

Instructions on Completing the Capital Analysis & Planning Template

(CAPT V7)

Ministry of Education

2016-17 Year-End Submission

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Overall Purpose

The Capital Analysis and Planning Template is used for the following purposes:

- To track capital projects completion status;
- To monitor boards' Unsupported Capital Spending and Overall Capital Surplus/Deficit position.
- To track Renewal/POD Encumbrance
- To track Committed Accumulated Surplus
- To assess financial implications at the Approval to Proceed stage
- To assist in Ministry Forecasting PRRT (formerly RBP)
- To support capital policy discussions

Changes for 2016-17 Reporting

Changes in existing worksheets

- **General Formatting Changes**
- **FIN- SR – School Renewal Schedule Worksheet**
 - The columns named “School Renewal Transfer to DCC” have been updated to include “Transfer to revenue for difference between DCC revenue and amortization of School Renewal assets”. This update is to reflect that boards can transfer school renewal to revenue in-year to offset amortization of school renewal assets (Data Form A2 – Enveloping, School Renewal, line 13) or school renewal can be transferred to DCC to reduce unsupported capital spending (Schedule 5.1, line 2.3, Col. 4 & 5).
- **Pro-M (Master Capital Projects and Pro-A (Active Capital Projects))**
 - New Child and Family (“CFP”) Funding (column 4.8.1) has been added. This column includes capital funding allocated for the construction of new child and family program space in new and existing schools.
- **Pro-M (Master Capital Projects and Pro-A (Active Capital Projects))**
 - New Re-Assignment of ministry committed funds for Child and Family (“CFP”) Funding (column 5.7) has been added. This column is for the board to re-allocate any new CFP project savings to other new construction CPF projects or in the case of a cost overrun, apply any project CFP savings if available.
- **OFA-1 – Ontario Financing Authority (“OFA”) Request Form 1**
 - The OFA-1 worksheet has been removed. The ministry has converted any remaining NPP and GPL balances into Capital Grants. As a result, boards are no longer required to request for OFA long-term financing.
- **OFA-2 – Ontario Financing Authority (“OFA”) Request Form 2**
 - The OFA-1 worksheet has been removed. The ministry has converted any remaining NPP and GPL balances into Capital Grants. As a result, boards are no longer required to request for OFA long-term financing.

Year-End CAPT Submission

Timelines

The CAPT is to be submitted on an annual basis in conjunction with the Financial Statement EFIS submission. This will allow the board to update their financial information and project costs in the CAPT V7 to match those in their board financial EFIS. For 2016-17 year-end submission, boards are required to submit to the Ministry by **November 30, 2017**.

The CAPT can be downloaded from EFIS 2.0 by following these steps:

1. Log into Planning System.
2. Select “Explore” from the Navigation bar
3. Select “Facilitating Documents” folder and then the DSB folder
4. Select and open the CAPT file to download

File Naming Convention

The Ministry has established a specific naming convention for each submission type for each board.

Year-End Submission

The naming convention for the **November 30, 2017** submission will be:

XX_CAPTV7_FIN_Board Name.xls (XX is the board number)

Please send this submission to the following mailbox: financials.edu@ontario.ca

Cell Identification

Throughout the template, there are multi-coloured cells that indicate the need for data entry:

- **Light Blue cells** are pre-populated based upon the board’s most recent submission of the CAPT; however they are accessible for changes to be made by the board.

- **Yellow cells** require the board to enter data from their records.
- **White cells** are pre-populated from the board's most recent submission of the CAPT. These cells are protected and cannot be changed. Please do not try to override these cells in the Template. Where necessary, the Ministry can make adjustments to locked cells for the board.
- **Dark Blue cells** are either pre-populated from Ministry sources or calculated cells and do not require input or change from boards.
- **Grey cells** are locked cells for ATP purposes in the FIN-FP worksheet and do not require input or change from boards.

Ministry Contacts

For any questions or comments, including locked data adjustments, please contact either your Capital Analyst or your Financial Analyst, as listed below:

Error messages and Submission Sign-off	Capital Analyst & Financial Analyst
Capital Financial Position	Financial Analyst
School Renewal Schedule	Financial Analyst
Proceeds of Disposition	Financial Analyst & Capital Analyst
Project Master – Project Active	Capital Analyst
Project Debenture Matrix	Capital Analyst
ATP Request Form	Capital Analyst

Contact information for both Capital Analysts and Financial Analysts provided on the following website: https://efis.fma.csc.gov.on.ca/faab/Contact_Us.htm

Components of the Capital Analysis & Planning Template

The CAPT submission is comprised of the following:

1. **FIN-FP-Guide** – Capital Financial Position worksheet user guide
2. **FIN-SR-Guide** – School Renewal Schedule worksheet user guide
3. **SUM** – Summary - Error Messages and Submission Sign-off
4. **FIN-FP** - Capital Financial Position
5. **FIN-SR** - School Renewal Schedule
6. **POD-S** - Proceeds of Disposition - School Sites
7. **POD-A** - Proceeds of Disposition - Admin Sites
8. **PRO-M** - Master Capital Projects (Active + Completed) – **READ ONLY**
9. **PRO-A** - Active Capital Projects
10. **DEB** - Project Debenture Matrix

Steps for Completion – November 30, 2017 Submission

For the year-end submission the following should be completed by the board:

Summary - Error Messages and Submission Sign-Off

- Ensure all error messages are cleared before the board formally submits the CAPT.
- The board's senior business officer shall sign off on the CAPT.

Master Capital Projects – READ ONLY

- Ensure information has been correctly pre-populated for active and completed projects as of August 31, 2017.

Active Capital Projects

- Ensure information has been correctly pre-populated for active projects as of August 31, 2017. For all identified projects, confirm the project construction status, as of August 31, 2017 and the actual or projected opening year. (columns 1.5 & 1.7)
- As per your 2016-17 year-end financial results, project costs and financing information is required to be updated. (Columns 5.1 to 7.5)

Debenture

- For debentures issued post August 31, 2017, ensure the debenture(s) to the associated project(s) has been correctly pre-populated, as per OFA document.
- If the status of an existing debenture has changed since August 31, 2016, identify this change in rows 14 & 15 of the debenture column.

School Renewal Schedule

- Update information for school renewal grant encumbrance in 2017-18 and the following 10 years.
- Follow CAPT “FIN-SR-Guide” worksheet to complete the school renewal schedule worksheet

Proceeds of Disposition – School Sites

- Update information up to August 31, 2017 along with anticipated future Proceeds of Disposition (POD) revenues and spending related to school sites in 2017-18. This does not include the POD committed for future projects not requiring Ministry’s approval such as renewal type projects scheduled on September 1, 2016 or later (refer to memo 2015:B13 for more details).

Proceeds of Disposition – Admin Sites

- Update information up to August 31, 2017 along with anticipated future Proceeds of Disposition (POD) revenues and spending related to admin sites in 2017-18.

Capital Financial Position

- Update information as of August 31, 2017 based on 2016-17 Financial Statements
- Follow CAPT “FIN-FP-Guide” worksheet to complete the Capital Financial Position worksheet

SUM: Error Messages and Submission Sign-off

Purpose

The purpose of the Error message and submission sign-off worksheet is to ensure that all error messages are cleared before the board formally submits the CAPT.

The board's senior business officer shall sign off on the CAPT before submitting to the Ministry.

How to Complete

- The board's senior business officer will review the summary of the error message and ensure all error messages are cleared before the 2016-17FS CAPT submission. If there's any error that cannot be cleared by the board, please contact your Capital Analyst and/or Financial Analyst for assistance.
- One senior business officer must sign off the CAPT. The board is required to provide:
 - Names and Contact Information of the senior business officer
 - Date the 2016-17FS CAPT submission is signed off

FIN-FP: Capital Financial Position worksheet

Purpose

The purpose of the Capital Financial Position worksheet is the following:

- Calculate a board's capital surplus / (deficit) position as of August 31, 2017 and identify future revenue sources that will be applied to any capital deficit, if applicable.
- A board's capital deficit is defined as unsupported capital spending as per Schedule 5.3 in EFIS less any revenues identified at the time of submission.
- Calculate a board's school renewal grant encumbrance percentage on yearly basis.
- Summarize the board's Proceeds of Disposition encumbrance activities.

When completing the year-end submission, information is to be reported as of the board's year-end EFIS submission at August 31, 2017.

Note: The CAPT will be updated by the Ministry when processing an Approval to Proceed request.

How to Complete

The spreadsheet contains 10 tables as stated below:

1. Table 1 – Board Funded Spending on Capital Projects
2. Table 1a – Board Funded Spending on Capital Projects: Depreciable Assets Excluding MTCA
3. Table 1b – Board Funded Spending on Capital Projects: Minor Tangible Capital Assets
4. Table 1c - Capital Activities Post-August 31, 2017
5. Table 2 – Available Resources - Accumulated Surplus/Deficit
6. Table 3a – Available Resources - Proceeds of Disposition – School Sites – No data entry required
7. Table 3b – Available Resources - Proceeds of Disposition – Admin Sites – No data entry required

8. Table 4a – Summary – Capital Surplus/(Deficit) Including Revenue Realized to Date
9. Table 4b – Summary - Capital Surplus/(Deficit) Including Future Sources to Be Applied
10. Table 5 – School Renewal Grant Encumbrance – No data entry required

Tables 1, 1a, 1b & 1c – Board Funded Spending on Capital Projects

Purpose

This table calculates unsupported capital spending which is reflected in EFIS Schedule 5.3 in addition to expenditures to be incurred (Amounts to be Constructed). This would include capital spending that is funded either with accumulated surplus, POD, school renewal grant or another revenue source.

The table should be updated to reflect August 31, 2017 Financial Statements when completing the year-end submission. The CAPT will be updated by the Ministry when processing the Approval to Proceed request. In the 2016-17FS CAPT, Project information in Tables 1a, 1b & 1c is preloaded from 2015-16FS Active CAPT.

Table 1 is broken down into 3 sections as follows:

- Depreciable Assets
- Land
- Capital Activity Post August 31, 2017

Table 1 – Depreciable Assets

This section of Table 1 calculates the board funded spending on depreciable assets including sinking funds which the board has incurred and is reported in EFIS. Tables 1a & 1b provide the break-down by Project for Depreciable Assets.

The total balance reported in the 2016-17 Financial Statement EFIS submission Schedule 5.3 for sinking fund interest to be earned, unsupported capital spending for both pre-August 31, 2010 & post-August 31, 2010 will need to be reported on the CAPT V7 by asset type.

Table 1 - Land

This section reports board funded spending on **Non-EDC** land and unfunded at time of submission. The amount reported in CAPT should agree to 2016-17FS EFIS Schedule 5.6 Line 2.4 Column 2.

Table 1 – Capital Activity Post August 31, 2017 (From PRO-A Sheet)

This section indicates board funded capital expenditures (to be incurred) that were approved by the Ministry before August 31, 2017. The project amounts are required to be reported in Table 1c. All amounts are pre-populated from PRO-A.

Note: For the Year-End submission, the tool will only show the amount in “**Amounts to be constructed at Aug 31, 2017**” which is pulled from the PRO-A Active project worksheet. The other following two cells (Approved 2017-18 and Requested) will be updated by the Ministry as these cells are for any ATPs after 2016-17 year-end.

Table 1a – Depreciable Assets Excluding MTCA

This table reports the break-down by Project for Depreciable Assets Excluding Minor Tangible Capital Assets reported in Table 1, Cell H15.

- Boards need to select the appropriate funding source for each project and explain under “Comments” column if required.

For example, for projects reported in EFIS Schedule 5.5 page 1, please select “Accumulated Surplus” under Funding Source and indicate “Schedule 5.5” in comment box.

- The project information in Table 1a is pre-populated from 2015-16FS Active CAPT as August 31, 2017. Boards will need to update the information in their 2016-17FS CAPT Year-End Submission.

Note: An error message identifies if there is a discrepancy between total amounts in Table 1a (cell H72) and Table 1 “Depreciable Assets Excluding Minor Tangible Capital Assets” (cell H15).

Table 1b – Minor Tangible Capital Assets

This table reports the break-down by Project for Minor Tangible Capital Assets reported in Table 1, Cell H16. Please select the Funding Source from the drop-down box.

- The project information in Table 1b is pre-populated from 2015-16FS Active CAPT as August 31, 2017. Boards will need to update the information in their 2016-17FS CAPT Year-End Submission.

Note: An error message identifies if there is a discrepancy between total amounts in Table 1a (cell H82) and Table 1 “Minor Tangible Capital Assets” (cell H16).

Table 1c – Capital Activities Post August 31, 2017

This table reports the break-down by Project for Capital Activities post August 31, 2017 in Table 1, Cells H36, H38 and H39.

Table 1c is divided into three sections by project:

- Amounts to be constructed at August 31, 2017;

- Approved 2017-18 Board Spending on Capital Assets; and
- Requested Board Spending on Capital Assets.

For the Year-End submission, boards only need to report projects under **Table 1c - Amounts to be constructed at Aug 31, 2017** which agrees to the PRO-A Active project worksheet. The other following two sections in Table 1c (Approved 2017-18 and Requested) will be updated by the Ministry because these cells are for any ATPs after 2016-17 year-end.

- The project information in Table 1c is pre-populated from 2015-16FS Active CAPT as August 31, 2017. Boards will need to update the information in their 2016-17FS CAPT Year-End Submission.

Note: An error message identifies if there is a discrepancy between total amounts in Table 1c (cell H113) and Table 1 “Amounts to be constructed at August 31, 2017” (cell H36).

Assistance: Please refer to CAPT “FIN-FP-Guide” worksheet for detailed instruction. This work sheet illustrates how to complete the capital financial position worksheet – Tables 1, 1a, 1b & 1c.

Table 2 – Available Resources – Accumulated Surplus/Deficit

This table calculates the available resources that the board has from Accumulated Surplus that can be used to fund capital spending not funded by the Ministry.

For the year-end submission, boards will report closing balances from their 2016-17 Financial Statements in Table 2 Column K only.

Note: For an Approval to Proceed request, the Ministry will update the “Adjust to Latest EFIS Submission” Column L to ensure the closing balance in column N agrees to the Boards’ most recent EFIS submission. If the board has any material subsequent changes to their financial position that occurs after their latest EFIS submission, please contact your board’s assigned Financial Analyst to update the CAPT as needed.

Assistance: Please refer to CAPT “FIN-FP-Guide” worksheet for detailed instruction. This work sheet illustrates how to complete the capital financial position worksheet – Table 2.

Table 3a – Available Resources – Proceeds of Disposition – School Sites

This table indicates the available resources the board may have from Proceeds of Disposition for School Sites that can be used to reduce the board funded spending

reported in Table 1. No data entry required and the balances information is pulled from the POD-S worksheet.

Assistance: Please refer to CAPT “FIN-FP-Guide” worksheet for detailed instruction. This work sheet illustrates how to complete the capital financial position worksheet – Table 3a.

Table 3b – Available Resources – Proceeds of Disposition – Admin Sites

This table indicates the available resources the board may have from Proceeds of Disposition for Admin Buildings that can be used to reduce the board funded spending reported in Table 1. No data entry required and the balances information is pulled from the POD-A worksheet.

Assistance: Please refer to CAPT “FIN-FP-Guide” worksheet for detailed instruction. This work sheet illustrates how to complete the capital financial position worksheet – Table 3b.

Table 4a – Summary – Capital Surplus/Deficit Including Revenue Realized to Date

The purpose of this table is to calculate the board’s capital surplus / (deficit) position at the time of submission by summarizing Tables 1-3b.

Assistance: Please refer to CAPT “FIN-FP-Guide” worksheet for detailed instruction. This work sheet illustrates how to complete the capital financial position worksheet – Table 4a.

Table 4b – Summary – Capital Surplus/Deficit Including Future Sources to be Applied

The purpose of this table is to calculate the board’s capital surplus / (deficit) position after applying anticipated future revenue sources.

Assistance: Please refer to CAPT “FIN-FP-Guide” worksheet for detailed instruction. This work sheet illustrates how to complete the capital financial position worksheet – Table 4b.

Note: If board is using deferred revenue such as POD and/or School Renewal to fund unsupported capital spending on capital assets, it is required to transfer these amounts from Deferred Revenue to DCC in EFIS once the expenditure is incurred.

Table 5 – School Renewal Grant Encumbrance

The purpose of the School Renewal Grant Encumbrance table is to demonstrate the percentage of School Renewal Grant has encumbered to offset the unsupported capital spending.

Table 5 is linked to the **FIN-SR (School Renewal Schedule Worksheet)** to show the total available school renewal grant and encumbrance amount & percentage in 2017-18 and next 5 years. No data entry required and Table 5 information is populated from the FIN-SR worksheet.

Assistance: Need assistance completing the Capital Financial Position Worksheet?

- Please contact your board's Financial Analyst.
- Please refer to **CAPT "FIN-FP-Guide worksheet"** for detailed instruction. This worksheet illustrates how to complete the capital financial position

FIN-SR: School Renewal Schedule Worksheet

Purpose

This sheet calculates the School Renewal Grant encumbrance that was approved prior to 2016-17 year-end.

- Boards are required to complete this worksheet if a project is reported in unsupported capital spending (CAPT Table 1) and is funded by school renewal allocation.

Assistance: Need assistance completing the School Renewal Schedule Worksheet?

- Please contact your board's Financial Analyst.
- Please refer to **CAPT "FIN-SR-Guide worksheet"** for detailed instruction. This worksheet illustrates how to complete the school renewal allocation worksheet.

POD-S: Proceeds of Disposition – School Sites

Purpose

This sheet reports the Proceeds of Disposition (POD) activities that occurred in 2016-17 and tracks the board's POD revenue and spending for school sites only. The total future Proceeds of Disposition represents funds the board expects to receive from school sites that are expected to be sold within the 2017-18 school year.

Please note that the **NET** proceeds should be reported.

How to Complete

The worksheet has three main sections:

Section A - 2016-17 Actual Activity – Proceeds of Disposition

The purpose of this section is to report the following that occurred in 2016-17:

- details for Contributions received – school sites that were sold;
- details for POD amounts transferred to DCC; and
- details for POD amount transferred to Revenue
- **Note:** The worksheet only collects information on the amount of POD committed for approved projects (i.e. EFIS Schedule 5.1-Capital, lines 2.25 and 2.26). Boards do not need to report in this worksheet POD that are committed for future projects not requiring Ministry's approval such as renewal type projects scheduled on September 1, 2016 or later (i.e. EFIS Schedule 5.1-Capital, line 2.26.1). Please refer to memo 2015:B13 for more details.

The board should enter the following:

- 2015-16 Financial Statements Closing Balance: Enter the amount from 2016-17 Financial Statements Schedule 5.1 Lines 2.25 + 2.26 Col. 1
- Contributions Received: School Sites Sold: Enter the amount from 2016-17 Financial Statements Schedule 5.1, Line 2.25 + 2.26 Col. 2
 - Enter the name of the school sites sold in the Project column.
 - Enter the SFIS# if available

- Enter the amount of proceeds of school sites that were sold during 2016-17 in the \$M column
- Other Contributions/Earnings: Enter the amount from 2016-17 Financial Statements Schedule 5.1 Line 2.25 +2.26 Col 2.1 & 3
- Amount Transferred to DCC:
 - Enter the name of the school in the Project column.
 - Enter the SFIS# if available
 - Enter the amount from 2016-17 Financial Statements Schedule 5.1 Line 2.25 + 2.26 Col 4 & Col 5 for each project in the \$M column
- Amount Transferred to Revenue
 - Enter the name of the school in the Project column.
 - Enter the SFIS# if available
 - Enter the amount from 2016-17 Financial Statements Schedule 5.1 Line 2.25 + 2.26 Col 6 for each project in the \$M column

Section B - 2017-18 Projected Revenue – Proceeds of Disposition

The purpose of this section is to report the details for schools that the board expects to sell in the 2017-18 school year. The worksheet then calculates the POD that has been realized as well as the expected future POD.

The board should enter the following:

- Enter the name of the school in the Project column.
- Enter the SFIS# if available
- Enter the actual or expected date of sale in the Expected Timing columns using the drop down menus.
- Enter the actual or expected proceeds from sale in the \$M column.
- Enter the sale status in the Status column – the drop down menu options are: Still Open, Closed, In Circulation, Offer Pending, or Sold.

Section C - 2017-18 Committed Use – Proceeds of Disposition

The purpose of this section is to report the details for capital projects that the board expects to commit POD funds towards. The worksheet then calculates the amount of

POD committed to approved projects only, not including the POD committed for future projects not requiring Ministry's approval such as renewal type projects scheduled on September 1, 2016 or later (refer to **memo 2015:B13** for more details).

Note: For 2016-17 FS CAPT submission, the board should report future use of POD for Ministry Approved Projects AND projects planned for ATP in 2017-18 only.

The board should enter the following:

- Enter the name of the project in the Project column.
- Enter the SFIS# if available
- Enter the actual or expected date of funds commitment in the Expected Timing columns using the drop down menus.
- Enter the total expected cost of the project in the \$Millions column.
- Enter the project status in the Status column – the drop down menu options are Ministry Approved, Planning Assumption, and Request.

The bottom of the worksheet, calculates the net POD balance after accounting for both the expected revenues and committed uses outlined above.

Hint: These entries are expected to have a corresponding entry on the PRO-M & PRO-A worksheets indicating POD as a funding source.

Assistance: Need assistance completing the POD – School Sites Worksheet?

- Please contact your board's Financial Analyst

POD-A: Proceeds of Disposition – Admin Sites

Purpose

This sheet includes the Proceeds of Disposition (POD) activity that occurred in 2016-17 and tracks the board's future POD revenue and spending for admin sites only.

Please note that the **NET** proceeds should be reported.

How to Complete

The worksheet has three main sections:

Section A - 2016-17 Actual Activity – Proceeds of Disposition

The purpose of this section is to report the details for admin sites that were sold in 2016-17. The board should enter the following:

- 2015-16 Financial Statements Closing Balance: Enter the amount from 2016-17 Financial Statements Schedule 5.1 Lines 2.26 Col. 1
- Contributions Received: Admin Sites Sold: Enter the amount from 2016-17 Financial Statements Schedule 5.1 Line 2.26 Col. 2
 - Enter the name of the admin sites sold in the Project column.
 - Enter the SFIS# if available
 - Enter the amount of proceeds of schools that were sold during 2016-17 in the \$M column
- Other Contributions/Earnings: Enter the amount from 2016-17 Financial Statements Schedule 5.1 Line 2.26 Col 2.1 & 3
- Amount Transferred to DCC:
 - Enter the name of the admin project in the Project column.
 - Enter the SFIS# if available
 - Enter the amount from 2016-17 Financial Statements Schedule 5.1 Line 2.26 Col 4 & Col 5 for each project in the \$M column
- Amount Transferred to Revenue:
 - Enter the name of the school admin project in the Project column.
 - Enter the SFIS# if available

- Enter the amount from 2016-17 Financial Statements Schedule 5.1 Line 2.26 Col 6 for each project in the \$M column

Section B - 2017-18 Projected Revenue – Proceeds of Disposition

The purpose of this section is to report the details for school admin sites that the board expects to sell in the 2017-18 school year. The worksheet then calculates the POD that has been realized as well as the expected future POD.

The board should enter the following:

- Enter the name of the admin sites in the Project column.
- Enter the SFIS# if available
- Enter the actual or expected date of sale in the Expected Timing columns using the drop down menus.
- Enter the actual or expected proceeds from sale in the \$M column.
- Enter the sale status in the Status column – the drop down menu options are: Still Open, Closed, In Circulation, Offer Pending, or Sold.

Section C - 2017-18 Committed Use – Proceeds of Disposition

The purpose of this section is to report the details for capital admin projects that the board expects to commit POD funds towards. The worksheet then calculates the amount of admin POD committed to approved projects.

Note: For 2016-17 FS CAPT submission, the board should report future use of POD for Ministry Approved Projects AND projects planned for ATP in 2017-18 only.

The board should enter the following:

- Enter the name of the project in the Project column.
- Enter the SFIS# if available
- Enter the actual or expected date of funds commitment in the Expected Timing columns using the drop down menus.
- Enter the total expected cost of the project in the \$M column.
- Enter the project status in the Status column – the drop down menu options are Ministry Approved, Planning Assumption, and Request.

The bottom of the worksheet, calculates the net POD balance after accounting for both the expected revenues and committed uses outlined above.

Hint: These entries are expected to have a corresponding entry on the PRO-M & PRO-A worksheets indicating POD as a funding source.

Assistance: Need assistance completing the POD – Admin Sites Worksheet?

- Please contact your board's Financial Analyst

Project Worksheets (Pro-M: Master Capital Projects and Pro-A: Active Capital Projects)

Purpose

- **Pro-M** (Master Capital Projects) lists all the details of a board's completed and in-progress capital projects including the breakdown of board and ministry committed funding and financing. Please note this worksheet is read only.
 - Completed capital projects are projects that are completed, such that financing is no longer required (No value remaining in NPF and amounts to be constructed)
- **Pro-A** (Active Capital Projects) lists all in-progress projects where outstanding construction and/or financing remains. The Pro-A worksheet is the ONLY worksheet where boards:
 - Update the project construction status and the actual or projected opening year as of August 31, 2017; and
 - Update project costs and financing information as per your 2016-17 year-end financial results.
 - Please note any changes to the Pro-A worksheet will automatically be flowed to the Master Capital Projects worksheet (Pro-M)

This includes:

1. New schools;
2. Permanent addition to the school;
3. Major Retrofit – Major structural renovation or reconstruction of the existing building envelop. It does not include expansion of the existing gross floor area. Any project that does expand the gross floor area, but is funded with POD, Ministry funds or >\$1M in Accumulated Surplus is treated as a Major Retrofit.
4. FDK capital project which is greater than \$250,000;

For further clarification on the Summary of the Capital Approval Process, please refer to the ministry website: <https://efis.fma.csc.gov.on.ca/faab>

How to Complete the Active Capital Projects Worksheet

This sheet contains information detailing the boards' active capital projects as of August 31, 2017.

There are nine sections:

1. Project Details: General project information such as the name, SFIS # and project type (Columns 1.1 to 1.7);
2. Approval To Proceed (ATP): ATP Date and amount (Columns 2.1 and 2.2);
3. Board Committed Funding: Board Committed Funds to be applied towards the project. (ie annual renewal, proceeds of disposition, accumulated surplus, etc) (Columns 3.1 to 3.6);
4. Ministry Committed Funding: Ministry Committed Funds to be applied towards the project (Columns 4.1 to 4.10);
5. Project Cost: Project cost data which includes the projected/final project cost and the re-assignment of ministry committed funding. (Columns 5.1 to 5.6);
6. Total Financing: Total financing which includes sum of both board and ministry committed amounts. (Columns 6.1 to 6.7);
7. Financing for Board Committed Funds Amounts: Total financing for board committed funds only. (Columns 7.1 to 7.5);
8. Board Comments/Notes (Column 8); and
9. Error Messages (column 9)

Section One: Project Details (To be updated by boards)

Column 1.1 – School Name (Includes all projects planned and/or approved as of August 31, 2016): Column 1.1 should only identify the project's name.

Column 1.2 – Project Description (to enhance the project identification): Column 1.2 should include brief description. For example: Formerly school x, JK to 12 school, Year 5 FDK addition and etc.

Column 1.3 – SFIS: Column 1.3 states the SFIS number for each project. This is a required field for request purposes.

Column 1.4 – Ministry Approval Status: Column 1.4 indicates the status of the project with regards to requesting an approval to proceed to tender. There are five options:

1. *Planned*: Projects the board has received a ministry funding allocation for or those projects that are to be funded with board funds and anticipate to be started within the year.
2. *Requested*: Projects that the board has submitted a request for an approval to proceed to tender for (currently being reviewed by the ministry).
3. *Approved Pre 2017-18*: Projects for which the ministry has issued an approval to proceed letter to the board as of August 31, 2017.
4. *Approved 2017-18*: Projects for which the ministry has issued an approval to proceed letter to the board in the 2017-18 school year.
5. *N/A*: Projects that do not require ministry approval (eg. FDK projects with a value less than \$250,000).

Column 1.5 – Project Status: Column 1.5 states the status of the project, with regards to its construction completion stage (Planned, Under Construction, Open).

Column 1.6 – Project Type (School/Permanent Addition/Retrofit/Land/Other): Column 1.6 states the project type. If projects are a combination of permanent addition and retrofit, please identify the project as a permanent addition. “Other” includes projects such as admin facilities, demolitions.

Column 1.7 – Actual or Projected Opening Year (YYYY-YYYY): Column 1.7 is now a drop down option box for boards to update the actual or projected opening date of the facility. (e.g. For new schools, the date should reflect the year in which enrolment is first reported at the new facility.) If land, the year of purchase is required.

Section Two: Approval to Proceed (ATP) (To be completed by capital analysts)

Column 2.1 and 2.2 – ATP date and amount: Column 2.1 and 2.2 is related to the latest approval to proceed date and amount for capital projects

Section Three: Board Committed Funds (To be completed by capital analysts)

Column 3.1 – Annual Renewal: Column 3.1 is related to project costs to be funded with a board’s annual renewal funding.

Column 3.2 – Proceeds of Disposition: Column 3.2 is related to project costs to be funded with a board’s proceeds of disposition.

Column 3.3 – Accumulated Surplus: Column 3.3 is related to project costs to be funded with a board’s accumulated surplus.

Column 3.4 –Education Development Charges (EDC's): Column 3.4 is related to project costs to be funded with a board's EDC revenue. Land purchases which are 100% funded with EDC's do not require ministry approval and therefore are not required to be included on the project eligibility worksheet. Only those projects that are funded with multi sources, of which one is EDC's and ministry approval is required, are required to be reported.

Column 3.5 – Other: Column 3.5 is related to project costs to be funded with other boards funds not previously identified. (Note: this column may include projects that were previously identified to use board reserves and EDC's.)

Column 3.6 – Total: Column 3.6 is the sum of all of the Board Committed Funds from Columns 3.1 to 3.6.

Section Four: Ministry Committed Funds (To be completed by capital analysts)

For Capital Accommodations & Renewal Funding (LTF), any project savings to other projects or in the case of cost overrun (column 4.1 to 4.3) should be reallocated to column 5.3

For Capital Accommodations & Renewal Funding (Grant), any FDK project savings to other FDK projects or in the case of cost overrun (column 4.4) should be reallocated to column 5.4. For projects savings other than FDK projects or in the case of cost overrun other than FDK projects (column 4.5 to 4.8) should be reallocated to column 5.5.

Column 4.1 - NPP Amounts: Column 4.1 includes NPP funding amounts allocated to existing projects.

Column 4.2 – Good Places to Learn (*GPL Capital*): Column 4.2 includes Growth Schools (GS), Prohibitive-to-Repair (PTR), Primary Class Size (PCS), French Capital Transitional Adjustment (FCT), Capital Priorities (2008) and \$120M Capital Funding.

Column 4.3 – GPL Renewal: Column 4.3 includes GPL Renewal funding (Stages 1-4).

Column 4.4 – Full-Day Kindergarten: Column 4.4 includes Full-Day Kindergarten capital funding approved for a specific project.

Column 4.5 – Capital Priorities Grant (Land): Column 4.5 includes Capital Priorities Grant funding allocated for land purposes

Column 4.6 – Capital Priorities Grant (Major Capital Projects): Column 4.6 includes Capital Priorities funding allocated for major capital projects.

Column 4.7 – Energy Efficiency: Column 4.7 includes Energy Efficiency funding.

Column 4.8 – New Construction Childcare funding: Column 4.8 includes capital funding allocated for the construction, renovation and additions to create new child care space in new, and existing schools

Column 4.8.1 - New Child and Family (“CFP”) Funding column 4.8.1 has been added. This column includes capital funding allocated for the construction of new child and family program space in new and existing schools.

Column 4.9 – Other: Column 4.9 includes any other ministry grant funding that is not identified in the previous columns.

Column 4.10 – Total Ministry Commitment: Column 4.10 is the sum of column 4.1 to column 4.9.

Section Five: Project Cost (To be completed by boards)

Column 5.1 – Total Projected/Actual Cost: Column 5.1 is the total project costs as entered on the board’s latest submitted CAPT for existing projects. Boards are required to update the costs for existing projects in the list, along with new projects added, to reflect total projected or actual project costs.

Column 5.2 – Funding/Cost Variance: Column 5.2 represents the cost savings or cost overrun of each project. This is calculated as the total Ministry Commitment in Column 4.10 plus the total amount of board funds committed by the board in Column 3.6 minus the actual/projected project cost in Column 5.1. Positive amounts in this column represent a cost savings and negative amounts represent a cost overrun which will not be covered by the Ministry. Note: only ministry committed savings can be reassigned to columns 5.3 to 5.7.

Column 5.3 – Re-assignment of Ministry Committed Funds – LTF Funding: Column 5.3 is for the board to re-allocate any project savings to other projects or in the case of a cost overrun, apply any project savings if available. Only those amounts associated with ministry committed funds from LTF funding sources can be used in this column (eg. NPP/GPL Capital//GPL Renewal).

Column 5.4 – Re-assignment of Ministry Committed Funds – FDK Grant Funding: Column 5.4 is for the board to re-allocate any FDK project savings to other FDK projects or in the case of a cost overrun, apply any project FDK savings if available.

Column 5.5 – Re-assignment of Ministry Committed Funds – Capital Priorities Grant Funding: Column 5.5 is for the board to re-allocate any project savings to other projects or in the case of a cost overrun with the exception of FDK, apply any project savings if available. Only those amounts associated with ministry committed funds from Grant funding sources can be used in this column (eg. Capital Priorities or Energy Efficiency).

Column 5.6 – Re-assignment of Ministry Committed Funds – New Construction Child Care (CC) Funding: Column 5.6 is for the board to re-allocate any CC project savings to other CC projects or in the case of a cost overrun with the exception of FDK and CP, apply any project savings if available. Only those amounts associated with ministry committed funds from CC funding sources can be used in this column. Column 5.7 – Adjusted Ministry Commitment: Column 5.7 re-calculates the total Ministry commitment based on any changes in columns 5.3 to 5.7. (Col. 4.10 +/- Col. 5.3 to 5.7).

Column 5.7 – Re-assignment of Ministry Committed Funds – Child and Family Program (CFP) Funding: Column 5.7 is for the board to re-allocate any CFP project savings to other CFP projects or in the case of a cost overrun with the exception of FDK and CP, apply any project savings if available. Only those amounts associated with ministry committed funds from CFP funding sources can be used in this column. Column 5.8 – Adjusted Ministry Commitment: Column 5.7 re-calculates the total Ministry commitment based on any changes in columns 5.3 to 5.7. (Col. 4.10 +/- Col. 5.3 to 5.7).

Section Six: Total Financing (To be completed by boards)

Column 6.1 – Cash Applied: Column 6.1 represents the amount of cash paid for the total project up to August 31, 2017. Boards are not to include Ministry Grants received in this column. Please refer to column 6.2 (Note: Project costs funded with available PAG reserves in 2016-17, which would have otherwise been debentured through the OFA, need to be included in this column) Any project costs funded with PAG reserves in 2016-17, which would have otherwise been debentured through the OFA, need to be included in the newly added column 6.2.

Note: Project costs financed with short-term financing (ie line of credit) are not to be included in this column. These costs are to be treated as NPF costs until they are financed with the approved funding.

Column 6.2 – Pupil Accommodation Grant Reserves Applied (also known as Pupil Accommodation Debt Reserves): Boards with available PAG reserves are to apply these funds to projects costs which are eligible for LTF financing, in advance of requesting OFA financing.

Column 18.1 represents any project costs funded with PAG reserves in 2016-17, which would have otherwise been debentured through the OFA.

For reference purposes, we have pre-uploaded September 1, 2013 balances in cell AM11. The total amounts distributed in this column cannot exceed this amount.

Note: If any reserves were used to finance GPL Renewal than the full amount available will not be fully distributed in column 6.2.

Column 6.3 – Ministry Grants Received: Column 6.3 represents the amount of ministry grants received as of August 31, 2017. This would include the following capital grant programs: FDK, Energy Efficiency, new construction Child Care and Capital Priorities Grant Land & Major Capital Projects.

Column 6.4 – Long-Term Financing: Column 6.4 represents the total long-term financing of each project up to August 31, 2017. The amounts in this column are pre-populated from the Project-Debenture Matrix which includes both OFA and Third Party Long-Term Financing.

Column 6.5 – Not Permanently Financed: Column 6.5 is a calculated cell which is the actual total project cost in Column 5.1 minus other project financing from Columns 6.1 to 6.4 and Column 6.6. Column 6.5 represents the total not permanently financed amount of the project as of August 31, 2017.

The total sum of this column has to balance with the amount reported in a boards' 2016-17 Financials (Section 12, Line 12.37, Col. 8)

Note: Rows 411-419 have been added to include any NPF balances that relate to non-project specific items.

Column 6.6 – Amount To Be Constructed: Column 6.6 represents the remaining construction costs left to incur on a project. This column has been left open for input by boards so that the split between not permanently financed and to be constructed can be determined by boards.

Column 6.7 – Total: Column 6.7 is the sum of Columns 6.1 to 6.6. This column represents the total financing of each project up to August 31, 2017. This column should equal the actual total project cost in column 5.1.

Section Seven: Financing For Board Committed Amounts Only (To be completed by boards)

Column 7.1 – Cash Applied: Column 7.1 represents the amount of cash paid for project costs with board committed funds, up to August 31, 2017.

Column 7.2 – Long-Term Financing: Column 7.2 represents long-term financing of each project up to August 31, 2017 that is supported with board committed funds. This column cannot be greater than the total OFA and third party long-term financing in Column 6.4 less the adjusted Ministry Commitment amount in Column 5.6.

Column 7.3 – Not Permanently Financed: Column 7.3 represents the portion of the not permanently financed amount of the project that is supported with board committed funds, as at August 31, 2017. Column 7.3 is a calculated cell which is the total cost from

column 5.1 minus the adjusted Ministry Commitment amount in Column 5.6 minus the additional financing of total board committed project costs from Columns 7.1 to Column 7.2 and Column 7.4. This column cannot be negative.

Column 7.4 – Amount To Be Constructed: Column 7.4 represents the remaining anticipated costs left to incur on projects that is supported with board committed funds. This column has been left open for input by boards so that the split between not permanently financed and to be constructed can be determined by boards.

Column 7.5 – Total Financing of Board Committed Funds: Column 7.5 is the sum of Columns 7.1 to 7.4. This column represents the total board committed financing of each project up to August 31, 2017. This column should equal the total amount of boards' committed funds in Column 3.6 less any board cost savings attributed to board committed funds.

Section Eight: Board Comments/Notes (To be completed by boards)

Column 8 – Board Comments/Notes: This newly added column allows the board to include any notes or comments for the specific project.

Section Nine: Error Messages (To be completed by boards)

Column 9 – Column 9 assists board in identifying errors for specific project on

- Unencumbered funding; and / or
- Financing section (“Not Permanently Financed”).

The board should clear all the above error messages for specific projects before the board formally submits the CAPT.

Assistance: Please contact your board's capital analyst if you need assistance completing the Pro-A Worksheet.

Project Debenture Matrix

Purpose

This worksheet lists all of a board's debentures and the distribution of the debenture amounts on a project by project basis.

This worksheet also calculates the eligible capital debt amounts that will be supported by the Ministry based on the eligible debt percentages determined in the "Project Eligibility Amounts" worksheet

The worksheet has two main sections:

1. The pre-populated debenture(s) associated to project(s), as per OFA and other debenture documents
2. The formulated area (white section) on the right hand side of the worksheet calculates the eligible debt amount for each project. The calculation is based on the debt amounts entered in the yellow section and the eligible capital debt percentages that were calculated in the "Project Eligibility Amounts" worksheet. The section above the formulated area (white section) summarizes the eligible debt amount and percentage for each debt based on the eligible debt amount calculated for each project.

Steps Required by the Board for Year-End Purposes

- Ensure the debenture(s) in 2016-17 to the associated project(s) has been correctly pre-populated, as per OFA document.
- Update column 18.1 in the Pro-A worksheet to include any available PAG reserves amounts to be applied against active projects
- If a debenture has been refinanced, received a cash payment or matured, please identify this in row 14 of the debenture. (Drop-Down Menu Option). In row 15 include the corresponding dollar amount which has been refinanced or cash payment amount received.

Assistance: Please contact your board's capital analyst if you need assistance completing the Project Debenture Matrix Worksheet.

Approval To Proceed Process (ATP)

- Effective October 1, 2014, boards will be required to complete an Approval to Proceed (ATP) Request Form and submit it to your board's capital analyst and financial analyst.
- Boards will no longer be required to update the CAPT, when submitting a request for approval to proceed to tender for a project.
- Once the ATP request form is submitted, your boards' capital analyst and financial analyst will update the CAPT and send an updated copy back to the board for data verification.

Note: Boards are still required to complete a space template before engaging an architect. The Ministry still requires the board to submit a cost consultant report prior to tendering any capital projects.

Approval to Proceed Request Form and Summary of the Capital Approval Process provided on the following website:

<https://efis.fma.csc.gov.on.ca/faab/CapitalPrograms.htm>