

**Toronto District School Board**  
**Interim Financial Report of Operating Expense**  
**For the Period Ending February 28, 2021**

( in \$ Thousands)

	Budget Assessment					Risk Assessment			
	a	b	c	d= c-b	e= d/b	f	g = f/c		
	2020-21					Actual Spending 2020-21			
	Budget	Revised Estimate	Forecast	\$ Increase (Decrease) *Note *	% Increase (Decrease)	Feb 28, 2021	% of Actual Spent	Significant Variance Note	Prior year actual to Feb 29, 2020
OPERATING									
Classroom Instruction									
Classroom Teachers	1,610,469	1,645,014	1,651,910	6,896	0.42%	824,451	49.91%		771,595
Supply Staff	113,741	138,005	125,217	(12,788)	-9.27%	48,285	38.56%	1	67,166
Teacher assistants/Early Childhood Educators	198,929	203,619	202,451	(1,168)	-0.57%	101,524	50.15%		97,689
Textbooks/Supplies	65,409	68,434	60,531	(7,903)	-11.55%	19,495	32.21%	2	24,623
Computers	36,775	48,929	64,017	15,088	30.84%	25,340	39.58%	3	19,627
Professionals/Paraprofessionals/Technicians	183,342	188,244	179,465	(8,780)	-4.66%	87,516	48.76%		87,962
Library/Guidance	62,920	30,962	30,917	(45)	-0.15%	15,458	50.00%		31,585
Staff Development	11,839	10,180	10,109	(70)	-0.69%	1,953	19.32%	4	2,694
Department Heads	3,375	3,313	3,313	0	0.00%	1,657	50.00%		1,631
Total Classroom	2,286,799	2,336,701	2,327,930	(8,770)	-0.38%	1,125,678	48.36%		1,104,573
Non-Classroom									
Principals and VPs	137,023	143,275	141,376	(1,899)	-1.33%	69,979	49.50%		67,124
School Office	81,090	90,841	87,691	(3,149)	-3.47%	43,115	49.17%		41,889
Coordinator and Consultant	21,890	17,425	20,058	2,633	15.11%	8,262	41.19%		10,670
Continuing Education	100,685	100,870	93,680	(7,190)	-7.13%	40,908	43.67%		45,638
Amortization	6,510	6,510	4,993	(1,517)	-23.30%	2,656	53.20%		2,379
Total Non-Classroom	347,198	358,920	347,799	(11,121)	-3.20%	164,921	47.42%		167,699
Administration									
Trustees / Board services	2,172	2,237	2,203	(34)	-1.53%	1,124	51.04%		1,080
Director / Supervisory Officers	8,805	9,883	10,800	917	9.28%	6,166	57.09%	5	4,866
Board Administration	70,261	71,428	72,878	1,450	2.03%	38,297	52.55%		38,606
Amortization	765	765	765		0.00%	491	64.12%		1,192
Total Administration	82,003	84,313	86,646	2,333	2.85%	46,078	53.18%		45,744
Transportation									
Pupil Transportation	64,164	66,779	64,988	(1,792)	-2.68%	35,037	53.91%	6	38,728
Transportation - Provincial Schools	280	280	280	0	0.00%	0			0
Amortization	21	21	21	0	0.00%	10	50.00%		14
Total Transportation	64,465	67,080	65,289	(1,792)	-2.78%	35,047	53.68%		38,742
School Operations and Maintenance									
School Operations and Maintenance	343,136	352,947	356,538	3,591	1.02%	164,578	46.16%		154,290
School Renewal	31,428	31,428	31,428	0	0.00%	27,626	87.90%	7	21,445
Other Pupil Accommodation	15,756	16,102	15,630	(472)	-2.93%	9,467	60.57%	8	13,043
Amortization	212,302	212,302	212,256	(46)	-0.02%	107,954	50.86%		103,678
Total School Operations and Maintenance	602,622	612,778	615,852	3,073	0.51%	309,624	50.28%		292,455
NON-OPERATING									
Other Non-Operating Expenses	27,177	27,356	28,075	719	2.63%	4,281	15.25%	8	2,671
Amortization	0	0	46	46		23	50.00%		23
Total Non-Operating	27,177	27,356	28,121	765	2.81%	4,304	15.31%		2,694
TOTAL EXPENSE	3,410,263	3,487,149	3,471,637	(15,512)	-0.45%	1,685,653	48.55%		1,651,909

**Explanations of significant actuals variances: (Please note the Forecast column includes additional Federal/Provincial Covid support funding. Funding is reflected across several categories above)**

- 1 - Short term supply cost is low compared to the budget due to school closures.
- 2 - Textbooks and supplies spending is lower due to program delivery under virtual school model.
- 3 - Higher computer expenditures due to additional COVID funding to support student remote learning
- 4 - Staff development cost decrease compared to prior year and forecast due to timing differences of the professional development schedules.
- 5 - Director and Supervisory Officers cost is higher in the first 2 quarters compared to forecast and last year, due to increase in vacation payouts tied to staff retirements and resignations.
- 6 - Transportation cost only occur through a 10-month period. Reduced spending this year due to reduction in costs from delayed startup and savings from bell time changes, compared to prior year.
- 7 - School Renewal costs fluctuate throughout the year, depending on the timing of the projects
- 8 - Other Pupil Accommodation and Non-Operating spending variances are due to the timing of interest charges on debt.