

Birchville School
FINANCIAL STATEMENTS

For the month ended 31 March 2016



Birchville School
Commentary for Board of Trustees
For the month ended 31 March 2016

Profit and Loss Results

The result for the first three months of the year is a deficit of \$17.3k which is well behind the budgeted deficit of \$0.6k expected at this stage of the year. Income is ahead of budget by circa \$6k but this is more than offset by expenses which are \$20k over budget year to date.

Income

Income for the month of March was largely in line with budget with a slight deficit on school activities income due to the costs of the camp.

Expenses

Operating expenses for the month of March were under budget by \$1.9k mainly due to lower property costs.

Expenses with significant variances from budget for the month include:

Salaries - Administration - due to three payrolls during the month.

Library Wages - due to three payrolls during the month.

R&M Plumbing - due to plumbing repairs during the month.

Expense variances from budget year to date include:

Assembly/Schola - due to the costs of eTap set up and training (\$4.6k).

Chromebook Lease - this was not included in the budget.

Teacher Salaries from BG - due to teachers being moved to bulk grant.

ICT - includes the cost of the Chromebook management console (\$1.3k).

R&M Building - due to costs relating to water damage which has been reimbursed by the Ministry (\$3.4k).

Birchville School
Commentary for Board of Trustees
For the month ended 31 March 2016

Balance Sheet

Cash on hand (including term deposits) is currently sitting at \$126k which is \$22k lower than at 29 February. The decrease in cash is due to the day to day operating costs of the School being incurred during the month as well as the purchase of 2 TV trolleys (\$2.5k), 2 book displays (\$1.8k) and a fridge (\$800).

Prepayments includes Insurance costs for the remainder of the year (to 31 October).

Accrued expenses includes an accrual for audit fees for 2015 and 2016, Board meeting fees for 2016 and camp expenses.

Other Issues

The year-end financial statements have been sent to the auditors for review. We will keep the Board updated on the auditors progress.

Birchville School
Teacher Staffing Entitlements
For the three months ended 31 March 2016

The Schools teacher entitlement is based on the school roll. The Ministry has calculated a provisional staffing entitlement based on an estimated 2016 student roll of 181 at 9.82FTE. However the staffing entitlement is calibrated in March.

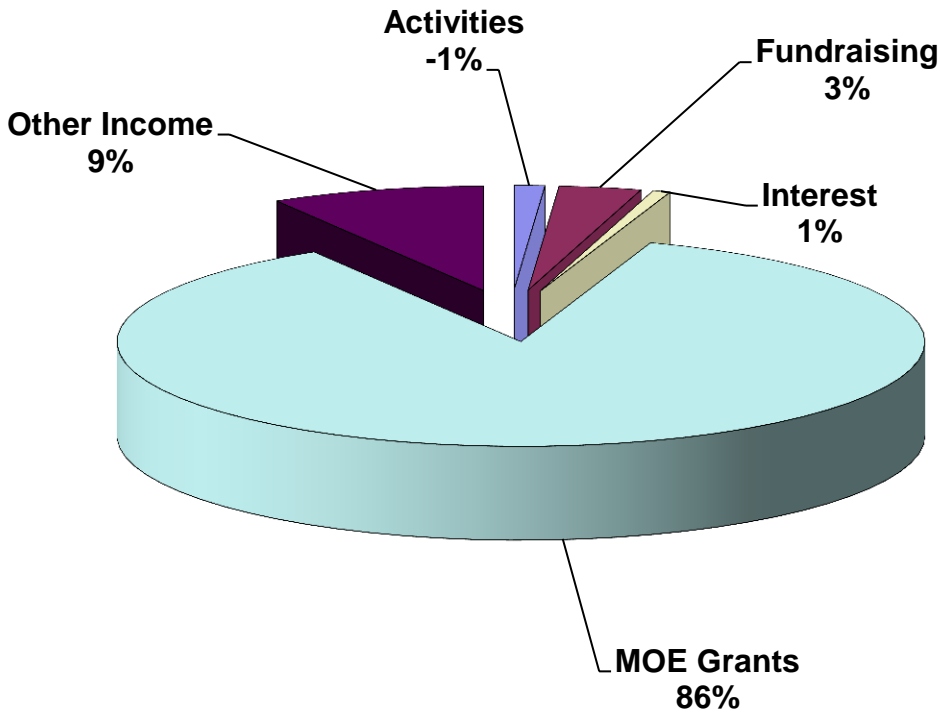
The School has a starting roll of 153, which will decrease the entitlement slightly (includes additional allowances for year 1 & 2 teachers, special needs, etc).

The below information provides information on the current school roll, staffing entitlement, staffing utilisation (calculation provided fortnightly by Novopay) and projected underspend due to the additional FTTE entitlement.

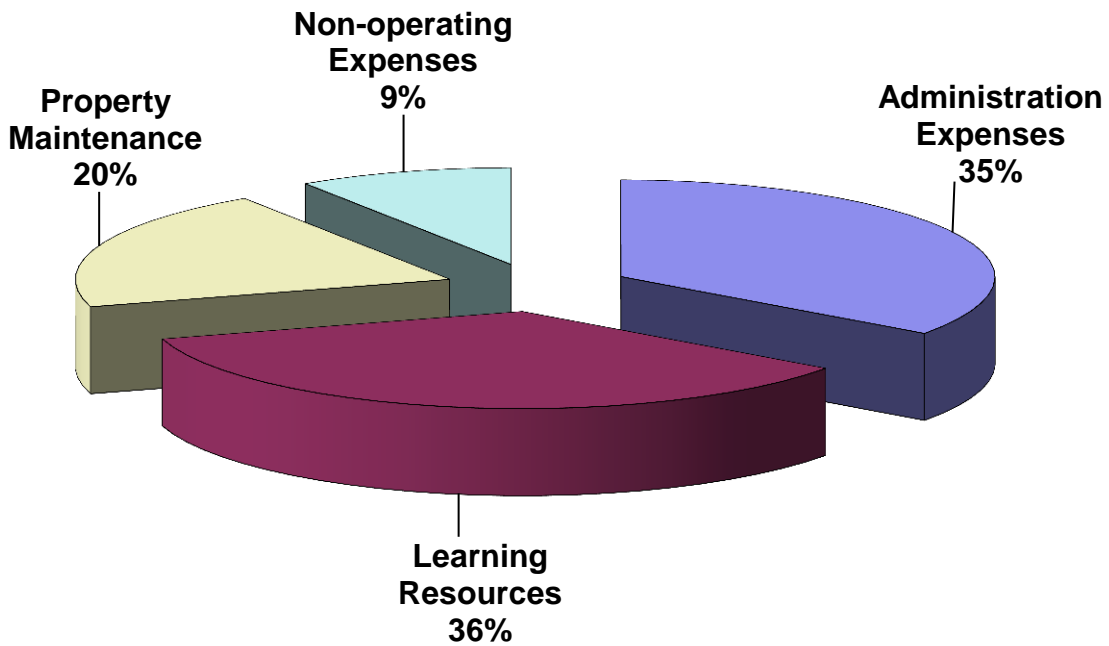
	Budgeted	Actual
Student Roll (31 March 2016)	181	158
Staffing Entitlement (FTTE - per fortnight)	9.82	10.12
	Entitlement	Utilised
FTTE utilisation (31 March 2016)	10.12	9.18
	Currently	Projected
Under Utilisation (In \$ terms)	11,924	NIL

Birchville School
Income and Expenditure Graphs YTD
For the three months ended 31 March 2016

Income Sources



Expenditure Split



Birchville School
Summary Profit & Loss
For the month ended 31 March 2016

Account	Actual	Budget	Variance	Variance %
Income				
Fundraising	535	542	(7)	-1.3%
Government Grants	22,137	22,118	19	0.1%
Interest Received	191	125	66	52.7%
Other Income	290	125	165	131.8%
School Activities	(623)	-	(623)	
Total Income	22,529	22,910	(381)	-1.7%
Less Operating Expenses				
Administration Expenses				
Admin Staff Expenses	7,302	4,725	(2,577)	-54.5%
Audit & Accountancy	725	725	-	0.0%
BOT Expenses	383	401	18	4.5%
Communication Expenses	160	189	29	15.2%
Consumables	186	625	439	70.2%
General Expenses	1,471	1,643	172	10.4%
IT Expenses	547	625	78	12.5%
Total Administration Expenses	10,775	8,933	(1,842)	-20.6%
Learning Resources				
Information & Communications	584	208	(376)	-180.6%
Library Expenses	2,111	1,579	(532)	-33.7%
Personnel Expenses	870	1,442	572	39.7%
Teaching Resources	1,222	1,782	560	31.5%
Total Learning Resources	4,786	5,011	225	4.5%
Property Expenses				
Caretaking & Cleaning	501	2,251	1,750	77.8%
Cyclical Maintenance	1,250	1,250	-	0.0%
Grounds	250	196	(54)	-27.6%
Repairs & Maintenance	914	1,093	179	16.4%
Staff Wages	0	1,000	1,000	100.0%
Utilities	621	1,317	696	52.8%
Total Property Expenses	3,536	7,107	3,571	50.2%
Total Operating Expenses	19,096	21,051	1,955	9.3%
Operating Surplus/(Deficit)	3,432	1,859	1,573	84.6%
Non-operating Expenses				
Depreciation	2,832	2,083	(749)	-35.9%
Total Non-operating Expenses	2,832	2,083	(749)	-35.9%
Net Surplus/(Deficit)	601	(224)	825	368.1%

Birchville School
Summary Profit & Loss - Year to Date
For the three months ended 31 March 2016

Account	Actual	Budget	Variance	Variance %	2016 FY Budget	2016 Budget Utilised %	2016 Budget Remaining
Income							
Fundraising	2,532	1,626	906	55.7%	6,500	39.0%	3,968
Government Grants	66,410	66,354	56	0.1%	265,420	25.0%	199,010
Interest Received	542	375	167	44.5%	1,500	36.1%	958
Other Income	6,597	375	6,222	1659.2%	1,500	0.0%	-
School Activities	(943)	-	(943)		-	0.0%	-
Total Income	75,138	68,730	6,408	9.3%	274,920	27.3%	199,782
Less Operating Expenses							
Administration Expenses							
Admin Staff Expenses	15,276	14,175	(1,101)	-7.8%	56,700	26.9%	41,424
Audit & Accountancy	2,175	2,175	-	0.0%	8,700	25.0%	6,525
BOT Expenses	1,587	1,203	(384)	-31.9%	4,820	32.9%	3,233
Communication Expenses	466	567	101	17.8%	2,270	20.5%	1,804
Consumables	718	1,875	1,157	61.7%	7,500	9.6%	6,782
General Expenses	10,309	4,929	(5,380)	-109.2%	19,716	52.3%	9,407
IT Expenses	1,807	1,875	68	3.6%	7,500	24.1%	5,693
Total Administration Expenses	32,337	26,799	(5,538)	-20.7%	107,206	30.2%	74,869
Learning Resources							
Information & Communications	1,881	624	(1,257)	-201.5%	2,500	75.2%	619
Library Expenses	5,114	4,737	(377)	-8.0%	18,950	27.0%	13,836
Personnel Expenses	22,049	4,326	(17,723)	-409.7%	17,300	127.5%	(4,749)
Teaching Resources	3,749	5,346	1,597	29.9%	21,408	17.5%	17,659
Total Learning Resources	32,793	15,033	(17,760)	-118.1%	60,158	54.5%	27,365
Property Expenses							
Caretaking & Cleaning	5,141	6,753	1,612	23.9%	27,000	19.0%	21,859
Cyclical Maintenance	3,750	3,750	-	0.0%	15,000	25.0%	11,250
Grounds	954	588	(366)	-62.3%	2,350	40.6%	1,396
Repairs & Maintenance	5,480	3,279	(2,201)	-67.1%	13,100	41.8%	7,620
Staff Wages	1,392	3,000	1,608	53.6%	12,000	11.6%	10,608
Utilities	2,075	3,951	1,876	47.5%	15,800	13.1%	13,725
Total Property Expenses	18,792	21,321	2,529	11.9%	85,250	22.0%	66,458
Total Operating Expenses	83,922	63,153	(20,769)	-32.9%	252,614	33.2%	168,692
Operating Surplus/(Deficit)	-8,785	5,577	(14,362)	-257.5%	22,306		
Non-operating Expenses							
Depreciation	8,565	6,249	(2,316)	-37.1%	25,000	34.3%	16,435
Total Non-operating Expenses	8,565	6,249	(2,316)	-37.1%	25,000	34.3%	16,435
Net Surplus/(Deficit)	(17,349)	(672)	(16,677)	-2481.8%	(2,694)		

Birchville School
Balance Sheet
As at 31 March 2016

	31 Mar 2016	31 Dec 2015
Assets		
Current Assets		
Accounts Receivable	5	24,931
GST Receivable	1,960	3,788
Investments Shares	2,887	2,887
Petty Cash	200	200
Prepayments	1,704	3,692
Cash at Bank		
ASB Call Account (01)	1,059	1,054
ASB Cheque Account	8,898	12,931
ASB Savings Account (50)	116,502	115,968
Total Cash at Bank	126,459	129,953
Total Current Assets	133,215	165,452
Fixed Assets		
Fixed Assets	90,519	92,188
Total Fixed Assets	90,519	92,188
Total Assets	223,733	257,640
Liabilities		
Current Liabilities		
Accounts Payable	7,055	7,560
Accrued Expenses	13,090	5,116
ASB Credit Card	(777)	288
Family Accounts	152	85
Funds Held on behalf MOE	(1,855)	-
Income in Advance	-	199
Prov for cyclical maintenance	16,750	13,000
Salary Accruals	-	24,722
Total Current Liabilities	34,414	50,971
Non-Current Liabilities		
Cyclical Mtnce - Term	82,039	82,039
Total Non-Current Liabilities	82,039	82,039
Total Liabilities	116,453	133,010
Net Assets	107,280	124,629
Equity		
Accumulated Fund	142,899	142,899
Current Year Earnings	(17,349)	(22,135)
MOE Furniture Grant	3,866	3,866
Retained Earnings	(22,135)	-
Total Equity	107,280	124,629
Uncommitted Funds	16,761	32,442

Birchville School
Detailed Profit & Loss
For the month ended 31 March 2016

Account	Actual	Budget	Variance	Variance %
Income				
Interest Received	191	125	66	52.7%
Fundraising				
Other donations	-	-	-	
Parent Donations	535	125	410	328.0%
PTA Donations	-	417	(417)	-100.0%
Total Fundraising	535	542	(7)	-1.3%
Government Grants				
Operating Grant	22,137	22,118	19	0.1%
Total Government Grants	22,137	22,118	19	0.1%
Other Income				
Other Income	195	125	70	56.0%
Stationery				
Student Stationery Expense	-	-	-	
Student Stationery Income	95	-	95	
Total Stationery	95	-	95	
Total Other Income	290	125	165	131.8%
School Activities				
Back To School Exp	-	-	-	
Back To School income	-	-	-	
Book Club Expenses	-	-	-	
Book Club Inc	145	-	145	
Camp Exp	(5,743)	-	(5,743)	
Camp Income	4,296	-	4,296	
ECO Warriors Expenses	(12)	-	(12)	
EOTC Income	61	-	61	
Netball Income	470	-	470	
Unihoc Income	161	-	161	
Total School Activities	(623)	-	(623)	
Total Income	22,529	22,910	(381)	-1.7%

Birchville School
Detailed Profit & Loss
For the month ended 31 March 2016

Account	Actual	Budget	Variance	Variance %
Less Operating Expenses				
Administration Expenses				
Admin Staff Expenses				
Acc Levies	-	58	(58)	100.0%
Salaries - Administration	7,302	4,667	2,635	-56.5%
Total Admin Staff Expenses	7,302	4,725	2,577	-54.5%
Audit & Accounting				
Accountancy Costs	350	350	-	0.0%
Audit Costs	375	375	-	0.0%
Total Audit & Accounting	725	725	-	0.0%
BOT Expenses				
BOT General Exp	110	17	(93)	-548.6%
Meeting Fees	383	383	-	0.0%
Membership WWSTA and STA	-	18	18	100.0%
Total BOT Expenses	493	418	(75)	-18.0%
Communication Expenses				
CallPlus rental	142	135	(7)	-5.0%
Postage	-	33	33	100.0%
Tolls	19	21	2	11.7%
Total Communication Expenses	160	189	29	15.2%
Consumables				
Photocopier Paper	186	167	(19)	-11.7%
Photocopying All	-	458	458	100.0%
Total Consumables	186	625	439	70.2%
General Expenses				
Admin/Classroom Stationery	89	83	(6)	-7.2%
Advertising	-	21	21	100.0%
Assembly/Schola	-	125	125	0.0%
Bank Charges	15	-	(15)	0.0%
Copyright	-	58	58	100.0%
First Aid	-	17	17	100.0%
Health and Safety	134	-	(134)	0.0%
Insurance - Crombie Lockwood	213	256	43	16.8%
MUSAC	-	85	85	100.0%
Parent/Teacher interview exp	166	25	(141)	-564.0%
Photocopier lease	370	370	-	0.0%
Presentations	31	25	(6)	-25.2%
Principals Conference	260	333	73	22.1%
Principals Discretionary	71	125	54	43.2%
Staffroom supplies	12	53	41	76.8%
Website Expenses	-	50	50	100.0%
Total General Expenses	1,361	1,626	265	16.3%
IT Expenses				
Network Expenses	547	625	78	12.5%
Total IT Expenses	547	625	78	12.5%
Total Administration Expenses	10,775	8,933	(1,842)	-20.6%

Birchville School
Detailed Profit & Loss
For the month ended 31 March 2016

Account	Actual	Budget	Variance	Variance %
Learning Resources				
Information & Communications Tech				
Chromebook Lease	471	-	(471)	0.0%
Computer lease laptops	113	208	95	45.6%
Total Information & Communication	584	208	(376)	-180.6%
Library Expenses				
Library Stationery	-	4	4	100.0%
Library books	24	250	226	90.5%
Library Other/Misc	52	25	(27)	-108.7%
Library R&M	-	8	8	100.0%
Library wages	2,035	1,292	(743)	-57.5%
Total Library Expenses	2,111	1,579	(532)	-33.7%
Personnel Expenses				
All Relievers	-	417	417	100.0%
All Teacher Aides	-	167	167	100.0%
Devpt and Training	870	833	(37)	-4.4%
Staff Recruitment Costs	-	25	25	100.0%
Teachers Salaries from BG	-	-	-	0.0%
Total Personnel Expenses	870	1,442	572	39.7%
Teaching Resources				
Art	258	83	(175)	-211.2%
Assessments	-	83	83	100.0%
Class Budget BL	46	14	(32)	-229.4%
Class Budget DB	-	14	14	100.0%
Class Budget EK	46	14	(32)	-229.4%
Class Budget GP	27	14	(13)	-92.6%
Class Budget LT	-	14	14	100.0%
Class Budget MT	-	14	14	100.0%
Class Budget SB	-	14	14	100.0%
ICT	115	60	(55)	-91.7%
Inquiry	-	42	42	100.0%
Literacy	-	83	83	100.0%
Maori Language & Culture	-	450	450	100.0%
Mathematics	-	83	83	100.0%
Music	16	-	(16)	0.0%
PE/Sport	55	214	159	74.1%
Production	-	117	117	100.0%
Special Needs/G&T	20	33	14	40.9%
Subscriptions	-	17	17	100.0%
Swimming Expenses	638	419	(219)	0.0%
Total Teaching Resources	1,222	1,782	560	31.5%
Total Learning Resources	4,786	5,011	225	4.5%

Birchville School
Detailed Profit & Loss
For the month ended 31 March 2016

Account	Actual	Budget	Variance	Variance %
Property Expenses				
Caretaking & Cleaning				
Cleaning - AlSCO	77	63	(14)	-22.0%
Cleaning - materials misc	-	13	13	100.0%
Cleaning - Paper towels and toilet pap	181	46	(135)	-293.5%
Crest Clean Contractors	196	1,833	1,637	-100.0%
Rubbish Removal	47	296	250	84.3%
Total Caretaking & Cleaning	501	2,251	1,750	77.8%
Cyclical Maintenance				
10 year Maintenance	1,250	1,250	-	0.0%
Total Cyclical Maintenance	1,250	1,250	-	0.0%
Grounds				
Lawnmoving	250	100	(150)	-150.0%
R&M Grounds	-	54	54	100.0%
R&M Playground	-	42	42	100.0%
Total Grounds	250	196	(54)	-27.6%
Repairs & Maintenance				
R&M Building	33	167	134	80.3%
R&M Electrical	135	125	(10)	-8.0%
R&M Equipment	-	375	375	100.0%
R&M Plumbing	696	125	(571)	-456.4%
Security - Call Outs	-	17	17	100.0%
Security - Monitoring	51	117	66	56.8%
Vandalism	-	167	167	100.0%
Total Repairs & Maintenance	914	1,093	179	16.4%
Staff Wages				
Caretaker & Cleaner wages	-	1,000	1,000	100.0%
Total Staff Wages	-	1,000	1,000	100.0%
Utilities				
Electricity School	554	667	113	16.9%
Gas	67	375	308	82.1%
Rate UHCC	-	167	167	100.0%
Rates Water Usage	-	108	108	100.0%
Total Utilities	621	1,317	696	52.8%
Total Property Expenses	3,536	7,107	3,571	50.2%
Total Operating Expenses	19,096	21,051	1,955	9.3%
Operating Surplus/(Deficit)	3,432	1,859	1,573	84.6%
Non-operating Expenses				
Depreciation	2,832	2,083	749	-35.9%
Total Non-operating Expenses	2,832	2,083	749	-35.9%
Net Surplus/(Deficit)	601	(224)	825	368.1%

Birchville School
Detailed Profit & Loss - Year to Date
For the three months ended 31 March 2016

Account	Actual	Budget	Variance	Variance %	2016 FY Budget	2016 Budget Utilised %	2016 Budget Remaining
Income							
Interest Received	542	375	167	44.5%	1,500	36.1%	958
Fundraising							
Other donations	67	-	67		-	0.0%	(67)
Parent Donations	2,465	375	2,090	557.3%	1,500	164.3%	(965)
PTA Donations	-	1,251	(1,251)	-100.0%	5,000	0.0%	5,000
Total Fundraising	2,532	1,626	906	55.7%	6,500	39.0%	3,968
Government Grants							
Operating Grant	66,410	66,354	56	0.1%	265,420	25.0%	199,010
Total Government Grants	66,410	66,354	56	0.1%	265,420	25.0%	199,010
Other Income							
Other Income	6,827	375	6,452	1720.6%	1,500	455.2%	(5,327)
Stationery							
Student Stationery Expense	(3,371)	-	(3,371)		-	0.0%	3,371
Student Stationery Income	3,140	-	3,140		-	0.0%	(3,140)
Total Sun Hats	(230)	-	(230)		-	0.0%	230
Total Other Income	6,597	375	1,941		1,500	0.0%	
School Activities							
Back To School Exp	(497)	-	(497)		-	0.0%	497
Back To School income	22	-	22		-	0.0%	(22)
Book Club Expenses	(78)	-	(78)		-	0.0%	78
Book Club Inc	153	-	153		-	0.0%	(153)
Camp Exp	(5,743)	-	(5,743)		-	0.0%	5,743
Camp Income	4,296	-	4,296		-	0.0%	(4,296)
ECO Warriors Expenses	(12)	-	(12)		-	100.0%	12
EOTC Income	61	-	61		-	0.0%	(61)
Netball Income	470	-	470		-	0.0%	(470)
Unihoc Income	386	-	386		-	0.0%	(386)
Total School Activities	(943)	-	(943)		-	0.0%	943
Total Income	75,138	68,730	6,408	9.3%	274,920	27.3%	199,782

Birchville School
Detailed Profit & Loss - Year to Date
For the three months ended 31 March 2016

Account	Actual	Budget	Variance	Variance %	2016 FY Budget	2016 Budget Utilised %	2016 Budget Remaining
Less Operating Expenses							
Administration Expenses							
Admin Staff Expenses							
Acc Levies	-	174	(174)	100.0%	700	0.0%	700
Salaries - Administration	15,276	14,001	1,275	-9.1%	56,000	27.3%	40,724
Total Admin Staff Expenses	15,276	14,175	1,101	-7.8%	56,700	26.9%	41,424
Audit & Accounting							
Accountancy Costs	1,050	1,050	-	0.0%	4,200	25.0%	3,150
Audit Costs	1,125	1,125	-	0.0%	4,500	25.0%	3,375
Total Audit & Accounting	2,175	2,175	-	0.0%	8,700	25.0%	6,525
BOT Expenses							
BOT General Exp	110	51	(59)	0.0%	200	55.1%	90
Meeting Fees	1,149	1,149	-	0.0%	4,600	25.0%	3,451
Membership WWSTA and ST/	438	54	(384)	-710.3%	220	198.9%	(218)
Total BOT Expenses	1,697	1,254	(443)	-35.3%	5,020	33.8%	3,323
Communication Expenses							
CallPlus rental	425	405	(20)	-5.0%	1,620	26.2%	1,195
Postage	-	99	99	100.0%	400	0.0%	400
Tolls	41	63	22	35.5%	250	16.3%	209
Total Communication Expen	466	567	101	17.8%	2,270	20.5%	1,804
Consumables							
Photocopier Paper	186	501	315	62.8%	2,000	9.3%	1,814
Photocopying All	532	1,374	842	61.3%	5,500	9.7%	4,968
Total Consumables	718	1,875	1,157	61.7%	7,500	9.6%	6,782
General Expenses							
Admin/Classroom Stationery	1,199	249	(950)	-381.6%	1,000	119.9%	(199)
Advertising	-	63	63	100.0%	250	0.0%	250
Assembly/Schola	4,680	375	(4,305)	-1148.0%	1,500	312.0%	(3,180)
Bank Charges	15	-	(15)	0.0%	-	0.0%	(15)
Copyright	-	174	174	100.0%	700	0.0%	700
First Aid	-	51	51	100.0%	200	0.0%	200
Health and Safety	134	-	(134)	0.0%	-	0.0%	(134)
Insurance - Crombie Lockwoor	639	768	129	16.8%	3,066	20.8%	2,427
MUSAC	394	255	(139)	-54.7%	1,020	38.7%	626
Parent/Teacher interview exp	166	75	(91)	-121.3%	300	55.3%	134
Photocopier lease	1,110	1,110	-	0.0%	4,440	25.0%	3,330
Presentations	31	75	44	58.3%	300	10.4%	269
Principals Conference	1,260	999	(261)	-26.2%	4,000	31.5%	2,740
Principals Discretionery	394	375	(19)	-5.1%	1,500	26.3%	1,106
Staffroom supplies	176	159	(17)	-10.4%	640	27.4%	464
Website Expenses	-	150	150	100.0%	600	0.0%	600
Total General Expenses	10,199	4,878	(5,321)	-109.1%	19,516	52.3%	9,317

Birchville School
Detailed Profit & Loss - Year to Date
For the three months ended 31 March 2016

Account	Actual	Budget	Variance	Variance %	2016 FY Budget	2016 Budget Utilised %	2016 Budget Remaining
IT Expenses							
Network Expenses	1,807	1,875	68	3.6%	7,500	24.1%	5,693
Total IT Expenses	1,807	1,875	68	3.6%	7,500	24.1%	5,693
Total Administration Expenses:	32,337	26,799	(5,538)	-20.7%	107,206	30.2%	74,869

Birchville School
Detailed Profit & Loss - Year to Date
For the three months ended 31 March 2016

Account	Actual	Budget	Variance	Variance %	2016 FY Budget	2016 Budget Utilised %	2016 Budget Remaining
Learning Resources							
Information & Communications Tech							
Chromebook Lease	1,412	-	(1,412)	0.0%	-	0.0%	(1,412)
Computer lease laptops	469	624	155	24.8%	2,500	18.8%	2,031
Total Information & Commur	1,881	624	(1,257)	-201.5%	2,500	75.2%	619
Library Expenses							
Library Stationery	3	12	9	78.3%	50	5.2%	47
Library books	753	750	(3)	-0.4%	3,000	25.1%	2,247
Library Other/Misc	52	75	23	30.4%	300	17.4%	248
Library R&M	-	24	24	100.0%	100	0.0%	100
Library wages	4,307	3,876	(431)	-11.1%	15,500	27.8%	11,193
Total Library Expenses	5,114	4,737	(377)	-8.0%	18,950	27.0%	13,836
Personnel Expenses							
All Relievers	137	1,251	1,114	89.0%	5,000	2.7%	4,863
All Teacher Aides	(2)	501	503	100.5%	2,000	-0.1%	2,002
Devpt and Training	3,148	2,499	(649)	-26.0%	10,000	31.5%	6,852
Staff Recruitment Costs	300	75	(225)	0.0%	300	0.0%	-
Teachers Salaries from BG	18,467	-	(18,467)	0.0%	-	0.0%	(18,467)
Total Personnel Expenses	22,049	4,326	(17,723)	-409.7%	17,300	127.5%	(4,749)
Teaching Resources							
Art	258	249	(9)	-3.7%	1,000	25.8%	742
Assessments	-	249	249	100.0%	1,000	0.0%	1,000
Class Budget BL	56	42	(14)	-33.3%	170	32.9%	114
Class Budget DB	-	42	42	100.0%	170	0.0%	170
Class Budget EK	70	42	(28)	-66.9%	170	41.2%	100
Class Budget GP	27	42	15	35.8%	170	15.9%	143
Class Budget LT	-	42	42	100.0%	170	0.0%	170
Class Budget MT	22	42	20	47.0%	170	13.1%	148
Class Budget SB	53	42	(11)	-25.5%	170	31.0%	117
ICT	1,700	180	(1,520)	-844.5%	720	236.1%	(980)
Inquiry	-	126	126	100.0%	500	0.0%	500
Literacy	-	249	249	100.0%	1,000	0.0%	1,000
Maori Language & Culture	250	1,350	1,100	81.5%	5,400	4.6%	5,150
Mathematics	-	249	249	100.0%	1,000	0.0%	1,000
Music	16	-	(16)	0.0%	-	0.0%	(16)
PE/Sport	155	642	487	75.8%	2,571	6.0%	2,416
Production	-	351	351	100.0%	1,400	0.0%	1,400
Special Needs/G&T	46	99	53	53.4%	400	11.5%	354
Subscriptions	235	51	(184)	-360.9%	200	117.5%	(35)
Swimming Expenses	860	1,257	397	0.0%	5,027	0.0%	4,167
Total Teaching Resources	3,749	5,346	1,597	29.9%	21,408	17.5%	17,659
Total Learning Resources	32,793	15,033	(17,760)	-118.1%	60,158	54.5%	27,365

Birchville School
Detailed Profit & Loss - Year to Date
For the three months ended 31 March 2016

Account	Actual	Budget	Variance	Variance %	2016 FY Budget	2016 Budget Utilised %	2016 Budget Remaining
Property Expenses							
Caretaking & Cleaning							
Cleaning - AlSCO	159	189	30	15.7%	750	21.2%	591
Cleaning - materials misc	120	39	(81)	-207.2%	150	79.9%	30
Cleaning - Paper towels and tc	309	138	(171)	-124.1%	550	56.2%	241
Crest Clean Contractors	3,797	5,499	1,702	-100.0%	22,000	17.3%	18,203
Rubbish Removal	755	888	133	14.9%	3,550	21.3%	2,795
Total Caretaking & Cleaning	5,141	6,753	1,612	23.9%	27,000	19.0%	21,859
Cyclical Maintenance							
10 year Maintenance	3,750	3,750	-	0.0%	15,000	25.0%	11,250
Total Cyclical Maintenance	3,750	3,750	-	0.0%	15,000	25.0%	11,250
Grounds							
Lawnmoving	500	300	(200)	-66.7%	1,200	41.7%	700
R&M Grounds	454	162	(292)	-180.4%	650	69.9%	196
R&M Playground	-	126	126	100.0%	500	0.0%	500
Total Grounds	954	588	(366)	-62.3%	2,350	40.6%	1,396
Repairs & Maintenance							
R&M Building	3,947	501	(3,446)	-687.9%	2,000	197.4%	(1,947)
R&M Electrical	242	375	133	35.4%	1,500	16.1%	1,258
R&M Equipment	273	1,125	852	75.7%	4,500	6.1%	4,227
R&M Plumbing	696	375	(321)	-85.5%	1,500	46.4%	805
Security - Call Outs	-	51	51	100.0%	200	0.0%	200
Security - Monitoring	322	351	29	8.3%	1,400	23.0%	1,078
Vandalism	-	501	501	100.0%	2,000	0.0%	2,000
Total Repairs & Maintenance	5,480	3,279	(2,201)	-67.1%	13,100	41.8%	7,620
Staff Wages							
Caretaker & Cleaner wages	1,392	3,000	1,608	53.6%	12,000	11.6%	10,608
Total Staff Wages	1,392	3,000	1,608	53.6%	12,000	11.6%	10,608
Utilities							
Electricity School	1,388	2,001	613	30.7%	8,000	17.3%	6,612
Gas	281	1,125	844	75.0%	4,500	6.3%	4,219
Rate UHCC	406	501	95	19.0%	2,000	20.3%	1,594
Rates Water Usage	-	324	324	100.0%	1,300	0.0%	1,300
Total Utilities	2,075	3,951	1,876	47.5%	15,800	13.1%	13,725
Total Property Expenses	18,792	21,321	2,529	11.9%	85,250	22.0%	66,458
Total Operating Expenses	83,922	63,153	(20,769)	-32.9%	252,614	33.2%	168,692
Operating Surplus/(Deficit)	(8,785)	5,577	(14,362)	-257.5%	22,306		
Non-operating Expenses							
Depreciation	8,565	6,249	(2,316)	-37.1%	25,000	34.3%	16,435
Total Non-operating Expenses	8,565	6,249	(2,316)	-37.1%	25,000	34.3%	16,435
Net Surplus/(Deficit)	(17,349)	(672)	(16,677)	-2481.8%	(2,694)		