

Toronto District School Board
Interim Financial Report of Operating Expense
For the Period Ending November 30, 2020

(in \$ Thousands)

	Budget Assessment				Risk Assessment			
	a	b	c = b-a	d = c/a	e	f = e/b		
	2020-21				Actual Spending 2020-21		Prior Year	
	Original Budget	Forecast / Revised Estimate	\$ Increase (Decrease) *Note *	% Increase (Decrease)	Nov 30/2020	% of Actual Spent	Significant Variance Note	Prior year actual to Nov 30/2019
OPERATING								
Classroom Instruction								
Classroom Teachers	1,610,469	1,645,014	34,545	2.15%	426,793	25.94%		407,243
Supply Staff	113,741	138,005	24,264	21.33%	21,686	15.71%	1	31,333
Teacher assistants/Early Childhood Educators	198,929	203,619	4,690	2.36%	50,085	24.60%		51,438
Textbooks/Supplies	65,409	68,433	3,024	4.62%	10,593	15.48%	2	12,364
Computers	36,775	48,929	12,154	33.05%	19,601	40.06%	3	10,781
Professionals/Paraprofessionals/Technicians	183,342	188,244	4,903	2.67%	44,820	23.81%		45,870
Library/Guidance	62,920	30,962	-31,959	-50.79%	8,316	26.86%		17,225
Staff Development	11,839	10,180	-1,659	-14.01%	840	8.25%	4	1,461
Department Heads	3,375	3,313	-62	-1.83%	892	26.92%		878
Total Classroom	2,286,799	2,336,699	49,900	2.18%	583,626	24.98%		578,592
Non-Classroom								
Principals and VPs	137,023	143,275	6,252	4.56%	33,456	23.35%		34,377
School Office	81,090	90,841	9,751	12.02%	22,442	24.71%		21,417
Coordinator and Consultant	21,890	17,425	-4,465	-20.40%	4,145	23.79%		5,424
Continuing Education	100,685	100,870	185	0.18%	20,515	20.34%	5	23,400
Amortization	6,510	6,510	0		1,196	18.37%		1,178
Total Non-Classroom	347,198	358,920	11,722	3.38%	81,754	22.78%		85,797
Administration								
Trustees / Board services	2,172	2,237	65		365	16.32%	6	740
Director/Supervisory Officers	8,805	9,883	1,078	12.24%	3,057	30.93%		2,478
Board Administration	70,261	71,428	1,167	1.66%	20,932	29.31%	7	18,912
Amortization	765	765	0		628	82.12%		578
Total Administration	82,003	84,313	2,310	2.82%	24,983	29.63%		22,708
Transportation								
Pupil Transportation	64,164	66,779	2,615	4.08%	18,071	27.06%	8	19,446
Transportation - Provincial schools	280	280	0	0.00%	0	0.00%		0
Amortization	21	21	0		5			7
Total Transportation	64,465	67,080	2,615	4.06%	18,077	26.95%		19,454
School Operations and Maintenance								
School Operations and Maintenance	343,136	352,948	9,813	2.86%	87,062	24.67%		67,211
School Renewal	31,428	31,428	0	0.00%	10,436	33.21%	9	9,946
Other Pupil Accommodation	15,756	16,102	346		9,154	56.85%	10	11,874
Amortization	212,302	212,302	0		53,858	25.37%		51,259
Total School Operations and Maintenance	602,622	612,780	10,158	1.69%	160,510	26.19%		140,289
NON-OPERATING								
Other Non-Oper. Expenses	27,177	27,356	180	0.66%	940	3.44%	10	787
Amortization	-	-	-		11			11
Total Non-Operating	27,177	27,356	180	0.66%	951	3.48%		798
TOTAL EXPENSE	3,410,263	3,487,149	76,886	2.25%	869,900	24.95%		847,639

Explanations of significant 2020-21 vs 2019-20 Actuals variances: (Please note Revised Estimates reflect the newly announced federal/provincial Covid support funding and additional board supported cost in different programs)

- 1 - Short term supply cost is lower due to the pandemic.
- 2 - Textbooks and supplies spending in Q1 is relatively lower compared to last year due to more students in remote learning.
- 3 - Increase in computer expenditures due to device requirements for remotely learning.
- 4 - Staff development cost is typically lower in the 1st quarter. It is lower compared to last year due to timing of PD scheduling and delayed startup.
- 5 - Continuing Education experienced reduced spending across courses during the first quarter due to the pandemic.
- 6 - Trustee & Board services expense in 1st quarter is lower due to OPSBA membership yet to be paid.
- 7 - Board administration expense is higher compared to prior year due to insurance premium increase and Distribution Centre costs not yet realigned to COVID grants.
- 8 - Transportation costs apply to a 10-month period. Reduced spending this year due to reduction in costs from delayed startup. **There was also a reduction in routes compared to last year, due to planned bell time changes.**
- 9 - School Renewal costs fluctuates throughout the year depending on the timing of the projects
- 10 - Other Pupil Accommodation and Non-Operating spending variances are due to timing of interest charges on debt.