

# AVON MAITLAND DISTRICT SCHOOL BOARD

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

## DIRECTOR'S INFORMATION REPORT

**TO: Regular Board Meeting – Tuesday, January 23, 2018**

**AGENDA ITEM: 5.3 c)**

**SUBJECT: Expense Statements for September 1, 2017 to December 31, 2017**

### 1.0 Background

- 1.1 Attached are the expense statements covering the actual expenses for the period September 1, 2017 to December 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 December, four months into the fiscal year, it is expected that teacher-related salary expense should be at approximately 40%, ten-month employee salary expense should be at approximately 40% and twelve-month expenses (salary and other expenses) should be approximately 33% 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

Dr. Lisa Walsh  
Director of Education and  
Secretary of the Board

**AVON MAITLAND DISTRICT SCHOOL BOARD**  
**2017/2018 EXPENSE STATEMENT**  
For the Period: September 1, 2017 to December 31, 2017

	Actual Expenses 2017/2018 Year	Rev Estimates 2017/2018 Year	% of Expenses to Budget
<b>CLASSROOM SERVICES</b>			
Salaries and Wages	43,114,844	109,762,370	39.28%
Employee Benefits	5,116,169	17,482,972	29.26%
Staff Development	366,729	794,944	46.13%
Supplies & Services & Capital	1,547,720	5,808,933	26.64%
Interest Charges on Capital	0	0	0.00%
Rental Expense	40,349	155,196	26.00%
Fees & Contract Services	450,973	979,875	46.02%
Other	0	0	0.00%
<b>Subtotal:</b>	<b>50,636,784</b>	<b>134,984,290</b>	<b>37.51%</b>
<b>SCHOOL ADMINISTRATION</b>			
<b>TEACHER/STUDENT SUPPORT</b>			
Salaries and Wages	5,735,814	16,756,180	34.23%
Employee Benefits	845,879	2,814,473	30.05%
Staff Development	81,371	135,900	59.88%
Supplies & Services & Capital	532,285	1,680,799	31.67%
Interest Charges on Capital	0	0	0.00%
Rental Expense	77,462	192,189	40.31%
Fees & Contract Services	1,112,231	1,828,760	60.82%
Other	87,500	89,250	98.04%
<b>Subtotal:</b>	<b>8,472,542</b>	<b>23,497,551</b>	<b>36.06%</b>
<b>TRUSTEES</b>			
Salaries and Wages	28,221	94,000	30.02%
Employee Benefits	1,292	4,000	32.31%
Staff Development	6,557	12,000	54.64%
Supplies & Services & Capital	6,545	29,000	22.57%
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%
<b>Subtotal:</b>	<b>42,615</b>	<b>139,000</b>	<b>30.66%</b>
<b>DIRECTOR &amp; SUPERVISORY OFFICERS</b>			
Salaries and Wages	393,344	1,161,615	33.86%
Employee Benefits	35,921	136,204	26.37%
Staff Development	22,265	50,000	44.53%
Supplies & Services & Capital	8,952	55,000	16.28%
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%
<b>Subtotal:</b>	<b>460,484</b>	<b>1,402,819</b>	<b>32.83%</b>

	Actual Expenses 2017/2018 Year	Rev Estimates 2017/2018 Year	% of Expenses to Budget
<b>BOARD ADMINISTRATION</b>			
Salaries and Wages	761,146	2,306,959	32.99%
Employee Benefits	188,306	644,493	29.22%
Staff Development	13,452	40,000	33.63%
Supplies & Services & Capital	158,238	403,307	39.24%
Interest Charges on Capital	0	0	0.00%
Rental Expense	1,987	7,000	28.39%
Fees & Contract Services	243,074	542,357	44.82%
Other	141,561	207,824	68.12%
<b>Subtotal:</b>	<b>1,507,763</b>	<b>4,151,940</b>	<b>36.31%</b>
<b>TOTAL GOVERNANCE &amp; ADMINISTRATION</b>			
	<b>2,010,862</b>	<b>5,693,759</b>	<b>35.32%</b>
<b>TRANSPORTATION</b>			
Salaries and Wages	89,483	275,329	32.50%
Employee Benefits	22,599	74,309	30.41%
Staff Development	1,430	10,160	14.08%
Supplies & Services & Capital	120,798	205,045	58.91%
Interest Charges on Capital	0	0	0.00%
Rental Expense	282	282	99.93%
Fees & Contract Services	4,485,947	11,332,931	39.58%
Other	0	0	0.00%
<b>Subtotal:</b>	<b>4,720,540</b>	<b>11,898,056</b>	<b>39.67%</b>
<b>TRANSPORTATION - PROVINCIAL SCHOOLS</b>			
Fees & Contract Services	28,644	82,000	34.93%
<b>Subtotal:</b>	<b>28,644</b>	<b>82,000</b>	<b>34.93%</b>
<b>FACILITIES</b>			
Salaries and Wages	2,082,419	6,336,568	32.86%
Employee Benefits	503,712	1,767,674	28.50%
Staff Development	1,388	35,000	3.97%
Supplies & Services & Capital	1,710,804	7,060,023	24.23%
Interest Charges on Capital	0	0	0.00%
Rental Expense	0	700	0.00%
Fees & Contract Services	491,057	2,013,975	24.38%
Other	0	0	0.00%
<b>Subtotal:</b>	<b>4,789,380</b>	<b>17,213,940</b>	<b>27.82%</b>
<b>SCHOOL RENEWAL</b>			
Salaries and Wages	0	0	0.00%
Employee Benefits	0	0	0.00%
Staff Development	0	0	0.00%
Supplies & Services & Capital	508,394	3,965,913	12.82%
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%
<b>Subtotal:</b>	<b>508,394</b>	<b>3,965,913</b>	<b>12.82%</b>

	Actual Expenses 2017/2018 Year	Rev Estimates 2017/2018 Year	% of Expenses to Budget
<b>OTHER PUPIL ACCOMMODATION</b>			
Salaries and Wages	0	0	0.00%
Employee Benefits	0	0	0.00%
Staff Development	0	0	0.00%
Supplies & Services & Capital	1,003,824	15,236,884	6.59%
Interest Charges on Capital	414,413	1,987,304	20.85%
Rental Expense	0	0	0.00%
Fees & Contract Services	0	0	0.00%
Other	0	0	0.00%
<b>Subtotal:</b>	<b>1,418,237</b>	<b>17,224,188</b>	<b>8.23%</b>
<b>OTHER NON-OPERATING EXPENSES</b>			
Other	0	216,662	0.00%
<b>Subtotal:</b>	<b>0</b>	<b>216,662</b>	<b>0.00%</b>
<b>AMORTIZATION, WRITE DOWNS &amp; LOSS ON SALE OF ASSETS</b>			
Instruction	0	1,546,948	0.00%
Administration	0	106,867	0.00%
Transportation	0	2,030	0.00%
Pupil Accommodation	0	8,185,497	0.00%
Other	0	166,422	0.00%
<b>Subtotal:</b>	<b>0</b>	<b>10,007,764</b>	<b>0.00%</b>
<b>TOTAL OPERATING &amp; CAPITAL EXPENSES</b>	<b>72,585,382</b>	<b>224,784,123</b>	<b>32.29%</b>