

AVON MAITLAND DISTRICT SCHOOL BOARD

Create Positive, Inclusive Learning Environments, and Maximize Outcomes for Students

DIRECTOR'S INFORMATION / ACTION REPORT

TO: Regular Board Meeting – Tuesday, February 28, 2017

AGENDA ITEM: 5.3 b)

SUBJECT: Expense Statements for September 1, 2016 to January 31, 2017

1.0 Background

- 1.1 Attached are the expense statements covering the actual expenses for the period September 1, 2016 to January 31, 2017.
- 1.2 This report reflects the detail provided in the Schedule 10 Expenses of our financial submissions to the Ministry of Education (Ministry). The budget and expense figures are reported on a modified Public Sector Accounting Board (PSAB) basis, as the required reporting model for school boards. However, there is one exception in that capital spend is included in both sets of figures so that spending to date, regardless of accounting treatment, can be monitored and shared. Capital spending is included in the Supplies and Services figures, but in reality, the amounts capitalized per PSAB reporting requirements will be removed from the expenses to be capitalized during the year-end processes.
- 1.3 At the end of January, five months into the fiscal year, teacher-related salary expense should be approximately 48%, ten-month employee salary expense should be at approximately 50% and twelve-month expenses (salary and other expenses) should be approximately 41.7% of the budgeted amounts.
- 1.4 The payment of some expenses is upfront as opposed to spread out throughout the fiscal year (e.g. negotiated staff professional development amounts, software, maintenance and other agreements), the incurrence of which affects the rate of spending in the areas such as Staff Development and Fees & Contract Services.
- 1.5 Staff continues to monitor all monthly expenses.

Cheri Carter
Associate Superintendent of Financial Services
and Treasurer of the Board

Ted Doherty
Director of Education and
Secretary of the Board

AVON MAITLAND DISTRICT SCHOOL BOARD
2016/2017 EXPENSE STATEMENT
For the Period: September 1, 2016 to January 31, 2017

	Actual Expenses 2016/2017 Year	Rev Estimates 2016/2017 Year	% of Expenses to Budget
CLASSROOM SERVICES			
Salaries and Wages	49,665,244	106,450,419	46.66%
Employee Benefits	5,430,224	14,715,232	36.90%
Staff Development	440,024	610,475	72.08%
Supplies & Services & Capital	1,663,701	5,982,261	27.81%
Interest Charges on Capital	0	0	0.00%
Rental Expense	55,498	147,223	37.70%
Fees & Contract Services	477,219	1,038,282	45.96%
Other	0	0	0.00%
Subtotal:	57,731,910	128,943,892	44.77%
SCHOOL ADMINISTRATION			
TEACHER/STUDENT SUPPORT			
Salaries and Wages	6,956,354	16,307,278	42.66%
Employee Benefits	915,734	2,444,530	37.46%
Staff Development	99,806	97,900	101.95%
Supplies & Services & Capital	607,386	1,611,201	37.70%
Interest Charges on Capital	0	0	0.00%
Rental Expense	86,751	192,369	45.10%
Fees & Contract Services	875,510	1,980,533	44.21%
Other	59	0	0.00%
Subtotal:	9,541,601	22,633,811	42.16%
TRUSTEES			
Salaries and Wages	36,146	94,000	38.45%
Employee Benefits	1,577	4,000	39.43%
Staff Development	969	20,000	4.84%
Supplies & Services & Capital	7,671	21,000	36.53%
Interest Charges on Capital	0	0	0.00%
Rental Expense	0	0	0.00%
Fees & Contract Services	0	0	0.00%
Other	0	0	0.00%
Subtotal:	46,364	139,000	33.36%
DIRECTOR & SUPERVISORY OFFICERS			
Salaries and Wages	451,148	1,106,537	40.77%
Employee Benefits	49,779	131,607	37.82%
Staff Development	16,390	50,000	32.78%
Supplies & Services & Capital	14,604	55,000	26.55%
Interest Charges on Capital	0	0	0.00%
Rental Expense	0	0	0.00%
Fees & Contract Services	0	0	0.00%
Other	0	0	0.00%
Subtotal:	531,922	1,343,144	39.60%

	Actual Expenses 2016/2017 Year	Rev Estimates 2016/2017 Year	% of Expenses to Budget
BOARD ADMINISTRATION			
Salaries and Wages	900,022	2,132,656	42.20%
Employee Benefits	216,465	581,732	37.21%
Staff Development	12,015	40,000	30.04%
Supplies & Services & Capital	177,837	404,004	44.02%
Interest Charges on Capital	0	0	0.00%
Rental Expense	1,644	6,500	25.29%
Fees & Contract Services	336,891	469,528	71.75%
Other	138,064	216,146	63.88%
Subtotal:	1,782,939	3,850,566	46.30%
TOTAL GOVERNANCE & ADMINISTRATION			
	2,361,224	5,332,710	44.28%
TRANSPORTATION			
Salaries and Wages	108,055	275,266	39.25%
Employee Benefits	27,474	73,109	37.58%
Staff Development	10,197	7,815	130.48%
Supplies & Services & Capital	28,510	92,869	30.70%
Interest Charges on Capital	0	0	0.00%
Rental Expense	282	287	98.18%
Fees & Contract Services	5,441,009	11,149,642	48.80%
Other	0	0	0.00%
Subtotal:	5,615,526	11,598,988	48.41%
TRANSPORTATION - PROVINCIAL SCHOOLS			
Fees & Contract Services	10,939	32,300	33.87%
Subtotal:	10,939	32,300	33.87%
FACILITIES			
Salaries and Wages	2,441,675	6,268,918	38.95%
Employee Benefits	608,003	1,705,722	35.64%
Staff Development	7,203	35,000	20.58%
Supplies & Services & Capital	2,544,194	6,910,944	36.81%
Interest Charges on Capital	0	0	0.00%
Rental Expense	1,635	700	233.51%
Fees & Contract Services	695,398	1,622,444	42.86%
Other	5	0	
Subtotal:	6,298,113	16,543,728	38.07%
SCHOOL RENEWAL			
Salaries and Wages	0	0	0.00%
Employee Benefits	0	0	0.00%
Staff Development	0	0	0.00%
Supplies & Services & Capital	597,433	4,399,724	13.58%
Interest Charges on Capital	0	0	0.00%
Rental Expense	0	0	0.00%
Fees & Contract Services	0	0	0.00%
Other	0	0	0.00%
Subtotal:	597,433	4,399,724	13.58%

	Actual Expenses 2016/2017 Year	Rev Estimates 2016/2017 Year	% of Expenses to Budget
OTHER PUPIL ACCOMMODATION			
Salaries and Wages	0	0	0.00%
Employee Benefits	0	0	0.00%
Staff Development	0	0	0.00%
Supplies & Services & Capital	962,507	15,277,338	6.30%
Interest Charges on Capital	432,201	2,062,907	20.95%
Rental Expense	0	0	0.00%
Fees & Contract Services	0	0	0.00%
Other	0	0	0.00%
Subtotal:	1,394,708	17,340,245	8.04%
OTHER NON-OPERATING EXPENSES			
Other	0	216,662	0.00%
Subtotal:	0	216,662	0.00%
AMORTIZATION, WRITE DOWNS & LOSS ON SALE OF ASSETS			
Instruction	0	1,475,029	0.00%
Administration	0	107,230	0.00%
Transportation	0	2,260	0.00%
Pupil Accommodation	0	7,611,050	0.00%
Other	0	132,113	0.00%
Subtotal:	0	9,327,682	0.00%
TOTAL OPERATING & CAPITAL EXPENSES	83,551,453	216,369,742	38.62%