

0110 Edmonton Catholic Separate School District No. 7

School Jurisdiction Code and Name

FALL 2019 UPDATE TO THE 2019/2020 BUDGET: Page 1

	Fall 2019 Update to the Budget 2019/2020	Spring 2019 Budget Report 2019/2020	Variance	% Variance
OPERATIONS (SUMMARY)				
Revenues				
Alberta Education	\$460,005,500	\$472,505,500	(\$12,500,000)	-2.6%
Alberta Infrastructure	\$14,390,500	\$14,390,500	\$0	0.0%
Other - Government of Alberta	\$481,000	\$481,000	\$0	0.0%
Federal Government and First Nations	\$8,934,000	\$8,934,000	\$0	0.0%
Other Alberta school authorities	\$55,000	\$55,000	\$0	0.0%
Out of province authorities	\$0	\$0	\$0	0.0%
Alberta municipalities - special tax levies	\$0	\$0	\$0	0.0%
Property taxes	\$0	\$0	\$0	0.0%
Fees	\$16,713,000	\$15,413,000	\$1,300,000	8.4%
Other sales and services	\$5,800,000	\$5,800,000	\$0	0.0%
Investment income	\$1,450,000	\$1,450,000	\$0	0.0%
Gifts and donation	\$4,802,000	\$4,802,000	\$0	0.0%
Rental of facilities	\$1,966,000	\$1,966,000	\$0	0.0%
Fundraising	\$452,000	\$452,000	\$0	0.0%
Gain on disposal of capital assets	\$1,539,000	\$0	\$1,539,000	100.0%
Other revenue	\$0	\$0	\$0	0.0%
Total revenues	\$516,588,000	\$526,249,000	(\$9,661,000)	-1.8%
Expenses By Program				
Instruction - Early Childhood Services	\$51,891,000	\$51,853,000	\$38,000	0.1%
Instruction - Grades 1 - 12	\$359,835,000	\$359,567,000	\$268,000	0.1%
Plant operations and maintenance	\$69,061,000	\$69,061,000	\$0	0.0%
Transportation	\$23,672,000	\$23,372,000	\$300,000	1.3%
Board & system administration	\$15,209,000	\$15,209,000	\$0	0.0%
External services	\$8,787,000	\$8,787,000	\$0	0.0%
Total Expenses	\$528,455,000	\$527,849,000	\$606,000	0.1%
Annual Surplus (Deficit)	(\$11,867,000)	(\$1,600,000)	(\$10,267,000)	-641.7%
Expenses by Object				
Certificated salaries & wages	\$224,990,000	\$220,619,000	\$4,371,000	2.0%
Certificated benefits	\$50,708,000	\$48,610,000	\$2,098,000	4.3%
Non-certificated salaries & wages	\$109,196,000	\$110,898,000	(\$1,702,000)	-1.5%
Non-certificated benefits	\$27,368,000	\$27,831,000	(\$463,000)	-1.7%
Services, contracts and supplies	\$97,902,000	\$101,600,000	(\$3,698,000)	-3.6%
Amortization expense - supported	\$14,726,000	\$14,726,000	\$0	0.0%
Amortization expense - unsupported	\$3,050,000	\$3,050,000	\$0	0.0%
Interest on capital debt - supported	\$0	\$0	\$0	0.0%
Interest on capital debt - unsupported	\$440,000	\$440,000	\$0	0.0%
Other interest and finance charges	\$15,000	\$15,000	\$0	0.0%
Losses on disposal of tangible capital assets	\$20,000	\$20,000	\$0	0.0%
Other expenses	\$40,000	\$40,000	\$0	0.0%
Total Expenses	\$528,455,000	\$527,849,000	\$606,000	0.1%
Accumulated Surplus from Operations (Projected)				
Accumulated Surplus from Operations - August 31, 2019	\$23,426,127	\$19,462,432	\$3,963,695	20.4%
Accumulated Surplus from Operations - August 31, 2020	\$11,713,064	\$19,555,432	(\$7,842,368)	-40.1%
Capital Reserves - August 31, 2019	\$16,437,415	\$15,026,616	\$1,410,799	9.4%
Capital Reserves - August 31, 2020	\$11,203,415	\$10,940,616	\$262,799	2.4%
Certificated Staff FTE's				
School based	2,272.4	2,266.9	5.5	0.2%
Non-school based	64.0	63.6	0.4	0.6%
Total Certificated Staff FTE's	2,336.4	2,330.5	5.9	0.3%
Non-Certificated Staff FTE's				
Instructional	947.1	947.9	(0.8)	-0.1%
Plant operations & maintenance	320.3	327.5	(7.3)	-2.2%
Transportation	10.8	10.6	0.2	1.9%
Other non-instructional	473.7	469.5	4.2	0.9%
Total Non-Certificated Staff FTE's	1,751.9	1,755.5	(3.6)	-0.2%

Attestation of Secretary-Treasurer/Treasurer:

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

December 17, 2019

****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.**

0110 Edmonton Catholic Separate School District No. 7

School Jurisdiction Code and Name

FALL 2019 UPDATE TO THE 2019/2020 BUDGET: Page 2

	Fall 2019 Update to the Budget 2019/2020	Spring 2019 Budget Report 2019/2020	Variance	% Variance
FEE & SALES TO PARENTS & STUDENTS				
Fees				
Transportation	\$5,709,000	\$4,409,000	\$1,300,000	29.5%
Basic instruction supplies	\$0	\$0	\$0	0.0%
Lunchroom Supervision & Activity Fees	\$0	\$0	\$0	0.0%
Technology user-fees	\$1,392,000	\$1,392,000	\$0	0.0%
Alternative program fees	\$2,359,000	\$2,359,000	\$0	0.0%
Fees for optional courses	\$1,491,000	\$1,491,000	\$0	0.0%
ECS enhanced program fees	\$0	\$0	\$0	0.0%
Activity fees	\$1,360,000	\$1,360,000	\$0	0.0%
Other fees to enhance education	\$141,000	\$141,000	\$0	0.0%
Extra-curricular fees	\$2,303,000	\$2,303,000	\$0	0.0%
Non-curricular supplies, materials, and services	\$650,000	\$650,000	\$0	0.0%
Non-curricular travel	\$1,308,000	\$1,308,000	\$0	0.0%
Other fees	\$0	\$0	\$0	0.0%
Total fees	\$16,713,000	\$15,413,000	\$1,300,000	8.4%
Other Sales to Parents & Students				
Cafeteria sales, hot lunch, milk programs	\$385,000	\$385,000	\$0	0.0%
Special events	\$970,000	\$970,000	\$0	0.0%
Sales or rentals of other supplies / services	\$1,200,000	\$1,200,000	\$0	0.0%
Out of district student revenue	\$0	\$0	\$0	0.0%
International and out of province student revenue	\$1,580,000	\$1,580,000	\$0	0.0%
Adult education revenue	\$0	\$0	\$0	0.0%
Preschool	\$180,000	\$180,000	\$0	0.0%
Child care & before and after school care	\$0	\$0	\$0	0.0%
Lost item replacement fees	\$60,000	\$60,000	\$0	0.0%
Bulk Supply Sales	\$0	\$0	\$0	0.0%
Lost item replacement	\$0	\$0	\$0	0.0%
Other (Describe)	\$0	\$0	\$0	0.0%
Other (Describe)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Other sales (describe here)	\$0	\$0	\$0	0.0%
Total other sales	\$4,375,000	\$4,375,000	\$0	0.0%
Grades 1 - 12				
Eligible funded students - Grades 1 to 9	28,313.0	28,169.0	144.0	0.5%
Eligible funded students - Grades 10 to 12	10,201.0	9,885.0	316.0	3.2%
Other students	375.0	386.0	(11.0)	-2.8%
Home ed and blended program students	4.0	3.0	1.0	33.3%
Total Enrolled Students, Grades 1-12	38,893.0	38,443.0	450.0	1.2%
Early Childhood Services (ECS)				
Eligible funded children - ECS	5,274.0	5,183.0	91.0	1.8%
Other children	81.0	76.0	5.0	6.6%
Program hours	475.0	475.0	-	0.0%
ECS FTE's Enrolled	2,677.5	2,629.5	48.0	1.8%

Attestation of Secretary-Treasurer/Treasurer:

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

December 17, 2019

****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.**

0110 Edmonton Catholic Separate School District No. 7

School Jurisdiction Code and Name

FALL 2019 UPDATE TO THE 2019/2020 BUDGET

Comments/Explanations of changes from original Spring 2019/2020 Budget Report:

Explain any changes in revenue or fee items >5% (any highlighted items in cells S10-S25 on Page 1 or cells S10 - S22 and S26 - S40 on Page 2):

Increase in Transportation Fees of \$1.3M - To address the elimination of Transportation Fee subsidies included in the October 24, 2019 Provincial Budget, this increase relates to the Division implementing certain Transportation Fee increases that will come into effect in early 2020.

Increase in Gain on Disposal of Capital Assets of \$1.5M - This increase is due to the disposal of certain school properties in the first quarter of 2019-20.

Explain any changes in program expenses >5% (any highlighted items in cells S28 - S33 on Page 1):

Explain any changes in expenses by object >5% (any highlighted items in cells S38 - S49 of Page 1):

Explain any changes in projected Accumulated Operating Surplus and Capital Reserves as at August 31, 2019 or August 31, 2020 by >5% (any highlighted items in cells S53 - S56 on Page 1):

The \$4.0M increase in Accumulated Surplus from Operations (ASO) as at August 31, 2019 is due to a surplus from operations of approximately \$4.6M for the year as compared to a forecast loss of \$0.8M. This difference is mainly due to lower expenditures on salaries, wages and benefits as well as service contracts and supplies as compared to forecast.

The \$7.8M decrease in ASO as at August 31, 2020 is mainly due to the use of \$11.7M from the reserve in response to reduced Alberta Education funding arising from the October 24, 2019 Provincial Budget.

The \$1.4M increase in Capital Reserves as at August 31, 2019 is mainly due to net proceeds of \$1.6M arising from the disposal of the St. Andrew school property.

Explain change in total certificated staff >3% (if cell S59 or S60 on Page 1 is highlighted) or non-certificated staff >3% (any highlighted items in cells S64 - S67 on Page 1):

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

Attestation of Secretary-Treasurer/Treasurer:

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

December 17, 2019