
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	-	-	-	
9 b. Other Interest & Finance Charges	149	-	-	-	-	-	-	-	149	
10. Losses on Disposal of Tangible Capital Assets	-	-	-	-	-	-	-	-	-	
Total	(89,314)	(8,609,423)	(92,590)	(584,641)	(890,397)	(70,864)	(354,553)	(2,358,730)	(13,050,513)	100%
Percent change	0.7%	66.0%	0.7%	4.5%	6.8%	0.5%	2.7%	18.1%	100.0%	
Variance Between Total Exp w/ Capital Assets Compared to Fall Budget Update	(89,314)	(8,609,423)	(92,590)	(584,641)	(890,397)	(70,864)	(354,553)	(2,358,730)	(13,050,513)	

VARIANCE - %

Category	Instructional Pool	Instructional Staffing	REC	SBDM	SGF	Nutrition	Technology	Student Services	Total	%age
1. Certificated Salaries	0.0%	48.5%	53.5%	132.6%	0.0%	0.0%	0.0%	48.2%	48.7%	
2. Certificated Benefits	0.0%	44.5%	35.3%	135.1%	0.0%	0.0%	0.0%	47.4%	44.6%	
3. Non-Certificated Salaries	0.0%	48.7%	46.6%	90.2%	0.0%	120.4%	49.9%	55.0%	56.9%	
4. Non-Certificated Benefits	0.0%	37.7%	38.9%	52.5%	0.0%	235.8%	42.4%	48.5%	46.7%	
5. Services, Contracts & Supplies	35.6%	#DIV/0!	68.0%	39.8%	0.0%	23.5%	48.9%	49.4%	44.1%	
6. SGF	0.0%	0.0%	0.0%	0.0%	11.3%	0.0%	0.0%	0.0%	11.3%	
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%	41.1%	0.0%	0.0%	0.0%	0.0%	0.0%	
8. Supported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
9 a. Unsupported Interest on Debt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
9 b. Other Interest & Finance Charges	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
10. Losses on Disposal of Tangible Capital Assets	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total	60.7%	47.6%	55.5%	50.5%	11.3%	52.8%	48.7%	52.3%	47.5%	100%
Percent change	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

Medicine Hat Catholic Board of Education
YTD Actuals Compared to Fall Budget Update
Budget Allocation by Program - Student Services
Q2: AS AT FEBRUARY 28, 2021

Q2 ACTUALS AT FEBRUARY 28, 2021							
Category	Learning Services	CCT	PUF	Base Grant Early Ed	Preschool	Total	%age
1. Certificated Salaries	216,556	-	62,995	92,789	-	372,340	13%
2. Certificated Benefits	25,224	-	5,256	11,055	-	41,534	1%
3. Non-Certificated Salaries	1,006,072	113,065	430,494	-	165,564	1,715,194	61%
4. Non-Certificated Benefits	198,046	18,144	89,808	-	34,571	340,569	12%
5. Services, Contracts & Supplies	138,994	10,470	163,235	720	9,838	323,257	12%
6. SGF	-	-	-	-	-	-	0%
6. Amortization of Supported Assets	-	-	-	-	-	-	0%
7. Amortization of Unsupported Assets	-	-	-	-	-	-	0%
8. Supported Interest on Debt	-	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	0%
9 b. Other Interest & Finance Charges	-	-	-	-	-	-	0%
10. Losses on Disposal of Tangible Capital Assets	-	-	-	-	-	-	0%
Total Expenditures	1,584,892	141,679	751,786	104,563	209,972	2,792,893	100%
Percentage of Total	56.7%	5.1%	26.9%	3.7%	7.5%	100.0%	

2020-21 BUDGET UPDATE							
Category	Learning Services	CCT	PUF	Base Grant Early Ed	Preschool	Total	%age
1. Certificated Salaries	451,112	-	120,014	202,150	-	773,276	16%
2. Certificated Benefits	51,066	-	13,586	22,883	-	87,535	2%
3. Non-Certificated Salaries	1,770,086	233,108	813,468	-	-	2,816,662	57%
4. Non-Certificated Benefits	391,897	58,277	180,102	-	-	630,276	13%
5. Services, Contracts & Supplies	304,787	35,919	214,521	78,675	-	633,902	13%
6. SGF	-	-	-	-	-	-	0%
6. Amortization of Supported Assets	-	-	-	-	-	-	0%
7. Amortization of Unsupported Assets	-	-	-	-	-	-	0%
8. Supported Interest on Debt	-	-	-	-	-	-	0%
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	0%
9 b. Other Interest & Finance Charges	-	-	-	-	-	-	0%
10. Losses on Disposal of Tangible Capital Assets	-	-	-	-	-	-	0%
Total Expenditures	2,968,949	327,304	1,341,690	303,708	-	4,941,651	100%
Percentage of Total	60.1%	6.6%	27.2%	6.1%	0.0%	100.0%	

VARIANCE - \$							
Category	Learning Services	CCT	PUF	Base Grant Early Ed	Early Ed	Total	%age
1. Certificated Salaries	(234,557)	-	(57,019)	(109,361)	-	(400,937)	
2. Certificated Benefits	(25,842)	-	(8,330)	(11,829)	-	(46,001)	
3. Non-Certificated Salaries	(764,014)	(120,043)	(382,974)	-	165,564	(1,101,468)	
4. Non-Certificated Benefits	(193,851)	(40,133)	(90,294)	-	34,571	(289,707)	
5. Services, Contracts & Supplies	(165,793)	(25,449)	(51,286)	(77,955)	9,838	(310,645)	
6. SGF	-	-	-	-	-	-	
6. Amortization of Supported Assets	-	-	-	-	-	-	
7. Amortization of Unsupported Assets	-	-	-	-	-	-	
8. Supported Interest on Debt	-	-	-	-	-	-	
9 a. Unsupported Interest on Debt	-	-	-	-	-	-	
9 b. Other Interest & Finance Charges	-	-	-	-	-	-	
10. Losses on Disposal of Tangible Capital Assets	-	-	-	-	-	-	
Total Expenditures	(1,384,056)	(185,625)	(589,904)	(199,145)	209,972	(2,148,758)	100%
Percent change	64.4%	8.6%	27.5%	9.3%	-9.8%	100.0%	

VARIANCE - %							
Category	Learning Services	CCT	PUF	Base Grant Early Ed	Early Ed	Total	%age
1. Certificated Salaries	48.0%	0.0%	52.5%	45.9%	0.0%	48.2%	
2. Certificated Benefits	49.4%	0.0%	38.7%	48.3%	0.0%	47.4%	
3. Non-Certificated Salaries	56.8%	48.5%	52.9%	0.0%	0.0%	60.9%	
4. Non-Certificated Benefits	50.5%	31.1%	49.9%	0.0%	0.0%	54.0%	
5. Services, Contracts & Supplies	45.6%	29.2%	76.1%	0.9%	0.0%	51.0%	
6. SGF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
6. Amortization of Supported Assets	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
7. Amortization of Unsupported Assets	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%	
9 a. Unsupported Interest on Debt	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%	
10. Losses on Disposal of Tangible Capital Assets	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total Expenditures	53.4%	43.3%	56.0%	34.4%	#DIV/0!	56.5%	100%
Percent change	0.0%	0.0%	0.0%	0.0%	#DIV/0!	0.0%	