

**Interim Financial Report of Operating Expense
For the Period Ending Feb 28, 2022**

(in \$ thousands)

Budget Assessment						Risk Assessment			
	a	b	c	d = c-b	e = d/b	f	g = f/c		
	2021-22					Actual Spending 2021-22		Prior Year	
OPERATING	Original Budget Estimates	Revised Estimate	Forecast	\$ Increase (Decrease)	% Increase (Decrease)	Feb 28, 2022	% of Actual Spent	Note	Prior year actual to Feb 28, 2021
Classroom Instruction									
Classroom Teachers	1,649,028	1,605,590	1,606,007	416	0.03%	794,377	49.48%		824,451
Supply Staff	108,852	110,633	116,887	6,254	5.65%	57,858	52.30%		48,285
Teacher Assistants/Early Childhood Educator	194,078	191,626	200,062	8,436	4.40%	103,661	54.10%		101,524
Textbooks/Supplies	67,509	58,707	58,102	(605)	-1.03%	21,039	35.84%		19,495
Computers	27,202	29,977	33,134	3,158	10.53%	23,196	77.38%	1	25,340
Professionals/Paraprofessionals/Technicians	190,454	194,965	187,471	(7,494)	-3.84%	86,707	44.47%		87,516
Library/Guidance	67,493	67,434	63,879	(3,555)	-5.27%	32,451	48.12%		15,458
Staff Development	4,529	8,956	10,269	1,313	14.66%	2,851	31.83%	2	1,953
Department Heads	3,494	3,267	3,267	0	0.00%	1,634	50.00%		1,657
Total Classroom	2,312,638	2,271,156	2,279,077	7,922	0.35%	1,123,774	49.48%		1,125,678
Non-Classroom									
Principals and VPs	137,763	138,500	137,525	(975)	-0.70%	68,202	49.24%		69,979
School Office	79,886	82,860	87,818	4,957	5.98%	43,681	52.72%		43,115
Coordinator and Consultant	25,262	25,278	25,665	387	1.53%	11,699	46.28%		8,262
Continuing Education	99,527	109,618	111,554	1,936	1.77%	40,987	37.39%	3	40,908
Amortization	6,449	7,046	6,449	(598)	-8.48%	3,108	44.10%		2,656
Total Non-Classroom	348,886	363,303	369,010	5,707	1.57%	167,677	46.15%		164,921
Administration									
Trustees/Board Services	2,249	2,251	2,257	5	0.24%	1,150	51.10%		1,124
Director/Supervisory Officers	8,830	9,283	10,841	1,558	16.79%	5,052	54.42%		6,166
Board Administration	67,819	69,886	71,188	1,302	1.86%	38,500	55.09%		38,297
Amortization	1,609	1,011	1,609	598	59.13%	856	84.64%		491
Total Administration	80,506	82,430	85,894	3,463	4.20%	45,558	55.27%		46,078

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	2021-22					Actual Spending 2021-22		Prior Year	
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Transportation									
Pupil Transportation	65,985	68,182	65,370	(2,811)	-4.12%	35,395	51.91%	4	35,037
Transportation - Provincial schools	280	258	280	22	8.51%	0	0.00%		0
Amortization	13	13	13	0	-0.01%	9	66.19%		10
Total Transportation	66,279	68,453	65,664	(2,789)	-4.07%	35,404	51.72%		35,047
School Operations and Maintenance									
School Operations and Maintenance	346,520	355,991	345,971	(10,020)	-2.81%	169,358	47.57%		164,578
School Renewal	31,497	31,497	31,601	104	0.33%	21,022	66.74%	5	27,626
Other Pupil Accommodation	14,925	15,332	15,332	0	0.00%	7,648	49.88%	6	9,467
Amortization	224,901	224,901	224,901	0	0.00%	109,591	48.73%		107,954
Total School Operations and Maintenance	617,843	627,721	617,804	(9,916)	-1.58%	307,620	49.01%		309,624
NON-OPERATING									
Other Non-Operating Expenses	26,901	27,151	26,771	(380)	-1.40%	5,690	20.96%	6	4,281
Amortization	0	0	0	0		23			23
Total Non-Operating	26,901	27,151	26,771	(380)	-1.40%	5,713	21.04%		4,304
TOTAL EXPENSE	3,453,054	3,440,215	3,444,221	4,006	0.12%	1,685,745	49.00%		1,685,653

Please note the Forecast column includes additional Federal/Provincial COVID-19 support funding. Funding is reflected across several categories above.

Explanations of 2021-22 Q2 year-to-date spend to Revised Estimate:

- 1 - Computer expenditures are higher in 1st half of the year due to timing of IT projects, license payments and school purchases.
- 2 - Staff development expenditures are lower in the 1st half of the year due to professional development scheduling, expected to pick up in the 2nd half of the year.
- 3 - Continuing Education expenditures are lower in the 1st half of the year as some of the programs operate in the summer.
- 4 - Transportation costs apply to a 10-month period.
- 5 - School Renewal expenditures fluctuate throughout the year depending on the timing of projects.
- 6 - Other Pupil Accommodation and Non-Operating expenses are based on the timing of interest payments on debt.