

**Toronto District School Board**  
**Interim Financial Report of Operating Expense**  
**For the Period Ending November 30, 2019**

( in \$ Thousands)

	Budget Assessment				Risk Assessment			
	a	b	C = b-a	d = c/a	e	f = e/b		
	2019-20				Actual Spending 2019-20		Prior Year	
OPERATING	Budget	Forecast	\$ Increase (Decrease)	% Increase (Decrease)	to Nov 30/2019	% of Actual Spent	Significant Variance Note	Prior year actual to Nov 30/2018
<b>Classroom Instruction</b>								
Class. Teachers	1,570,367	1,590,069	19,702	1.25%	407,243	25.61%		413,517
Supply Staff	110,421	110,556	135	0.12%	31,333	28.34%		28,087
Teacher assistants/Early Childhood Educator	190,437	196,049	5,612	2.95%	51,438	26.24%		50,879
Texts./Supplies	63,317	61,714	-1,604	-2.53%	12,364	20.03%		17,481
Computers	24,900	28,112	3,212	12.90%	10,781	38.35%	1	12,348
Prof/ParaProf/Tech.	185,536	186,074	538	0.29%	45,870	24.65%		47,328
Library/Guidance	62,161	62,030	-132	-0.21%	17,225	27.77%		16,704
Staff Develop.	6,768	11,041	4,273	63.13%	1,461	13.23%	2	2,415
Department Heads	3,312	3,263	-50	-1.50%	878	26.92%		876
<b>Total Classroom</b>	<b>2,217,220</b>	<b>2,248,906</b>	<b>31,686</b>	<b>1.43%</b>	<b>578,592</b>	<b>25.73%</b>		<b>589,636</b>
<b>Non-Classroom</b>								
Principals and VPs	131,708	132,120	413	0.31%	34,377	26.02%		34,505
School Office	78,000	80,093	2,094	2.68%	21,417	26.74%		21,624
Coord. and Consult.	20,754	22,178	1,425	6.86%	5,424	24.46%		7,975
Continuing Ed.	104,758	100,399	-4,359	-4.16%	23,400	23.31%		23,951
Amortization	6,589	6,589	0		1,178	17.88%		963
<b>Total Non-Classroom</b>	<b>341,808</b>	<b>341,379</b>	<b>-428</b>	<b>-0.13%</b>	<b>85,797</b>	<b>25.13%</b>		<b>89,018</b>
<b>Administration</b>								
Trustees	2,145	2,141	-5		740	34.57%	3	320
Dir./Supv. Officers	9,172	9,831	660	7.19%	2,478	25.21%		2,862
Board Admin.	69,232	70,794	1,563	2.26%	18,912	26.71%		18,839
Amortization	567	567	-1		578	101.97%		323
<b>Total Administration</b>	<b>81,116</b>	<b>83,332</b>	<b>2,217</b>	<b>2.73%</b>	<b>22,708</b>	<b>27.25%</b>		<b>22,345</b>
<b>Transportation</b>								
Pupil Transp.	67,120	66,966	-153	-0.23%	19,446	29.04%	4	19,321
Transp. - Prov. sch.	137	280	143	104.00%	0	0.00%		0
Amortization	24	24	0		7			6
<b>Total Transportation</b>	<b>67,282</b>	<b>67,271</b>	<b>-10</b>	<b>-0.02%</b>	<b>19,454</b>	<b>28.92%</b>		<b>19,327</b>
<b>School Operations and Maintenance</b>								
Sch. Oper./Maint.	319,806	327,332	7,526	2.35%	67,211	20.53%		81,515
School Renewal	31,426	31,428	1	0.00%	9,946	31.65%	5	792
Other Pupil Accommodation	16,435	16,696	261		11,874	71.12%	6	10,383
Amortization	203,656	203,656	1		51,259	25.17%		28,745
<b>Total School Operations and Maintenance</b>	<b>571,323</b>	<b>579,112</b>	<b>7,789</b>	<b>1.36%</b>	<b>140,289</b>	<b>24.22%</b>		<b>121,435</b>
<b>NON-OPERATING</b>								
Other Non-Oper. Expenses	27,123	27,333	210	0.77%	787	2.88%	6	699
Amortization	0		0		11			
<b>Total Non-Operating</b>	<b>27,123</b>	<b>27,333</b>	<b>210</b>	<b>0.77%</b>	<b>798</b>	<b>2.92%</b>		<b>699</b>
<b>TOTAL EXPENSE</b>	<b>3,305,870</b>	<b>3,347,334</b>	<b>41,463</b>	<b>1.25%</b>	<b>847,639</b>	<b>25.32%</b>		<b>842,460</b>

**Explanations of significant variances**

- 1 - Higher computer expenditures is due to timing of IT projects, license payments and school purchases.
- 2 - Staff development cost is typically lower in 1st quarter due to school start up
- 3 - Trustee expense in 1st quarter is higher compared to prior year is due to OPSBA membership fee paid in the first quarter.
- 4 - Transportation cost only occur through a 10-month period.
- 5 - Low spending on school renewal reflects capital and renewal projects schedule, total spending is expected to be in line with budget by year end.
- 6 - Other Pupil Accommodation and Non-Operating spending represents timing of interest charges on debt.