

## 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, June 27, 2017**

**AGENDA ITEM: 5.3 d)**

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

#### **1.0 Background**

- 1.1 Attached are the expense statements covering the actual expenses for the period September 1, 2016 to May 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 May, nine months into the fiscal year, teacher-related salary expense should be approximately 80%, ten-month employee salary expense should be at approximately 90% and twelve-month expenses (salary and other expenses) should be approximately 75% 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

Lisa Walsh  
Director of Education and  
Secretary of the Board

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

	Actual Expenses 2016/2017 Year	Rev Estimates 2016/2017 Year	% of Expenses to Budget
<b>CLASSROOM SERVICES</b>			
Salaries and Wages	85,622,694	106,450,419	80.43%
Employee Benefits	11,258,193	14,715,232	76.51%
Staff Development	623,230	610,475	102.09%
Supplies & Services & Capital	3,244,021	5,982,261	54.23%
Interest Charges on Capital	0	0	0.00%
Rental Expense	108,971	147,223	74.02%
Fees & Contract Services	730,580	1,038,282	70.36%
Other	0	0	0.00%
<b>Subtotal:</b>	<b>101,587,689</b>	<b>128,943,892</b>	<b>78.78%</b>
<b>SCHOOL ADMINISTRATION</b>			
<b>TEACHER/STUDENT SUPPORT</b>			
Salaries and Wages	12,643,525	16,307,278	77.53%
Employee Benefits	1,894,340	2,444,530	77.49%
Staff Development	126,226	97,900	128.93%
Supplies & Services & Capital	1,089,242	1,611,201	67.60%
Interest Charges on Capital	0	0	0.00%
Rental Expense	144,435	192,369	75.08%
Fees & Contract Services	1,350,362	1,980,533	68.18%
Other	559	0	
<b>Subtotal:</b>	<b>17,248,689</b>	<b>22,633,811</b>	<b>76.21%</b>
<b>TRUSTEES</b>			
Salaries and Wages	65,654	94,000	69.84%
Employee Benefits	2,902	4,000	72.55%
Staff Development	9,898	20,000	49.49%
Supplies & Services & Capital	18,444	21,000	87.83%
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>96,898</b>	<b>139,000</b>	<b>69.71%</b>
<b>DIRECTOR &amp; SUPERVISORY OFFICERS</b>			
Salaries and Wages	844,751	1,106,537	76.34%
Employee Benefits	108,401	131,607	82.37%
Staff Development	30,709	50,000	61.42%
Supplies & Services & Capital	25,826	55,000	46.96%
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>1,009,687</b>	<b>1,343,144</b>	<b>75.17%</b>

	Actual Expenses 2016/2017 Year	Rev Estimates 2016/2017 Year	% of Expenses to Budget
<b>BOARD ADMINISTRATION</b>			
Salaries and Wages	1,597,975	2,132,656	74.93%
Employee Benefits	404,830	581,732	69.59%
Staff Development	31,912	40,000	79.78%
Supplies & Services & Capital	282,855	404,004	70.01%
Interest Charges on Capital	0	0	0.00%
Rental Expense	3,278	6,500	50.44%
Fees & Contract Services	453,482	469,528	96.58%
Other	191,433	216,146	88.57%
<b>Subtotal:</b>	<b>2,965,765</b>	<b>3,850,566</b>	<b>77.02%</b>
<b>TOTAL GOVERNANCE &amp; ADMINISTRATION</b>			
	<b>4,072,350</b>	<b>5,332,710</b>	<b>76.37%</b>
<b>TRANSPORTATION</b>			
Salaries and Wages	194,930	275,266	70.82%
Employee Benefits	51,965	73,109	71.08%
Staff Development	10,197	7,815	130.48%
Supplies & Services & Capital	34,984	92,869	37.67%
Interest Charges on Capital	0	0	0.00%
Rental Expense	282	287	98.18%
Fees & Contract Services	9,781,347	11,149,642	87.73%
Other	0	0	0.00%
<b>Subtotal:</b>	<b>10,073,705</b>	<b>11,598,988</b>	<b>86.85%</b>
<b>TRANSPORTATION - PROVINCIAL SCHOOLS</b>			
Fees & Contract Services	27,457	32,300	85.01%
<b>Subtotal:</b>	<b>27,457</b>	<b>32,300</b>	<b>85.01%</b>
<b>FACILITIES</b>			
Salaries and Wages	4,344,556	6,268,918	69.30%
Employee Benefits	1,083,686	1,705,722	63.53%
Staff Development	13,265	35,000	37.90%
Supplies & Services & Capital	5,363,789	6,910,944	77.61%
Interest Charges on Capital	0	0	0.00%
Rental Expense	1,635	700	233.51%
Fees & Contract Services	1,205,599	1,622,444	74.31%
Other	10	0	
<b>Subtotal:</b>	<b>12,012,541</b>	<b>16,543,728</b>	<b>72.61%</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	1,084,341	4,399,724	24.65%
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>1,084,341</b>	<b>4,399,724</b>	<b>24.65%</b>

	Actual Expenses 2016/2017 Year	Rev Estimates 2016/2017 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	1,459,362	15,277,338	9.55%
Interest Charges on Capital	1,454,414	2,062,907	70.50%
Rental Expense	0	0	0.00%
Fees & Contract Services	0	0	0.00%
Other	0	0	0.00%
<b>Subtotal:</b>	<b>2,913,776</b>	<b>17,340,245</b>	<b>16.80%</b>
<b>OTHER NON-OPERATING EXPENSES</b>			
Other	216,662	216,662	100.00%
<b>Subtotal:</b>	<b>216,662</b>	<b>216,662</b>	<b>100.00%</b>
<b>AMORTIZATION, WRITE DOWNS &amp; LOSS ON SALE OF ASSETS</b>			
Instruction	0	1,475,029	0.00%
Administration	0	107,230	0.00%
Transportation	0	2,260	0.00%
Pupil Accommodation	11,580	7,611,050	0.15%
Other	0	132,113	0.00%
<b>Subtotal:</b>	<b>11,580</b>	<b>9,327,682</b>	<b>0.12%</b>
<b>TOTAL OPERATING &amp; CAPITAL EXPENSES</b>	<b>149,248,790</b>	<b>216,369,742</b>	<b>68.98%</b>