

Toronto District School Board
Interim Financial Report of Operating Expense
For the Period Ending February 29, 2020

(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 Feb 29/2020	% of Actual Spent	Significant Variance Note	to Feb 28/2019
Classroom Instruction								
Class. Teachers	1,570,367	1,572,689	2,322	0.15%	771,595	49.06%		787,527
Supply Staff	110,421	138,573	28,152	25.50%	67,166	48.47%		61,750
Teacher assistants/Early Childhood Educator	190,437	185,535	-4,902	-2.57%	97,689	52.65%		100,433
Texts./Supplies	63,317	72,197	8,879	14.02%	24,623	34.11%	1	30,378
Computers	24,900	32,622	7,722	31.01%	19,627	60.17%	2	18,875
Prof./ParaProf/Tech.	185,536	179,695	-5,841	-3.15%	87,962	48.95%		92,986
Library/Guidance	62,161	62,074	-88	-0.14%	31,585	50.88%		31,413
Staff Develop.	6,768	11,976	5,207	76.93%	2,694	22.49%	3	4,580
Department Heads	3,312	3,263	-50	-1.50%	1,631	50.00%		1,628
Total Classroom	2,217,220	2,258,623	41,403	1.87%	1,104,573	48.90%		1,129,570
Non-Classroom								
Principals and VPs	131,708	135,253	3,545	2.69%	67,124	49.63%		66,548
School Office	78,000	80,386	2,387	3.06%	41,889	52.11%		42,049
Coord. and Consult.	20,754	22,884	2,130	10.26%	10,670	46.63%		15,267
Continuing Ed.	104,758	101,265	-3,493	-3.33%	45,638	45.07%		46,934
Amortization	6,589	5,239	-1,350		2,379	45.41%		2,882
Total Non-Classroom	341,808	345,027	3,219	0.94%	167,699	48.60%		173,679
Administration								
Trustees	2,145	2,133	-12		1,080	50.65%		1,118
Dir./Supv. Officers	9,172	10,249	1,078	11.75%	4,866	47.48%		6,073
Board Admin.	69,232	74,280	5,049	7.29%	38,606	51.97%		35,410
Amortization	567	1,914	1,347		1,192	62.25%		1,078
Total Administration	81,116	88,577	7,461	9.20%	45,744	51.64%		43,678
Transportation								
Pupil Transp.	67,120	65,721	-1,399	-2.08%	38,728	58.93%	4	38,592
Transp. - Prov. sch.	137	0	-137	-100.00%	0			0
Amortization	24	24	0		14			16
Total Transportation	67,282	65,746	-1,536	-2.28%	38,742	58.93%		38,607
School Operations and Maintenance								
Sch. Oper./Maint.	319,806	316,478	-3,328	-1.04%	154,290	48.75%		157,526
School Renewal	31,426	31,428	1	0.00%	21,445	68.24%	5	19,313
Other Pupil Accommodation	16,435	16,435	0		13,043	79.36%	6	13,083
Amortization	203,656	203,659	3		103,678	50.91%		88,785
Total School Operations and Maintenance	571,323	567,999	-3,324	-0.58%	292,455	51.49%		278,707
NON-OPERATING								
Other Non-Oper. Expenses	27,123	28,000	876	3.23%	2,671	9.54%	6	2,747
Amortization	0	0	0		23			0
Total Non-Operating	27,123	28,000	876	3.23%	2,694	9.62%		2,747
TOTAL EXPENSE	3,305,870	3,353,971	48,100	1.46%	1,651,909	49.25%		1,666,989

Explanations of significant variances

- 1 - Lower spending in Texts./Supplies is due timing of release school budget
- 2 - Higher computer expenditures is due to timing of IT projects, license payments and school purchases.
- 3 - Staff development cost is typically lower in 1st and 2nd quarter due to school schedule
- 4 - Transportation cost only occur through a 10-month period.
- 5 - Higher 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.