

**4077 Greater St. Albert Roman Catholic Separate School District No. 734**

School Jurisdiction Code and Name

**FALL 2013 UPDATE TO THE 2013/2014 BUDGET**

	Fall 2013 Update to the Budget 2013/2014	Spring 2013 Budget Report 2013/2014	Variance
<b>OPERATIONS (SUMMARY)</b>			
<b>Revenues</b>			
Government of Alberta	\$60,867,759	\$60,551,457	\$316,302
Fees	\$3,280,860	\$3,089,350	\$191,510
Other sales and services revenue	\$110,000	\$110,000	\$0
Amortization of capital allocations revenue	\$1,629,691	\$1,629,691	\$0
All other revenues	\$1,807,015	\$1,831,423	(\$24,408)
<b>Total Revenues</b>	\$67,695,325	\$67,211,921	\$483,404
<b>Expenses By Program</b>			
ECS - Grade 12 Instruction	\$54,277,236	\$53,950,794	\$326,442
Operations & Maintenance of Schools and Maintenance Shops	\$7,625,047	\$7,387,198	\$237,849
Transportation	\$2,854,610	\$2,972,463	(\$117,853)
Board and System Administration	\$2,440,253	\$2,419,630	\$20,623
External Services	\$587,672	\$481,836	\$105,836
<b>Total Expenses</b>	\$67,784,818	\$67,211,921	\$572,897
<i>Operating Surplus (Deficit)</i>	(\$89,493)	\$0	(\$89,493)
<b>Accumulated Operating Surplus (Projected)</b>			
Accumulated Operating Surplus - Aug.31, 2013	\$6,233,014	\$848,606	\$5,384,408
Accumulated Operating Surplus - Aug.31, 2014	\$6,143,521	\$1,073,606	\$5,069,915
<b>Expenses by Object</b>			
Certificated salaries, wages and benefits expense	\$39,011,947	\$38,697,816	\$314,131
Non-certificated salaries, wages and benefits expense	\$12,477,520	\$11,930,673	\$546,847
Services, contracts and supplies expense	\$13,928,620	\$14,216,701	(\$288,081)
Amortization expense	\$2,054,691	\$2,054,691	\$0
Interest on capital debt expense	\$312,040	\$312,040	\$0
All other expenses		\$0	\$0
<b>Total Expenses</b>	\$67,784,818	\$67,211,921	\$572,897
<b>Certificated Staff FTE's</b>			
School based	318.2	318.5	(0.3)
Non-school based	11.4	11.5	(0.1)
<b>Total Certificated Staff FTE's</b>	329.6	330.0	(0.4)
<b>Certificated Staffing Change due to:</b>			
Enrolment	(6.3)	(6.0)	(0.3)
Other factors	(5.6)	(5.5)	(0.1)
<b>Total Change</b>	(11.9)	(11.5)	(0.4)
<b>Non-Certificated Staff FTE's</b>			
Instructional	170.2	165.0	5.2
Non-instructional	25.3	26.6	(1.3)
<b>Total Non-Certificated Staff FTE's</b>	195.5	191.6	3.9
<b>Non-Certificated Staffing Change due to:</b>			
Enrolment	3.2	(2.0)	5.2
Other factors	(5.1)	(3.8)	(1.3)
<b>Total Change</b>	(1.9)	(5.8)	3.9
<b>Eligible Funded Students</b>			
Early childhood services (ECS headcount)	499	450.0	49
Grades 1 to 9 (headcount)	4,284	4,310.0	(26)
Grade 10 to 12 (FTE)	1,317	1,335.0	(19)
<b>Total Eligible Funded Students</b>	6,100	6,095	5

**Attestation of Secretary-Treasurer/Treasurer:**

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

November 25, 2013

**FALL 2013 UPDATE TO THE 2013/2014 BUDGET****Comments/Explanations of Variance:****Fees (6.2%+)**

The increase in fees of \$191,510 is due to the combination of (1) increase of registration in programs of choice - estimated conservatively in the Spring, and (2) decreases in fees directly related to decline in general enrolment as follows:

All Day Every Day Kindergarten - 64 (originally budgeted at 45) increase of 19 @ \$3,250 = \$61,750

Progressive Kindergarten - 51 (not included in the Spring Budget) increase of 51 @ \$975 = \$49,725

Sports Academy - 227 (originally budgeted at 227) @ \$2,300 = \$521,100

Summer School estimated @ \$20,000

Total **increase** of programs with tuition fees: + \$265,105

Due to enrolment decline:

Decrease in Transportation Fees expected = (\$66,825)

Decrease in other Learning Resource Fees = (\$6,770)

Total **decrease** = (\$73,595)

**Net Increase** = \$191,510 (\$265,105-\$73,595)

**External Services (22% +)**

The Spring Budget reported Secondments at 3.0 FTE and due to an adjustment in late June, the number of secondments at Sept 30, 2013 was 3.7 FTE, accounting for the increase of \$105,836.

**Eligible Funded Students - ECS (10.9% +)**

Progressive Kindergarten - 51 (not included in the Spring Budget) increase of 51

Note: **Accumulated Operating Surplus (Projected)** Investment in Tangible Capital Asset (valued at approx \$4.2M), is a required category of inclusion under Public Sector Accounting Standards (PSAS) for the AOS figure, as of August 31, 2013; a category the May Budget did not include, accounting for the major difference in value.

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November 25, 2013