



Birchville School

FINANCIAL STATEMENTS

For the month ended 31 March 2017



Birchville School
Commentary for Board of Trustees
For the month ended 31 March 2017

Profit and Loss Results

The result for the first three months of the year is a surplus of \$6.7k which is ahead of the budgeted surplus expected at this stage of the year. Income is ahead of budget by \$2.5k and in addition to this, operating expenses are \$3.9k under budget.

Income

Income for the month of March was \$640 ahead of budget due to higher other income, particularly hall hire.

Year to date income is ahead of budget by \$2.5k due to higher government grants and parent donations.

Expenses

Operating expenses for the month of March were \$450 over budget due to higher repairs and maintenance, and personnel costs.

Year to date operating expenses are \$3.9k under budget largely due to lower administration salaries. This variance is likely to be absorbed through the year.

Expenses with significant variances from budget for the month include:

- Personnel Expenses - All Teacher Aides - this now includes an accrual for leave (calculated at 10% wages paid to date).
- Teaching Resources - Swimming Expenses - due to bus hire to Plateau School swimming pool.

Expense variances from budget year to date include:

Assembly/Schola - due to the costs of eTap set up and training.

Crest Cleaning Contractors - due to the additional caretaking component.

Devpt and Training - higher due to additional training costs during February.

PE/Sport - due to costs of Footsteps dance course.

Birchville School
Commentary for Board of Trustees
For the month ended 31 March 2017

Balance Sheet

Cash on hand is currently sitting at \$206.9k which is down \$56.4k from 28 February due to the day to day operating costs of the School being incurred during the month

Prepayments includes insurance costs for the remainder of the year (to 31 October) and the MUSAC fee prepaid for the 2017 year.

Accounts Payable consists of regular monthly creditors, the largest of which are PwC (\$3.1k for the 2016 audit) and Upper Hutt City Council (\$1.5k for rates and water charges). It also includes accruals for audit fees, BoT meeting fees, and Teacher Aide leave.

Funds held on behalf of MOE includes unspent funds from the Moonshine Block Refurbishment.

Income in Advance includes Family accounts income (\$350) and the McCarthy grant (\$2k).

Other Issues

The year-end financial statements are currently at the auditors for review. We will keep the Board updated on the progress of the audit.

The Balance Sheet report is now comparing the financial position of the School at the end of the current month (March 2017) with the same month of last year (March 2016). We believe this will be more informative for Schools due to the cyclical nature of the School year.

Birchville School
Teacher Staffing Entitlements
For the three months ended 31 March 2017

The Schools teacher entitlement is based on the school roll. The Ministry has calculated a provisional staffing entitlement based on an estimated 2017 student roll of 194 at 11.32 FTE.

During March the Ministry have calibrated the staffing entitlement and reduced it to 11.22 FTE based on a school roll of 164 (includes additional allowances for year 1 & 2 teachers, special needs, etc).

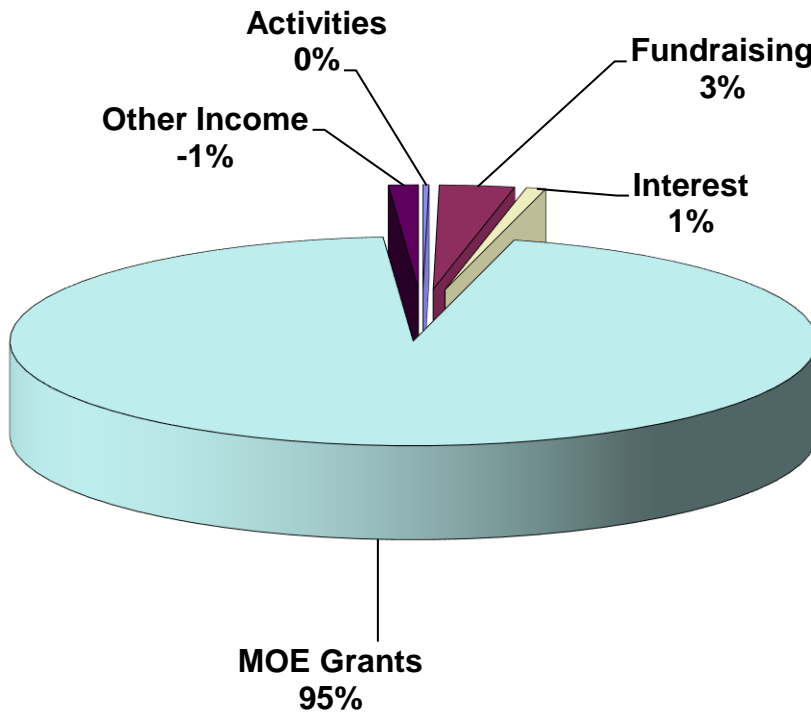
The School has a current roll of 166. Despite having fewer students than the 194 projected by the MOE, the School is guaranteed teacher entitlements of 11.22 for 2017. Should the roll exceed 194 later in the year, the School would be able to apply for additional teacher entitlements.

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.

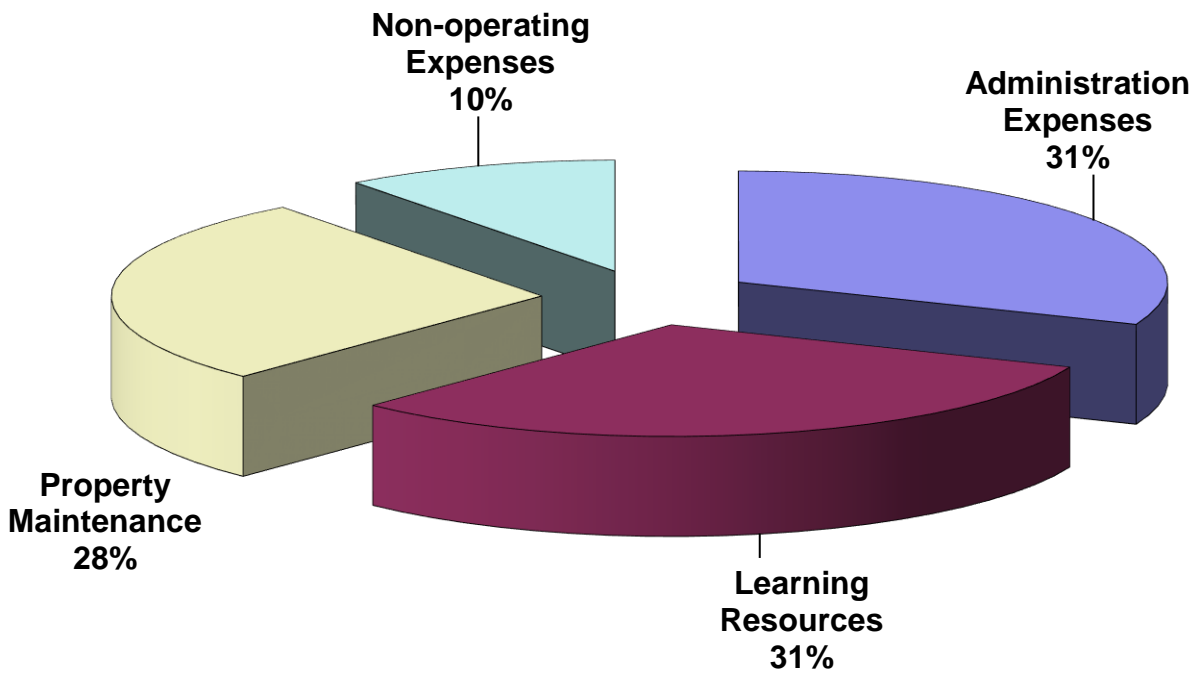
	Budgeted	Actual
Student Roll (31 March 2017)	194	166
Staffing Entitlement (FTTE - per fortnight)	11.32	11.22
	Entitlement	Utilised
FTTE utilisation (31 March 2017)	11.22	9.80
	Currently	Projected
Under Utilisation (In \$ terms)	15,210	NIL

Birchville School
Income and Expenditure Graphs YTD
For the three months ended 31 March 2017

Income Sources



Expenditure Split



Birchville School
Summary Profit & Loss
For the month ended 31 March 2017

Account	Actual	Budget	Variance	Variance %
Income				
Fundraising	545	542	3	0.6%
Government Grants	23,684	24,227	(543)	-2.2%
Interest Received	184	125	59	47.0%
Other Income	1,127	125	1,002	801.5%
School Activities	120	-	120	0.0%
Total Income	25,659	25,019	640	2.6%
Less Operating Expenses				
Administration Expenses				
Admin Staff Expenses	4,920	4,725	(195)	-4.1%
Audit & Accountancy	761	725	(36)	-5.0%
BOT Expenses	383	458	75	16.4%
Communication Expenses	175	189	14	7.4%
Consumables	522	625	103	16.5%
General Expenses	1,241	1,700	459	27.0%
IT Expenses	667	750	83	11.1%
Total Administration Expenses	8,668	9,172	504	5.5%
Learning Resources				
Information & Communications	554	750	196	26.2%
Library Expenses	1,940	1,396	(544)	-39.0%
Personnel Expenses	2,823	2,268	(555)	-24.5%
Teaching Resources	2,030	1,860	(170)	-9.2%
Total Learning Resources	7,347	6,274	(1,073)	-17.1%
Property Expenses				
Caretaking & Cleaning	1,859	2,385	526	22.0%
Cyclical Maintenance	833	833	-	0.0%
Grounds	7	196	189	96.5%
Repairs & Maintenance	1,949	1,092	(857)	-78.5%
Staff Wages	964	1,250	286	22.9%
Utilities	1,341	1,317	(24)	-1.8%
Total Property Expenses	6,954	7,073	119	1.7%
Total Operating Expenses	22,969	22,519	(450)	-2.0%
Operating Surplus/(Deficit)	2,690	2,500	190	7.6%
Non-operating Expenses				
Depreciation	2,405	2,083	(322)	-15.5%
Total Non-operating Expenses	2,405	2,083	(322)	-15.5%
Net Surplus/(Deficit)	284	417	(133)	-31.8%

Birchville School
Summary Profit & Loss - Year to Date
For the three months ended 31 March 2017

Account	Actual	Budget	Variance	Variance %	2016 FY Budget	2016 Budget Utilised %	2016 Budget Remaining
Income							
Fundraising	2,390	1,626	764	47.0%	6,500	36.8%	4,110
Government Grants	75,322	72,681	2,641	3.6%	290,717	25.9%	215,395
Interest Received	621	375	246	65.6%	1,500	41.4%	879
Other Income	(947)	375	(1,322)	-352.5%	1,500	-63.1%	2,447
School Activities	191	-	191	0.0%	-	0.0%	(191)
Total Income	77,577	75,057	2,520	3.4%	300,217	25.8%	222,640
Less Operating Expenses							
Administration Expenses							
Admin Staff Expenses	8,787	14,175	5,388	38.0%	56,700	15.5%	47,913
Audit & Accountancy	2,283	2,175	(108)	-5.0%	8,700	26.2%	6,417
BOT Expenses	1,149	1,374	225	16.4%	5,500	20.9%	4,351
Communication Expenses	493	567	74	13.0%	2,270	21.7%	1,777
Consumables	1,371	1,875	504	26.9%	7,500	18.3%	6,129
General Expenses	6,162	5,100	(1,062)	-20.8%	20,380	30.2%	14,218
IT Expenses	1,871	2,250	380	16.9%	9,000	20.8%	7,130
Total Administration Expenses	22,116	27,516	5,400	19.6%	110,050	20.1%	87,934
Learning Resources							
Information & Communications	1,674	2,250	576	25.6%	9,000	18.6%	7,326
Library Expenses	4,108	4,188	80	1.9%	16,750	24.5%	12,642
Personnel Expenses	7,910	6,804	(1,106)	-16.3%	27,208	29.1%	19,298
Teaching Resources	8,274	5,580	(2,694)	-48.3%	22,341	37.0%	14,067
Total Learning Resources	21,967	18,822	(3,145)	-16.7%	75,299	29.2%	53,332
Property Expenses							
Caretaking & Cleaning	8,413	7,155	(1,258)	-17.6%	28,605	29.4%	20,192
Cyclical Maintenance	2,499	2,499	-	0.0%	15,000	16.7%	12,501
Grounds	507	588	81	13.8%	2,350	21.6%	1,843
Repairs & Maintenance	3,144	3,276	132	4.0%	13,100	24.0%	9,956
Staff Wages	2,169	3,750	1,581	42.2%	15,000	14.5%	12,831
Utilities	2,778	3,951	1,173	29.7%	15,800	17.6%	13,022
Total Property Expenses	19,510	21,219	1,709	8.1%	89,855	21.7%	70,345
Total Operating Expenses	63,592	67,557	3,965	5.9%	275,204	23.1%	211,612
Operating Surplus/(Deficit)	13,985	7,500	6,485	86.5%	25,013		
Non-operating Expenses							
Depreciation	7,306	6,249	(1,057)	-16.9%	25,000	29.2%	17,694
Total Non-operating Expenses	7,306	6,249	(1,057)	-16.9%	25,000	29.2%	17,694
Net Surplus/(Deficit)	6,679	1,251	5,428	433.9%	13		

Birchville School

Balance Sheet

As at 31 March 2017

	31 Mar 2017	31 Mar 2016
Assets		
Current Assets		
Accounts Receivable	-	5
Banking Staffing Underuse	-	27,355
Investments Shares	3,788	2,887
Petty Cash	-	200
Prepayments	2,259	1,704
Cash at Bank		
ASB Call Account (01)	0	1,059
ASB Cheque Account	89,223	8,898
ASB Savings Account (50)	117,688	116,502
Total Cash at Bank	206,911	126,459
Total Current Assets	212,958	158,610
Fixed Assets		
Fixed Assets	111,072	105,823
Total Fixed Assets	111,072	105,823
Total Assets	324,030	264,433
Liabilities		
Current Liabilities		
Accounts Payable	10,941	13,164
Accrued Expenses	4,656	10,532
ASB Credit Card	286	777
Current Portion Finance Leases	7,420	-
Family Accounts	350	155
Funds Held on behalf MOE	43,403	1,855
GST Payable/Receivable	(6,926)	808
Income in Advance	2,000	-
Prov for cyclical maintenance	82,429	16,750
Sundry Creditors/Payables	541	-
Total Current Liabilities	145,100	38,777
Non-Current Liabilities		
Cyclical Mtnce - Term	30,109	82,039
Term Portion - Finance Leases	11,937	14,708
Total Non-Current Liabilities	42,046	96,747
Total Liabilities	187,146	135,524
Net Assets	136,884	128,908
Equity		
Accumulated Fund	128,292	148,416
Current Year Earnings	6,679	(19,508)
MOE Furniture Grant	1,913	-
Total Equity	136,884	128,908
Uncommitted Funds	25,812	23,086

Birchville School
Detailed Profit & Loss
For the month ended 31 March 2017

Account	Actual	Budget	Variance	Variance %
Income				
Interest Received	184	125	59	47.0%
Fundraising				
Other donations	50	-	50	100.0%
Parent Donations	495	125	370	296.0%
PTA Donations	-	417	(417)	-100.0%
Staff Social Club Income	50	-	50	100.0%
Total Fundraising	595	542	53	9.9%
Government Grants				
Operating Grant	23,604	23,526	78	0.3%
ORRS Funding	-	701	(701)	-100.0%
Other MOE Grant	80	-	80	100.0%
Total Government Grants	23,684	24,227	(543)	-2.2%
Other Income				
Other Income	885	125	760	608.0%
Stationery				
Student Stationery Expense	-	-	-	0.0%
Student Stationery Income	191	-	191	0.0%
Sun Hat Expenses	-	-	-	0.0%
Total Stationery	191	-	191	0.0%
Total Other Income	1,077	125	50	761.2%
School Activities				
Back To School Exp	-	-	-	0.0%
Book Club Expenses	(50)	-	(50)	-100.0%
Book Club Inc	18	-	18	100.0%
EOTC Exp	(438)	-	(438)	-100.0%
EOTC Income	985	-	985	100.0%
Growing GEMS Expenses	(1,029)	-	(1,029)	-100.0%
Growing GEMS Income	831	-	831	100.0%
Netball Income	161	-	161	100.0%
Unihoc Exp	(600)	-	(600)	-100.0%
Unihoc Income	241	-	241	100.0%
Total School Activities	120	-	120	100.0%
Total Income	25,659	25,019	640	2.6%

Birchville School
Detailed Profit & Loss
For the month ended 31 March 2017

Account	Actual	Budget	Variance	Variance %
Less Operating Expenses				
Administration Expenses				
Admin Staff Expenses				
ACC Levies	-	58	58	-100.0%
Salaries - Administration	4,920	4,667	(253)	5.4%
Total Admin Staff Expenses	4,920	4,725	(195)	4.1%
Audit & Accounting				
Accountancy Costs	386	350	(36)	10.3%
Audit Costs	375	375	-	0.0%
Total Audit & Accounting	761	725	(36)	5.0%
BOT Expenses				
BOT General Exp	-	33	33	-100.0%
Meeting Fees	383	383	-	0.0%
Membership WWSTA and STA	-	42	42	-100.0%
Total BOT Expenses	383	458	75	-16.4%
Communication Expenses				
CallPlus rental	151	135	(16)	11.5%
Postage	7	33	26	-78.9%
Tolls	18	21	4	-16.7%
Total Communication Expenses	175	189	14	-7.4%
Consumables				
Photocopier Paper	13	167	154	-92.2%
Photocopying All	509	458	(51)	11.1%
Total Consumables	522	625	103	-16.5%
General Expenses				
Admin/Classroom Stationery	49	125	76	-60.8%
Advertising	-	21	21	-100.0%
Assembly/Schola	-	125	125	-100.0%
Bank Charges	15	-	(15)	100.0%
Copyright	-	58	58	-100.0%
First Aid	-	17	17	-100.0%
Health and Safety	-	125	125	-100.0%
Insurance - Crombie Lockwood	279	300	21	-7.1%
Interest - Finance Leases	16	-	(16)	100.0%
MUSAC	34	38	4	-9.8%
Parent/Teacher interview exp	177	42	(135)	321.3%
Photocopier lease	370	370	-	0.0%
Presentations	-	25	25	-100.0%
Principals Conference	-	167	167	-100.0%
Principals Discretionary	301	167	(134)	79.9%
Staffroom supplies	-	53	53	-100.0%
Website Expenses	-	67	67	-100.0%
Total General Expenses	1,241	1,700	459	-27.0%
IT Expenses				
Network Expenses	667	750	83	-11.1%
Total IT Expenses	667	750	83	-11.1%
Total Administration Expenses	8,668	9,172	504	-5.5%

Birchville School
Detailed Profit & Loss
For the month ended 31 March 2017

Account	Actual	Budget	Variance	Variance %
Learning Resources				
Information & Communications Tech				
Chromebook Lease	471	542	71	-13.2%
Computer lease laptops	83	208	125	-60.0%
Total Information & Communications T	554	750	196	-26.2%
Library Expenses				
Library Stationery	-	4	4	-100.0%
Library books	131	42	(89)	211.1%
Library Other/Misc	90	17	(73)	429.4%
Library R&M	61	8	(53)	666.3%
Library wages	1,658	1,325	(333)	25.2%
Total Library Expenses	1,940	1,396	(544)	39.0%
Personnel Expenses				
All Relievers	-	250	250	-100.0%
All Teacher Aides	1,631	826	(805)	97.4%
Devpt and Training	1,192	1,167	(25)	2.2%
Staff Recruitment Costs	-	25	25	-100.0%
Total Personnel Expenses	2,823	2,268	(555)	24.5%
Teaching Resources				
Art	-	83	83	-100.0%
Assessments	528	83	(445)	536.5%
Class Budget BL	-	14	14	-100.0%
Class Budget DB	-	14	14	-100.0%
Class Budget EK	-	14	14	-100.0%
Class Budget GP	-	14	14	-100.0%
Class Budget LT	-	14	14	-100.0%
Class Budget MT	-	14	14	-100.0%
Class Budget SB	-	14	14	-100.0%
Discovery Time	-	15	15	-100.0%
Gemstime	-	100	100	-100.0%
ICT	-	83	83	-100.0%
Inquiry	-	42	42	-100.0%
Literacy	44	167	123	-73.7%
Maori Language & Culture	-	250	250	-100.0%
Mathematics	-	83	83	-100.0%
Music	-	375	375	-100.0%
PE/Sport	-	214	214	-100.0%
Special Needs/G&T	-	42	42	-100.0%
Subscriptions	-	17	17	-100.0%
Swimming Expenses	1,458	208	(1,250)	601.1%
Total Teaching Resources	2,030	1,860	(170)	9.2%
Total Learning Resources	7,347	6,274	(1,073)	17.1%

Birchville School
Detailed Profit & Loss
For the month ended 31 March 2017

Account	Actual	Budget	Variance	Variance %
Property Expenses				
Caretaking & Cleaning				
Carpet Cleaning	-	167	(167)	-100.0%
Cleaning - AlSCO	75	63	12	19.3%
Cleaning - materials misc	-	13	(13)	-100.0%
Cleaning - Paper towels and toilet paper	-	46	(46)	-100.0%
Crest Clean Contractors	1,494	1,800	(306)	-17.0%
Rubbish Removal	291	296	(5)	-1.8%
Total Caretaking & Cleaning	1,859	2,385	526	-22.0%
Cyclical Maintenance				
10 year Maintenance	833	833	-	0.0%
Total Cyclical Maintenance	833	833	-	0.0%
Grounds				
Lawnmowing	-	100	(100)	-100.0%
R&M Grounds	7	54	(47)	-87.4%
R&M Playground	-	42	(42)	-100.0%
Total Grounds	7	196	189	-96.5%
Repairs & Maintenance				
R&M Building	497	167	(330)	197.9%
R&M Electrical	490	125	(365)	291.6%
R&M Equipment	12	375	363	-96.9%
R&M Plumbing	336	125	(211)	168.7%
Security - Call Outs	-	-	-	0.0%
Security - Monitoring	139	133	(6)	4.4%
Vandalism	476	167	(309)	185.1%
Total Repairs & Maintenance	1,949	1,092	(857)	78.5%
Staff Wages				
Caretaker & Cleaner wages	964	1,250	286	-22.9%
Total Staff Wages	964	1,250	286	-22.9%
Utilities				
Electricity School	557	667	110	-16.4%
Gas	87	375	288	-76.8%
Rate UHCC	451	275	(176)	63.9%
Rates Water Usage	246	-	(246)	100.0%
Total Utilities	1,341	1,317	(24)	1.8%
Total Property Expenses	6,954	7,073	119	-1.7%
Total Operating Expenses	22,969	22,519	(450)	2.0%
Operating Surplus/(Deficit)	2,690	2,500	190	7.6%
Non-operating Expenses				
Depreciation	2,405	2,083	(322)	15.5%
Total Non-operating Expenses	2,405	2,083	(322)	15.5%
Net Surplus/(Deficit)	284	417	(133)	-31.8%

Birchville School
Detailed Profit & Loss - Year to Date
For the three months ended 31 March 2017

Account	Actual	Budget	Variance	Variance %	FY Budget	Budget Utilised %	Budget Remaining
Income							
Interest Received	621	375	246	65.6%	1,500	41.4%	879
Fundraising							
Other Donations	77	-	77				
Parent Donations	2,313	375	1,938	516.8%	1,500	154.2%	(813)
PTA Donations	-	1,251	(1,251)	-100.0%	5,000	0.0%	5,000
Staff Social Club Income	159	-	159	100.0%	-	0.0%	(159)
Total Fundraising	2,549	1,626	923	56.8%	6,500	39.2%	3,951
Government Grants							
Operating Grant	70,811	70,578	233	0.3%	282,309	25.1%	211,498
ORRS Funding	2,229	2,103	126	6.0%	8,408	26.5%	6,179
Other MOE Grant	2,283	-	2,283	0.0%	-	0.0%	(2,283)
Total Government Grants	75,322	72,681	2,641	3.6%	290,717	25.9%	215,395
Other Income							
Other Income	1,155	375	780	208.0%	1,500	77.0%	345
Stationery							
Student Stationery Expense	(5,672)	-	(5,672)	-100.0%	-	0.0%	5,672
Student Stationery Income	3,397	-	3,397	100.0%	-	0.0%	(3,397)
Sun Hat Expenses	14	-	14	100.0%	-	0.0%	(14)
Total Stationery	(2,261)	-	(2,261)	-100.0%	-	0.0%	2,261
Total Other Income	(1,106)	375	(1,481)		1,500	-73.7%	2,606
School Activities							
Back To School Exp	(420)	-	(420)	-100.0%	-	0.0%	420
Book Club Expenses	(50)	-	(50)	-100.0%	-	0.0%	50
Book Club Inc	48	-	48	100.0%	-	0.0%	(48)
EOTC Exp	(1,039)	-	(1,039)	-100.0%	-	0.0%	1,039
EOTC Income	1,598	-	1,598	100.0%	-	0.0%	(1,598)
Growing GEMS Expenses	(1,029)	-	(1,029)	-100.0%	-	0.0%	1,029
Growing GEMS Income	836	-	836	100.0%	-	0.0%	(836)
Netball Income	161	-	161	100.0%	-	0.0%	(161)
Unihoc Exp	(600)	-	(600)	-100.0%	-	0.0%	600
Unihoc Income	686	-	686	100.0%	-	0.0%	(686)
Total School Activities	191	-	191	100.0%	-	0.0%	(191)
Total Income	77,577	75,057	2,520	3.4%	300,217	25.8%	222,640

Birchville School
Detailed Profit & Loss - Year to Date
For the three months ended 31 March 2017

Account	Actual	Budget	Variance	Variance %	FY Budget	Budget Utilised %	Budget Remaining
Less Operating Expenses							
Administration Expenses							
Admin Staff Expenses							
ACC Levies	-	174	174	100.0%	700	0.0%	700
Salaries - Administration	8,787	14,001	5,214	37.2%	56,000	15.7%	47,213
Total Admin Staff Expenses	8,787	14,175	5,388	38.0%	56,700	15.5%	47,913
Audit & Accounting							
Accountancy Costs	1,158	1,050	(108)	-10.3%	4,200	27.6%	3,042
Audit Costs	1,125	1,125	-	0.0%	4,500	25.0%	3,375
Total Audit & Accounting	2,283	2,175	(108)	-5.0%	8,700	26.2%	6,417
BOT Expenses							
BOT General Exp	-	99	99	0.0%	400	0.0%	400
Meeting Fees	1,149	1,149	-	0.0%	4,600	25.0%	3,451
Membership WWSTA and ST.	-	126	126	100.0%	500	0.0%	500
Total BOT Expenses	1,149	1,374	225	16.4%	5,500	20.9%	4,351
Communication Expenses							
CallPlus rental	452	405	(47)	-11.5%	1,620	27.9%	1,168
Postage	7	99	92	93.0%	400	1.7%	393
Tolls	34	63	29	45.4%	250	13.8%	216
Total Communication Exper	493	567	74	13.0%	2,270	21.7%	1,777
Consumables							
Photocopier Paper	43	501	458	91.4%	2,000	2.2%	1,957
Photocopying All	1,328	1,374	46	3.4%	5,500	24.1%	4,172
Total Consumables	1,371	1,875	504	26.9%	7,500	18.3%	6,129
General Expenses							
Admin/Classroom Stationery	861	375	(486)	-129.5%	1,500	57.4%	639
Advertising	-	63	63	100.0%	250	0.0%	250
Assembly/Schola	1,800	375	(1,425)	-380.0%	1,500	120.0%	(300)
Bank Charges	15	-	(15)	-100.0%	-	0.0%	(15)
Copyright	-	174	174	100.0%	700	0.0%	700
First Aid	29	51	22	43.1%	200	14.5%	171
Health and Safety	470	375	(95)	-25.2%	1,500	0.0%	1,030
Insurance - Crombie Lockwo	836	900	64	7.1%	3,600	23.2%	2,764
Interest - Finance Leases	136	-	(136)	0.0%	-	0.0%	(136)
MUSAC	103	114	11	9.7%	450	22.9%	347
Parent/Teacher interview exp	177	126	(51)	-40.4%	500	35.4%	323
Photocopier lease	1,110	1,110	-	0.0%	4,440	25.0%	3,330
Presentations	-	75	75	100.0%	300	0.0%	300
Principals Conference	-	501	501	100.0%	2,000	0.0%	2,000
Principals Discretionary	549	501	(48)	-9.5%	2,000	27.4%	1,451
Staffroom supplies	78	159	81	50.9%	640	12.2%	562
Website Expenses	-	201	201	100.0%	800	0.0%	800
Total General Expenses	6,162	5,100	(1,062)	-20.8%	20,380	30.2%	14,218
IT Expenses							
Network Expenses	1,871	2,250	380	16.9%	9,000	20.8%	7,130
Total IT Expenses	1,871	2,250	380	16.9%	9,000	20.8%	7,130
Total Administration Expense:	22,116	27,516	5,400	19.6%	110,050	20.1%	87,934

Birchville School
Detailed Profit & Loss - Year to Date
For the three months ended 31 March 2017

Account	Actual	Budget	Variance	Variance %	FY Budget	Budget Utilised %	Budget Remaining
Learning Resources							
Information & Communications Tech							
Chromebook Lease	1,412	1,626	214	13.2%	6,500	21.7%	5,088
Computer lease laptops	262	624	362	58.0%	2,500	10.5%	2,238
Total Information & Commu	1,674	2,250	576	25.6%	9,000	18.6%	7,326
Library Expenses							
Library Stationery	-	12	12	100.0%	50	0.0%	50
Library Books	791	126	(665)	-527.6%	500	158.1%	(291)
Library Other/Misc	90	51	(39)	-76.5%	200	45.0%	110
Library R&M	61	24	(37)	-155.4%	100	61.3%	39
Library Wages	3,166	3,975	809	20.3%	15,900	19.9%	12,734
Total Library Expenses	4,108	4,188	80	1.9%	16,750	24.5%	12,642
Personnel Expenses							
All Relievers	-	750	750	100.0%	3,000	0.0%	3,000
All Teacher Aides	2,693	2,478	(215)	-8.7%	9,908	27.2%	7,215
Devpt and Training	5,218	3,501	(1,717)	-49.0%	14,000	37.3%	8,782
Staff Recruitment Costs	-	75	75	100.0%	300	0.0%	300
Total Personnel Expenses	7,910	6,804	(1,106)	-16.3%	27,208	29.1%	19,298
Teaching Resources							
Art	217	249	32	13.0%	1,000	21.7%	783
Assessments	854	249	(605)	-243.1%	1,000	85.4%	146
Class Budget BL	13	42	29	69.0%	170	7.7%	157
Class Budget DB	-	42	42	100.0%	170	0.0%	170
Class Budget EK	-	42	42	100.0%	170	0.0%	170
Class Budget GP	-	42	42	100.0%	170	0.0%	170
Class Budget LT	13	42	29	69.0%	170	7.7%	157
Class Budget MT	-	42	42	100.0%	170	0.0%	170
Class Budget SB	-	42	42	100.0%	170	0.0%	170
Discovery Time	-	45	45	100.0%	180	0.0%	180
Gemstime	-	300	300	100.0%	1,200	0.0%	1,200
ICT	-	249	249	100.0%	1,000	0.0%	1,000
Inquiry	-	126	126	100.0%	500	0.0%	500
Literacy	859	501	(358)	-71.5%	2,000	43.0%	1,141
Maori Language & Culture	315	750	435	58.0%	3,000	10.5%	2,685
Mathematics	-	249	249	100.0%	1,000	0.0%	1,000
Music	65	1,125	1,060	94.2%	4,500	0.0%	4,435
PE/Sport	4,480	642	(3,838)	-597.8%	2,571	174.3%	(1,909)
Special Needs/G&T	-	126	126	100.0%	500	0.0%	500
Subscriptions	-	51	51	100.0%	200	0.0%	200
Swimming Expenses	1,458	624	(834)	-133.7%	2,500	58.3%	1,042
Total Teaching Resources	8,274	5,580	(2,694)	-48.3%	22,341	37.0%	14,067
Total Learning Resources	21,967	18,822	(3,145)	-16.7%	75,299	29.2%	53,332

Birchville School
Detailed Profit & Loss - Year to Date
For the three months ended 31 March 2017

Account	Actual	Budget	Variance	Variance %	FY Budget	Budget Utilised %	Budget Remaining
Property Expenses							
Caretaking & Cleaning							
Carpet Cleaning	-	501	501	100.0%	2,000	0.0%	2,000
Cleaning - Alsco	141	189	48	25.6%	750	18.8%	609
Cleaning - materials misc	106	39	(67)	-171.9%	150	70.7%	44
Cleaning - Paper towels and t	281	138	(143)	-103.4%	550	51.0%	269
Crest Clean Contractors	7,001	5,400	(1,601)	-29.7%	21,605	32.4%	14,604
Rubbish Removal	884	888	4	0.5%	3,550	24.9%	2,666
Total Caretaking & Cleaning	8,413	7,155	(1,258)	-17.6%	28,605	29.4%	18,192
Cyclical Maintenance							
10 year Maintenance	2,499	2,499	-	0.0%	15,000	16.7%	12,501
Total Cyclical Maintenance	2,499	2,499	-	0.0%	15,000	16.7%	12,501
Grounds							
Lawnmoving	500	300	(200)	-66.7%	1,200	41.7%	700
R&M Grounds	7	162	155	95.8%	650	1.1%	643
R&M Playground	-	126	126	100.0%	500	0.0%	500
Total Grounds	507	588	81	13.8%	2,350	21.6%	1,843
Repairs & Maintenance							
R&M Building	636	501	(135)	-27.0%	2,000	31.8%	1,364
R&M Electrical	544	375	(169)	-44.9%	1,500	36.2%	957
R&M Equipment	508	1,125	617	54.8%	4,500	11.3%	3,992
R&M Plumbing	528	375	(153)	-40.8%	1,500	35.2%	972
Security - Call Outs	36	-	(36)	-100.0%	-	0.0%	(36)
Security - Monitoring	417	399	(18)	-4.4%	1,600	26.0%	1,183
Vandalism	476	501	25	5.0%	2,000	23.8%	1,524
Total Repairs & Maintenance	3,144	3,276	132	4.0%	13,100	24.0%	9,956
Staff Wages							
Caretaker & Cleaner wages	2,169	3,750	1,581	42.2%	15,000	14.5%	12,831
Total Staff Wages	2,169	3,750	1,581	42.2%	15,000	14.5%	12,831
Utilities							
Electricity School	1,402	2,001	599	29.9%	8,000	17.5%	6,598
Gas	229	1,125	896	79.7%	4,500	5.1%	4,271
Rate UHCC	901	825	(76)	-9.3%	3,300	27.3%	2,399
Rates Water Usage	246	-	(246)	-100.0%	-	-	-
Total Utilities	2,778	3,951	1,173	29.7%	15,800	17.6%	13,268
Total Property Expenses	19,510	21,219	1,709	8.1%	89,855	21.7%	70,345
Total Operating Expenses	63,592	67,557	3,965	5.9%	275,204	23.1%	211,612
Operating Surplus/(Deficit)	13,985	7,500	6,485	86.5%	25,013		
Non-operating Expenses							
Depreciation	7,306	6,249	(1,057)	-16.9%	25,000	29.2%	17,694
Total Non-operating Expenses	7,306	6,249	(1,057)	-16.9%	25,000	29.2%	17,694
Net Surplus/(Deficit)	6,679	1,251	(5,428)	433.9%	13		