

4105 Lakeland Roman Catholic Separate School District No. 150

School Jurisdiction Code and Name

FALL 2018 UPDATE TO THE 2018/2019 BUDGET: Page 1

	Fall 2018 Update to the Budget 2018/2019	Spring 2018 Budget Report 2018/2019	Variance	% Variance
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	\$32,948,410	\$32,367,510	\$580,900	1.8%
Other - Government of Alberta	\$8,400	\$8,400	\$0	0.0%
Federal Government and First Nations	\$964,912	\$1,174,937	(\$210,025)	-17.9%
Other Alberta school authorities	\$0	\$0	\$0	0.0%
Out of province authorities	\$0	\$7,300	(\$7,300)	-100.0%
Alberta municipalities - special tax levies	\$0	\$0	\$0	0.0%
Property taxes	\$2,400,000	\$2,400,000	\$0	0.0%
Fees	\$623,900	\$676,100	(\$52,200)	-7.7%
Other sales and services	\$520,000	\$640,678	(\$120,678)	-18.8%
Investment income	\$30,000	\$30,000	\$0	0.0%
Gifts and donation	\$80,000	\$80,000	\$0	0.0%
Rental of facilities	\$55,000	\$0	\$55,000	100.0%
Fundraising	\$200,000	\$200,000	\$0	0.0%
Gain on disposal of capital assets	\$0	\$0	\$0	0.0%
Other revenue	\$0	\$0	\$0	0.0%
Total revenues	\$37,830,622	\$37,584,925	\$245,697	0.7%
Expenses By Program				
Instruction - Early Childhood Services	\$1,935,161	\$1,766,470	\$168,691	9.5%
Instruction - Grades 1 - 12	\$27,041,440	\$27,297,814	(\$256,374)	-0.9%
Plant operations and maintenance	\$4,308,814	\$3,942,031	\$366,783	9.3%
Transportation	\$2,438,196	\$2,438,567	(\$371)	0.0%
Board & system administration	\$1,344,836	\$1,477,703	(\$132,867)	-9.0%
External services	\$604,428	\$689,353	(\$84,925)	-12.3%
Total Expenses	\$37,672,875	\$37,611,938	\$60,937	0.2%
Annual Surplus (Deficit)	\$157,747	(\$27,013)	\$184,760	684.0%
Expenses by Object				
Certificated salaries & wages	\$15,415,160	\$15,824,880	(\$409,720)	-2.6%
Certificated benefits	\$3,341,282	\$3,364,195	(\$22,913)	-0.7%
Non-certificated salaries & wages	\$4,590,418	\$4,620,583	(\$30,165)	-0.7%
Non-certificated benefits	\$980,366	\$1,007,263	(\$26,897)	-2.7%
Services, contracts and supplies	\$11,142,855	\$11,372,677	(\$229,822)	-2.0%
Amortization expense - supported	\$1,646,743	\$993,291	\$653,452	65.8%
Amortization expense - unsupported	\$556,051	\$429,049	\$127,002	29.6%
Interest on capital debt - supported	\$0	\$0	\$0	0.0%
Interest on capital debt - unsupported	\$0	\$0	\$0	0.0%
Other interest and finance charges	\$0	\$0	\$0	0.0%
Losses on disposal of tangible capital assets	\$0	\$0	\$0	0.0%
Other expenses	\$0	\$0	\$0	0.0%
Total Expenses	\$37,672,875	\$37,611,938	\$60,937	0.2%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2018	(\$1,247,741)	\$367,711	(\$1,615,452)	-439.3%
Accumulated Surplus from Operations - August 31, 2019	(\$1,089,994)	\$340,697	(\$1,430,691)	-419.9%
Capital Reserves - August 31, 2018	\$336,500	\$617,334	(\$280,834)	-45.5%
Capital Reserves - August 31, 2019	\$336,500	(\$3,617)	\$340,117	-9403.3%
Certificated Staff FTE's				
School based	164.4	163.0	1.4	0.9%
Non-school based	11.0	11.0	-	0.0%
Total Certificated Staff FTE's	175.4	174.0	1.4	0.8%
Non-Certificated Staff FTE's				
Instructional	86.5	77.0	9.5	12.3%
Plant operations & maintenance	20.0	20.0	-	0.0%
Transportation	2.0	3.0	(1.0)	-33.3%
Other non-instructional	8.5	10.5	(2.0)	-19.0%
Total Non-Certificated Staff FTE's	117.0	110.5	6.5	5.9%

Attestation of Secretary-Treasurer/Treasurer:

This information was formally received by the Board of Trustees at the meeting held on :

November 28, 2018

****Please complete the attached Comment Sheet to provide information regarding any material (>5% for revenues, expenses, fees, reserves, and surpluses, or >3% for staffing & enrolment) changes from the Spring Budget to the Fall forecast as identified in yellow above as well as any other pertinent information.**

4105 Lakeland Roman Catholic Separate School District No. 150

School Jurisdiction Code and Name

FALL 2018 UPDATE TO THE 2018/2019 BUDGET: Page 2

	Fall 2018 Update to the Budget 2018/2019	Spring 2018 Budget Report 2018/2019	Variance	% Variance
FEE & SALES TO PARENTS & STUDENTS				
Fees				
Transportation	\$10,000	\$5,000	\$5,000	100.0%
Basic instruction supplies	\$10,000	\$20,000	(\$10,000)	-50.0%
Lunchroom Supervision & Activity Fees	\$0	\$0	\$0	0.0%
Technology user-fees	\$0	\$0	\$0	0.0%
Alternative program fees	\$10,000	\$40,000	(\$30,000)	-75.0%
Fees for optional courses	\$10,000	\$50,000	(\$40,000)	-80.0%
ECS enhanced program fees	\$106,400	\$158,600	(\$52,200)	-32.9%
Activity fees	\$86,500	\$100,000	(\$13,500)	-13.5%
Other fees to enhance education	\$10,000	\$15,000	(\$5,000)	-33.3%
Extra-curricular fees	\$166,500	\$145,000	\$21,500	14.8%
Non-curricular supplies, materials, and services	\$141,500	\$37,500	\$104,000	277.3%
Non-curricular travel	\$31,500	\$40,000	(\$8,500)	-21.3%
Other fees	\$41,500	\$65,000	(\$23,500)	-36.2%
Total fees	\$623,900	\$676,100	(\$52,200)	-7.7%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$95,000	\$110,000	(\$15,000)	-13.6%
Special events	\$208,000	\$60,000	\$148,000	246.7%
Sales or rentals of other supplies / services	\$40,000	\$60,000	(\$20,000)	-33.3%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$0	\$0	\$0	0.0%
Adult education revenue	\$0	\$0	\$0	0.0%
Preschool	\$1,000	\$5,000	(\$4,000)	-80.0%
Child care & before and after school care	\$1,000	\$5,000	(\$4,000)	-80.0%
Lost item replacement fees	\$0	\$0	\$0	0.0%
Bulk Supply Sales	\$0	\$0	\$0	0.0%
Extracurricular	\$34,000	\$70,000	(\$36,000)	-51.4%
Miscellaneous such as fundraising, french immersion, class incentives	\$242,000	\$280,000	(\$38,000)	-13.6%
Fieldtrips	\$56,000	\$40,000	\$16,000	40.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Total other sales	\$677,000	\$630,000	\$47,000	7.5%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	1,864.0	1,779.0	85.0	4.8%
Eligible funded students - Grades 10 to 12	445.0	416.0	29.0	7.0%
Other students	89.0	89.0	-	0.0%
Home ed and blended program students	-	0.0	-	0.0%
Total Enrolled Students, Grades 1-12	2,398.0	2,284.0	114.0	5.0%
Early Childhood Services (ECS)				
Eligible funded children - ECS	225.0	220.0	5.0	2.3%
Other children	8.0	8.0	-	0.0%
Program hours	835.0	835.0	-	0.0%
ECS FTE's Enrolled	204.8	200.4	4.4	2.2%

Attestation of Secretary-Treasurer/Treasurer:

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November 28, 2018

****Please complete the attached Comment Sheet to provide information regarding any material (>5% for revenues, expenses, fees, reserves, and surpluses, or >3% for staffing & enrolment) changes from the Spring Budget to the Fall forecast as identified in yellow above as well as any other pertinent information.**

4105 Lakeland Roman Catholic Separate School District No. 150

School Jurisdiction Code and Name

FALL 2018 UPDATE TO THE 2018/2019 BUDGET

Comments/Explanations of changes from original Spring 2018/2019 Budget Report:

Explain any changes in revenue or fee items >5% (any highlighted items in cells S10-S24 on Page 1 or cells S10 - S22 and S26 - S40 on Page 2):

Federal Government and First Nations: Based on actual September 30 enrolments
Out of Province Authorities: Based on actual September 30 enrolments
Transportation Fees: Based on prior year actual figures
Basic Instruction Supplies Fees: Based on prior year actual figures
Alternative Program Fees: Based on prior year actual figures
Fees for Optional Courses: Based on prior year actual figures
ECS Enhanced Program Fees: Based on actual September 30 enrolments
Activity Fees: Based on prior year actual figures
Other Fees to Enhance Education: Based on prior year actual figures
Extra-curricular Fees: Based on prior year actual figures
Non-Curricular Supplies, Materials, and Services Fees: Based on prior year actual figures
Non-Curricular Travel Fees: Based on prior year actual figures
Other Fees: Based on prior year actual figures
Other Sales and Services: Certain grants no longer have funds carried forward, rental revenue reclassified to Rental of Facilities
Rental of Facilities: Reclassified rental from Other Sales and Services (agrees to AFS classification)

Explain any changes in program expenses >5% (any highlighted items in cells S27 - S32 on Page 1):

Instruction - Early Childhood Services: Based on actual September 30 PUF budget increase
Plant Operations and Maintenance: Increase in supported amortization due to NDH modernization
Board & System Administration: Decrease in district office support staff, unsupported amortization reallocated to Instruction - Grades 1-12
External Services: Based on actual Preschool staff at September 30

Explain any changes in expenses by object >5% (any highlighted items in cells S37 - S48 of Page 1):

Amortization Expense - Supported: Based on prior year actual figures
Amortization Expense - Unsupported: Based on prior year actual figures

Explain any changes in projected Accumulated Operating Surplus and Capital Reserves as at August 31, 2018 or August 31, 2019 by >5% (any highlighted items in cells S52 - S55 on Page 1):

Accumulated Surplus from Operations - August 31, 2018: Based on prior year actual figures
Accumulated Surplus from Operations - August 31, 2019: Based on prior year actual figures and Fall Update surplus
Capital Reserves - August 31, 2018: Based on prior year actual figures
Capital Reserves - August 31, 2019: Based on prior year actual figures

Explain change in total certificated staff >3% (if cell S58 or S59 on Page 1 is highlighted) or non-certificated staff >3% (any highlighted items in cells S63 - S66 on Page 1):

Non-Certificated Staff FTE's - Instructional: Increased student assistants in PUF budget
Non-Certificated Staff FTE's - Transportation: Corrected for student assistant accounted for in Instructional FTE's
Non-Certificated Staff FTE's - Other Non-Instructional: Decrease in District office and Preschool staffing

Explain change in enrolment >3% (if cell S48 or cell S54 on Page 2 is highlighted):

Total Enrolled Students, Grades 1-12: Based on actual September 30 enrolments

Attestation of Secretary-Treasurer/Treasurer:

This information was formally received by the Board of Trustees at the meeting held on :

November 28, 2018