

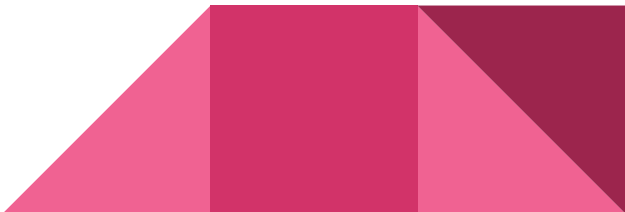
# CESBA ESL PRE-CONFERENCE 2019

*TIPS AND TOOLS FOR BUDGETING AND REPORTING IN THE NON-CREDIT ESL PROGRAM*

Len Noens, LCDSB  
Jennifer McKay, OCDSB

# Tips and Tools for Budgeting and Reporting in the non-credit ESL Program

## Agenda:

- Core competencies of an Administrator
  - Administrative roles and knowledge
  - ESL program reporting requirements -TPA
  - Budgets and program calculator
  - ADE estimates
  - Financial projections
- 

# Core Competencies



**System thinking with a vision**

**Collaborative**

**Transition**

**Flexible in thought and approach**

**Active participation**

**Risk taker**

**Financial acumen**



# Core Competencies



## Financial acumen

Has a strong understanding of finances based on the enrolment registers and the annual Grant for Student Needs technical paper

Helps align resources to priorities

Creates a sustainable model

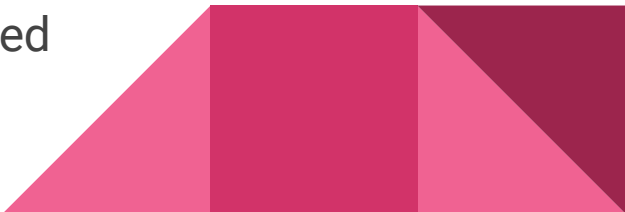


KAHOOT.IT

# Administrative Roles Quiz



# New ESL Program Reporting and Funding

- New Ministry (MCCSS), new reporting duties
  - Maximum funds (no more program growth incentives)
    - What this means in how we run our programs
    - How we manage waitlists
  - No more keeping any program surplus at year end
  - No more PBLA top-up for PBLA Lead time, training
    - How can we pay for this cost?
  - New Projected Service Delivery Targets:
    - # learners, instructional hours, number of courses, types of courses
  - New Budget -- with very detailed information requested
- 

# New ESL Program Reporting and Funding

- Reporting schedule for 2019-2020 from Schedule F of agreement:
  - Interim report #1 September to December due Jan. 20, 2020
  - Interim report #2 September to April due May 19, 2020
  - Final project report September to August due **Sept. 14, 2020**
  - Project specific **audited financial statements** for the funding year, including a schedule of revenue and expenditure related to this agreement due Dec. 31, 2020
  - Other reports, with 10 calendar days notice



# Creating a budget for the TPA

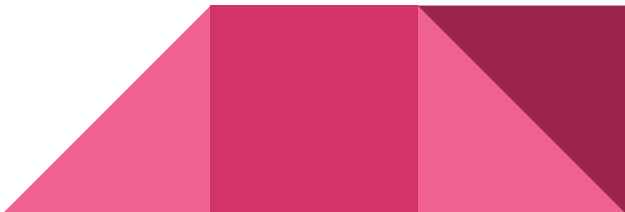
Determining the Service Delivery targets - completion of the TPA calculator

## Service Delivery Targets

Indicator	Projected Targets 2019-20 School Year
1. Average Daily Enrolment (ADE) units	310
2. Total number of unique Learners	675
3. Total number of instructional hours	14250
4. Total number of courses	31
4.1) ESL/FSL Literacy courses	5
4.2) CLB Level 1-4	15
4.3) CLB Level 5-8	11



# Definitions of Service Targets

1. Provided by the province
  2. Provided by HARTs using the preceding year's data
    - a. The more classes that students can attend will make it difficult to calculate the number of unique learners
  3. determined by the TPA calculator
    - a. Needs to match your budgeted instructor hours
    - b. Use preceding years data to determine average class size
    - c. The average size of your classes will affect the instructional hours required to achieve the maximum ADE
  4. Calculated by the TPA calculator
    - a. Needs to match your budgeted instructor sections
- 

19-20

## Central

	Days	Hours / class	# of classes	Instructional hours	Avg Class size	Est number of unique learners	Pupil hours
Day (L)	180	3.00	1	540	15	15	8,100.00
Day (1-4)	180	3.00	5	2700	24	120	64,800.00
Day (5-8)	180	3.00	5	2700	24	120	64,800.00
ing (L)	72	3.00	1	216	15	15	3,240.00
ing (1-4)	72	3.00	2	432	20	40	8,640.00
ing (5-8)	72	3.00	1	216	20	20	4,320.00
urday (1-4)	35	3.00	2	210	20	40	4,200.00
	791		17	7014		370	158,100.00

Level L

Level (1-4)

Level (5-8)

## West

	Days	Hours / class	# of classes	Instructional hours	Avg Class size	Est number of unique learners	Pupil hours
Day (L)	180	3.00	2	1080	15	30	16,200.00
Day (1-4)	180	3.00	3	1620	24	72	38,880.00
Day (5-8)	180	3.00	4	2160	24	96	51,840.00
ing (1-4)	72	3.00	1	216	20	20	4,320.00
	612		10	5076		218	111,240.00

Level L

Level (1-4)

Level (5-8)

## East

	Days	Hours / class	# of classes	Instructional hours	Avg Class size	Est number of unique learners	Pupil hours
Day (L)	180	3.00	1	540	15	15	8,100.00
Day (1-4)	180	3.00	2	1080	24	48	25,920.00
Day (5-8)	180	3.00	1	540	24	24	12,960.00
	540		4	2160		87	46,980.00

Level L

Level (1-4)

Level (5-8)

Level Literacy	5.00
Level 1-4	15.00
Level 5-8	11.00
Total Number of Classes	31.00
Instructional Hours	14,250.00
Total Pupil hours	316,320.00
ADE	332.97
Amount earned	1,162,392.76
Unique learners	675.00
Maximum ADE	310.00
Grant	1,082,230.00

School Board	Fake School Board									
	19-20									
	Central									
	Days	Hours / class	# of classes	instructional hours	Avg Class size	Est number of unique learners	Pupil hours			
Full Day (L)	180	3.00	1	540	15	15	8,100.00	Level L		2
Full Day (1-4)	180	3.00	5	2700	24	120	64,800.00	Level (1-4)		9
Full Day (5-8)	180	3.00	5	2700	24	120	64,800.00	Level (5-8)		6
Evening (L)	72	3.00	1	216	15	15	3,240.00			
Evening (1-4)	72	3.00	2	432	20	40	8,640.00			
Evening (5-8)	72	3.00	1	216	20	20	4,320.00			
Saturday (1-4)	35	3.00	2	210	20	40	4,200.00			
	791		17	7014		370	158,100.00			

	East					
	Days	Hours / class	# of classes	instructional hours	Avg Class size	u
Full Day (L)	180	3.00	1	540	15	
Full Day (1-4)	180	3.00	2	1080	24	
Full Day (5-8)	180	3.00	1	540	24	
	540		4	2160		
Level Literacy	5.00					
Level 1-4	15.00					
Level 5-8	11.00					
Total Number of Class	31.00					
Instructional Hours	14,250.00					
Total Pupil hours	316,320.00					
ADE	332.97					
Grant earned	1,162,392.76					
Unique learners	675.00					
Maximum ADE	310.00					
Maximum Grant	1,082,210.00					

A	B	C	D	E	F	G	H	I	J	K	L	M
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# PROGRAM DELIVERY FINANCIAL REPORT

## ADULT NON-CREDIT LANGUAGE TRAINING

2019/20 School Year

### Grant Funding Financial Report

(based on Final Actuals)

Name of School Board: Fake School Board

School board contact name / phone  
number (completing the report):

Reporting Period:

Date completed:

#### General Notes:

Grant funding and expenditures reported should be limited to MCCSS's Adult Non-Credit Language Training Program.

Please complete cells highlighted in **blue** only. You can insert additional rows to list revenue and expenditure items.

Additional space has been provided at the bottom for more detailed information (where needed) on your school board's revenue and expenditure lines.

### TOTAL REVENUE

Total Actual ADE and Equivalent Funding

Projected ADE

Equivalent Funding

ESL

310.00

1,082,210.00

FSL

0.00

SLT Courses Entered into the X-Portal (if applicable)

0.00

Total Actual ADE and Equivalent Funding

1,082,210.00

Learner Fees Surplus (if any)

\$0.00

Interest Income

\$0.00

Other revenues (specify)

\$0.00

TOTAL AVAILABLE FUNDING

\$1,082,210

TPA - estimates ADE

Projected ADE

Equivalent Funding

332.97

1,162,392.00

	Scenario 1	Scenario 2	Scenario 3
Day - L	15.00	15.00	15.00
Day	24.00	20.00	22.00
Evening - L	15.00	15.00	15.00
Evening	20.00	20.00	20.00
Saturday	20.00	20.00	20.00
Total Pupil hours	316,320.00	273,120.00	294,720.00
ADE	332.97	287.49	310.23
Grant earned	1,162,392.76	1,003,644.13	1,083,018.44
Maximum ADE	310.00	310.00	310.00
Maximum Grant	1,082,210.00	1,082,210.00	1,082,210.00

19-20

## Central

	Number of instructors	Days	Hours / class	Instructor hours	Est Rate	Gross Pay	VP - 4%	Total Pay	FTE
Full Day (L)	1	180	3	540	30.3	16,362.00	654.48	17,016.48	1.00
Full Day (1-4)	5	180	3	2700	30.3	81,810.00	3,272.40	85,082.40	5.00
Full Day (5-8)	5	180	3	2700	30.3	81,810.00	3,272.40	85,082.40	5.00
Evening (L)	1	72	3	216	30.3	6,544.80	261.79	6,806.59	0.40
Evening (1-4)	2	72	3	432	30.3	13,089.60	523.58	13,613.18	0.80
Evening (5-8)	1	72	3	216	30.3	6,544.80	261.79	6,806.59	0.40
Saturday (1-4)	2	35	3	210	30.3	6,363.00	254.52	6,617.52	0.40
	17			7014		212,524.20	8,500.97	221,025.17	13.00

## West

	Number of instructors	Days	Hours / class	Instructor hours	Est Rate	Gross Pay	VP - 4%	Total Pay	FTE
Full Day (L)	2	180	3	1080	30.3	32,724.00	1,308.96	34,032.96	2.00
Full Day (1-4)	3	180	3	1620	30.3	49,086.00	1,963.44	51,049.44	3.00
Full Day (5-8)	4	180	3	2160	30.3	65,448.00	2,617.92	68,065.92	4.00
Evening (1-4)	1	72	3	216	30.3	6,544.80	261.79	6,806.59	0.40
	10			5076		153,802.80	6,152.11	159,954.91	9.40

## East

	Number of instructors	Days	Hours / class	Instructor hours	Est Rate	Gross Pay	VP - 4%	Total Pay	FTE
Full Day (L)	1	180	3	540	30.3	16,362.00	654.48	17,016.48	1.00
Full Day (1-4)	2	180	3	1080	30.3	32,724.00	1,308.96	34,032.96	2.00
Full Day (5-8)	1	180	3	540	30.3	16,362.00	654.48	17,016.48	1.00
	4			2160		65,448.00	2,617.92	68,065.92	4.00

	Instructors	Replcmnt
Total Pay	449,046.00	33,678.45
MERCs @ 9.22%	41,402.04	3,105.15
Benefits - medical dental - 4.5%	20,207.07	
Pension - 6%	26,942.76	
Total Benefits	88,551.87	3,105.15
Total FTE	26.40	-

Scenario 2									
	Central								
	Number of instructors	Days	Hours / class	Instructor hours	Est Rate	Gross Pay	VP - 4%	Total Pay	FTE
Full Day (L) - R1	1	180	3.00	540	32.5	17,550.00	702.00	18,252.00	1.00
Full Day (1-4) - R1	2	180	3.00	1080	32.5	35,100.00	1,404.00	36,504.00	2.00
Full Day (1-4) - R2	3	180	3.00	1620	30.3	49,086.00	1,963.44	51,049.44	3.00
Full Day (5-8) - R1	3	180	3.00	1620	32.5	52,650.00	2,106.00	54,756.00	3.00
Full Day (5-8) - R2	2	180	3.00	1080	30.3	32,724.00	1,308.96	34,032.96	2.00
Evening (L) - R2	1	72	3.00	216	30.3	6,544.80	261.79	6,806.59	0.40
Evening (1-4) - R1	1	72	3.00	216	32.5	7,020.00	280.80	7,300.80	0.40
Evening (1-4) - R2	1	72	3.00	216	30.3	6,544.80	261.79	6,806.59	0.40
Evening (5-8) - R2	1	72	3.00	216	30.3	6,544.80	261.79	6,806.59	0.40
Saturday (1-4) - R1	1	35	3.00	105	32.5	3,412.50	136.50	3,549.00	0.20
Saturday (1-4) - R2	1	35	3.00	105	30.3	3,181.50	127.26	3,308.76	0.20
	17			7014		220,358.40	8,814.34	229,172.74	13.00



Single pay rate					Multiple pay rates	
	Instructors	Replcmnt			Instructors	Replcmnt
Total Pay	449,046.00	33,678.45		Total Pay	466,336.42	34,975.23
MERCs @ 9.22%	41,402.04	3,105.15		MERCs @ 9.2	42,996.22	3,224.72
Benefits - medical dental - 4.5%	20,207.07			Benefits - medical dental - 4.5%	20,985.14	
Pension - 6%	26,942.76			Pension - 6%	27,980.18	
Total Benefits	88,551.87	3,105.15		Total Benefits	91,961.54	3,224.72
Total FTE	26.40	-		Total FTE	26.40	-
Number of instructo	31				31	
Instructors hours	14250				14250	

[illegible]

Program Clerical and support staff	Number of positions	ESL allocation	FTE		
Harts Entry Receptionist	1	23,250	0.40		
	1	16,750	0.40		
Total Program Clerical and support staff		40,000.00	0.80		
Other Staff positions	Number of positions	ESL allocation	FTE		
ESL Coordinator	1	32,500	0.50		
ESL Guidance	1	32,500	0.50		
ESL Principal	1	56,500	0.50		
		121,500	1.50		
Total Pay	201,420.40				
MERCs @ 9.22%	18,570.96				
Benefits - medical dental - 4.5%	9,063.92				
Pension - 6%	12,085.22				
Total Benefits	39,720.10				

## EXPENDITURES INCURRED

### STAFFING (salaries, etc.)

### FTE

Classroom instructors	+	\$482,724.45	26.40
Classroom assistants - mentoring		\$15,584.40	0.90
PBLA leads		\$24,336.00	1.00
Guidance Counsellors		\$32,500.00	0.50
Program clerical and support staff		\$40,000.00	0.80
Program managers / coordinators		\$32,500.00	0.50
Principal		\$56,500.00	0.50
MERCS - Mandatory Employment Related Costs - CPP, EI, EHT		\$59,973.00	
Health benefits		\$29,270.99	
Pension - OMERS		\$39,027.98	
<b>Total Staffing costs</b>		<b>\$812,416.82</b>	<b>30.60</b>

<div>+</div> Rent	Cost per room per month	Number of rooms	Months	Total Cost	
Internal - Central 4 classrooms - used daily, including evenings, includes all costs such as custodial services, heat, light, repairs, supplies etc	750	4	10	\$ 30,000	
External - West, East	1000	6	10	\$ 60,000	
Printing	Cost per class per month	number of months	Number of classes	Total cost	
Per class photocopying	100	10	16	\$ 16,000	
Textbooks and supplies	50	10	16	\$ 8,000	
Marketing				\$ 7,500	
Professional Development Instructors/PBLA leads/ESL Coordinator - external attendance at conferences, other training				\$ 6,000	

### Classroom / learner expenses

Board classroom operations and maintenance (accommodation)			\$30,000.00
Non-board owned (external) classroom rental and maintenance			\$60,000.00
Printing and copying - internal			\$16,000.00
Textbooks & Classroom supplies			\$8,000.00
Marketing			\$7,500.00
<b>Total Classroom / Learner expenses</b>			<b>\$121,500.00</b>

## Professional development / training

Instructors - external attendance at conferences, other training		\$6,000.00
<b>Total professional development and training</b>		<b>\$6,000.00</b>

**PBLA-related expenses (~1-2%)**


**General School Board administration**

IT / helpdesk costs (supporting program administration and support staff)			\$45,000.00
Accounting services			\$45,000.00
HR employee services			\$45,000.00
<b>Total General School Board administration</b>			\$135,000.00

**Other Expenditures (specify):**

[illegible]

	TOTAL FINAL EXPENDITURES	\$941,210
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[illegible]

# Calculation of Average Daily Enrolment (ADE)

ADE = total program learner hours (pupil hours) divided by 950

Total program learner hours = the number of days a student has been enrolled in a class less the number of days absent where the student has been absent three or more days x the length of each class



# Calculation of Average Daily Enrolment (ADE)

## Example:

A student started on September 9 and left September 30 and enrolled for a day class, Monday to Friday for 3 hours each. The number of days the student could have attended was 16. They missed September 12 and September 16 to 20.

Total program learner hours for funding purposes was:

16 days - 5 days (sep16, 17,18,19,20) = 11 days x 3 hours = 33 hours

- September 12 was not subtracted because they attended September 13

Had they attended Sep 17 and 19 they would have attended 16 days for funding purposes.

$ADE = 33 \text{ hours} / 950 = .0347 \text{ ADE}$





## Calculation of small class size factor

**Small class size factor = total number of classroom instructional hours for a class x 5 where the average class size is 10 or less, or is the difference of 15 less the average class size that is over 10.**

**The Average class size = the Total program hours for all learners in a given class divided by the Total number of hours of classroom instruction for that same class.**



# Calculation of small class size factor

**Small Class Hours Adjustment** is based on the **average enrolment** over the entire course. (Total Number of Learner Hours divided by the Total Number of Hours of Classroom Instruction).

Where the average course enrolment is fewer than 15, this enrolment may be increased by up to 5 to a maximum of 15 learners.

For example, a course with the following number of learners:


Average Course Enrolment	Small Class Adjustment possible	Adjusted Total for Funding
6	5	11
8	5	13
10	5	15
12	3	15
14	1	15
16	nil	16

To determine the Small Class Hours Adjustment (column 6), the "small class adjustment possible" is multiplied by the Total Number of Hours of Classroom Instruction.

For example, for a course with an average enrolment of 10 and 100 Total Hours of Classroom Instruction, the small class hour adjustment is 500 additional hours of funding (see below for calculation).

100 total hours of classroom instruction x 5 (**small class adjustment possible**) = 500 learner hours.

# Using HARTS reports for ADE Estimates and.....

- January 20th: Due date for first ESL Interim Report -- ADE Estimate and forecast to year end will be required
  - Use the ADE estimate report - as a spreadsheet - print option
  - Manipulate the generated sheet to:
    - Estimate ADE to year end for current classes
    - Estimate total revenues
    - Estimate total (expected) expenses based on cost per hour
    - Estimate surplus / deficit for each class, each site, and program total
    - Make program decisions moving forward
- 

# ADE report from HARTs



**HARTs**  
Your Integrated Solution | Votre solution intégrée

Enter your Login ID and Password to sign in.  
Saisissez votre ID de connexion et votre mot de passe pour vous connecter.

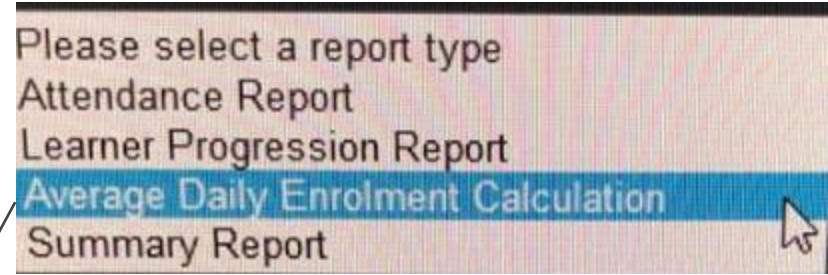
Login ID/ID de connexion :   
Password/Mot de passe :

**Clear / Effacer** **Login / Se connecter**

Forgot your Login ID/Password? Send us an email.  
Vous avez oublié votre mot de passe ou votre ID de connexion? Envoyez-nous un courriel.

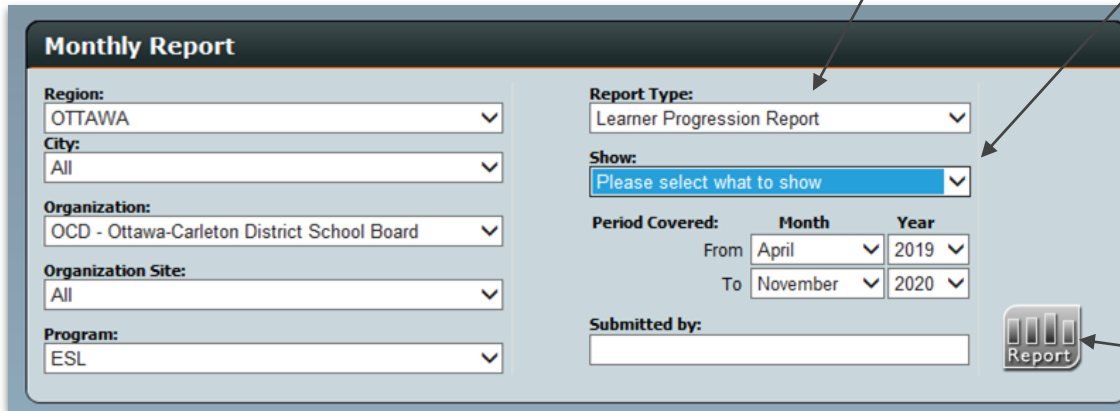
CLARS 3.1

Centre for Education & Training\* Ontario Immigration, Refugees and Citizenship Canada Immigration, Réfugiés et Citoyenneté Canada



Please select a report type

- Attendance Report
- Learner Progression Report
- Average Daily Enrolment Calculation**
- Summary Report



**Monthly Report**

**Region:** OTTAWA  
**City:** All  
**Organization:** OCD - Ottawa-Carleton District School Board  
**Organization Site:** All  
**Program:** ESL

**Report Type:** Learner Progression Report

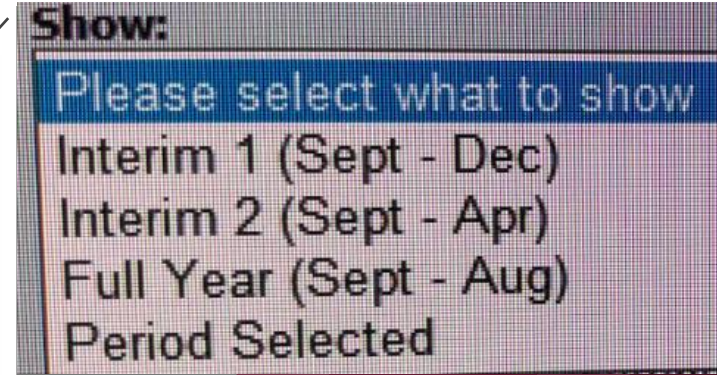
**Show:** Please select what to show

**Period Covered:**

	Month	Year
From	April	2019
To	November	2020

**Submitted by:**

**Report**



**Show:**

Please select what to show

- Interim 1 (Sept - Dec)
- Interim 2 (Sept - Apr)
- Full Year (Sept - Aug)
- Period Selected

# ADE CALCULATION FOR HARTs REPORT ON COURSE LIST FOR GRANT PURPOSES - AVERAGE ENROLMENT METHOD

Adult Non-Credit Language Training Program 2019/20 School Year

PERIOD COVERED:  
SEPTEMBER 2019-DECEMBER 2019

ADULT ENGLISH AS A SECOND LANGUAGE  
Grant File #: 2019-20 FAK123

PRINCIPAL:

Please note: There are still learners in class. ADE is not final.

Equivalent Average Daily Enrolment (ADE)

127.42

Location - Instructor	HARTs Course Code	Start Date	End Date	Learner Hours (SEP19-DEC19)	Classroom Instruction Hours (SEP19-DEC19)	Registered Learners (SEP19-DEC19)	Taken Seats (Current)	Average Class Size (SEP19-DEC19)	Small Class Hours Adjustment (SEP19-DEC19)	Grant Learner Hours (SEP19-DEC19)	Average Daily Enrolment(ADE) (SEP19-DEC19)
FSB Centre - Linda	ES-FSBCEN19001	10-Sep-19	12-Jun-20	2,357.64	222.00	23	13	10.82	972.36	3,330.00	3.51
FSB Centre - Tom	ES-FSBCEN19002	10-Sep-19	12-Jun-20	1,855.92	222.00	16	8	8.36	1,474.08	3,330.00	3.51
FSB Centre - Karry	ES-FSBCEN19003	10-Sep-19	12-Jun-20	4,038.18	222.00	42	24	18.19	0.00	4,038.18	4.25
FSB Centre - Sue	ES-FSBCEN19004	10-Sep-19	12-Jun-20	4,917.30	222.00	41	27	22.15	0.00	4,917.30	5.18
FSB Centre- Jennifer	ES-FSBCEN19005	10-Sep-19	12-Jun-20	4,544.34	222.00	51	27	20.47	0.00	4,544.34	4.78
FSB Centre -Bill	ES-FSBCEN19006	10-Sep-19	12-Jun-20	4,431.12	222.00	47	26	19.96	0.00	4,431.12	4.66
FSB Centre - Susan	ES-FSBCEN19007	10-Sep-19	12-Jun-20	5,188.14	222.00	45	28	23.37	0.00	5,188.14	5.46
FSB Centre - Andrew	ES-FSBCEN19008	10-Sep-19	12-Jun-20	4,273.50	222.00	54	29	19.25	0.00	4,273.50	4.50
FSB Centre - Joanne	ES-FSBCEN19009	10-Sep-19	12-Jun-20	4,333.44	222.00	29	24	19.52	0.00	4,333.44	4.56
FSB Centre - Shirley	ES-FSBCEN19010	10-Sep-19	12-Jun-20	5,629.92	222.00	44	29	25.36	0.00	5,629.92	5.93
FSB Centre- Colin	ES-FSBCEN19011	10-Sep-19	12-Jun-20	3,245.64	222.00	32	24	14.82	84.36	3,330.00	3.51
FSB Centre - Diane	ES-FSBCEN19012	10-Sep-19	12-Jun-20	3,545.34	222.00	34	22	15.97	0.00	3,545.34	3.73
FSB Centre - Carol	ES-FSBCEN19013	10-Sep-19	12-Jun-20	1,368.00	90.00	47	23	15.20	0.00	1,368.00	1.44
FSB Centre - Lucy	ES-FSBCEN19014	10-Sep-19	12-Jun-20	1,872.00	90.00	61	26	20.80	0.00	1,872.00	1.98
FSB Centre - Cindy	ES-FSBCEN19015	10-Sep-19	12-Jun-20	2,244.80	90.00	33	28	24.94	0.00	2,244.80	2.36
FSB Centre - Amal	ES-FSBCEN19016	10-Sep-19	12-Jun-20	1,035.00	90.00	31	15	11.50	315.00	1,350.00	1.42
FSB Centre- Megan	ES-FSBCEN19017	11-Sep-19	12-Jun-20	689.22	42.00	48	25	16.41	0.00	689.22	0.73
FSB Centre- Mathew	ES-FSBCEN19018	11-Sep-19	12-Jun-20	441.84	42.00	19	15	10.52	188.16	630.00	0.66
FSB Central site SUBTOTAL:				56,011	3,108	697	413		3,034	59,045	62.17
FSB West - Myra	ES-FSBWES19001	10-Sep-19	12-Jun-20	2,797.20	222.00	22	12	12.60	532.80	3,330.00	3.51
FSB West -Zachary	ES-FSBWES19002	10-Sep-19	12-Jun-20	4,502.16	222.00	36	23	20.28	0.00	4,502.16	4.74
FSB West - Patrick	ES-FSBWES19003	10-Sep-19	12-Jun-20	6,440.22	222.00	42	31	29.01	0.00	6,440.22	6.78
FSB West - Donna	ES-FSBWES19004	10-Sep-19	12-Jun-20	5,359.08	222.00	44	30	24.14	0.00	5,359.08	5.64
FSB West - April	ES-FSBWES19005	10-Sep-19	12-Jun-20	984.80	90.00	28	18	10.94	365.40	1,350.00	1.42
FSB West - Elizabeth	ES-FSBWES19006	10-Sep-19	12-Jun-20	5,066.04	222.00	43	28	22.82	0.00	5,066.04	5.33
FSB West - Patricia	ES-FSBWES19007	10-Sep-19	12-Jun-20	5,765.34	222.00	45	28	25.97	0.00	5,765.34	6.07
FSB West - Fatima	ES-FSBWES19008	10-Sep-19	12-Jun-20	2,355.42	222.00	19	14	10.61	974.58	3,330.00	3.51
FSB West - Carlos	ES-FSBWES19009	10-Sep-19	12-Jun-20	5,361.30	222.00	39	29	24.15	0.00	5,361.30	5.64
FSB West - Joanne	ES-FSBWES190010	10-Sep-19	12-Jun-20	5,843.04	222.00	29	29	26.32	0.00	5,843.04	6.15
FSB West site SUBTOTAL:				44,474	2,088	347	242		1,873	46,347	48.79
FSB East - Marian	ES-OCDAHS18001	10-Sep-19	12-Jun-20	4,071.48	222.00	42	17	18.34	0.00	4,071.48	4.29
FSB East - April	ES-OCDAHS18002	10-Sep-19	12-Jun-20	4,690.86	222.00	53	21	21.13	0.00	4,690.86	4.94
FSB East - Hasan	ES-OCDAHS18003	10-Sep-19	12-Jun-20	3,549.78	222.00	44	23	15.99	0.00	3,549.78	3.74
FSB East - Joy	ES-OCDAHS18004	10-Sep-19	12-Jun-20	3,258.96	222.00	38	13	14.68	71.04	3,330.00	3.51
FSB East Site SUBTOTAL:				15,571.08	888.00	177	74		71.04	15,642.12	16.47
TOTAL:				116,056.62	6,084.00	1,221.00	729.00		4,977.78	121,034.40	127.42

## ESL “Fake” program ADE Report at Dec. 31

How do you think this program doing?

What decisions could be made from this report?

What can you do with this report to help make decisions?

# Using ADE in excel for forecasting/projections

Location - Instructor	HARTS Course Code	Start Date	End Date	Learner Hours (SEP19-DEC19)	Classroom Instruction Hours (SEP19-DEC19)	Registered Learners (SEP19-DEC19)	Taken Seats (Current)	Average Class Size (SEP19-DEC19)	Small Class Hours Adjustment (SEP19-DEC19)	Grant Learner Hours (SEP19-DEC19)	Average Daily Enrollment (ADE) (SEP19-DEC19)	Avg ADE per hr	# hrs left to June	Total hours per class	Estimated ADE remaining hrs	Estimated final ADE	Avg cost per hr of instruction	Estimated cost by class	Estimated revenue to June (\$3,491/ADE)	Estimated Surplus or (Deficit) to June
FSB Centre - Linda	ES-FSBCEN19001	10-Sep-19	12-Jun-20	2,357.64	222.00	23	13	10.62	972.36	3,330.00	3.51	0.0158	318	540.00	5.02	8.53	72.00	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
FSB Centre - Tom	ES-FSBCEN19002	10-Sep-19	12-Jun-20	1,855.92	222.00	16	8	8.36	1,474.08	3,330.00	3.51	0.0158	318	540.00	5.02	8.53	72.00	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
FSB Centre - Kerry	ES-FSBCEN19003	10-Sep-19	12-Jun-20	4,038.18	222.00	42	24	18.19	0.00	4,038.18	4.25	0.0191	318	540.00	6.09	10.34	72.00	\$ 38,880.00	\$ 36,095.47	\$ (2,784.53)
FSB Centre - Sue	ES-FSBCEN19004	10-Sep-19	12-Jun-20	4,917.30	222.00	41	27	22.15	0.00	4,917.30	5.18	0.0233	318	540.00	7.41	12.59	72.00	\$ 38,880.00	\$ 43,953.53	\$ 5,073.53
FSB Centre - Jenifer	ES-FSBCEN19005	10-Sep-19	12-Jun-20	4,544.34	222.00	51	27	20.47	0.00	4,544.34	4.78	0.0215	318	540.00	6.85	11.64	72.00	\$ 38,880.00	\$ 40,619.81	\$ 1,739.81
FSB Centre - Bill	ES-FSBCEN19006	10-Sep-19	12-Jun-20	4,431.12	222.00	47	26	19.96	0.00	4,431.12	4.66	0.0210	318	540.00	6.68	11.35	72.00	\$ 38,880.00	\$ 39,607.78	\$ 727.78
FSB Centre - Susan	ES-FSBCEN19007	10-Sep-19	12-Jun-20	5,188.14	222.00	45	28	23.37	0.00	5,188.14	5.46	0.0246	318	540.00	7.82	13.28	72.00	\$ 38,880.00	\$ 46,374.44	\$ 7,494.44
FSB Centre - Andrew	ES-FSBCEN19008	10-Sep-19	12-Jun-20	4,273.50	222.00	54	29	19.25	0.00	4,273.50	4.50	0.0203	318	540.00	6.44	10.94	72.00	\$ 38,880.00	\$ 38,198.89	\$ (681.11)
FSB Centre - Joanne	ES-FSBCEN19009	10-Sep-19	12-Jun-20	4,333.44	222.00	29	24	19.52	0.00	4,333.44	4.56	0.0205	318	540.00	6.53	11.10	72.00	\$ 38,880.00	\$ 38,734.67	\$ (145.33)
FSB Centre - Shirley	ES-FSBCEN19010	10-Sep-19	12-Jun-20	5,629.92	222.00	44	29	25.36	0.00	5,629.92	5.93	0.0267	318	540.00	8.49	14.42	72.00	\$ 38,880.00	\$ 50,323.32	\$ 11,443.32
FSB Centre - Colin	ES-FSBCEN19011	10-Sep-19	12-Jun-20	3,245.64	222.00	32	24	14.62	84.36	3,330.00	3.51	0.0158	318	540.00	5.02	8.53	72.00	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
FSB Centre - Diane	ES-FSBCEN19012	10-Sep-19	12-Jun-20	3,545.34	222.00	34	22	15.97	0.00	3,545.34	3.73	0.0168	318	540.00	5.35	9.08	72.00	\$ 38,880.00	\$ 31,690.20	\$ (7,189.80)
FSB Centre - Carol	ES-FSBCEN19013	10-Sep-19	12-Jun-20	1,368.00	90.00	47	23	15.20	0.00	1,368.00	1.44	0.0160	126	216.00	2.02	3.46	72.00	\$ 15,552.00	\$ 12,064.90	\$ (3,487.10)
FSB Centre - Lucy	ES-FSBCEN19014	10-Sep-19	12-Jun-20	1,872.00	90.00	61	26	20.80	0.00	1,872.00	1.98	0.0220	126	216.00	2.78	4.76	72.00	\$ 15,552.00	\$ 16,625.43	\$ 1,073.43
FSB Centre - Cindy	ES-FSBCEN19015	10-Sep-19	12-Jun-20	2,244.60	90.00	33	28	24.94	0.00	2,244.60	2.38	0.0263	126	216.00	3.31	5.67	72.00	\$ 15,552.00	\$ 19,795.95	\$ 4,243.95
FSB Centre - Amal	ES-FSBCEN19016	10-Sep-19	12-Jun-20	1,035.00	90.00	31	15	11.50	315.00	1,350.00	1.42	0.0158	126	216.00	1.99	3.41	72.00	\$ 15,552.00	\$ 11,906.15	\$ (3,645.85)
FSB Centre - Megan	ES-FSBCEN19017	11-Sep-19	12-Jun-20	689.22	42.00	48	25	16.41	0.00	689.22	0.73	0.0173	63	105.00	1.09	1.81	72.00	\$ 7,560.00	\$ 6,331.76	\$ (1,228.24)
FSB Centre - Mathew	ES-FSBCEN19018	11-Sep-19	12-Jun-20	441.84	42.00	19	15	10.52	188.16	630.00	0.66	0.0158	63	105.00	0.99	1.66	72.00	\$ 7,560.00	\$ 5,787.71	\$ (1,772.29)
FSB Central site SUBTOTAL:				56,911	3,108	697	413		3,034	59,045	62.17		4446	7,554.00	88.91	151.08		\$ 543,888.00	\$ 527,406.09	\$ (16,481.91)
FSB West - Myra	ES-FSBSWES19001	10-Sep-19	12-Jun-20	2,797.20	222.00	22	12	12.60	532.80	3,330.00	3.51	0.0158	318	540.00	5.02	8.53	72.00	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
FSB West - Zachary	ES-FSBSWES19002	10-Sep-19	12-Jun-20	4,502.16	222.00	36	23	20.28	0.00	4,502.16	4.74	0.0213	318	540.00	6.79	11.53	72.00	\$ 38,880.00	\$ 40,242.78	\$ 1,362.78
FSB West - Patrick	ES-FSBSWES19003	10-Sep-19	12-Jun-20	6,440.22	222.00	42	31	29.01	0.00	6,440.22	6.78	0.0305	318	540.00	9.71	16.49	72.00	\$ 38,880.00	\$ 57,566.22	\$ 18,686.22
FSB West - Donna	ES-FSBSWES19004	10-Sep-19	12-Jun-20	5,359.08	222.00	44	30	24.14	0.00	5,359.08	5.64	0.0254	318	540.00	8.08	13.72	72.00	\$ 38,880.00	\$ 47,902.40	\$ 9,022.40
FSB West - April	ES-FSBSWES19005	10-Sep-19	12-Jun-20	984.60	90.00	28	18	10.94	365.40	1,350.00	1.42	0.0158	126	216.00	1.99	3.41	72.00	\$ 15,552.00	\$ 11,906.15	\$ (3,645.85)
FSB West - Elizabeth	ES-FSBSWES19006	10-Sep-19	12-Jun-20	5,066.04	222.00	43	28	22.82	0.00	5,066.04	5.33	0.0240	318	540.00	7.64	12.97	72.00	\$ 38,880.00	\$ 45,283.05	\$ 6,403.05
FSB West - Patricia	ES-FSBSWES19007	10-Sep-19	12-Jun-20	5,765.34	222.00	45	28	25.97	0.00	5,765.34	6.07	0.0273	318	540.00	8.69	14.76	72.00	\$ 38,880.00	\$ 51,533.77	\$ 12,653.77
FSB West - Fatima	ES-FSBSWES19008	10-Sep-19	12-Jun-20	2,355.42	222.00	19	14	10.61	974.58	3,330.00	3.51	0.0158	318	540.00	5.02	8.53	72.00	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
FSB West - Carlos	ES-FSBSWES19009	10-Sep-19	12-Jun-20	5,361.30	222.00	39	29	24.15	0.00	5,361.30	5.64	0.0254	318	540.00	8.08	13.73	72.00	\$ 38,880.00	\$ 47,922.24	\$ 9,042.24
FSB West - Joanne	ES-FSBSWES19010	10-Sep-19	12-Jun-20	5,843.04	222.00	29	29	26.32	0.00	5,843.04	6.15	0.0277	318	540.00	8.81	14.96	72.00	\$ 38,880.00	\$ 52,228.30	\$ 13,348.30
FSB West site SUBTOTAL:				44,474	2,088	347	242		1,873	46,347	48.79		2988	5,076.00	69.84	118.62		\$ 365,472.00	\$ 414,115.65	\$ 48,643.65
FSB East - Marian	ES-OCDAHS18001	10-Sep-19	12-Jun-20	4,071.48	222.00	42	17	18.34	0.00	4,071.48	4.29	0.0193	318	540.00	6.14	10.42	72.00	\$ 38,880.00	\$ 36,393.12	\$ (2,486.88)
FSB East - April	ES-OCDAHS18002	10-Sep-19	12-Jun-20	4,690.86	222.00	53	21	21.13	0.00	4,690.86	4.94	0.0222	318	540.00	7.07	12.01	72.00	\$ 38,880.00	\$ 41,929.48	\$ 3,049.48
FSB East - Hasan	ES-OCDAHS18003	10-Sep-19	12-Jun-20	3,549.78	222.00	44	23	15.99	0.00	3,549.78	3.74	0.0168	318	540.00	5.35	9.09	72.00	\$ 38,880.00	\$ 31,729.88	\$ (7,150.12)
FSB East - Joy	ES-OCDAHS18004	10-Sep-19	12-Jun-20	3,256.96	222.00	38	13	14.68	71.04	3,330.00	3.51	0.0158	318	540.00	5.02	8.53	72.00	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
FSB East site SUBTOTAL:				15,571.08	888.00	177	74		71.04	15,642.12	16.47		1272	2,160.00	23.59	40.05		\$ 155,520.00	\$ 139,817.86	\$ (15,702.14)
TOTAL:				116,056.62	6,684.00	1,221.00	729.00		4,977.78	121,034.40	127.42		8,706.00	14,790.00	182.33	309.75		\$ 1,064,880.00	\$ 1,081,339.60	\$ 16,459.60



Classroom Instruction Hours (SEP19-DEC19)	Registered Learners (SEP19-DEC19)	Taken Seats (Current)	Average Class Size (SEP19-DEC19)	Small Class Hours Adjustment (SEP19-DEC19)	Grant Learner Hours (SEP19-DEC19)	Average Daily Enrollment(ADE) (SEP19-DEC19)	Avg ADE per hr	# hrs left to June	Total hours per class	Estimated ADE remaining hrs	Estimated final ADE
222.00	23	13	10.62	972.36	3,330.00	3.51	0.0158	318	540.00	5.02	8.53
222.00	16	8	8.36	1,474.08	3,330.00	3.51	0.0158	318	540.00	5.02	8.53
222.00	42	24	18.19	0.00	4,038.18	4.25	0.0191	318	540.00	6.09	10.34
222.00	41	27	22.15	0.00	4,917.30	5.18	0.0233	318	540.00	7.41	12.59
222.00	51	27	20.47	0.00	4,544.34	4.78	0.0215	318	540.00	6.85	11.64
222.00	47	26	19.96	0.00	4,431.12	4.66	0.0210	318	540.00	6.68	11.35
222.00	45	28	23.37	0.00	5,188.14	5.46	0.0246	318	540.00	7.82	13.28
222.00	54	29	19.25	0.00	4,273.50	4.50	0.0203	318	540.00	6.44	10.94
222.00	29	24	19.52	0.00	4,333.44	4.56	0.0205	318	540.00	6.53	11.10
222.00	44	29	25.36	0.00	5,629.92	5.93	0.0267	318	540.00	8.49	14.42
222.00	32	24	14.62	84.36	3,330.00	3.51	0.0158	318	540.00	5.02	8.53
222.00	34	22	15.97	0.00	3,545.34	3.73	0.0168	318	540.00	5.35	9.08
90.00	47	23	15.20	0.00	1,368.00	1.44	0.0160	126	216.00	2.02	3.46
90.00	61	26	20.80	0.00	1,872.00	1.98	0.0220	126	216.00	2.78	4.76
90.00	33	28	24.94	0.00	2,244.60	2.36	0.0263	126	216.00	3.31	5.67
90.00	31	15	11.50	315.00	1,350.00	1.42	0.0158	126	216.00	1.99	3.41
42.00	48	25	16.41	0.00	689.22	0.73	0.0173	63	105.00	1.09	1.81
42.00	19	15	10.52	188.16	630.00	0.66	0.0158	63	105.00	0.99	1.66
3,108	697	413		3,034	59,045	62.17		4446	7,554.00	88.91	151.08

Ways to estimate ADE?

One option is to use the HARTs generated excel sheet

Print and save the sheet and add columns with formulas

Avg ADE per hr	# hrs left to June	Total hours per class	Estimated ADE remaining hrs	Estimated final ADE
0.0158	318	540.00	5.02	8.53
0.0158	318	540.00	5.02	8.53
0.0191	318	540.00	6.09	10.34

## ADE Estimate -

Formulas to add to new columns

**ADE per hour:** divide ADE by classroom instruction hours

*= ADE(cell)/hrs(cell) ---- note, 4 decimal places*

Add hours remaining in each course

**Total hours:** Add classroom hours plus Hours left

*= hrs(cell)+hrs left(cell)*



Avg ADE per hr	# hrs left to June	Total hours per class	Estimated ADE remaining hrs	Estimated final ADE
0.0158	318	540.00	5.02	8.53
0.0158	318	540.00	5.02	8.53
0.0191	318	540.00	6.09	10.34

## ADE Estimate -

### Formulas to add to new columns

**ADE remaining hrs:** multiply ADE per hr by hrs left

$$= ADE \text{ per hour}(\text{cell}) \times \text{hrs left}(\text{cell})$$

**Estimated final ADE:** add ADE (actual) to ADE remaining hrs

$$= ADE \text{ Actual}(\text{cell}) + ADE \text{ remaining hrs}(\text{cell})$$

Registered Learners (SEP19-DEC19)	Taken Seats (Current)	Average Class Size (SEP19-DEC19)	Small Class Hours Adjustment (SEP19-DEC19)	Grant Learner Hours (SEP19-DEC19)	Average Daily Enrolment(ADE) (SEP19-DEC19)	Avg ADE per hr	# hrs left to June	Total hours per class	Estimated ADE remaining hrs	Estimated final ADE	Avg cost per hr of instruction	Estimated cost by class	Estimated revenue to June (\$3,491/ADE)	Estimated Surplus or (Deficit) to June
23	13	10.62	972.36	3,330.00	3.51	0.0158	318	540.00	5.02	8.53	72.00	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
16	8	8.36	1,474.08	3,330.00	3.51	0.0158	318	540.00	5.02	8.53	72.00	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
42	24	18.19	0.00	4,038.18	4.25	0.0191	318	540.00	6.09	10.34	72.00	\$ 38,880.00	\$ 36,095.47	\$ (2,784.53)
41	27	22.15	0.00	4,917.30	5.18	0.0233	318	540.00	7.41	12.59	72.00	\$ 38,880.00	\$ 43,953.53	\$ 5,073.53
51	27	20.47	0.00	4,544.34	4.78	0.0215	318	540.00	6.85	11.64	72.00	\$ 38,880.00	\$ 40,619.81	\$ 1,739.81
47	26	19.96	0.00	4,431.12	4.66	0.0210	318	540.00	6.68	11.35	72.00	\$ 38,880.00	\$ 39,607.78	\$ 727.78
45	28	23.37	0.00	5,188.14	5.46	0.0246	318	540.00	7.82	13.28	72.00	\$ 38,880.00	\$ 46,374.44	\$ 7,494.44
54	29	19.25	0.00	4,273.50	4.50	0.0203	318	540.00	6.44	10.94	72.00	\$ 38,880.00	\$ 38,198.89	\$ (681.11)
29	24	19.52	0.00	4,333.44	4.56	0.0205	318	540.00	6.53	11.10	72.00	\$ 38,880.00	\$ 38,734.67	\$ (145.33)
44	29	25.36	0.00	5,629.92	5.93	0.0267	318	540.00	8.49	14.42	72.00	\$ 38,880.00	\$ 50,323.32	\$ 11,443.32

What else can you do with this sheet?

Financial projections for year-end based on ADE estimates and expense estimates of **current** classes

## Salary Details for Fake School Board Budget

#	ESL Salary for budget @ 36 wks	Rate/hr	Total by position	
1	Coordinator 35 hrs week	\$42	\$76,440	
2	Office staff 35 hrs week	\$25	\$63,000	
1	PBLA Lead 10 hrs/wk	\$40	\$14,400	
25	ESL Classes 15 hrs /wk	\$40	\$540,000	
5	ESL Classes 6 hrs/wk	\$40	\$43,200	
2	ESL Classes 3 hrs/wk	\$40	\$8,640	
	<b>Subtotal Regular Staff</b>		<b>\$745,680</b>	
	Replacement staffing 1200 hrs x 4% VP	\$30	\$37,440	
			\$89,482	MERCs (12%)
			\$44,741	Omers (6%)
			<b>\$917,342</b>	Total Salary
Hours of instruction: 14,790.00				
Avg cost of salary per hr of instruction: \$ 62.02				

## Fake SB Budget and Cost per Hour Estimate:

At each year end, know your **cost per hour** of running the program (Total actual expenses divided by the total instructional hours=Avg cost per classroom hour)

In this budget example:

Hours used in the calculation are the Total hours from the Fake SB ADE report 14,790 hours – \$72/hr est cost

In this scenario, Salaries are 86% of total expenses

Learner registration or materials fees:

In this scenario, 1,300 learners are anticipated in paying \$15 each for a total of \$19,500

What *unexpected costs* might occur that would bring this program into a deficit situation?

Fake School Board Budget		
Maximum Funds		\$1,082,210
ADE of 310 @ \$3,491		
Expenditures	Amount Allocated	
Salaries and Benefits		
Regular Staff		\$745,680
Mercs (12%)		\$89,482
Omers (6%)		\$44,741
Casual replacement staff		\$37,440
Subtotal – Salaries and Benefits		\$917,342
Operating Expenditures		
Learner Classroom Expenses		
Classroom space rental fees		\$74,000
Supplies and resources		\$20,000
Equipment and software		\$7,000
Subtotal – Learner Classroom Expenses		\$101,000
Other Expenses		
Office space rental fees		\$5,000
Office supplies and equipment		\$3,000
Travel/conferences		\$3,200
Advertising		\$2,500
Subtotal – Other Expenses		\$13,700
Subtotal – Operating Expenditures		\$114,700
Administration		
Project administration cost (not to exceed 15% of Maximum Funds)		\$35,000
Subtotal – Administration		\$35,000
Expenditures Total		\$1,067,042
Estimated surplus from grant:		\$15,168
Learner material fees revenue:		
1,300 registrations x \$15	\$	19,500.00
Estimated surplus after fees:	\$	34,667.60
Estimated cost per hour of instruction at:		
	14,790	\$72.15

# \$ Projections:

- Include column with your program's  
*Average cost per hour of instruction to*  
estimate cost by class

*= Total hrs per class x Estimated \$ cost per hr*

- Estimate revenue by class

*= Final ADE(cell)x\$3,491*

- Estimate Surplus or Deficit by class

*= Estimated Revenue (cell)-Estimated Cost by class (cell)*

Estimated final ADE	Avg cost per hr of instruction	Estimated cost by class	Estimated revenue to June (\$3,491/ADE)	Estimated Surplus or (Deficit) to June
8.53	72.00	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
8.53	72.00	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
10.34	72.00	\$ 38,880.00	\$ 36,095.47	\$ (2,784.53)
12.59	72.00	\$ 38,880.00	\$ 43,953.53	\$ 5,073.53
11.64	72.00	\$ 38,880.00	\$ 40,619.81	\$ 1,739.81
11.35	72.00	\$ 38,880.00	\$ 39,607.78	\$ 727.78
13.28	72.00	\$ 38,880.00	\$ 46,374.44	\$ 7,494.44
10.94	72.00	\$ 38,880.00	\$ 38,198.89	\$ (681.11)
11.10	72.00	\$ 38,880.00	\$ 38,734.67	\$ (145.33)
14.42	72.00	\$ 38,880.00	\$ 50,323.32	\$ 11,443.32
8.53	72.00	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
9.08	72.00	\$ 38,880.00	\$ 31,690.20	\$ (7,189.80)
3.46	72.00	\$ 15,552.00	\$ 12,064.90	\$ (3,487.10)
4.76	72.00	\$ 15,552.00	\$ 16,625.43	\$ 1,073.43
5.67	72.00	\$ 15,552.00	\$ 19,795.95	\$ 4,243.95
3.41	72.00	\$ 15,552.00	\$ 11,906.15	\$ (3,645.85)
1.81	72.00	\$ 7,560.00	\$ 6,331.76	\$ (1,228.24)
1.66	72.00	\$ 7,560.00	\$ 5,787.71	\$ (1,772.29)
151.08		\$ 543,888.00	\$ 527,406.09	\$ (16,481.91)
8.53	72.00	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
11.53	72.00	\$ 38,880.00	\$ 40,242.78	\$ 1,362.78
16.49	72.00	\$ 38,880.00	\$ 57,566.22	\$ 18,686.22
13.72	72.00	\$ 38,880.00	\$ 47,902.40	\$ 9,022.40
3.41	72.00	\$ 15,552.00	\$ 11,906.15	\$ (3,645.85)
12.97	72.00	\$ 38,880.00	\$ 45,283.05	\$ 6,403.05
14.76	72.00	\$ 38,880.00	\$ 51,533.77	\$ 12,653.77
8.53	72.00	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
13.73	72.00	\$ 38,880.00	\$ 47,922.24	\$ 9,042.24
14.96	72.00	\$ 38,880.00	\$ 52,228.30	\$ 13,348.30
118.62		\$ 365,472.00	\$ 414,115.65	\$ 48,643.65

- Total the sections to get Site totals

=sum(highlight cells)enter

- Add up the site totals for Program total

=cell+cell+cell

Location - Instructor	Registered Learners (SEP19-DEC19)	Taken Seats (Current)	Average Class Size (SEP19-DEC19)	Average Daily Enrolment(ADE) (SEP19-DEC19)	Estimated final ADE	Estimated cost by class	Estimated revenue to June (\$3,491/ADE)	Estimated Surplus or (Deficit) to June
FSB Centre - Linda	23	13	10.62	3.51	8.53	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
FSB Centre - Tom	16	8	8.36	3.51	8.53	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
FSB Centre - Karry	42	24	18.19	4.25	10.34	\$ 38,880.00	\$ 36,095.47	\$ (2,784.53)
FSB Centre - Sue	41	27	22.15	5.18	12.59	\$ 38,880.00	\$ 43,953.53	\$ 5,073.53
FSB Centre - Jenifer	51	27	20.47	4.78	11.64	\$ 38,880.00	\$ 40,619.81	\$ 1,739.81
FSB Centre - Bill	47	26	19.96	4.66	11.35	\$ 38,880.00	\$ 39,607.78	\$ 727.78
FSB Centre - Susan	45	28	23.37	5.46	13.28	\$ 38,880.00	\$ 46,374.44	\$ 7,494.44
FSB Centre - Andrew	54	29	19.25	4.50	10.94	\$ 38,880.00	\$ 38,198.89	\$ (681.11)
FSB Centre - Joanne	29	24	19.52	4.56	11.10	\$ 38,880.00	\$ 38,734.67	\$ (145.33)
FSB Centre - Shirley	44	29	25.36	5.93	14.42	\$ 38,880.00	\$ 50,323.32	\$ 11,443.32
FSB Centre- Colin	32	24	14.62	3.51	8.53	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
FSB Centre - Diane	34	22	15.97	3.73	9.08	\$ 38,880.00	\$ 31,690.20	\$ (7,189.80)
FSB Centre - Carol	47	23	15.20	1.44	3.46	\$ 15,552.00	\$ 12,064.90	\$ (3,487.10)
FSB Centre - Lucy	61	26	20.80	1.98	4.76	\$ 15,552.00	\$ 16,625.43	\$ 1,073.43
FSB Centre - Cindy	33	28	24.94	2.36	5.67	\$ 15,552.00	\$ 19,795.95	\$ 4,243.95
FSB Centre - Amal	31	15	11.50	1.42	3.41	\$ 15,552.00	\$ 11,906.15	\$ (3,645.85)
FSB Centre- Megan	48	25	16.41	0.73	1.81	\$ 7,560.00	\$ 6,331.76	\$ (1,228.24)
FSB Centre- Mathew	19	15	10.52	0.66	1.66	\$ 7,560.00	\$ 5,787.71	\$ (1,772.29)
FSB Central site SUBTOTAL:	697	413		62.17	151.08	\$ 543,888.00	\$ 527,406.09	\$ (16,481.91)
FSB West - Myra	22	12	12.60	3.51	8.53	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
FSB West - Zachary	36	23	20.28	4.74	11.53	\$ 38,880.00	\$ 40,242.78	\$ 1,362.78
FSB West - Patriok	42	31	29.01	6.78	16.49	\$ 38,880.00	\$ 57,566.22	\$ 18,686.22
FSB West - Donna	44	30	24.14	5.64	13.72	\$ 38,880.00	\$ 47,902.40	\$ 9,022.40
FSB West - April	28	18	10.94	1.42	3.41	\$ 15,552.00	\$ 11,906.15	\$ (3,645.85)
FSB West - Elizabeth	43	28	22.82	5.33	12.97	\$ 38,880.00	\$ 45,283.05	\$ 6,403.05
FSB West - Patricia	45	28	25.97	6.07	14.76	\$ 38,880.00	\$ 51,533.77	\$ 12,653.77
FSB West - Fatima	19	14	10.81	3.51	8.53	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
FSB West - Carlos	39	29	24.15	5.64	13.73	\$ 38,880.00	\$ 47,922.24	\$ 9,042.24
FSB West - Joanne	29	29	26.32	6.15	14.96	\$ 38,880.00	\$ 52,228.30	\$ 13,348.30
FSB West site SUBTOTAL:	347	242		48.79	118.62	\$ 365,472.00	\$ 414,115.65	\$ 48,643.65
FSB East - Marian	42	17	18.34	4.29	10.42	\$ 38,880.00	\$ 36,393.12	\$ (2,486.88)
FSB East - April	53	21	21.13	4.94	12.01	\$ 38,880.00	\$ 41,929.48	\$ 3,049.48
FSB East - Hasan	44	23	15.99	3.74	9.09	\$ 38,880.00	\$ 31,729.88	\$ (7,150.12)
FSB East - Joy	38	13	14.68	3.51	8.53	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
FSB East site SUBTOTAL:	177	74		16.47	40.05	\$ 155,520.00	\$ 139,817.86	\$ (15,702.14)
TOTAL:	1,221.00	729.00		127.42	309.75	\$ 1,064,880.00	\$ 1,081,339.60	\$ 16,459.60

How is FSB doing based on current classes?

By Site?

By Program?

Look at each class - registered learners and average class size

What class size does your program need to break even?

What is your program’s optimal class size?

ADE is estimated at 309.75.  
Estimated ADE on TPA was 310

May 19th: Do it again.....  
September to April Reporting and ADE Estimate

	Registered Learners (SEP19-DEC19)	Taken Seats (Current)	Average Class Size (SEP19-DEC19)	Average Daily Enrolment(ADE) (SEP19-DEC19)	Estimated final ADE	Estimated cost by class	Estimated revenue to June (\$3,491/ADE)	Estimated Surplus or (Deficit) to June
Location - Instructor								
FSB Centre - Linda	23	13	10.62	3.51	8.53	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
FSB Centre - Tom	16	8	8.36	3.51	8.53	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
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FSB Centre - Susan	45	28	23.37	5.46	13.28	\$ 38,880.00	\$ 46,374.44	\$ 7,494.44
FSB Centre - Andrew	54	29	19.25	4.50	10.94	\$ 38,880.00	\$ 38,198.89	\$ (861.11)
FSB Centre - Joanne	29	24	19.52	4.56	11.10	\$ 38,880.00	\$ 38,734.67	\$ (145.33)
FSB Centre - Shirley	44	29	25.36	5.93	14.42	\$ 38,880.00	\$ 50,323.32	\$ 11,443.32
FSB Centre- Colin	32	24	14.62	3.51	8.53	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
FSB Centre - Diane	34	22	15.97	3.73	9.08	\$ 38,880.00	\$ 31,690.20	\$ (7,189.80)
FSB Centre - Carol	47	23	15.20	1.44	3.46	\$ 15,552.00	\$ 12,064.90	\$ (3,487.10)
FSB Centre - Lucy	61	26	20.80	1.98	4.76	\$ 15,552.00	\$ 16,625.43	\$ 1,073.43
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FSB Central site SUBTOTAL:	697	413		62.17	151.08	\$ 543,888.00	\$ 527,406.09	\$ (16,481.91)
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FSB West -Zachary	36	23	20.28	4.74	11.53	\$ 38,880.00	\$ 40,242.78	\$ 1,362.78
FSB West - Patriok	42	31	29.01	6.78	16.49	\$ 38,880.00	\$ 57,566.22	\$ 18,686.22
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FSB West - Fatima	19	14	10.81	3.51	8.53	\$ 38,880.00	\$ 29,765.37	\$ (9,114.63)
FSB West - Carlos	39	29	24.15	5.64	13.73	\$ 38,880.00	\$ 47,922.24	\$ 9,042.24
FSB West - Joanne	29	29	26.32	6.15	14.96	\$ 38,880.00	\$ 52,228.30	\$ 13,348.30
FSB West site SUBTOTAL:	347	242		48.79	118.62	\$ 365,472.00	\$ 414,115.65	\$ 48,643.65
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FSB East site SUBTOTAL:	177	74		16.47	40.05	\$ 155,520.00	\$ 139,817.86	\$ (15,702.14)
TOTAL:	1,221.00	729.00		127.42	309.75	\$ 1,064,880.00	\$ 1,081,339.60	\$ 16,459.60

# Unanticipated costs (not included in this budget)

- **Short term disability:** Some boards must pay for replacement staff in addition to the staff off on disability (Replacement staff x 120 days could cost up to \$24,000 for a full-time instructor)
  - Estimate based on 120 days x 6 hrs/day x \$32/hr plus 4% Vac Pay per staff on STD
- **Increase in salary:** For unionized staff, increases may occur depending on the collective agreement. In some years, retroactive increases based on another Ministry's Memorandum of Understanding with the Unions
- **Other costs:** Rent increases; Maintenance issues; Equipment issues.....





# Decisions based on projections

- Should we keep the same classes? Do we have any waitlists?
  - Should we change levels (eg. Change a CLB 4 to a 4/5 to increase learners in particular class if there is a waitlist at CLB 5)
  - Should we cancel a literacy class? (Are there other literacy classes available -- ie LINC, or other organizations? --- but these clients will eventually progress to mainstream, and usually have very good attendance)
  - Do we need to increase our class sizes? (where there is a need/waitlist)
  - Do we need to switch a class from one site to another? (migration.....)
  - Can we open summer school classes?
  - ??????????????????
- 