

2009-10 ESTIMATES FORMS

The estimates forms are provided under EFIS - boards are required to:

- submit their estimates to the ministry under EFIS
- send two signed copies of the Certificate of Director of Education, Compliance Report, Schedule 9, Schedule 10, Schedule 10ADJ section 1 summary printed out from the active EFIS submission of the 2009-10 estimates and the warning message explanation report by June 30, 2009 to:

Ms. Diane Strumila
Project Manager, Grant Services
Transfer Payment and Financial Reporting Branch
21st Floor, Mowat Block, 900 Bay Street
Toronto, Ontario
M7A 1L2

- submit an electronic copy of Appendix C, the warning message explanation report to the following mailbox:

Estimates.met@ontario.ca

For user/navigation assistance on EFIS, contact:

Martin Fry	Tel : (416)327-9061 E-mail : martin.fry@ontario.ca
Stephen Shek	Tel: (416) 325-8396 E-mail: stephen.shek@ontario.ca

For log in and Appendix C data upload assistance, contact:

Mark Bonham	Tel: (416) 325-8571 E-mail: Mark.bonham@ontario.ca
-------------	--

Summary of changes from Estimates

- The forms implement the funding increases that support the provisions in the Provincial Framework Agreements (PFAs). The technical paper includes an addendum that provides the applicable benchmarks and formulae to support the PFA negotiated between the Elementary Teachers' Federation of Ontario (ETFO) and the Ontario Public School Boards' Association (OPSBA). The benchmarks for boards with collective agreements that conform to this PFA are already incorporated in the calculations in EFIS in a seamless way i.e. the calculation will automatically use the appropriate benchmarks based on board type.

- Schedule 1.1, Schedule 2.1 and Schedule 10ADJ

The EI and CPP prior year line or column is removed from these schedules as boards are expected to have already addressed these items in their operating fund.

- Schedule 3A – Good Places to learn (GPL)

This schedule has been revised to allow reporting of GPL Stage 4 projects. Only expenditures on eligible projects from January 01, 2008 are to be reported at item 1.1.4.

The September 1, 2009 3-month BA rate has been set temporarily at 0.48%. This reflects the most recent rate at the time of release of the estimates and will be updated to the actual September 1 rate in the revised estimates.

The OFA long term financed GPL loan at item 1.2.1 is no longer reflected by issues; it reflects the total of all related OFA loan issues.

- Schedule 13PROJ

This is a new schedule requiring multi-year enrolment projections from boards - the projected enrolment for 2010-11 is provided at the same level of detail as schedule 13 and in summarized ADE level for the subsequent three school years.

- Section 1 – Summary of allocation

Line 1.29, adjustment to entitlement for non-compliance to Provincial Framework Agreements (PFAs) is used to reduce the board's GSN allocation if any of the board's local bargaining unit did not reach a collective agreement with the board that meets the provisions of the PFAs. Boards should contact their Ministry Finance Officer for further instructions where this is applicable

- Section 1A – Adjustment to allocation (\$57.1 of the draft 2008-09 Grant Regulation)

This section is removed.

- Section 1.1 – Pupil Foundation allocation

The base amount per pupil has been revised from \$4,118.00 to \$4,255.85 at the elementary level and from \$5,277.94 to \$5,387.19 at the secondary level. The changes reflect the provisions of the PFAs regarding salary benchmarks increases and other enhancements which include Elementary Supervision; Secondary Programming; Professional learning for Elementary teaching staff, Specialist teachers and preparation time and Professional and Para-professional support.

In the case of English Public school boards, the base amount per elementary pupil is \$4,180.15 .

To support class size reductions in grades 4-8 starting in 2009-10, funding of \$10.7M is provided. This represents 0.18 additional teacher per 1,000 Grade 4-8 students and is a component of the the Pupil Foundation Grant. The per pupil amount is \$13.77; in the case of English Public school boards, the per pupil amount is \$13.50.

- Section 1.2 – Primary Class Size Reduction

This section calculates the board's entitlement to the Primary class size initiative. The amount per pupil (JK to Gr.3) has been increased from \$823.38 to \$855.66. In the case of English Public school boards, the per pupil amount is \$839.11.

- Section 1.3 – School Foundation

The funding benchmarks reflect 3 % salary increase for principals, vice-principals and secretaries - the new funding benchmarks are:

	Elementary	Secondary
Principal salary including benefits	\$118,778.12	\$129,537.05
Vice-Principal salary including benefits	\$112,505.42	\$118,691.46
Secretary salary including benefits	\$48,866.16	\$ 51,476.73

An increase in funding of \$10.3M for an estimated 211 additional elementary school office support staff is included in the elementary component of the School Foundation Grant. Benchmark increases within the calculation provide funding of at least an additional .25 FTE office support staff for elementary schools with 1,000 or more students and incremental funding for schools with at least 250 but fewer than 1,000 students . The new calculations are reflected on the Excel Appendix C.

- Section 2 – Special Education

The new SEPPA amounts are as follows

JK to Grade 3	\$755.47
Grade 4 to 8	\$581.57
Secondary	\$383.80

In the case of English Public school boards, the SEPPA for elementary are:

JK to Grade 3	\$739.95
Grade 4 to 8	\$569.62

Allocation for High needs consists of the following two components in 2009-10:

- An enrolment based amount that provides funding stability for school boards by maintaining 95 percent of a boards' High Needs Amount (HNA) allocation unchanged;
- A measures of variability (MOV) amount which redistributes the remaining 5% to better reflect the variability of high needs students among school boards:

- Section 3

The following benchmark increases have been incorporated in this section:

FSL Elementary pp amounts	
20 – 59 minutes gr. 4 - gr.8	From \$272.90 to \$279.31
60 – 149 minutes gr.4 – gr.8	From \$310.92 to \$318.23
Immersion JK to gr.8	From \$347.82 to \$356.00

In the case of English Public school boards, the FSL Elementary pp amounts are:

20 – 59 minutes gr. 4 - gr.8	\$275.28
60 – 149 minutes gr.4 – gr.8	\$313.64

Immersion JK to gr.8	\$350.86
FSL secondary pp credit amounts	
Gr. 9 & 10 French	From \$69.71to \$71.47
Gr11 &12 French	From \$92.19 to \$94.52
Gr. 9 & 10 Other subjects taught in French	From \$114.68to \$117.58
Gr11 & 12 Other subjects taught in French	From \$178.78 to \$183.30
French as a first Language	
Elementary per pupil amount	From \$683.23 to \$699.29
Secondary per ADE	From \$776.98 to \$796.60
New Elementary schools start up	From \$16,964.11 to \$17,362.88
ALF	
Elementary per pupil amount	From \$822.45 to \$845.91
Secondary per pupil amount	From \$362.26 to \$371.90
Elementary school amount	From \$43,248.55to \$44,362.51
Secondary school amount	From \$80,377.10 to \$82605.01
<i>(see enrolment based amount below)</i>	
Board amount	From \$269,122.00 to \$277,195.77
ESL per pupil amount	From \$3,576 to \$3,682
In the case of English Public school boards, the ESL per pupil amount is \$3,618 for Elementary and \$3,682 for Secondary.	
PDF per pupil amount	From \$3,576 to \$3,682

- Section 4 – Learning Resources for Distant Schools and outlying(supported) schools

The following new benchmarks have been incorporated in this section:

<u>Elementary Supported School Size (2009/10 ADE)</u>	<u>Funding</u>
ADE greater than 1 and less than 50	\$65,777.11 + (ADE x \$6,593.01)
ADE equal to or greater than 50 and less than 150	\$573,637.58 - (ADE x \$3,564.20)
ADE equal to or greater than 150	\$39,007.36
In the case of English Public school boards:	
ADE greater than 1 and less than 50	\$64,505.52 + (ADE x \$6,465.55)
ADE equal to or greater than 50 and less than 150	\$562,548.16 - (ADE x \$3,495.30)
ADE equal to or greater than 150	\$38,253.28
<u>Secondary Supported School Size (2009/10 ADE)</u>	<u>Funding</u>
ADE greater than 1 and less than 50	\$56,216.48 + (ADE x \$15,870.64)
ADE equal to or greater than 50 and less than 200	\$1,070,790.14 - (ADE x \$4,420.83)
ADE equal to or greater than 200 and less than 500	\$260,049.03- (ADE x \$367,12)
ADE equal to or greater than 500	\$76,485.01

- Section 5 – Remote & Rural

The calculation of this allocation is now split between Elementary and Secondary. New benchmarks are reflected in the description of section 5 in this document.

- Section 6 – Continuing Education

The funding for continuing education has been increased from \$2,962 to \$3,153 per ADE - this includes the enhancement for improvements in the working conditions for continuing education instructors.

The funding for Adult Day School and Summer School has been increased from \$2,962 to \$3,046 per ADE

PLAR equivalency assessment amount increases from \$111 to \$114.

PLAR completed challenge for Grade 11 & 12 credit amount increases from \$333 to \$342.

Changes to the international language include the classroom hourly rate being increased from \$47.01 per hour to \$51.02 per hour.

- Section 7

The following benchmark increases are reflected in this section:

Teacher Q&E allocation per pupil – elementary	From \$3,605.03 to \$3,745.32
Teacher Q&E allocation per pupil – secondary	From \$4,577.96 to \$4,729.83

In the case of English Public school boards, the Teacher Q&E allocation per pupil – elementary is \$3,672.91

A new Grade 4 – 8 Class Size Reduction – teacher Q&E component is added in this section. This is calculated based on the Grade 4 – 8 Class Size Reduction per pupil amount multiplied by (the average elementary teacher experience factor minus 1).

Cost adjustment for non-teachers is increased by 3%

The number of NTIP teachers is now preloaded using the sum of the FTE teachers with experience of 2 years or less reported under Section 7 of the 2008-09 Revised Estimates Ministry reviewed submission

The board amount is increased from \$20,000 to \$50,000 and the amount per new teacher is changed from \$2,000 to \$720.

- Section 9 - Transportation

Changes to the transportation funding have been introduced to include the following components, in addition to the enrolment adjusted base amount:

A cost adjustment of 2 percent which is offset by any 2008-09 surplus of transportation allocation over transportation expenditures.

A route efficiency amount representing an annual 1 percent routing reduction in the student transportation allocation applicable to all boards, except boards that have received a “HIGH” rating on routing and technology efficiency through the E&E reviews

A fuel escalator and de-escalator amount based on a comparison of the monthly average diesel benchmark rate for Southern and Northern Ontario from September to June published by the Ministry of Energy & Infrastructure to an adjusted diesel pegged rate for Southern and Northern Ontario. The rate variance is subject to a threshold of 3 percent.

- **Section 10 - Administration and Governance**

Benchmark changes to reflect increases in the funding model are as follows:

Directors and SO's

Base allocation for Director and SO's	From \$505,218 to \$520,375
pp amount for first 10,000 pupils	From \$12.87 to \$13.26
pp amount for next 10,000 pupils	From \$18.80 to \$19.36
pp amount for remaining pupils	From \$25.86 to \$26.64

Board administration

Base allocation	From \$92,973 to \$94,782
Enrolment based allocation	From \$201.39 to \$205.31

Parent Engagement funding is transferred from EPO to the GSN under Board Administration and Governance starting in 2009-10. The Ministry has allocated \$3.1M annually based on the following formula:

- an amount for school councils to support local communication and engagement efforts (\$500 per school). In addition to this basic per school amount of \$500, any combined school with 300 or more elementary students and 500 or more secondary students receives an additional \$500.
- an amount to support the work of each board's Parent Involvement Committee (\$5,000 per board + \$0.17 per student).

- **Section 11 – School Operations**

The school operation funding benchmark per sq m has been increased from \$68.61 to \$71.81

The Outreach Coordinators Component, has been transferred out of the GSN to link it more directly to the recruitment and hiring of Program Coordinators.

- **Section 11 – Capital programs**

Table amounts update

Table 20 of the Grant Regulation have been updated to reflect new approvals of Capital Transitional Adjustment

- Section 12 – Debt Charges

The OFA loan is now broken down into :

- NPP/Best Start – boards are encouraged to get financing for these projects through OFA, however, the funding for these programs are calculated based on pupil places or child care spaces.
- Other – these are the capital programs that are eligible for the OFA financing and in respect of which funding representing the actual principal and interest payment to OFA is made.

- Section 13 – Learning Opportunities

Benchmark changes :

Base amount	from \$158,089 to \$162,576
Literacy and Numeracy assistance	from \$6,005 to \$6,175pp
Student Success – Demographic component	from \$11,381,505 to \$11,704,514
Student Success (gr 9-12)	from \$28.35 to \$29.16

Student Success (gr 7-8)	from \$11.32 to \$11.64
--------------------------	-------------------------

(In the case of English Public School Boards, the Student Success (Gr. 7 – 8) is \$11.52)

Student Success – Geographic component (Elem)	from \$0.22 to \$0.23
---	-----------------------

(In the case of English Public School Boards, Geographic component (Elem) is \$0.21)

Student Success – Geographic component (Sec)	from \$0.57 to \$0.59
--	-----------------------

- Section 14 – Tax revenues and Territorial District Adjustment

Legislation changes have been made for areas without municipal organization because of a restructuring of the tax collection in these areas - as a result, the recognition for tax collection cost for unorganized area is eliminated.

- Section 16 – Declining Enrolment Adjustment (DEA)

The calculation of DEA is modified in 2009-10 as follows:

- the scaling factor (that adjusts the DEA based on the specific percentage enrolment decline) is eliminated so the calculation of the allocation is based on revenue change;
- 13 percent of the revenue change in the Pupil Foundation Grant is recognized;

- 100 percent of the revenue change in the other grants that are used in the calculation of DEA (SEPPA, School Operations, Remote and Rural, Board Administration and FFL) are recognized;
- funding in the third year of transitional support will be 5 percent of the 2007-08 DEA amount (before phase in).

The 2008-09 operating revenues for Pupil Foundation, SEPPA, FFL, Remote and Rural, Board Administration and School Operations are calculated using the 2008-09 ADE from Ministry reviewed Revised Estimates and applying the 2009-10 benchmarks and calculations.

The School Operation Top up amounts for DEA purposes for 2008-09 and 2009-10 are calculated in the Excel Appendix C under a new worksheet “DEA – Top up”. Only schools that have enrolment in both 2008-09 and 2009-10 will be included in the calculation. The 2008-09 ADE from the submitted 2008-09 Revised Estimates Excel Appendix C is preloaded to calculate the 2008-09 Top up amount for DEA purpose using 2009-10 on the ground capacity and benchmarks.

- Section 18 – First Nation, Métis and Inuit Supplement

The following benchmark increases have been incorporated in this section:

Native Languages

Elementary pp amounts

20 – 39 minutes	From \$1,856.43 to \$1,912.13
40 minutes or more	From \$2,784.64 to \$2,868.19

In the case of English Public School Boards, the pp amounts are:

20 – 39 minutes	\$1,875.16
40 minutes or more	\$2,812.74

Native Languages Secondary pp credit amounts

Gr. 9 & 10	From \$1,547.02 to \$1,593.44
Gr11 & 12	From \$1,547.02 to \$1,593.44

Native Studies Secondary pp creditl amount From \$1,547.02 to \$1,593.44

Native Studies Demographic component From \$91.05 to \$93.78

- Section 19 – Safe Schools

The following benchmark increases have been incorporated in this section:

Programs and Supports

Per pupil amount	From \$7.17 to \$7.39
Dispersion – Gr. 4 – 8	From \$0.172116 to \$0.177279
Dispersion – Gr. 9 – 12	From \$0.458976 to \$0.472745
Minimum allocation	\$50,000 to \$51,500

Professional Supports

Per pupil amount	From \$3.28 to \$3.38
Dispersion – Gr. 4 – 8	From \$0.078624 to \$0.080983
Dispersion – Gr. 9 – 12	From \$0.209664 to \$0.215954
Minimum allocation	From \$25,000 to 25,750

- Data form A2

Line 4.6.1 that required boards to report any adjustment to entitlement that are attributable to Board Administration & Governance is removed

Line 2.18.1 requiring boards to report any adjustment to entitlement for non-compliance with the PFAs requirements that are attributable to Special Education remain.

- Data form B

The pupil foundation allocation amounts loaded in this data form exclude the 2009-10 enhancements on Elementary Supervision, professional learning and Grade 4 to 8 Class Size Reduction. These enhancements are separately reported in columns 43 and 45.

All Grade 4 to 8 Class Size Reduction allocation is defaulted to the Classroom teacher line except where the PFAs allow boards to use this allocation for professional learning. In those cases, the board could allocate the appropriate portion of the allocation under the professional development line (this is applicable to French language boards).

- Data form D

The 4 columns that were added in the 2008-09 revised estimates relating to the PDT adjustments are reduced to the following two columns:

- the allocations before adjustment to entitlement for non-compliance with PFAs requirements
- adjustment to entitlement for non-compliance with PFAs requirements. This column is only used where local bargaining units of boards did not reach a collective agreement that meet the PFAs requirements.

- Data form E

This data form is eliminated following ministry assessment of the information provided on spending at the program level and pending further review of information needs

- Appendix C

The process that was introduced in 2008-09 Estimates is again applicable in 2009-10, whereby the ministry will populate into EFIS certain board total data from the excel based appendix C. Boards are therefore required to submit their appendix C to the following mailbox before they complete their EFIS submission,

estimates.met@ontario.ca,

School boards will receive a confirmation from the Ministry that the Appendix C data is ready for upload in EFIS.

Parent engagement school amount is calculated on the “School Foundation & others” worksheet.

The Excel Appendix C has a new worksheet “DEA-Top up” to calculate the School Operations Top Up amounts for Declining Enrolment adjustment purposes

- **Appendix H – Staffing Report**

As a result of the changes made in 2008-09 to the Uniform Code of Account (2007:SB31), an additional line has been added to the professional and para-professional section, and the coordinators and consultants section to allow boards to report the FTE of Clerical/secretarial staff providing support to those functions.

- **Appendix J – Report on Library Staff**

Education Program – Other (EPO) funding was provided starting in 2008/09 for additional library staff .

This appendix compares the 2009/10 library staffing level with the 2007/08 library staffing, adjusted for enrolment changes in the two intervening years. Where the 2009/10 staffing level is lower than the adjusted 2007/08 staffing level, the board is required to provide explanation to their Ministry Finance Officer upon submission of their estimates. The Ministry program area will follow up with individual boards for variances for which explanations have not been provided.

Suggested Order of Entry

- Enrolment Schedules & Grant Sections
- Excel based Appendix C
- Long Term Debt - Section 12
- Reserves – Schedule 5
- Deferred Revenues – Schedule 5.1 (Except transfer to reserves resulting from enveloping provisions calculated in DataForms A2 and A3)
- Operating Exp. - Schedules 10.1, 10.2, 10, and 10ADJ
- Capital Expenditures – Schedule 3
- Schedule 3A – Good Places to Learn
- Operating Revenues – Schedule 9
- Capital Revenues – Schedule 2.2
- School Activity – Schedule 2.4
- Other Schedules – 2.1, 2.3 and 1.1
- Data Form A3
- Data Form B, C & D

Schedule 1.1: Statement of Financial Activities

The Statement of Financial Activities (SFA) shows the revenues, expenditures, changes in non-financial assets and changes in amounts to be recovered for all funds on a consolidated basis. The individual amounts for each line are summed from the various fund schedules. Because they cancel each other out, all transfers to/(from) other funds are eliminated on this schedule.

Relationship to other schedules:

- All amounts on this schedule come from the Operating, Capital, Reserve and School Activities Fund schedules.
- Additional information on the recording of revenues, expenditures, changes in non-financial assets and financing transactions are included in the instructions relating to the more detailed schedules.

Schedule 2.1 – Schedule of Operating Fund

This schedule is designed to show the activity in the Operating Fund of the board and the change in the Operating Fund balance (in-year surplus/deficit) while recording all revenues and expenditures in accordance with *PSA Handbook* recommendations. It gives the revenues and expenditures on a PSAB basis and then includes the adjustments required to arrive at a surplus/deficit figure based on the revenues and expenditure that accord with the S231 (1) of the Education Act.

Revenues:

- Grants or other monies received for specific or externally restricted purposes (such as Pupil Accommodation Grants or Special Education grants) are *not* recognized as revenue unless they have been used for the purposes they were provided for. Year-end externally restricted reserve balances are treated as Deferred Revenue, which shows up as a liability on the SFP.
- Amounts coming from externally restricted reserves (that is, from deferred revenues) increases grant revenues. Similarly, amounts going to externally restricted reserves (to deferred revenue) reduces grant revenue.
- Transfers from Reserves (Internally Restricted) are recorded on the Schedule of Operating Fund – but not as revenues.
- Proceeds from Dispositions – both “Sales of school sites and buildings” and “Sales of other buildings & sites” are no longer reported as revenue in the Operating Fund. Report recognized “proceeds of disposition revenue” in the Capital Fund.

Expenditures:

- Debt Principal payments and sinking fund contributions are not recorded as expenses under PSAB. They are recorded on the Schedule 2.1: Schedule of Operating Fund as Changes in Amounts to be Recovered.
- Actuarially determined amounts for retirement benefits, post-employment benefits, compensated absences and termination benefits, are recorded in expenses as required by Sections 3250 and 3255 of the PSAB Handbook. To the extent that this amount differs from the amount charged to the Operating Fund (usually the paid amount), the offsetting difference is included in the “Increase in Unfunded Liabilities”, found under Changes in

Amounts to be Recovered.

- Interest expenses include the accrual amount to year-end – not just the cash payment during the year. To the extent that this amount differs from the amount charged to the Operating Fund (usually the paid amount), the offsetting difference is included in the Increase in Unfunded Liabilities, under “Changes in Amounts to be Recovered”.
- Vacation accruals are included in expenses under PSAB. To the extent that this amount differs from the amount charged to the Operating Fund (usually the paid amount), the offsetting difference is included in the Increase/(Decrease) in Unfunded Liabilities, under Changes in Amounts to be Recovered.
- Prepaid Expenses and Inventories of Supplies are to be recognized in the period in which they are acquired. Therefore the amounts set up as prepaid or inventories of supplies would have to be shown as expenditure in the Operating Fund in the year acquired. The effect of including these amounts in expenditure is reversed by adjusting for the Increase (Decrease) in Non-Financial Assets.
- Transfers to Reserves (Internally Restricted) are recorded on the Schedule of Operating Fund – but not as expenditures.
- Amounts going into externally restricted reserves (increases in deferred revenues) are *not* expenditures or transfers to reserves.
- Other expenditures (line 2.6) include the net amount of the contingency fund/unallocated expenditures and year-end savings on Schedule 10.

Adjustments to PSAB Net Revenues (Expenditures) to arrive at Change in Fund Balance (In-year surplus/deficit)

Increase/Decrease in Non-Financial Assets:

- Add back the increase (decrease) in prepaid expenses and inventories so they are not included in the fund balance or surplus/deficit calculation.

Change in amounts to be recovered:

- Subtract debt principal repayments, sinking fund contributions and increase in sinking funds due to interest.
- Add the increase in unfunded liabilities – this is the amount included in expenditures above relating to employee benefits, interest accrual and vacation accrual that the board does not provide for in its operating budget and surplus/deficit calculation.
- Adjust for transfers to and from other funds.

Change in Operating Fund Balance = In-year surplus/deficit
<u>Closing Balance–Operating Fund = Accumulated surplus/(deficit)</u>

Relationship to other schedules:

- Revenue amounts come from Schedule 9 – Operating Fund – Revenues.
- Expenditure amounts come from Schedule 10 – Operating Fund –Expenditures.
- Change in Amounts to be Recovered and the Increase (decrease) in Non-Financial Assets comes from Schedule 10ADJ: Operating Fund – Adjustments for Compliance Purposes.
- Transfer (to)/from Capital Fund comes from Schedule 3: Capital Fund - Expenditures and Financing.
- Transfers (to)/from Reserve Funds come from Schedule 9: Operating Fund - Revenues.
- Transfer (to)/from School Activities Fund comes from Schedule 2.4: Schedule of School Activities Fund.

Change in amounts to be recovered comes from schedule 10ADJ: Operating Fund – Adjustments for compliance purposes.

Schedule 2.2: Schedule of Capital Fund

This schedule is designed to show the activity in the board's Capital Fund and the change in the Capital Fund balance while recording all revenues and expenditures in accordance with *PSA Handbook* recommendations.

Revenues:

- Most of the revenues of the board flow through the Operating Fund (including the pupil accommodation and all other legislative grants).
- The only revenues that are recorded directly in the Capital fund are:
 - Federal Grants
 - Education Development Charges Revenue. This is the amount recognized as revenue in the current year -- *not* the amount of EDC's collected during the year. Most of the EDC's collected will be recorded as deferred revenues until they are used for the purpose for which they were collected.
 - Proceeds from sales of site and buildings recognized in the current year. Most of the proceeds from sales of site and buildings are recorded as deferred revenues until they are used as prescribed by the Reg. 446/98 – Reserve Funds. For example: A property is sold in the current year and the proceeds will be used in a future year. The proceeds are *not* recognized as revenue in the current year but are recorded as deferred revenue (Transferred to the Proceeds of Disposition Reserve). The proceeds will be recorded as revenue in the Capital Fund in the future year in which they are used for the purposes allowed by the regulation.
 - Transfers from any old MECR or BECR Reserve Funds.

Expenditures:

- These are the total capital expenditures during the year to be reported in the same functional categories (Instruction, Administration, Transportation, School Operations & Maintenance, Pupil Accommodation and Other) as used in the Operating Fund so that they can be consolidated on a line-by-line basis into the Statement of Financial Activities.
- Pupil Accommodation expenditures include the expenditures for growth schools, PCS, PTR, capital transitional adjustment from Schedule 3

Long-term Financing:

- This represents the Change in the Amounts to be recovered from the Capital fund.

Net Transfers from (to) other Funds:

- These are the amounts transferred from other funds to finance capital expenditures.
- Transfers from Operating Fund: This amount equals the total amount of capital expenditures that are to be funded from the Operating Fund. (Remember – all of the legislative grants are recorded as revenue in the Operating Fund and then the portion to be used to fund capital expenditures is transferred to the Capital Fund.)

Change in Capital Fund Balance:

- This describes whether or not the school board “has secured permanent financing for its capital expenditures or whether it has secured financing but not yet spent the resources raised. (Section 1800.59, *PSA Handbook*)

Relationships to other schedules:

- Capital revenue detail must be input on this schedule.
- Total Revenues must equal the total Capital Revenues (Col 02) on Schedule 3: Capital Fund - Expenditures & Financing.
- Capital expenditures amounts, Long Term Financing and Transfers from/(to) Operating Fund come from Schedule 3: Capital Fund - Expenditures & Financing.
- Transfers (to)/from Reserve Fund is a derived cell from schedule 2.3, schedule of reserve funds. This amount is also equal to the total of col. 5 on schedule 3, capital fund – expenditure and financing.
 - The sum of the amounts reported here plus the amounts reported on the Operating and School Activities Fund schedules must equal the net transfers to and from reserves reported on Schedule 5: Reserve Funds (Internally Restricted).
- Transfer (to)/from School Activities Fund comes from Schedule 2.4: Schedule of School Activities Fund.

Schedule 2.3 – Schedule of Reserve Funds

This schedule shows all activity for internally restricted reserve funds set up by the board. These funds do *not* include externally restricted reserve funds, which are recorded as a deferred revenue liability on the Statement of Financial Position not as part of the fund balances.

Relationships to other schedules:

- Investment Income comes from Schedule 5: Reserve Funds (Internally Restricted) – Statement of Continuity.
- Transfers from/(to) Operating Fund come from Schedule 9: Operating Fund – Revenues
- Transfer from/(to) School Activities Fund comes from Schedule 2.4: Schedule of School Activities Fund.
- Transfer from/(to) Capital comes from schedule 3: Capital Fund – Expenditures and Financing.

Schedule 2.4 – Schedule of School Activities Fund

This schedule shows the activity for school funds that have been consolidated into the board's financial statements. It includes total school-based revenues, total school-based expenditures, as well as transfers to other funds (if any) and the School Activities Fund balance. Although there are spaces to enter any transfers to other funds (Operating, Capital or Reserve) it is not expected that this would be a regular occurrence. Any such transfers would be clearly shown separately on the various schedules in order to clearly record and ensure accountability for the use of school funds for any other purposes.

School fundraising & other revenues in Elementary and Secondary panel are to be reported separately at Items 1.1 and 1.2.

Any amount of Parent Involvement Funding (the component relating to the per school amount for mobilization and outreach by school councils) received by the board that is transferred to school councils are to be reported under a separate line (item 3.1.1) under transfer from/(to) Operating Fund

(**Note:** School activities fund revenues and expenditures are *not* included in the board's Operating or Capital Fund schedules).

Relationships to other schedules:

- All amounts related to School Activities Fund (revenues, expenditures and any transfers to other funds) will be input on this schedule.

Schedule 3 – Capital Fund - Expenditures and Financing

This schedule is designed to show Capital Fund expenditures and financing in accordance with *PSA Handbook* recommendations.

Any interest earned on debentures raised by boards to prefinance project costs should be reported as capital revenue in the capital fund. Boards are required to transfer those interests to their pupil accommodation (internally restricted) capital reserves so that they are applied against future debt

servicing costs on capital projects or the costs of future capital projects.

This schedule has two pages. Page 1 is for reporting of the capital expenditures and page 2 is for reporting of the sources of funding for the capital expenditures.

Land, Buildings & Other TCA's (Col. 01.1)

Report total tangible capital assets expenditures during the year for each categories which fall within the criteria for asset capitalization as stated in "School Board & School Authority Tangible Capital Assets Provincial Accounting policies & implementation guide".

Other capital (Col. 01.2)

- Report other non tangible capital assets expenditures during the year for each categories.

Capital Expenditures (Col 01.1, Col. 01.2):

- Report total capital expenditures during the year in the expenditure categories as detailed in the Uniform Code of Accounts (Object codes 551 - 554 and 758 – 760, 762, 763). This will allow consolidation of expenditures on a line-by-line basis into the Statement of Financial Activities. (**Note:** This schedule includes *all* capital expenditures during the year – not just the portion funded through the Operating Fund in the current year.)

Site purchases for instructional purposes included, if any, under line 71(school renewal) or line 72(new pupil places) should be in compliance with Section 1 paragraph (a), (a.1) or (a.2) of Ontario Regulation 446/98. Other site purchases are included on line 73, other capital and approved debt or line 66, board administration based on whether the expenditure was incurred for administrative purposes or not. Expenditures on outstanding capital projects that are funded under "Outstanding Capital Commitments" of the grant regulation are to be reported on line 72 – New Pupil Places.

Report capital expenditures relating to Good Places to Learn projects in line 75 of this schedule. Any interest expense on the projects is reported in schedule 10.

The table at the bottom section of the schedule requires boards to report additional information on capital expenditures to capture the summary of the following categories of tangible capital assets expenditures reported under Col. 0.1.1:

- Buildings (40 years)
- Portables
- Buildings (20 years)
- Land
- Land improvements
- Construction in Progress (CIP)
- Pre-Acquisition & Pre-Construction

Note the asset category reference above relates to the capital assets activities excel files.

Sources of Financing:

This section of the schedule details the sources of financing of expenditures in the Capital Fund.

Report on line 76 expenditures and financing on projects which are eligible for the provincial initiative to provide long term financing for the new capital programs:

- Prohibitive to Repair (PTR)
- Primary Class Size Capital
- Growth Schools
- Capital Transitional Adjustment Programs for French-language boards

Projects funded from the regular new pupil places allocation and the Best start program will be reported on line 72.

Capital Fund Revenues (Col 02):

Allocate any Capital Fund revenues to the appropriate expenditure category.

- The only revenues that will be recorded directly in the Capital fund are:
 - Federal Grants
 - Education Development Charges (EDC) Revenue. This will be the amount recognized as revenue in the current year and does not necessarily equal to EDC's collected during the year. EDC revenue recognized under PSAB is equal to EDC collections +/- decrease/increase in EDC externally restricted reserve balance, which is now part of Deferred Revenue – Reserves in the SFP.
 - Proceeds of Dispositions recognized in the current year;
 - Any transfers from old MECR and BECR reserves (now deferred revenues)
 - Any interest earned on debentures raised by boards to prefinance project costs
- The total of this column must equal the Total Revenues on Schedule 2.2: Schedule of Capital Fund.

Transfer from (to) Operating Fund:

- The amount transferred from the Operating Fund includes the funding for “operating type capital” such as furniture and equipment (which is reported as GSN revenue in schedule 9) as well as a significant portion of the amount of pupil accommodation allocation recognized as revenue (amount transferred from pupil accommodation allocation reserve, schedule 5.1 item 1.5) which boards are required to allocate to lines 71 and 72
- In most cases, any capital expenditures in categories other than New Pupil Places, School Renewal, PTR, PCS, Growth schools, Capital transitional Adjustments and Other Capital and Approved Debt are furniture and equipment items and will be financed by a transfer from the Operating Fund in the current year. Exceptions to this might be purchases of major equipment such as computers or photocopiers that could be financed on a capitalized lease.

Transfer from (to) Internally Restricted Reserves:

- Record any amounts transferred from Internally Restricted Reserves as funding against the appropriate expenditure category.

- Transfer to reserves from within the Capital Fund would be extremely unusual.
 - EDC proceeds collected and not spent would be set up as deferred revenues – not as a transfer to reserve.
 - Federal capital grants are usually for a specific purpose as well and would be set up as deferred revenue if not used in the current year.

Transfer from (to) School Activities Fund:

- Record amounts transferred from School Activities Fund (if any) as funding against the appropriate expenditure category.
- Although there are spaces to enter any transfers from the School Activities Fund it is not expected that this would be a regular occurrence. The transfers are clearly shown separately on the various schedules in order to ensure accountability for the use of school funds for any purposes within the board

Long-term Financing:

- Record any long-term financing secured by the board during the year against the appropriate expenditure category.

Change in Fund Balance:

- Total capital expenditures for the year less the sources of financing for capital equals the Change in the Fund Balance for the year.
- The Capital Fund Balance describes whether or not the school board “has secured permanent financing for its capital expenditures or whether it has secured financing but not yet spent the resources raised. (Section 1800.59, *PSA Handbook*)

Relationships to Other Schedules:

- Amounts from Total Capital Expenditures are pulled forward and summarized on Schedule 2.2 – Schedule of Capital Fund - Expenditures.
- Total Capital Fund Revenues must equal Total Revenues on Schedule 2.2
- Totals of Transfers from (to) Operating Fund, Transfers from (to) Reserve Funds are pulled forward to Schedules 2.1, 2.2 and 2.3.
- Total of Transfers from (to) School Activities Fund must equal the amount reported on Schedule 2.4.

Schedule 3A – Good places to learn (GPL) expenditures and financing costs

This schedule implements the long term financing amount for Good Places to Learn (GPL).

Report GPL stage 1 expenditures from March 18, 2005 to August 31, 2009 at item 1.1.1, col. 1.

Report GPL stage 1 projected expenditures for 2009/10 at item 1.1.1, col. 2.

Report GPL stage 2 expenditures from January 01, 2006 to August 31, 2009 at item 1.1.2, col. 1.

Report GPL stage 2 projected expenditures for 2009/10 at item 1.1.2, col. 2.

Report GPL stage 3 expenditures from January 01, 2007 to August 31, 2009 at item 1.1.3, col. 1.

Report GPL stage 3 projected expenditures for 2009/10 at item 1.1.3, col. 2.

Report GPL stage 4 expenditures from January 01, 2008 to August 31, 2009 at item 1.1.4, col. 1.

Report GPL stage 4 projected expenditures for 2009/10 at item 1.1.4, col. 2.

The long term financed GPL amounts under the OFA arrangement are preloaded at item 1.2.1 The related funding amounts for the debt servicing costs are preloaded at Section 11, item 11.80.2.

For GPL expenditures that have not been long term financed through the OFA arrangement, the funding will be based on:

- Actual interest costs for short term financing arrangements that are based on a three-month Bankers Acceptance (BA) rate plus 20 basis points or lower.
- Where a board has arranged its short term financing at a higher rate, its interest costs will be recognized for funding at the three-month BA rate plus 20 basis points.

The calculation of funding related to external short term borrowing is calculated at items 2.0 to 2.3.

Boards are required to indicate at item 2.1 whether they have negotiated financing within the funding guideline i.e. 3 month banker's acceptance + 20 basis points. Where they have arranged financing at a higher rate, they must calculate the interest cost that exceeds the guideline rate at item 2.2. An example of the calculation is provided on the footnote on the schedule. Where a board has negotiated financing in bundles of varying financing arrangements, it should determine the average rate to calculate the excess.

Funds borrowed internally are to be recognized at the 3-month BA rate as of September 01, 2009 which has been set temporarily at 0.48%.

Boards are required to report at item 1.3 their daily weighted average amount borrowed – example of the weighted averaging calculation is provided on the footnotes on the schedule.

Reserve Funds – Background and treatment under PSAB

Many of the current accountability and compliance mechanisms of the Grant regulations and other regulations require boards to place unspent grant allocations into specific reserve funds. Under PSAB, these externally restricted reserves are reported as deferred revenue (a liability) until the restriction is fulfilled and the amounts are *not* included in the Reserve Fund balance on the Statement of Financial Position.

In other cases, boards may choose to set aside money into reserve funds. In these cases, the amounts are considered a restricted appropriation of the surplus or fund balance and are reported as part of the Reserve Fund Balance (see Schedule 2.3: Schedule of Reserve Funds).

Additional information is available in the PSAB Q & A's page 389 and 390 on the TPFR Website

Separate reserve funds should be established as restricted fund balances for all amounts set aside by boards on a discretionary basis.

Schedule 5 – Reserve Funds (Internally Restricted) – Statement of Continuity

This schedule reports all information for discretionary reserves set aside by the board for specific purposes. It is similar in all respects to the previous reserve fund schedule showing amounts transferred in, earning on investments and transfers out.

Where boards have pre-financed their capital projects, any interest earned on the pre-financed funds should be included in the amounts transferred into their pupil accommodation (internally restricted) capital reserves so that they are applied against future debt servicing costs on capital projects or the costs of future capital projects.

Relationships to other schedules:

- Net transfers to/(from) reserves on this schedule must equal the sum of the amount recorded as transfers to/(from) reserves in each of the other 3 funds (Operating, Capital and School Activities).

Schedule 5.1 – Deferred Revenues (Externally Restricted Reserves)

This schedule provides the information required to report on externally restricted reserves set up by regulation or legislation. It reports the continuity information relating to the balance sheet account Deferred revenues – reserves.

- Amounts from this statement do *not* show up on Schedule 2.3: Schedule of Reserve Funds or in the other fund schedules as transfers to/from reserves. Under PSAB, these transfers are not part of the Transfers to/from Reserve Fund.
- Transfers to/from these externally restricted reserves are the amounts put into or taken out of the deferred revenue liability account and decrease/increase the amount recognized as revenue in the current year.

Transfers to the externally restricted reserves that are required for enveloping purposes (Items 1.2 and items 1.5) should correspond to the amounts determined from the enveloping calculations in dataforms A.2 and A.3.

Schedule 9: Operating Fund - Revenues

This schedule is designed to collect Operating Fund revenue information on a PSAB basis.

Some Ministry of Education grants have been provided to boards that are to act as “banker boards” who will further distribute the money to other boards (“recipient boards”). For boards to whom those situations apply please report as follows.

"Banker Boards"

- When the funding is received from the Ministry, the banker board should record the amount in Other Grants - Ministry of Education revenue (or Deferred Revenues where applicable)
- When the banker board flows the money to the other board or sets up the payable to the other board - they will record the expense as a "Transfers to other Boards" expense.

"Recipient Boards"

- Amounts received or receivable from the banker board should be recorded as "Other revenue - Other school boards (Schedule 9, line 5.3) or as deferred revenues where applicable.
- The expense should be recorded when incurred in the appropriate expense account(s).

Tuition fees from Ontario residents on tax exempt land (S4 of Tuition fee Regulation) are to be reported under item 1.3.

Interest on Sinking Fund Assets:

- Report any interest on sinking fund assets in the Operating Fund at line 5.7. It is adjusted for in Schedule 10ADJ so that the increased revenue recorded does not affect the Operating Fund (surplus/deficit) balance of the board. Refer to the instructions relating to the recording of contributions to sinking funds in Schedule 10ADJ – Adjustments for Compliance.

Transfers To/From Reserves:

- Transfers from Reserves are accounted for in the financing and transfers section of the Schedule of Operating Fund in determining the Change in Fund Balance (In-Year Surplus/Deficit). (See Schedule 2.1 – Schedule of Operating Fund)
- Because externally restricted reserves are treated as deferred revenues under PSAB, this means a significant change in the way some revenues are to be recorded.

Capital - Externally Restricted Reserves: (Education Development Charges, Proceeds of Disposition, MECR, BECR):

- Record revenues on a PSAB basis in the Capital Fund.

Any other externally restricted reserves:

- Record revenues on a PSAB basis in the appropriate fund.

Legislative Grant Reserves:

- Under PSAB, any amounts transferred to Special Ed, Pupil Accommodation, or Strike Savings Reserve must be deferred because they are externally restricted reserve amounts. Also, any amounts transferred from these reserves (including any amounts transferred from the classroom and distant schools reserves) are brought into the current year's operating revenue.
- In order that the ministry's revenue schedule continue to show the gross amount of the grant

calculation from Section 1, lines 7.2 and 7.3 in Schedule 9 to account for the adjustment of the current year's grant calculation for the amounts in and out of deferred revenue related to grant amounts.

Data Entry and Relationships to other schedules:

- All amounts on this schedule are to be recorded on a PSAB basis and will be input except:
 - Local taxation amount which comes from Section 14.
 - Total current year legislative grants from Section 1 and the amounts to and from deferred revenues, which come from Schedule 5.1: Deferred Revenues (Externally Restricted Reserves) - Statement of Continuity.
- Input the Opening Accumulated Surplus/(Deficit) position at line 12.
- Input the amount transferred from (to) Reserve Funds (Internally restricted) to the Operating Fund at line 12.4.
- Line 6.3.1, which is only applicable to financial statements, is to be used to accrue tax revenue adjustments (write offs and supplementary taxes) relating to 2008 where there are significant variances from adjustments boards experienced in the past. It is expected that this cell will have limited use and will only be used in extraordinary circumstances; any amount of revenue accrued on this line will have an offsetting amount recorded on line 9 to reflect the grant impact.

Schedule 10 - Operating Fund - Expenditures

This schedule is designed to collect Operating Fund expenditure information on a PSAB basis by expenditure category and object. The data entry on this schedule is extensive and users may wish to use the import data function provided in the application to complete this schedule.

The entry data relating to this grid has been organized into two screens. The first screen captures expenditures for cols. 02 to 06 of the grid and the second captures the remaining columns. Column headings may not be visible on the screen as users scroll down the screen; therefore users should exercise care in ensuring that expenditures are reported in the appropriate input cell. Column numbers have been incorporated on the last row and in the middle row to assist users.

The budget process is based on forecasts and assumptions; in keeping with best practices in other jurisdictions, including that of the Provincial budget and to increase transparency, two new lines (only applicable for estimates and revised estimates) have been added to this schedule.

Line 76 is for boards to report expenditures related to the new capital initiatives – Growth Schools, Primary Class Size Reduction, Prohibitive to Repairs eligible for OFA financing and Capital Transitional Adjustments.

Expenditure to be reported at line 72 includes Best Starts projects and New Pupil Places projects.

Line 81 permits a board to incorporate a Contingency Fund which is an unallocated expenditure that the board may not have distributed or decided on the specific cost centre. This may also be used to “set aside” a specific amount of funds for potential cost pressures.

Line 82 creates the capacity to include a Year-End Savings estimate. In any given year there is a typical amount of underspending that occurs due to delays in new programs, staff turn-over, delays in recruitment, etc. This new line permits the board to build into the estimates an explicit amount for year-end savings, which is not to exceed 0.25% of the board's operating allocation.

Expenditures to be reported on this schedule are gross expenditures except for GST rebates. Salary recoveries are not netted and any recoveries are to be reported on schedule 9 in the Other Revenue section. The reporting of expenditures to the various categories should be in accordance with the Uniform Code of Accounts definitions and mapping except where specifically noted below.

Columns on Schedule 10 should include the following object codes:

Salaries & Wages	object codes 101 – 193
Benefits	object codes 201 – 293
Staff Development	object codes 315 – 318
Supplies & Services	object codes 320 – 450 and 661
Replacements	object codes 501 – 503
Interest charges on long term debt	object codes 752, 754 and 761
Rental Expenditures	object codes 601 – 630
Fees & Contractual Services	object codes 651 – 655 and 662 - 682
Other	object codes 701 – 715, 722, 725
Transfers to Other Boards	object code 720

Funding has been provided to boards under the learning opportunities grant for a board leader for the implementation of the funding initiatives for students at risk. For some boards this duty may be assigned fully or partly to a supervisory officer. Boards are required to report the associated salary cost in line 59, coordinators and consultants.

Interest cost for long term debt **and any interest costs relating to capital not permanently financed (including interest on short term borrowing on capital programs that are waiting for long term financing from OFA)** are to be included in col 7 lines 54, 62, 66, 68, 70, 71, 72, 73, 75, or 76; and short-term borrowing costs for operating purposes is to be included at col 10 line 66.

Other non-operating expenditures on line 78 are to include only the extraordinary expenditures as referred to in the Uniform Code of Accounts, restructuring fund expenditures or expenditures that are non-educational and for which the board receives off-setting revenues. **Payment that the board is required to place in a trust fund as a result of the financing arrangements of the NPF debt are to be reported on this line**

Data Entry and Relationships to other schedules:

- All amounts input on this schedule (or the Elementary and Secondary background schedules) are to be recorded on a PSAB basis.
- All expenditures are to be recorded as per the Uniform Code of Accounts except capital expenditures and principal payments on debt, which are excluded from this schedule.

Schedule 10ADJ: Operating Fund – Expenditure Adjustments for Compliance

This schedule is designed to show the adjustments required to arrive at Adjusted Expenditures for compliance purposes. This is the amount that must be included as expenditures in the estimates of the board under Section 231 of the Education Act and in Data Form D for classroom, administration and pupil accommodation enveloping purposes.

Data Entry:

Principal Payments and Increase in Sinking Funds on Long-term Debt:

- Principal payments on long-term debt and contributions to sinking funds are not included as Operating Fund expenditures under PSAB accounting standards. However, boards are required to include these charges when calculating the surplus/deficit and expenditures for compliance purposes. Therefore they are added to the expenditures for compliance purposes.
- In the past, interest on sinking fund assets was not recorded as part of the revenue fund and not included in expenditures. Under PSAB, this revenue is recorded as part of the Operating Fund revenues and must therefore be offset here for compliance purposes in arriving at the Operating Fund surplus/deficit.

This column must equal :

debt principal payments +
sinking fund contributions +
increase in sinking fund assets from interest.

Unfunded Liabilities – Accrued Interest:

- . Enter the net difference in amount of interest accrued.

Unfunded Liabilities – Accrued Vacation:

- Enter the net difference in amount of vacation accrued.

Unfunded Liabilities – Employee Benefits:

- Enter the amount by which expenditures were increased, due to the application of Section 3250 and 3255 of the PSA Handbook, over the amount required to be included for compliance purposes.

The amount that boards are required to include for surplus/deficit compliance purposes is the amount that would have been expensed except that:

- **the amount shall not be less than the lesser of:**
 - **the cash payout during the year; or**
 - **the expenses as determined under PSAB.**

Example:

Expense included in Schedule 10 based on actuarial studies and PSAB Sections 3250 and 3255	\$6 M
Expense based on previous practice (Cash payout)	\$4 M
Increase in Unfunded Liabilities – Employee Benefits	\$2 M

Increase (Decrease) in Non-Financial Assets:

- Enter the amount operating expenditures increased/(decreased) due to the change in Non-Financial Assets (Prepaid expenses or Inventories of supplies).

Schedules 10.1 and 10.2 – school based expenditures – Elementary and Secondary

These schedules are identical to Schedule 10 with an elementary/secondary breakdown of expenses on a PSAB basis. Boards are *not* required to produce the adjustments on Schedule 10ADJ on an elementary/secondary basis.

Boards are required to report their school based expenditures by panel. The data reported on these schedules constitute the source entries for the purpose of compiling the school based expenditures for the board on schedule 10. They are to include special education expenditures reported in schedule 10A and 10B.

Line 51, col. 05 of the school based expenditure grids should only include expenditures relating to travel of personnel for instruction purposes. Line 61, col. 05 of those grids relate to travel expenses of principals/VPs.

Schedule 10.3 Textbooks and classroom supplies

This schedule provides a more detailed breakdown of the Texts and classroom supplies expenses reported on Schedule 10.

- All expenses are to be reported on a PSAB basis.

Schedules 10.4 – Salary & Benefits Expenditures – supplementary information

This schedule captures supplementary information at the elementary and secondary panel level on salary and benefits for library teachers, guidance teachers, library technician and other information that are required for policy review and analysis. All expenses are to be reported on a PSAB basis

Boards are required to provide details of the school administration expenditures in this schedule.

Principal and Vice-Principal expenditures (Item 9.3) should equal total expenditures for Principal & Vice Principal on Schedule 10 (CP 6112)

Secretaries and others expenditures (Item 10.3) should equal total expenditures for School Office on Schedule 10 (CP 6212)

Total salary and benefits of library teachers, library technicians and guidance teachers must agree to the sum of CP5702 and CP5703 on Schedule 10.

Schedule 10A and 10B – Special Education Expenditures

The purpose of this schedule is to provide special education expenditures for enveloping compliance purposes

- Expenditures are to be provided on an adjusted compliance basis only – not on a PSAB basis.
- Therefore boards should not include the additional expenses for (and do not have to make the adjusting entries by program for)
 - Interest accrual, vacation accrual, employee benefits and prepaid expenses.
 - Additional columns have been included for
 - special education capital expenditures funded from the Operating Fund (Col 7); and
 - any principal payment or sinking fund contribution relating to special education capital (Col 13).

Elementary special education expenditures are to be reported in schedule 10A and secondary special education expenditures in schedule 10B.

Include expenditures (including S23 programs in approved facilities) that fall within the classroom and non-classroom categories, except for those expenditures which, although related (directly or indirectly) to special education pupils, fall under other funding categories e.g. transportation, administration, supervisory officers and school operations.

Boards are required to refer to the instructions provided in the Uniform Code of Accounts in the section ‘costing for special education’ in reporting data on these schedules. The Uniform Code of Accounts is available on the ministry’s extranet site for users as a reference in completing this schedule.

The revenue relating to the foundation and other allocations for special education pupils in self-contained classes is distributed under column 15 to classroom teachers, supply teachers and teacher preparation time expenditure categories. Net expenditures in column 16 of the special education expenditures grids are used to proportionally distribute the special education allocation within the expenditure categories in data form B and C.

Boards are to report total expenditures for classroom teachers and supply teachers related to special education self-contained classes. It should be noted that where a class has been determined by the board to be a self-contained special education class and the related expenditures have been reported as special education expenditures on schedules 10A and 10B, then the class is not part of the primary class size (PCS) calculation or the board’s average class size calculation.

Schedule 10C School Operation & Maintenance Report

This schedule provides a more detailed breakdown of the School operations and maintenance expenses reported on Schedule 10.

All expenses are to be reported on a PSAB basis

Schedule 10F – Employee Benefits

This schedule is for boards to provide a breakdown of the benefits expenditures (reported on schedule 10) by benefit types.

Total employee benefits expenditures on line 18, Col. 6, Schedule 10F should be equal to the total employee benefits expenditures on line 90, Col. 3, Schedule 10

Schedule 11A - Tax revenue for the calendar year 2009

Municipalities for the board are automatically populated on this schedule. Where the populated list is incomplete, the board is required to contact the ministry to request an update of the municipality reference table. Once updated, a recalculation of the submission will update schedule 11A on the screen allowing the board to proceed with further input.

Information on this schedule is used in the calculation of tax revenues for 2009-10 in section 14. The residential and business taxes should reflect the revenue based on the most recent 2008 assessment data and mill rates.

Col. 3, residential taxes include:

- residential/farm tax revenue
- Farmlands and managed forests tax revenue
- Amounts distributed under part XXII.1 of the municipal Act

Col 4, business taxes include:

- Commercial and industrial tax revenue
- Pipeline, railway and power utility lands tax revenue
- Amounts distributed under part XXII.1 of the municipal Act

Schedule 12

Report enrolment data for continuing education and summer school (including remedial programs on literacy and numeracy) programs on this schedule. The ADE in respect of the programs are estimated by school boards in the case of estimates submission; for financial statements, they are calculated by school boards from the course lists provided by the ministry and filled out by boards. These course lists and corresponding registers must be retained for audit purposes.

Exclude enrolment in respect of pupils to whom the board charges fees per section 8 of the Calculation of Fees Regulation.

Include in item 1.2.1 enrolment in a continuing education credit program that begins after the end of the day school instructional program and before 5 p.m., and where the majority of the pupils enrolled are day school pupils. Enrolment reported in this row should not be included in item 1.2.

ADE for transfer courses and cross-over courses reported at items 1.5 and 1.6 respectively (and 2.3 and 2.4 if taken during the summer) generate funding to allow students to move from one stream to the other in accordance with the Ontario Secondary School Grades 9 – 12: Program and Diploma Requirements, 1999.

ADE for Literacy and Numeracy programs reported at items 1.8, 1.9, 1.10 (and 2.6, 2.7 for those programs delivered in the summer) generate the Literacy and Math for grades 7 to 10 component of the Learning Opportunities funding (calculated in section 13).

Day school pupils 21 and over (reported in schedule 13), students enrolled in summer school programs and in continuing education credit courses offered during the day (including the after school credit referred to above) are eligible for school operations and school renewal funding under the Pupil Accommodation Grant.

Assessment and completed challenges data required to calculate the Prior Learning Assessment and Recognition (PLAR) allocation for mature students in section 6 are captured in this schedule. Only one assessment per student is eligible for funding under PLAR.

Schedule 13

Report enrolment data for day school programs on this schedule. Input data relating to FTE and ADE are to be reported to two decimal places. All other input enrolment data on this schedule are whole numbers.

FTE (Full Time Equivalent) enrolment is as defined in section 5 of the Grant Regulation.

Where a board offers a combined JK/SK program, the FTE enrolment of pupils on the program are to be reported under 'FTE of part time pupils' and the number of pupils enrolled are to be reported under 'Number of part-time pupils'.

Secondary day school enrolment is reported separately for pupils who are under 21 years of age on December 31 and those who are 21 years of age or over on December 31.

1. Pupils of the board

Pupils of the board are defined under section 4 of the Grant Regulation. They are pupils enrolled in schools operated by the board except for the following:

- pupils to whom S49(6) of the Act applies
- pupils whose parent or guardian does not reside in Ontario
- pupils in respect of whom fees are receivable from the crown in right of Canada or a band, council of a band or education authority.

2. Other pupils

Pupils who are not pupils of the board defined above are reported as other pupils in section 2 of this schedule. The school reports (October and March) require schools to report pupils of the board by grade groupings. However, other pupils are reported by sources rather than by similar grade groupings. To enable compilation of enrolment data from the school reports to this schedule at financial statements stage, and to maintain consistency in format from estimates to

financial statements forms, this section of the schedule requires boards to report other JK/SK pupils enrolled on full time JK or SK programs as half time under the column 'Number of half-time pupils'.

Schedule 13PROJ

Report for day school programs, enrolment projection data for the next 4 school years on this schedule. The first school year requires detailed FTE and ADE projections, while the subsequent three school years require only summary ADE projections.

The input criteria for this schedule are the same as those in Schedule 13.

Section 1

The cell at item 1.27 populates the amount of grant that will be payable to boards via the blocked account set up under the blocked account agreement between the boards and the 55 School Board Trust. This revenue is distributed to the non-operating expenditure line in Data form D.

Line 1.29, adjustment to entitlement for non-compliance to Provincial Framework Agreements (PFAs) is used to reduce the board's GSN allocation if any of the board's local bargaining unit did not reach a collective agreement with the board that meets the provisions of the PFAs. Boards should contact their Ministry Finance Officer for further instructions where this is applicable

The cell at item 1.53 populates the amount of the principal and interest payment on the OFA long term loans, which is not paid to the school boards on a monthly basis (therefore not part of the base for grant advances) - payment is made in October and April of each year.

Section 1.1 – Pupil Foundation allocation

The base amount per pupil has been revised from \$4,118.00 to \$4,255.85 at the elementary level (In the case of the English Public Boards, the amount is \$4,180.15) and from \$5,277.94 to \$5,387.19 at the secondary level.

The changes reflect the provisions of the PFAs regarding salary benchmarks increases and the other enhancements which include Elementary Supervision; Secondary Programming; Professional learning for Elementary teaching staff, Specialist teachers and preparation time and Professional and Para-professional support.

To support class size reductions in grades 4-8 starting in 2009-10, funding of \$10.7M is provided. This represents 0.18 additional teacher per 1,000 Grade 4-8 students and is a component of the Pupil Foundation Grant. The per pupil amount is \$13.77; in the case of English Public school boards, the per pupil amount is \$13.50.

Section 1.2 – Primary class size reduction

This section calculates the board's entitlement to the Primary class size initiative. The amount per pupil (JK to Gr.3) has been increased from \$823.38 to \$855.66. In the case of English Public School Boards, the amount is \$839.11.

Section 1.3 – School Foundation

This allocation provides for in-school administrative costs.

The funding benchmarks change reflect 3 % salary increase for principals, vice-principals, secretaries, the new funding benchmarks are:

	Elementary	Secondary
Principal salary including benefits	\$118,778.12	\$129,537.05
Vice-Principal salary including benefits	\$112,505.42	\$118,691.46
Secretary salary including benefits	\$48,866.16	\$ 51,476.73

An increase in funding of \$10.3M for an estimated 211 additional elementary school office support staff is included in the elementary component of the School Foundation Grant. Benchmark increases within the calculation provide funding of at least an additional .25 FTE office support staff for elementary schools with 1,000 or more students. and incremental funding for schools with at least 250 but fewer than 1,000 students. The new calculations are reflected on the Excel Appendix C.

Each qualifying school with enrolment greater than 50 receives funding for one principal. A school with enrolment less than 50 receives funding for 0.5 FTE of a principal.

School facilities that are on the same site will be combined to one qualifying school for the purpose of this allocation.

Where elementary and secondary facilities are on the same site, they are treated as a combined qualifying school and the combined school will be funded as a secondary school except. Where the total day school ADE in the elementary facilities of the combined school exceeds 300 and the total day school ADE in the secondary facilities of the combined school exceeds 500, 2.0 FTE principals will be provided for the combined school.

Where multiple facilities of the same panel are on the same site, they are treated as one elementary (or secondary) qualifying school.

Schools facilities reported under the same BSID number are treated as one elementary (or secondary) qualifying school (facilities that are already combined under the same site rule will however not be part of this combination)

The school foundation amounts are calculated for each qualifying school in Appendix C excel file provided. The Ministry has pre-populated the school combination applying the rules above and using information in SFIS. For any questions on the combination of the schools pre-populated in the form, contact your Ministry Finance Officer.

Section 2 - Special Education

The new SEPPA amounts reflects are as follows

JK to Grade 3	\$755.47
---------------	----------

Grade 4 to 8	\$581.57
Secondary	\$383.80

In the case of English Public school boards, the SEPPA for elementary are:

JK to Grade 3	\$739.95
Grade 4 to 8	\$569.62

ADE used in the calculation of SEPPA are from schedule 13 as follows:

JK to Gr3	Schedule 13, total of items 3.1 to 3.3, pupils of the board
Gr4 to gr.8	Schedule 13, Item 3.4, pupils of the board
Secondary	Schedule 13, Item 3.8, pupils of the board

High Needs

The high needs calculation is incorporated in this section under items 2.3 to 2.3.5. Funding for high needs special education is the sum of :

- 95% of (the greater of the High Needs per pupil amount multiplied by pupils of the boards ADE and the 2008/09 High Needs amounts)
- measures of variability amount (MOV) which is a redistribution of the overall remaining 5% of the HNA to better reflect the variability of high needs students among school boards:

Boards should provide a breakdown of the net new needs allocation between the Elementary and Secondary panel based on the proportion of its Elementary and Secondary high needs pupils.

Section 3 – Language Allocation

The following benchmark increases have been incorporated in this section:

FSL Elementary pp amounts	
20 – 59 minutes gr. 4 - gr.8	From \$272.90 to \$279.31
60 – 149 minutes gr.4 – gr.8	From \$310.92 to \$318.23
Immersion JK to gr.8	From \$347.82 to \$356.00

In the case of English Public school boards, the FSL Elementary pp amounts are:

20 – 59 minutes gr. 4 - gr.8	\$275.28
60 – 149 minutes gr.4 – gr.8	\$313.64
Immersion JK to gr.8	\$350.86

FSL secondary pp credit amounts	
Gr. 9 & 10 French	From \$69.71to \$71.47
Gr11 &12 French	From \$92.19 to \$94.52
Gr. 9 & 10 Other subjects taught in French	From \$114.68to \$117.58
Gr11 & 12 Other subjects taught in French	From \$178.78 to \$183.30

French as a first Language	
Elementary per pupil amount	From \$683.23 to \$699.29
Secondary per ADE	From \$776.98 to \$796.60
New Elementary schools start up	From \$16,964.11 to \$17,362.88
ALF	
Elementary per pupil amount	From \$822.45 to \$845.91
Secondary per pupil amount	From \$362.26 to \$371.90
Elementary school amount	From \$43,248.55 to \$44,362.51
Secondary school amount	From \$80,377.10 to \$82,605.01
<i>(see enrolment based amount below)</i>	
Board amount	From \$269,122.00 to \$277,195.77
ESL per pupil amount	From \$3,576 to \$3,682
In the case of English Public school boards, the ESL is \$3,618 for Elementary and \$3,682 for Secondary.	
PDF per pupil amount	From \$3,576 to \$3,682

This section is provided under three screens as outlined below.

1. French Languages

This screen calculates allocations for French as a second Language (FSL) and French as a first language (FFL).

Items 3.1 and 3.2 are applicable to English Language Boards and Items 3.7 to 3.11 are only applicable to French Language boards.

- Item 3.1: Enter FSL enrolment at the elementary level as whole numbers.
- Item 3.2: FSL allocation at the secondary level is based on pupil credits which are reported as whole numbers. For semestered schools, pupil credits in eligible courses on October 31 and March 31 are to be reported. For non-semestered schools pupil credits in eligible courses on October 31 are included.
- Item 3.7 Number of elementary pupils of the board as of October is a derived cell that represents the total number of full time, half time and part time pupils shown in item 1.5, schedule 13.
- Item 3.8 Secondary day school ADE pupils of the board used in this calculation is item 3.8, schedule 13 and excludes pupils 21 and over.

2. ESL and PDF

Item 3.12 is applicable to English language boards and captures data to calculate the first component of ESL which is based on the number of immigrant pupils born in countries where

English is not a first or standard language. Boards should report number of pupils of the board (excluding pupils 21 and over) enrolled in the board's schools as of October 31 who entered Canada during the previous four school years and September/October of the current year. The factors applicable to the amount per pupil of \$3,682 depend on the year of entry and are as follows (In the case of English Public School boards, the per pupil amount for Elementary is \$3,618):

Year of entry	Factor
Sept.01, 2008 to Oct. 31, 2009	1.0
Sept. 01, 2007 to August 31, 2008	0.85
Sept. 01, 2006 to August 2007	0.5
Sept. 01, 2005 to August 2006	0.25

Schools are required to retain appropriate records for verification of year of entry into Canada and country of birth for audit purposes.

Item 3.13 represents the second component of ESL which is based on Statistics Canada data on the number of children aged 5 to 19 whose language spoken at home is neither English nor French. The data being populated reflect Table 2 of the Grant Regulation and is a proxy measure for ESL needs not provided for in the first component.

Item 3.15 calculates the entitlement of the French Language Board to PDF allocation. Criteria similar to ESL re.years of entry to Canada, factors are applicable to the PDF calculation. However, eligible pupils are those who are admitted through the board's admission committee and satisfy one of the following:

- they speak a variety of language different from standard French
- their schooling has been interrupted
- they have limited knowledge of Canada's official languages

Schools are required to retain appropriate records for verification of year of entry into Canada and eligibility through the admission committee for audit purposes.

3. ALF

Elementary and secondary ADE used in the calculation are from schedule 13, ADE pupils of the board.

Assimilation factor at item 3.17 is the factor listed for the board in Table 3 of the grant regulation. This factor is a proxy for the percentage of the boards' enrolment whose language spoken most often at home does not include French. The factor is based on home language data from the Statistics Canada's Census for the school aged population (0-19 year olds) in the region of the board and boards' enrolment and has been revised in 2005-06 to reflect at least 75% assimilation for all French language boards.

The number of schools determined under Section 1.3 for School Foundation purposes, items 1.3.1 and 1.3.10 are used in the calculation of the school amount at items 3.18.2 and 3.19.2.

The secondary school enrolment based amount at item 3.19.3 is calculated on a school by school basis in the excel based appendix C.

Section 4 – Learning resources for Distant Schools allocation

Supported schools are, in the case of elementary schools, 20 km away from the nearest elementary school within the same board, and in the case of secondary schools, 45 km away from the nearest secondary school within the same board. The definition of schools used is consistent with the definition used for school foundation purposes. Where a school consists of more than one facility, the facility with the largest capacity (OTG) will be used to measure distance to the nearest school.

The following new benchmarks have been incorporated in this section:

<u>Elementary Supported School Size (2009/10 ADE)</u>	<u>Funding</u>
ADE greater than 1 and less than 50	$\$65,777.11 + (\text{ADE} \times \$6,593.01)$
ADE equal to or greater than 50 and less than 150	$\$573,637.58 - (\text{ADE} \times \$3,564.20)$
ADE equal to or greater than 150	$\$39,007.36$
In the case of English Public school boards:	
ADE greater than 1 and less than 50	$\$64,505.52 + (\text{ADE} \times \$6,465.55)$
ADE equal to or greater than 50 and less than 150	$\$562,548.16 - (\text{ADE} \times \$3,495.30)$
ADE equal to or greater than 150	$\$38,253.28$
<u>Secondary Supported School Size (2009/10 ADE)</u>	<u>Funding</u>
ADE greater than 1 and less than 50	$\$56,216.48 + (\text{ADE} \times \$15,870.64)$
ADE equal to or greater than 50 and less than 200	$\$1,070,790.14 - (\text{ADE} \times \$4,420.83)$
ADE equal to or greater than 200 and less than 500	$\$260,049.03 - (\text{ADE} \times \$367.12)$
ADE equal to or greater than 500	$\$76,485.01$

The calculation of funding is school based and is done in the excel based appendix C.

The learning resources component of the distant schools allocation calculated for the board in 2003/04 (adjusted for closed and opened schools) continues to be provided in respect of schools that do not meet the supported schools criteria.

Where the funding (on a board aggregate basis) for schools that meet the supported schools criteria is lower than the learning resources calculated in 2003/04 (adjusted for new and closed schools) of distant schools that meet the supported school criteria, boards will receive the amount calculated in 2003/04 (adjusted for new and closed schools). This is calculated at item 4.4.5.

Section 5 – Remote and Rural

The small board amount equals the total of the day school ADE of pupils of the board by panel multiplied by the small board per pupil amount for each corresponding panel. The small board per pupil amount is calculated as follows:

Small board per pupil amount where total ADE < 4000:
[$\$312.9 - (2009/10 \text{ Total day school ADE of the Board, Item 5.1.1} \times \$0.01699)$],

In the case of English Public boards, the amount for the Elementary panel is :
[\$310.52 - (2009/10 Total day school ADE of the Board, Item 5.1.1 X \$0.01686)]

Small board per pupil amount where total ADE is 4000 or more and less than 8000:
[\$244.93 - ((2009/10 Total day school ADE of the Board, Item 5.1.1 - 4000) X \$0.01952)]

In the case of English Public boards, the amount for the Elementary panel is :
[\$243.07 - ((2009/10 Total day school ADE of the Board, Item 5.1.1 - 4000) X \$0.01937)]

Small board per pupil amount where total ADE is 8000 or more
[\$166.87 - ((2009/10 Total day school ADE of the Board, Item 5.1.1 - 8000) X \$0.02086)]
In the case of English Public boards, the amount for the Elementary panel is :
[\$165.60 - ((2009/10 Total day school ADE of the Board, Item 5.1.1 - 8000) X \$0.02071)]

Calculated per pupil distance amount:

- If Item 5.2.1, distance from major city, is less than 151, 0
- If Item 5.2.1, distance from major city, is greater or equal to 151, but less than 650, (Item 5.2.1 - 150) X \$1.06746) .

In the case of English Public School Boards, the per pupil amount for Elementary is (Item 5.2.1 - 150) X \$1.05936)

- If Item 5.2.1, distance from major city, is greater than or equal to 650 but less than 1,150, [(Item 5.2.1 - 650) X \$0.14366] + \$533.73.

In the case of English Public School Boards, the per pupil amount for Elementary is [(Item 5.2.1 - 650) X \$0.14258] + \$529.68

- If Item 5.2.1, distance from major city, is greater than or equal to 1,150, \$605.56.

In the case of English Public School Boards, the per pupil amount for Elementary is \$600.97

The dispersion amount is calculated from the average school dispersion for the board listed in Table 6 of the grant regulation. The dispersion factor used in the calculation of dispersion amount is \$5.61662.

In the case of English Public School Boards, the amount for Elementary panel is \$5.57401.

Section 5A – Rural and small community allocation

This allocation is based on Statistics Canada's Rural and Small Community Measure (RSCM). The RSCM uses Statistics Canada population data to represent the proportion of a school board's population residing in rural areas or small communities.

When $RSCM < 25\%$, the allocation is zero

When $25\% \leq RSCM < 75\%$, the allocation is $\$42.10 \times 2009/10 \text{ ADE} \times (RSCM - 25\%)$

When $RSCM \geq 75\%$, the allocation is $\$21.05 \times 2009/10 \text{ ADE}$

Section 6 – Continuing Education

Adult Education, Continuing Education and Summer School

The funding calculated under this component supports the provision of adult day school programs, continuing education programs, summer school programs as well as crossover and transfer courses under the secondary school program.

The funding is \$3,153 per ADE for continuing education and \$3,046 per ADE for adult education and summer school.

The day school ADE of pupils aged 21 and over at item 6.1 is derived from item 3.12 pupils of the board, schedule 13.

The continuing education ADE at item 6.2 reflects the total continuing education ADE reported in schedule 12, item 1.7. This includes the ADE relating to the after school credit program referred to in schedule 12.

The 2010 Summer School ADE item 6.3 reflects the total summer school ADE, excluding literacy and numeracy reported in schedule 12, item 2.5.

International Languages

This funding provides for classes for international languages instruction in a language other than English or French for elementary pupils. Funding is based on \$50.12 per classroom hour for average class sizes of 23 or more. Where the average class size is less than 23, the classroom hour rate is reduced by \$1 for every pupil less than 23.

Boards are required to maintain enrolment registers provided by the ministry for this program and retain them for audit purposes.

PLAR

The allocation for PLAR for mature students is calculated in this section using data reported in schedule 12.

PLAR equivalency assessment amount increases from \$111 to \$114.

PLAR completed challenge for Grade 11 & 12 credit amount increases from \$333 to \$342.

Section 7 – Cost adjustment and Teacher Qualification and Experience

The following benchmark increases are reflected in this section:

Teacher Q&E allocation per pupil – elementary	From \$3,605.03 to \$3,745.32
In the case of English Public School Boards, the amount is \$3,672.91	

Teacher Q&E allocation per pupil – secondary	From \$4,577.96 to \$4,729.83
--	-------------------------------

A new Grade 4 to 8 Class Size Reduction – Q&E component is added to this section. It is calculated as

follows:

(Average elementary teacher experience – 1) x benchmark pp amount \$13.77 (for English Public School Boards, the pp amount is \$13.50).

The change in Table 10 amounts in the Grant regulation reflects a 3% salary increase impact for non teachers.

Qualification categories

Boards are required to choose from the drop down list the method of qualification categories applicable to them.

Where a qualification category of a teacher is changed after October 31 and the change for salary purposes is retroactive to October or earlier, the changed category is to be reported on the grid.

Teacher distribution grid

Number of full years of teaching experience immediately before the start of the school year are to be reported, rounded to the nearest whole number (S40(6) of Grant Regulation). Principals and VPs reported on the grid are deemed to have 10+ years of experience , qualification category A4/GP4.

The board's teacher distribution grid should reflect the FTE of active teachers as of October 31 of the school year. The FTE should be reported to one decimal place. In general, teachers who are assigned a regular timetable as of October are included on the grid with the following exceptions:

- Exclude continuing education teachers and teachers providing instruction in respect of programs funded under ISA 4.
- Include teachers on leave of absence with pay for which the board is not reimbursed (S38(2) of Grant Regulation).
- Include occasional teachers if the teacher being replaced is not expected to resume instructional duties during the school year
- Include Library/Guidance teachers
- Include Teachers assigned to instruct for part of their time (S40(2) of Grant Regulation)
- Include Principals or vice-principals assigned to instruct for part of their time (S40(4) para.4 of Grant Regulation)

The following teachers on leave should be excluded:

- teachers on leave of absence without pay
- teachers on leave of absence with pay for which the board is reimbursed
- teachers on leave of absence resulting from participation in a deferred salary leave plan
- teachers receiving benefits from a long term disability plan
- occasional teachers if the teacher being replaced is expected to return to a teaching position during the school year. In such case, the teacher being replaced should be reported.

Experience factors

Total experience factors at item 7.5 reflect the total (by panel) of the product of teachers reported on the grid and the following instructional salary matrix (Table 9 of the Grant Regulation)

INSTRUCTIONAL SALARY MATRIX

Qualification & experience	D	C	B	A1	A2	A3	A4
0	0.5825	0.5825	0.5825	0.6178	0.6478	0.7034	0.7427
1	0.6185	0.6185	0.6185	0.6557	0.6882	0.7487	0.7898
2	0.6562	0.6562	0.6562	0.6958	0.7308	0.7960	0.8397
3	0.6941	0.6941	0.6941	0.7359	0.7729	0.8433	0.8897
4	0.7335	0.7335	0.7335	0.7772	0.8165	0.8916	0.9418
5	0.7725	0.7725	0.7725	0.8185	0.8600	0.9398	0.9932
6	0.8104	0.8104	0.8104	0.8599	0.9035	0.9881	1.0453
7	0.8502	0.8502	0.8502	0.9013	0.9475	1.0367	1.0973
8	0.8908	0.8908	0.8908	0.9435	0.9919	1.0856	1.1500
9	0.9315	0.9315	0.9315	0.9856	1.0356	1.1344	1.2025
10	1.0187	1.0187	1.0187	1.0438	1.0999	1.2166	1.2982

New Teacher Induction Program (NTIP)

The number of NTIP eligible teachers is preloaded using the sum of the FTE teachers with experience of 2 years or less reported under Section 7 of the 2008-09 Revised Estimates Ministry reviewed submission

The funding is calculated at \$50,000 per school board plus \$720 per NTIP eligible teacher, but limited to the lower of the actual NTIP expenditures and the NTIP calculated amount.

Section 9 - Transportation

Transportation allocation is the sum of :

- Enrolment based amount
- Cost adjustment
- Route efficiency amount
- Fuel escalator/de-escalator amount

Enrolment based amount

The enrolment based amount is calculated by applying enrolment increases in 2009-10 to the 2008-09 transportation allocation base.

The transportation allocation base, item 9.1, includes the 2008/09 Effectiveness and Efficiency (E&E) reviews amount.

2008-09 enrolment data is preloaded at item 9.3 based on the 2008-09 Ministry reviewed Revised Estimates submission. Where this is different from the board's latest data, the board can use the

adjustment cell to report the difference. This enrolment number will also be used in calculation of funding under trustee honorarium in Section 10, where applicable.

Cost Adjustment

A 2 percent cost benchmark update for student transportation in 2009-10 is provided, offset by any 2008-09 surplus of transportation allocation over transportation expenditures.

Route efficiency amount

An annual 1 percent routing reduction in the student transportation allocation will apply to all boards, except boards that have received a “HIGH” rating on routing and technology efficiency through the E&E reviews. This percentage is preloaded according to Table 7 of the 2009/10 grant regulation.

Fuel escalator/de-escalator amount

The fuel escalation/de-escalation compares the monthly average diesel benchmark rate for Southern and Northern Ontario from September to June published by the Ministry of Energy & Infrastructure to the adjusted diesel pegged rate for Southern and Northern Ontario. The escalator/de-escalator amount will only be calculated when the percentage difference between the two rates is greater than plus or minus 3 percent.

The monthly average diesel rates at item 9.14 are now open cells for boards to input for forecasting purposes. Since the actual rates will not be available until the school year starts, boards should not assume any escalator/de-escalator amount. Therefore, when filing the submission to the Ministry, the adjusted pegged rate plus GST shown at item 9.13.1 must be input in the cells at item 9.14 to avoid any calculation of the escalator/de-escalator amount at estimates stage.

The September and October monthly average diesel benchmark rates will be preloaded in Revised Estimates and all the monthly average benchmark diesel rates will be preloaded in the Financial Statements

Section 10 – Administration and Governance

This allocation provides for all board based staff and expenditures, including supervisory officers and their secretarial support.

The trustee funding component covers trustee honoraria, expenses, meeting costs and professional development (for example conferences). Dues to stakeholder organizations and secretarial costs for trustees are to be funded where necessary from board administration.

Board needs to input the trustees information at items 10.2.1a to 10.2.1c. The 2008/09 ADE used at item 10.3.5a to calculate the Trustee enrolment amount is from the prior year ADE preloaded in section 9.

This section also calculates funding for student trustees honoraria and expenses. Board can elect up to 3 student trustees and enter the number of student trustee at item 10.9. The funding calculation is based on the sum of the days of each student trustees in office - this is to be entered at item 10.9.1. (e.g. 2 student trustees in office for the whole year and one student trustee in office for 300 days, enter 2 x 365 days + 300 days, 1030 days)

Line 10.4.3, additional Trustee honoraria on amalgamation with School Authority is only applicable to Rainy River District School Board.

The Director and SO component Allocation is intended to cover salaries and benefits of directors and Supervisory officers of the board and also recognizes the higher administrative costs borne by boards based on circumstances reflected in their Remote and Rural allocation, Learning Opportunities allocation and New Pupil Places allocation (including primary class size and growth schools).

The board administration component provides funding for the business and other administrative functions of a board and the costs of operating and maintaining board offices and facilities, including expenses and support staff for the director and supervisory officers as well as support staff (where necessary) for trustees.

Benchmark changes to reflect increases in the funding model are as follows:

Directors and SO's

Base allocation for Director and SO's	From \$\$505,218 to \$520,375
pp amount for first 10,000 pupils	From \$12.87 to \$13.26
pp amount for next 10,000 pupils	From \$18.80 to \$19.36
pp amount for remaining pupils	From \$25.86 to \$26.64

Board administration

Base allocation	From \$92,973 to \$94,782
Enrolment based allocation	From \$201.39 to \$205.31

Additional base amount of \$200,000 is available for boards with day school pupil of the board ADE lower than 26,000.

Funding for Reporting Entity is based on \$50,000 per board + \$1.05 per day school ADE of pupils of the board.

The multiple municipalities component recognizes the additional administrative costs associated with boards whose jurisdictions include a large number of municipalities.

Parent Engagement funding is transferred from EPO to GSN under Board Administration starting in 2009-10. The Ministry has allocated \$3.1M annually based on the following formula:

- an amount for school councils to support local communication and engagement efforts (\$500 per school). In addition to this basic per school amount of \$500, any combined school with 300 or more elementary students and 500 or more secondary students will receive a further \$500.
- an amount to support the work of each board's Parent Involvement Committee (\$5,000 per board + \$0.17 per student).

ADE pupils of the board is the total day school ADE pupils of the board calculated at item 3.9 on schedule 13.

Section 11 – Pupil accommodation

This section consists of thirteen screens:

- School operations
- School Renewal
- Good Places to Learn
- New pupil places (3 screens)
- Growth Schools
- Primary Class Size
- Outstanding capital commitments
- Best Start
- Capital Transitional Adjustment
- Prohibitive to repair
- Community use of Schools

1. School operations

The allocation for school operation provides for the costs of operating schools.

The school operation funding benchmark per sq m has been increased to \$71.81.

The calculation of Top-up for school operations provides for (school by school amount calculated in appendix C provided under separate excel file):

- i) Regular top-up calculated at items 11.13 and 11.14
- ii) Distant schools enhancement portions at items 11.13.1 and 11.14.1 are provided to those schools that were distant in 2003/04 (adjusted for new distant schools since then), that are not rural schools nor supported schools, and that are in operation in 2007/08
- iii) Rural schools enhancement portions at item 11.13.2 and 11.14.2 up to 100% top up
- iv) Supported schools enhancement portions at item 11.13.3 and 11.14.3 up to 100% top up

Boards are required to input at item 11.12.2 the average FTE of pupils in approved S23 facilities programs in classrooms located in board facilities.

Elementary day school ADE used in calculating item 11.1 is the ADE pupils of the board calculated at item 3.5, schedule 13.

Secondary day school ADE used in calculating item 11.8 is the ADE pupils of the board calculated at item 3.8, schedule 13.

The supplementary area factors that are populated at items 11.2, 11.6, 11.9 are the ministry approved factors that are published in the technical paper on pupil accommodation grants.

Top up allocations at items 11.13 to 11.13.3 and 11.14 to 11.14.3 are the totals that are preloaded in appendix C of the submission. Note that the detailed top up calculations are done through a separate Excel file.

2. School Renewal

The allocation for school renewal offsets the costs of repairing and renovating schools.

The calculation of Top-up for school renewal provides for (school by school amount calculated in appendix C provided under separate excel file):

- i) Regular top-up calculated at items 11.26 and 11.27
- ii) Distant schools enhancement portions at items 11.26.1 and 11.27.1 are provided to those schools that were distant in 2003/04 (adjusted for new distant schools since then), that are not rural schools nor supported schools, and that are in operation in 2008/09
- iii) Rural schools enhancement portions at item 11.26.2 and 11.27.2 up to 100% top up
- iv) Supported schools enhancement portions at item 11.26.3 and 11.27.3 up to 100% top up

Column 1 populates the approved school area percentages that are less than 20 years old and those that are 20 years or older in respect of elementary schools and secondary schools.

The weighted benchmark in col.3 is calculated by multiplying the percentage in col.1 to the benchmark renewal cost per m2 shown in col. 2.

Weighted average renewal cost per square meter at items 11.20 is the total of items 11.16 and 11.17 , col.3.

Weighted average renewal cost per square meter at item 11.21 is the total of items 11.18 and 11.19 , col.3

School renewal enhancement amount populated at item 11.27.5 represents the budget initiative of \$25M provided in 2002-03 and an additional \$25M for 2003-04 to enable school boards to make urgently needed repairs and renovations.

3. Good Places to Learn

This section provides funding for the debt servicing costs of the long term financed Good Places to Learn amounts and the short term interest cost of the part of GPL expenditures that have not been long term financed. Short term interest cost includes actual and imputed interest cost in 2009/10 on projects undertaken in the period from March 2005 to August 31, 2010 for Stage 1, from January 1, 2006 to August 31, 2010 for Stage 2 , from January 1, 2007 to August 31, 2010 for Stage 3 and from January 1, 2008 to August 31, 2010 for Stage 4 that boards have reported in schedule 3A. .

The long term financing debt servicing costs are the amounts preloaded based on the repayment schedule provided to the Ministry by Ontario Financing Authority.

The short term interests are the amounts calculated at item 2.4 on Schedule 3A

4. New pupil places (NPP)

4.1 NPP Entitlement

The allocation for new pupil places enables boards that have demonstrated that they have fully utilized all existing school buildings effectively, and that their enrolment cannot be accommodated without new space, to construct new schools or additions.

The capacity populated at item 11.29 and 11.32 are from the table posted at the SFIS website.

Enrolment used in calculating enrolment in excess of capacity at items 11.30.0 and 11.33.0 are the day school ADE pupils of the board calculated in schedule 13 at items 3.5 and 3.8 respectively.

Detailed calculations of the New Pupil Places funding due to enrolment pressures and prohibitive repairs (items 11.30.2, 11.30.3, 11.30.4, 11.33.2, 11.33.3, 11.33.4) have been provided to individual boards.

Items 11.30.5.1 and 11.33.5.1 provides for pupil places tabled in the regulation for capital policy adjustment.

4.2 NPP Timing of Entitlement

Items 11.31.1 and 11.34.1 are pupil places relating to construction completed before September 30, 2003.

Items 11.31.1 to 11.31.11 and 11.34.1 to 11.34.11 implement the “timing of entitlement” approach (also know as “Shovels in the Ground”). Under this approach, the normal calculation of NPP eligibility is subject to the actual NPP constructed or awarded tenders by September 30, 2008 and March 31, 2009.

All data on Items 11.31.1 to 11.31.10 and 11.34.1 to 11.34.10 will be preloaded with the information from the School Facilities Inventory System (SFIS). The data will be refreshed in the EFIS database from 8:00 am to 10:00pm on an hourly update process each day until **June 1, 2009** - boards are encouraged to work with their planning and operations department to ensure that SFIS data impacting on the 2009/10 calculations in this section are updated prior to that date. Boards could request a lock on the numbers before June 1 by sending an e-mail to Mark Bonham (mark.bonham@ontario.ca) Updates, if any, to SFIS after this cut-off date will be reflected in EFIS in the revised estimates cycle.

If a board’s SFIS information is not accurately reflecting its actual data, it must:

- i) update the SFIS and
- ii) recalculate reference data in its EFIS submission after update

Items 11.31.2 and 11.34.2: Number of the permanent pupil places (elementary and secondary respectively) in respect of new school construction and additions between October 01, 2003 and September 30, 2009, related to projects eligible for NPP funding. They would include the pupil places for construction projects in respect of which the board has awarded tender by **September 30, 2009**. (they exclude any pupils places relating to portables or portapaks that have been acquired). The pupil places reported will be funded at 100%.

Items 11.31.3 and 11.34.3: Number of permanent pupil places in respect of new school construction and additions from October 01, 2009 to March 31, 2010 related to projects eligible for NPP funding. They would include the board’s estimate of construction projects in respect of which the board will have accepted tender as of **March 31, 2010** (they exclude any pupils places relating to portables or portapaks that have been acquired). **The additional pupil places reported March 31, 2010 will be funded at 37% to reflect the part year cost commitment.**

Items 11.31.4 and 11.34.4: Cumulative construction costs of instructional spaces with a loading of zero in school additions since Sept 1, 1998, also include the board’s estimate of construction projects in respect of which the board has awarded tender **as of September 30, 2009**. The annualized financing

costs based on 5.25% for 25 years are shown on items 11.31.5 and 11.34.5 and will be funded at 100%.

Items 11.31.6 and 11.34.6: Construction cost for of instructional spaces with a loading of zero in school additions reported after September 30, 2009 until March 31, 2010, also include the board's estimate of construction projects in respect of which the board has awarded tender **as of March 31, 2010**. The annualized financing costs based on 5.25% for 25 years are shown on items 11.31.7 and 11.34.7 and will be funded at 37% to reflect the part year cost commitment.

Items 11.31.8 and 11.34.8: Cost of portables acquired for NPP purposes from September 2005. The annualized financing costs of the acquisition cost will be funded at 100%.based on 5.25% for 25 years are shown on items 11.31.8.1 and 11.34.8.1.

Item 11.31.8.1 and 11.31.8.1: The relocating cost for portables that are not related to PCS is recognized as part of the timing of entitlement cost.

Lease cost incurred in 2009/10 for portables and permanent instructional spaces will be loaded at Items 11.31.9, 11.31.10, 11.34.9 and 11.34.10 and are be funded at 100%.

NPP funding was capped at \$20M in prior years. Where boards' construction costs relating to NPP projects reached \$200M total, amounts in excess of \$20M that were held back were reinstated. Item 11.35.3 reflects the funding release which is tabled in EFIS based on calculations in prior year's financial reporting.

NPP funding is the lesser of the entitlements (sum of item 11.30.11, 11.33.9 and 11.35.3) and timing of entitlements (sum of item 11.31.11 and 11.34.11) subject to the provisions for debt service costs at Items 11.35.4 to 11.35.26.

4.3 NPP debt

2009/10 Debt servicing costs relating to NPP debt (including interest costs on NPF)(Item 11.35.17) and those relating to NPP projects committed before September 1, 2006 (Item 11.35.8) are from information entered Section 12.

Debt servicing costs used for the calculation of the capital debt commitment assistance (Item 11.35.8) are from information reported in section 12, which must agree with the board's capital liquidity template. The ministry is in the process of reviewing this template with each board; where the review has been completed, boards must report the eligible debt and associated debt servicing costs resulting from the review. Where the review has not been completed, the ministry will use the adjustment cell at item 11.35.8A in its review of the board's estimates submission to set the debt commitment assistance to zero, until review of the capital liquidity template is completed.

If the 2009/10 Debt service cost and interest costs on NPF for NPP projects committed before September 1, 2006 (Section 12, Item 12.31.1 and 12.32.1) is higher than the NPP entitlement amount, the difference will be funded, subject to any adjustments as described below for reserves balances in the pupil accommodation allocation reserves/deferred revenues and proceeds of disposition reserves and for the NPP entitlement amount :

- the NPP entitlement calculation for the purpose of the committed debt calculation is adjusted to provide for the pupil places relating to enrolment pressure and 2005 Capital Policy Adjustment entitlement that have not yet been constructed and reported under the timing of entitlement

- calculations (Items 11.35.5 to 11.35.7).
- where a school that was leased on or before August 31 2006 is, subsequent to that date, replaced by a school that the board financed through long term debt, the debt servicing costs related to the replacement school will be recognized for the calculation of the committed debt provision. However, the total of this amount and the 2009/10 lease payments on existing committed leases is limited to the amount of lease payments made in 2006/07 related to the committed leases. (Items 11.35.8 to 11.35.8.4)
- the adjustment to debt servicing costs and interest on NPF that relates to proceeds of disposition takes into account:
 - o 50% of in-year proceeds of dispositions that exceed \$100K each. (Items 11.35.9 to 11.35.12).
 - o a reduced offset where a board is applying the proceed towards purchase of school facilities currently leased or to replace currently leased facilities (Item 11.35.11).
 - o addition of any unused proceeds of disposition from the previous year. The proceeds of disposition carried forward from the previous year (item 11.35.14) is only applicable to boards that were eligible for debt commitment funding in the previous year. Boards that were ineligible should not have any carry forward and should enter a negative amount in the adjustment cell to that effect.

Proceeds of disposition that are used in the determination of the adjustment to the capital debt commitment (items 11.35.9 and 11.35.10) include proceeds relating to schools that are prohibitive to repair as well as other proceeds of disposition.

- the calculation of available amount of capital reserves (items 11.35.18 to 11.35.26) takes into account:
 - o the balance as of August 31, 2006 reported in the 2005/06 financial statements less any transfers from these reserves/deferred revenues (item 11.35.19) which are supported by Board's motion dated before June 12, 2006 or by ministry approval per memorandum 2006:B8.
 - o any unused enrolment pressure grants (or part thereof) that is part of the August 2006 capital reserves (line 11.35.25)
 - o amount in the reserves that the board will require to meet future debt servicing costs of capital debt committed prior to June 12, 2006 (item 11.35.24).
 - o Allocations that were given to the boards before 2005/06 under prohibitive to repairs and capital transitional adjustment, which relate to pupil places that have not been constructed or tendered before March 31, 2007, are protected. They are therefore not included in the determination of the available reserve to be offset against the committed debt servicing costs (included in calculation for item 11.35.18).
 - o amounts in reserves (as of August 31, 2006) applied against the calculation of debt commitment in 2006/07 (item 11.35.20), 2007/08 (item 11.35.21) and 2008/09 (item 11.35.23)

If the debt service cost for the total outstanding NPP debt is less than the NPP entitlement, then the NPP funding is limited to the lesser of the entitlement and (the greater of the debt service costs and the timing of entitlement)

2008-09 data preloaded at items 11.35.14 and 11.35.21 is based on the 2008-09 Ministry reviewed

Revised Estimates submission. Where this is different from the board's latest data, the board can use the adjustment cell to report the difference.

2006-07 data preloaded at item 11.35.20 is based on the 2006-07 Ministry reviewed Financial Statements submission.

5. Growth Schools

The eligibility criteria for Growth School in 2009/10 include:

- School boards without EDC by-laws will be eligible for Growth Schools funding consideration; and
- The planned school is needed for the 2008/09, 2009/10, 2010/11 or the 2011/12 school year.

The approved growth school construction cost entitlement, listed in Table 19 of the 2009-10 grant regulation, is preloaded at item 11.36.1. This is the maximum that will be long term financed through the OFA and is no longer adjusted by the available capital reserve. The actual amount that will be long term financed is the lower of actual construction costs and the maximum.

Pending long term financing arrangements being made later in the year, the interest costs (imputed interest at 3-months BA rate where boards are borrowing internally) and the lower of 3-months BA rate + 20 basis points and actual interest cost on external short term borrowing will be funded. For the calculation of borrowing from internal funds, refer to note 1 on schedule 3A).

6. Primary Class Size Reduction(PCS)

The 2009/10 cost of PCS capital expenditures that are available for OFA long term financing is determined by taking into account the remaining PCS entitlement from 2008/09 (item 11.40.1) and the 2009/10 expenditures, reported under items 11.40.2 to 11.40.7, on the following categories of PCS related expenditures:

- Multi-year lease commitments contracted for in-year, which is limited to the available room for PCS related expenditures at the beginning of the year at item 11.40.2.1
- Portable relocation costs
- Portable purchase costs
- Construction costs on PCS pupil places and PCS program retrofits

The PCS related eligible construction cost that the board has already long term financed by 2006/07, is preloaded from the 2006/07 Financial Statements at item 11.40.13. This amount is funded as an annualized payment based on 5.25% amortized over 25 years. Any cost within the limit for portable purchases and permanent PCS construction that is not long term financed is available for OFA financing – calculated at item 11.40.14.

The amount of short term borrowing costs that is funded for internal borrowing and external borrowing is calculated using an approach similar to Growth schools.

Report the 2009/10 annual leasing costs paid/payable at item 11.41.7. The funding for the leasing cost is calculated at items 11.41.7.1 and 11.41.7.2, and is limited to the available room after taking into account the cumulative lease commitments made and cumulative annual lease payments made.

Funding for the portable relocation costs reported at item 11.40.3 is also limited to the available room after adjustment for the lease commitments, which is calculated at items 11.41.8 and 11.41.8.1.

2008/09 data preloaded at items 11.40.1, 11.40.11.2 and 11.41.7.1 is based on the 2008/09 Ministry reviewed Revised Estimates submission. Where this is different from the board's latest data, the board can use the adjustment cell to report the difference.

2006/07 data preloaded at item 11.40.13 and the 2007/08 data preloaded at 11.40.11.1 are based on the 2006/07 and 2007/08 Ministry reviewed Financial Statements submissions respectively.

7. Best Start

Funding for this capital program is introduced in 2006/07 for board to construct approved child care spaces in new schools. Capital funding will be based on the lower of construction cost (item 11.61.1) which is preloaded from SFIS and the best start construction entitlement which equals cost benchmarks multiplied by the preloaded approved child care spaces (item 11.60.1). Annual grants for the program is calculated on the capital funding amortized over 25 year at 5.25% at item 11.61.2

8. Capital transitional adjustment

The 2006–07 Grants for Student Needs (GSN) introduced funding support over a four year period to provide \$220 million in capital construction for French-language school boards that have enrolment needs in areas without permanent accommodation.

The 2009-10 school year is the fourth year of this four-year program. Approvals of projects within the full four-year program have been issued to the French-language school boards.

Construction costs on these projects will be financed through the OFA long term financing vehicle. Approved Pupil places for these programs are reflected in grant regulation Table.

The calculation of funding for financing costs is similar in approach as the growth schools.

9. Prohibitive to repair

The Prohibitive-to-Repair (PTR) component will provide funding to support approximately \$835 million worth of new construction to repair or replace schools in poor condition.

Maximum construction costs for PTR projects at item 11.75.1 are reflected in grant regulation Table 23.

Construction costs on these projects will be financed through the OFA long term financing vehicle, The calculation of funding for financing costs is similar in approach as the growth schools.

10. Community Use of Schools

Funding for Community Use of Schools is \$27M in 2009-10 (provided for each board via a grant regulation table and preloaded at item 11.85.1) to help school boards with cost pressures, such as energy and labour costs, The Outreach Coordinators Component, has been transferred out of the GSN to link it more directly to the recruitment and hiring of Program Coordinators.

Section 12 – Debt Charges

This section is organized using a layout that:

1. provides the information on the long term capital debt and the related grant allocation and
2. provides information on all of the other capital debt

Some boards have been using the NPF lines to track amounts that they have pre-financed on capital projects. As a result, negative amounts are reported in the NPF balances. Negative balances must not be recorded in the NPF sections; amounts that are pre-financed would typically be shown as a positive capital fund balance, i.e. a surplus in the capital fund.

Amounts reported as “Not permanently financed” in this section include internal borrowing from other funds as well as short term borrowing from external financial institutions. However, interest reported should only include interest related to external borrowing.

When a board arranges for long term financing that includes permanent financing of its NPF debt, report the amount of the NPF balance being long term financed in the “retirement of debt” column.

Record any issuance of debt or any retirements of sinking fund debt in column 2. (Retirement of sinking fund debt would be entered as a negative amount.)

Record any contributions to Sinking Fund in Col 5 on the appropriate Sinking Fund debenture line (Approved or Other)

Record any deficit or (surplus) on the retirement of sinking fund debentures in Col 5 on the appropriate Sinking Fund debenture line as a positive or negative amount respectively.

Total Principal, Interest & Sinking Fund Contributions must equal the total of Debt & Interest Charges on Schedule 10. (Item 12.27 Col 3 + Col 4 + Col 5 = Schedule 10 CP9008)

The OFA loan data is now preload based on the repayment schedules obtained by the Ministry from OFA:

- NPP/Best Start (item 12.12.1) – boards are encouraged to get financing for these projects through OFA, however, the funding for these programs are calculated based on pupil places or child care spaces.
- Other (item 12.12.2) – these are the capital programs that are eligible for the OFA financing and in respect of which funding representing the actual principal and interest payments to OFA is made.

Item 12.9.1 must equal the amount of debt charges allocation approved by the Minister.

For the Approved Capital Debt section – column 2 is restricted to recording retirements of sinking fund debentures only.

Report information relating to activities in the sinking fund in items 12.30.1 and 12.30.2.

Report at item 12.17.1 the short term financing of projects under the good places to learn initiative. The interest cost is picked up from schedule 3A and reflects the estimated interest cost for 2009-10 estimated by the board on schedule 3A for short term financing through third parties.

Report at item 12.17.2 the not permanently financed debt related to NPP.

Report at item 12.31 the details of its other capital long term borrowing entered at item 12.16.

Pre and post September 2006 NPP related debt are now captured separately for long term debt at items 12.31.1 and 12.31.2 and not permanent financed debt at items 12.32.1 and 12.32.2. They should reflect information in the board's Capital Liquidity Template.

Where a board permanently finances during the current year its NPF debt related to NPP for capital projects that are constructed or awarded tendered before September 1, 2006, report the retirement of the NPF debt at item 12.32.1 and the issue of long term debt should be reported on item 12.31.1.

Although the debt service costs for replacing schools which were leased on or before August 31, 2006 are now recognized for the calculation of the committed debt provision under New Pupil Places allocation, the debt service costs for those schools should be reported at item 12.31.2 as "Post September 2006 debt". This is to avoid double counting in the determination of eligible "committed debt" expenditures under NPP.

Section 13 – Learning Opportunities

Benchmark changes :

Base amount	from \$158,089 to \$162,576
Literacy and Numeracy assistance	from \$6,005 to \$6,175pp
Student Success – Demographic component	from \$11,381,505 to \$11,704,514
Student Success (gr 9-12)	from \$28.35 to \$29.16
Student Success (gr 7-8)	from \$11.32 to \$11.64
In the case of English Public School Boards, the Student Success (Gr. 7 – 8) is \$11.52	
Student Success – Geographic component (Elem)	from \$0.22 to \$0.23
In the case of English Public School Boards, Geographic component (Elem) is \$0.21	
Student Success – Geographic component (Sec)	from \$0.57 to \$0.59

Demographic component

Item 13.1 represents the demographic component of the Learning Opportunities that is provided in Table 7 of the grant regulation.

Literacy and Numeracy assistance

Item 13.2 - The Grade 7 to 10 Literacy and numeracy programs component provides additional support to enhance the literacy and numeracy skills of students at risk of not meeting the new curriculum standards and the requirements of the Grade 10 literacy test.

These courses or programs can be provided during the summer, and during the regular school year outside the regular school day and are classes or courses for pupils in grade 7 and higher grades for whom a remedial program in literacy and numeracy has been recommended by the principal of the day school.

Item 13.2.1 - ADE for courses provided in the summer is the ADE input on schedule 12, items 2.6 and 2.7.

Item 13.2.2 - ADE for literacy and numeracy courses for adults is the ADE input on schedule 12, item 1.8. These are classes or courses in literacy and numeracy established for adults who are parents or guardians of pupils in all grades for whom the principal of the day school has recommended a remedial course in literacy and numeracy.

Item 13.2.3 - ADE for literacy and numeracy remedial courses provided during the school year outside of the regular school day is the total of the ADE input on schedule 12, items 1.9 and 1.10.

Student Success

Item 13.3.1 ADE pupils of the board is from item 3.9, schedule 13.

Item 13.3.4 The enrolment based assistance for grade 7 and 8 students is calculated using the grade 4 to 8 ADE pupils of the board calculated at item 3.4, schedule 13.

Item 13.3.10 The geographic component for grade 7 and 8 students is calculated using the grade 4 to 8 ADE pupils of the board calculated at item 3.4, schedule 13.

Section 14 – Tax revenue and territorial district adjustments

This section calculates property tax revenues for the school year, using calendar year data reported on schedule 11. Items 14.1.2 and 14.1.3 are only applicable to the estimates and revised estimates cycle.

Since school boards report on a school year basis, tax revenue is based on two calendar year tax revenue and the conversion to school year is made using a 38% 62% split. These percentages were determined in 1998 when the province introduced the Student Focused Funding model and also introduced a transitional short year funding.

Item 14.1.2 allows boards to project the average % assessment growth they expect within their jurisdiction in the 20010 calendar year. For example, if the board is expecting a 1.1% growth in residential assessment, 1.1000 should be entered in the residential taxes column. Where there is an assessment decline being projected, a negative number should be entered.

Item 14.1.3 captures the amount of business tax (BET) reduction estimated for 2010. This is the provincial initiative introduced in 1998 relating to the multi year phase in of the BET cuts.

Tax revenues at item 14.1.1 and tax adjustments at items 14.1.5 to 14.1.7 are populated from the totals compiled in schedule 11A.

Legislation changes have been made that would result in tax collection in areas without municipal organization to be made centrally starting January 1, 2009. As a result, the funding for the tax collection

costs are discontinued in 2009/10.

Section 16 – Declining Enrolment Adjustment (DEA)

The calculation of DEA is modified in 2009-10 as follows:

- the scaling factor (that adjusts the DEA based on the specific percentage enrolment decline) is eliminated so the calculation of the allocation is based on revenue change;
- 13 percent of the revenue change in the Pupil Foundation Grant is recognized;
- 100 percent of the revenue change in the other grants that are used in the calculation of DEA (SEPPA, School Operations, Remote and Rural, Board Administration and FFL) is recognized;
- funding in the third year of transitional support is 5 percent of the 2007-08 amount.

The 2008-09 operating revenues for Pupil Foundation, SEPPA, FFL, Remote and Rural, Board Administration and School Operations are preloaded at items 16.1.1 to 16.1.6, Col. 1. These items are calculated using the 2008-09 ADE from Ministry reviewed Revised Estimates and applying the 2009-10 benchmarks and calculations. Where these amounts are different from the latest data, the boards can use the adjustment cells in Col. 2 to report the difference. To calculate the adjustment, board could create another 2009-10 Estimates working copy submission in EFIS and input the correct 2008/09 enrolment, then select the amounts show on Section 16, items 16.1.1 to 16.1.6 Col. 4 as the 2008-09 amounts to be used in the 2009/10 Estimates submission for calculation of the adjustment.

The School Operation Top up amounts for DEA purposes for 2008-09 and 2009-10 at item 16.1.7 are calculated in the Excel Appendix C under a new worksheet “DEA – Top up”. Only schools that have enrolment in both 2008-09 and 2009-10 will be included in the calculation. The 2008-09 ADE from the submitted 2008-09 Revised Estimates Excel Appendix C is preloaded in this worksheet to calculate the 2008-09 Top up amount for DEA purpose using 2009-10 on the ground capacity and benchmarks. The results are shown on Col. 21 and 22 of that worksheet which will be preloaded into EFIS through the Excel Appendix C submission process.

Item 16.5.1 – 2008/09 declining enrolment adjustment before phase in amount based on the 2008/09 Ministry reviewed Revised Estimates submission is preloaded. Where this amount is different from the latest data, the boards can use the adjustment cell at Col. B to report the difference

Item 16.5.2 – 5% of the 2007/08 declining enrolment adjustment before phase in amount at item 16.5.2 is calculated.

Section 17 – Other Grants

The program enhancement funding provided in 2009-10 which supports programs and activities such as art, music, physical education, and outdoor education,

Based on the number of schools of the board X \$9,650

The same definitions of schools as the ones used in the school foundation determination is applicable to this section.

It should be noted that, while each board's level of funding is based on its number of schools, boards have flexibility to decide how to use this funding within their jurisdiction.

Section 18 – First Nation, Métis and Inuit Supplement

Native Languages Elementary pp amounts

20 – 39 minutes	From \$1,856.43 to \$1,912.13
40 minutes or more	From \$2,784.64 to \$2,868.19

In the case of English Public School Boards, the pp amounts are:

20 – 39 minutes	\$1,875.16
40 minutes or more	\$2,812.74

Native Languages Secondary pp credit amounts

Gr. 9 & 10	From \$1,547.02 to \$1,593.44
Gr11 & 12	From \$1,547.02 to \$1,593.44

Native Studies Secondary pp creditl amount From \$1,547.02 to \$1,593.44

Native Studies Demographic component From \$91.05 to \$93.78

Aboriginal amount – a weighted incidence factor for each board, derived from census based data is listed in the 2009-10 grant regulation. Funding for this component is \$93.78 pp x weighted incidence factor. The weighting factor directs more funding to boards with a higher estimated proportion of First Nation, Métis and Inuit students.

Section 19 – Safe Schools

This allocation is made up of the Professional Support Staff component and the Program and Support component. The allocation is based on enrolment, geographic factors, and on social and economic indicators, with all boards receiving a minimum allocation of \$25,750 for professional supports and \$51,500 for programs and supports for suspended and expelled students.

The professional supports component is provided as follows:

Greater of \$25,000 and the sum of the following:

Per pupil allocation = Day school pupil of the board ADE x per pupil amount of \$3.38
 Demographic amount = Day school pupil of the board ADE x weighted per pupil amount listed on Table 8 of the 2009-10 Grant Regulation
 Dispersion amount for Gr. 9 – 12 = Gr. 9 to 12 Day school pupil of the board ADE x dispersion distance (section 5, item 5.3.1) x \$0.215954
 Dispersion amount for Gr. 4 – 8 = Gr. 4 to 8 Day school pupil of the board ADE x dispersion distance (section 5, item 5.3.1) x \$0.080983

The programs and supports component for expelled students and students serving long term suspensions is provided as follows:.

The greater of \$50,000 and the sum of the following:

Per pupil allocation = Day school pupil of the board ADE x per pupil amount of \$7.39

Demographic amount = Day school pupil of the board ADE x weighted per pupil listed on Table 8 of the 2009-10 Grant Regulation

Dispersion amount for Gr. 9 – 12 = Gr. 9 to 12 Day school pupil of the board ADE x dispersion distance (section 5, item 5.3.1) x \$0.472745

Dispersion amount for Gr. 4 – 8 = Gr. 4 to 8 Day school pupil of the board ADE x dispersion distance (section 5, item 5.3.1) x \$0.177279

Data Form A.2 – Enveloping

The calculations on this form implement the enveloping provisions of the legislative grant regulation and are summarized in the compliance report that the Director of Education has to certify.

The previous enveloping provisions for classroom expenditures and Distant Schools and Rural Schools have been removed.

Special Education

The enrolment information requested in items 2.0 through 2.3 is used for the calculation of the special education allocation re: pupils in self-contained classes.

For Elementary grades, report full ADE when the students spend more than 50% of their time in the self-contained classes, do not report ADE when the students spend equal or less than 50% of their time in the self-contained classes.

For Gr. 9 – 12, average daily enrolment (ADE) is based on the existing two count dates within the school year – October 31 and March 31 which is consistent with all reporting. Where secondary self-contained students are integrated into a regular classroom for one or more period(s), the ADE should reflect *only* the portion of the day the student is in a self-contained classroom.

The allocation in respect of the pupils in self contained classes is deducted on Schedules 10A and 10B in arriving at the total net special education expenditures which are used in proportionally distribute the special education allocation in dataform B and C to the various expenditure categories.

Item 2.4 picks up the total special education expenditure reported in schedule 10A and 10B including Section 23 Facilities expenditures.

The reporting of special education expenditures outlined in the Uniform Code of Accounts requires all expenditure categories to be reported on an incremental basis, except classroom teachers and supply teachers which for self contained classes are reported on a total basis. As a result, the portions of the various allocations that are used to determine the incremental special education expenditure reflect the classroom teachers and supply teachers components only. These are reflected in the rates that are applied to the allocations in Items 2.11 to 2.17.

Line 2.18.1 for boards to report any adjustment to entitlement for non-compliance with the PFAs requirements that are attributable to Special Education remain.

Data Form A.3 – Revenue Recognition/Enveloping Criteria

Data Form A.3 replaces the enveloping provisions for pupil accommodation allocations previously reported in Data Form A.2.

The lay-out aligns the enveloping criteria with the continuity of the Deferred Revenue balance for Pupil Accommodation and also tracks “Accumulated Eligible Expenditures” where boards have eligible expenditures in advance of the revenue

As a result of the OFA approach in the long term financing of capital programs outlined in section 11, the following allocations are now subject to the enveloping provisions for pupil accommodation:

- Regular School Renewal
- New pupils places
- Outstanding capital commitments
- Best start

Boards would be required to restate their opening balances as follows:

- exclude any expenditures that they have reported at item 4.0 in prior years related to Primary Class Size projects and growth schools net of PCS and growth schools revenue previously reported at item 2.0
- exclude any expenditures reported previously at item 4.0 for Capital Transitional Adjustment and Prohibitive to Repair projects that relate to the projects under these capital programs that will be eligible for OFA financing.

Where the restatement of the opening balance brings the board in a situation where e.g. it no longer has an accumulated eligible expenditure but has a deferred revenue, the board should contact its ministry finance officer for further direction and clarification on the accounting entries required.

Data Form B – Allocation of funding to Expenditure Categories - Elementary

This data form consists of five screens:

- Pupil Foundation, Distant Schools, Remote & Rural (Cols 1 through 6). The pre-populated pupil foundation allocation total excludes enhancements on Elementary Supervision, professional learning and Grade 4 to 8 Class Size Reduction
- Teacher Q & E and NTIP, FSL, FFL & NL, ESL/D/PDF, and Learning Opportunities (Cols 7 through 14)
- Special Education, Administration & Governance, School Operations, Transportation, International Language & Summer School, ALF (Cols 15 through 26)
- Primary Class Size, non-teaching staff cost adjustment, School Foundation, Declining Enrolment (Cols 27 through 34)
- Program enhancement, First Nation, Métis and Inuit Supplement, Rural and Small Community (Cols 35 through 40)
- Safe Schools, Elementary Supervision, Grade 4 – 8 Class Size Reduction and Total (Cols 41 to 47)

The distribution of allocations (except Declining enrolment adjustment, special education, learning

opportunities, program enhancement and First Nation, Métis and Inuit Supplement – aboriginal amount, Safe Schools amount, NTIP amount, Elementary Supervision, Grade 4 – 8 Class Size Reduction) to the various expenditure categories is done by using provincially determined percentages.

In allocating the Declining enrolment allocations percentages to the various expenditure categories, boards should apply the proportions that reflects the use of the funds.

The distribution of the special education allocation is proportional to net special education expenditures on schedules 10A (or 10B).

The distribution of the learning opportunities allocation is proportional to board expenditures on the program.

The literacy and numeracy component and the transportation for students at risk are split between panels based on ADE.

The distribution of the school foundation allocation is based on the actual funding generated for principals and vice-principals, secretaries and supplies.

100% of the native language and native studies component of the First Nation, Métis and Inuit Supplement is allocated to classroom teachers. The distribution % is for the board to allocate the aboriginal amount based on how the fund is used in the classroom categories and the coordinators and consultant category.

The Program Enhancement grant is intended to support new or to enrich existing programs and activities such as arts, music, physical education, and outdoor education. Allocation to the various expenditure categories (classroom and coordinators/consultants) will be board determined based on how they have applied the funding.

The line for staff development and board administration are now opened under the column of Teacher Q&E and NTIP to allow boards to report how the NTIP funding is spent. The funding allocation for the Teacher Q&E remains unchanged using the Ministry prescribed notional shares.

The allocation of the Safe Schools grant to the various expenditure categories will be board determined based on how they have applied the funding.

The allocation of the Elementary Supervision and professional learning to the various expenditure categories will be board determined based on how they have applied the funding.

All Grade 4 to 8 Class Size Reduction allocation is defaulted to the Classroom teacher line, however, the related PFAs of French Language Boards allow this funding to be used for professional learning. Those boards could allocate the appropriate portion of the allocation under the professional development line.

Data Form C – Allocation of funding to Expenditure Categories - Secondary

This data form consists of five screens:

- Pupil Foundation, Distant Schools, Remote & Rural and Teacher Q & E and NTIP (Cols 1 through 8).
- FSL, FFL & NL, ESL/D/PDF, Learning Opportunities and Special Education (Cols 9 through 16)
- Administration & Governance, School Operations, Transportation and Adult Day School, Continuing Education, ALF(Cols 17 through 28)
- Non-teaching staff cost adjustment, School Foundation, Declining Enrolment (Cols 29 through 34)
- Program enhancement, First Nation, Métis and Inuit Supplement, Rural and Small Community (Cols 35 through 40)
- Safe Schools and Total (Cols 41 to 43)

The distribution of most of the allocations (except Declining enrolment adjustment, special education and learning opportunities, program enhancement and First Nation, Métis and Inuit Supplement – aboriginal amount) to the various expenditure categories is done by using provincially determined percentages which are updated due to the realignment of allocations .

In allocating the Declining enrolment allocations percentages to the various expenditure categories, boards should apply the proportions that reflects the use of the funds

The distribution of the special education allocation is proportional to net special education expenditures on schedules 10A (or 10B).

The distribution of the learning opportunities allocation is proportional to board expenditures on the program.

The literacy and numeracy component and the transportation for students at risk are split between panels based on ADE.

The distribution of the school foundation allocation is based on the actual funding generated for principals and vice-principals, secretaries and supplies.

The distribution of the school foundation allocation is based on the actual funding generated for principals and vice-principals, secretaries and supplies.

100% of the native language and native studies component of the First Nation, Métis and Inuit Supplement is allocated to classroom teachers. The distribution % is for the board to allocate the aboriginal amount based on how the fund is used in the classroom categories and the coordinators and consultants category.

The Program Enhancement grant is intended to support new or to enrich existing programs and activities such as arts, music, physical education, and outdoor education. Allocation to the various expenditure categories (classroom and coordinators/consultants) will be board determined based on how they have applied the funding.

The line for staff development and board administration are now opened under the column of Teacher Q&E and NTIP to allow boards to report how the NTIP funding is spent. The funding allocation for the Teacher Q&E remains unchanged using the Ministry prescribed notional share.

The allocation of the Safe Schools grant to the various expenditure categories will be board determined

based on how they have applied the funding.

Data Form D – Variance Report – Allocation to Net Expenditures

This data form consists of three screens:

- Calculation of Net Expenditures for compliance (First two screens, Cols 1 through 10)
- Allocation and Variance Report (Cols 11 through 15)

Two new columns are used in the last screen to reflect the adjustment to allocations if the board has local bargaining agreements that are non-compliant with the PFAs requirements.

These columns are:

- Allocations before adjustment to entitlement for non-compliance with PFAs requirements– (Amounts from Data Form B & C)
- adjustment to entitlement for non-compliance with PFAs requirements. This column is only applicable to boards that have local bargaining agreements that are non-compliant with the PFAs requirements. Please contact the Ministry Finance Officer for further instructions in those instances.

This data form shows the current year's funding allocations in relation to the net adjusted expenditures of the board.

- Net adjusted expenditures are:
 - Adjusted expenditures for compliance purposes from the Operating Fund; plus
 - Capital expenditures financed from the Operating Fund; less
 - Amounts transferred from other funds (internal reserves, Capital Fund or School Activities Fund); less
 - Amounts from deferred revenues (transfers from external reserves); plus
 - Current year's grants to deferred revenues (transfers to external reserves); plus
 - Transfers to internal reserves; less
 - Tuition Fees; less
 - Other revenues; less
 - Prior Year Surplus/(Deficit)

Allocations to expenditure categories are the same as in previous years with the following additional instructions:

- Two new lines are added for boards to report the contingency fund/unallocated expenditures (line 30) and year-end savings (line 31).

- The contingency fund/unallocated expenditures line is open for board to report the source of funding for the contingency fund/unallocated expenditures.
- The year-end savings amount reported on schedule 10 will be loaded in the net expenditures under Col. 12, line 31.

Transfer to deferred revenues and transfer to reserves (lines 28 and 29)

- Enter the amounts transferred to Reserves and Deferred Revenues on these two lines.
- Other revenues can be allocated to Transfers to Reserves where the revenue was recorded and within the same year transferred into a reserve.

In general, revenues must be distributed to the expenditure categories to the extent to which the revenues relate to costs incurred in those expenditure categories. Otherwise revenues must be proportionally distributed to the various expenditure categories.

PROPORTIONAL DISTRIBUTION is to be done by distributing the applicable revenue across the expenditure categories based on the proportion of allocation within that category (Col. 1) to the total of the allocations in the categories over which the revenue is to be distributed.

Column 2 - Tuition Fee Revenue

68.49% of tuition fee revenues included in Sch. 9 Items 1.1, 1.2 and 1.4 are to be allocated to classroom expenditures and are to be distributed proportionally (based on classroom allocations in column 1) across all classroom expenditure categories in lines 1 to 9 inclusive. The remaining amount is to be allocated to other expenditure categories. Where boards have tuition fees revenue in respect of visa students and have charged a fee in excess of the normal fee calculated in appendix B, boards may distribute the excess to expenditure categories as they deem appropriate.

Individuals – Day School, Ontario Residents (Sch. 9 Items 1.3) is not deducted from expenditures, as this amount is included in the grant determination.

Individuals – Continuing Education (Sch. 9 Item 1.5) is included in column 3 – Other Revenues.

Column 3 – Other Revenues & Other Grants

Individual – Continuing Education Fees (Sch. 9 Item 1.5) is to be distributed to Continuing Education – line 16.

Transportation Recoveries (Sch. 9 Item 2.4) is to be distributed to Transportation – line 17.

Rental Revenue

Rental revenues in Sch. 9 Item 3.1 and/or 3.2 (Instructional Accommodations) should be distributed to line 15 (School Operations).

Sch. 9 Items 3.3 and 3.4 (Non-instructional Accommodations) should be distributed to line 14 (Board Administration).

Sch. 9 Items 3.5 and 3.6 (Community Use & Other) should generally be distributed to line 15 (School Operations) but may be distributed to other expenditure lines to the extent to which these revenues relate to cost incurred in those categories.

Sales of Property and Insurance Proceeds

Sch. 9 Items 4.1, 4.3 and 4.4 (Sale of furniture & equipment, Insurance Proceeds and Other Capital Recoveries), are to be distributed across expenditure categories taking into account the source of the revenue.

Sch. 9 Item 4.2 (Sale of pupil transportation vehicles) is to be distributed to line 17 (Transportation).

Other Revenues

Sch 9 Item 5.8 (Donations – Classroom) is to be distributed within the Classroom expenditure categories lines 1 to line 8 inclusive.

All other codes within the Other Revenue section are to be distributed to the appropriate expenditure category based on the use or source of funds. General revenues not specifically related to any expenditure category should be distributed proportionally.

The territorial adjustment calculated in section 14 is to be included in col.3 and should be distributed to line 14, Board Administration and Governance. Please note however that the adjustment is not reported under other grants in the revenue fund schedule since the funding is already accounted for in the determination of grants in Section 1.

Other Grants

Sch. 9 Items 8.1 to 8.16 (Other Operating Expenditure Grants) should be distributed as appropriate based on the purpose of the grant.

Sch. 9 Items 8.2.2, revenue from the ministry of citizenship and immigration should be distributed to the continuing education line.

Sch. 9 Items 8.1.17 and 8.1.18 (Other Grants for Capital) should be distributed as appropriate based on the purpose of the grant.

Sch. 9 Items 10.1 and 10.2 (Prior years' grant adjustments) should be distributed proportionally across all operating expenditure categories (lines 1 through 17).

Column 4 – Strike Savings

Boards that experience strikes or lockouts are to report the amount transferred to the reserve (Sch. 5.1 Item 1.4) in Column 4 of Data Form D. It is to be distributed to the expenditure categories in accordance with the nature and distribution of the strike savings. This is not applicable for estimates reporting.

Column 5 – Prior Year Surplus/Deficit

Sch. 9 Item 12 (Surplus/(Deficit): Prior Year) should be reported in column 5.

A prior year surplus should be distributed to expenditure categories based on the intended use of the funds. If the surplus was used for general operating purposes it should be distributed proportionally across the operating expenditure categories.

A prior year deficit shall be allocated proportionally across all of the expenditure categories that contributed to the deficit (i.e. all of the expenditure categories that had a negative variance in the previous year) unless the board can demonstrate that the deficit was caused by specific expenditure categories. The amount allocated to each category would be determined by the formula:

If Prior Year's Expenditure Category Variance > 0 then Deficit Allocation to that category = 0

If Prior Year's Expenditure Category Variance < 0 then Deficit Allocation = Prior Year's Deficit x (Prior Year's Negative Variance/Total of Prior Year's Negative Variances)

Column 7

Data in this column are from col. 3, Schedule 3, Capital fund – expenditures and financing.

Columns 8 & 9– Transfers from Reserves and Deferred Revenue

The transfer from deferred revenue (Reserve for Classroom Expenditure) that is included in Sch. 9 Item 7.2 should be distributed to applicable classroom expenditure categories based on the use of the funds or proportionally across applicable classroom categories.

The transfer from deferred revenue (Pupil Accommodation Reserve) that is included in Sch. 9 Item 7.2 (Capital Reserve) is to be distributed to line 20 (School Renewal) and/or line 22 (New Pupil Places, Best Start).

Appendix B – Calculation of Fees

This appendix calculates tuition fees chargeable in respect of pupils for whom fees are receivable from the crown in right of Canada, a band, a council of a band, or education authority and the maximum fee chargeable to out of province students.

The calculation of fees has been revised to reflect the funding changes in 2009/10. NTIP is allocated to Elementary and Secondary panel based on the number of new teachers reported in section 7. Safe Schools grant is allocated based on the day school pupil of the board ADE by panel.

The First Nation, Métis and Inuit supplement (which includes Native languages) is included in the determination of the base fee. Before 2007/08, the Native language amount was excluded and boards could, as part of their tuition fee agreement, adjust the fee for Native students by the amount of the native language allocation that would be generated by the student if the student was a pupil of the board.

Declining enrolment adjustment is included in the determination of tuition fee per pupil.

In the case of boards that receive school foundation allocation generated from combined schools (i.e. Elementary and Secondary facilities combined for the school foundation allocation purposes) report at Item 1.13.2, Secondary column, an adjustment to reallocate a portion of school foundation allocation generated by the Elementary facilities from the Secondary panel to the Elementary panel. The adjustment

should be calculated based on the proportion of Elementary and Secondary enrolment in the combined school.

A new line is added for the adjustment to allocations for non-compliance with PFAs requirements . It picks up the amount from Section 1, item 1.29.

Appendix B1 – Tuition Fees Revenue – Regular Day School

This form has two screens:

- ADE, High Cost Factors & Weighted ADE (Cols 1 – 7)
- Tuition Fees & Pupil Accommodation Charges (Cols 8 – 10)

Appendix C

The process that was introduced in 2008-09 Estimates is again applicable in 2009-10, whereby the ministry will populate into EFIS certain board total data from the excel based appendix C. Boards are therefore required to submit their appendix C to the following mailbox before they complete their EFIS submission,

estimates.met@ontario.ca,

School boards will receive a confirmation from the Ministry that the Appendix C data is ready for upload in EFIS.

Appendix C, excel file now contains 3 worksheets:

- Top up
- School Foundation & others
- A new worksheet – DEA – Top up

Top up worksheet:

This worksheet is to calculate the top up allocations for the pupil accommodation allocation and the 2003/04 learning resource component for distant school allocation.

There should be a school ID in col. 4.2 for each facility listed on this worksheet for the proper calculations and groupings into the School Foundation worksheet. Where school ID's have not been assigned, please contact your Ministry Finance Officer.

Report the following in respect of each facility listed:

Col. 6	Projected 2009/10 ADE pupils of the board
Col. 6A	This is for boards to report the 2009/10 JK to Gr. 3 ADE (pupils of the board) for each school facility. This information is required as the ministry proceeds with further policy analysis relating to the primary grades.
Col. 6.1	FTE as of October 31, 2009 of principals (exclude instructional component if any)
Col 6.2	FTE as of October 31, 2009 of vice-principals (exclude instructional component if any)
Col 6.3	FTE as of October 31, 2009 of school clerical and secretarial support staff
Col. 6.4	The following school types are identified in order to implement the new funding initiative

on outlying (supported) schools:

- (Type 1) Rural schools that are not distant schools nor outlying (supported) schools. These schools will attract 100% top-up for school operations and school renewal but will not attract distant or supported schools funding.
- (Type 2) Distant schools that are also rural schools. These schools will also attract 100% top up for school operations and school renewal. Funding based on the 2003/04 calculations for learning resources will still be provided for these schools
- (Type 3) Outlying (Supported) schools. These schools will attract 100% top up for school operations and school renewal and will attract supported schools funding.
- (Type 4) Distant schools that are not rural nor outlying (supported) schools. Funding based on the 2003/04 calculations for learning resources will still be provided for these schools. The enhanced portion of top up for school operations and school renewal calculated using the approach in 2003/04 is also applicable to these schools.
- (Type 5) Rural schools that were located 20 km or 45 km from the nearest elementary school or secondary school, whichever the case may be, in 2003/04 and the schools do not satisfy the supported school distance criteria in 2009/10 anymore. The 2003/04 learning resources component of the distant school allocation for these schools will be included in the calculation of hold harmless provision of the supported school allocation.
- (Type 6) Distant schools that were located 20 km or 45 km from the nearest elementary school or secondary school, whichever the case may be, in 2003/04 and the schools do not satisfy the supported school distance criteria in 2009/10 anymore. The 2003/04 learning resources component of the distant school allocation for these schools will be included in the calculation of hold harmless provision of the supported school allocation.

The identification of the school type on Col. 6.4 is done by the ministry and is preloaded into the board's file

Where one school administration staff is responsible for a number of facilities, the FTE of the administrative staff should be allocated in accordance to time spent in each facility.

The summary totals of the staffing data reported in the excel file will be loaded in Appendix C in EFIS. These totals should match the totals reported in Appendix H for principals, vice-principals, clerical and secretarial staff under the non-classroom school administration categories.

Col. 9.1 & Col. 12.1 - calculate the additional top up amount on school operations and school renewal for outlying (supported) schools, which top up the funding to 100%.

Col. 19 – This column populates the learning resources amounts calculated in 2003/04 for those distant schools that meet the distance criteria of supported schools. New distant schools meeting the definition are also included.

Col. 20 - This column populates the learning resources amounts calculated in 2003/04 for those distant schools (including new distant schools) that do not meet the definition of supported schools.

School Foundation Supported Schools and ALF calculation

This worksheet calculates the school foundation allocation for each “qualifying school” as defined in subsection 16(3) of the GSN regulation.

Facilities have been combined into for school foundation purpose if

- They facilities are situated at a same site
- They facilities have the same BSID number

The Ministry assigned a unique school identification number for each school used in the calculation of the school foundation. ADE of the schools/combined schools are populated from the “Top up” worksheet based on the unique school identification number.

Columns 11 to 14 are new and calculate the supported schools amount for each school. The ALF amount is also calculated for each secondary school – note that where supported secondary schools are also attracting ALF funding, the supported school amount will be adjusted. The adjustment amount is calculated in column 14.

Parent engagement school amount is calculated on Col. 15 - each school is entitled to \$500 and in the case of a combined school with elementary enrolment greater than 300 and secondary enrolment greater than 500, an additional amount of \$500 is provided.

DEA – Top up

This worksheets calculates the school operation top up amount for declining enrolment adjustment purposes. Only schools with enrolment in both 2008-09 and 2009-10 will be included in the calculation.

The 2008-09 ADE from the submitted 2008-09 Revised Estimates Excel Appendix C is preloaded to calculate the 2008-09 Top up amount for DEA purposes using 2009-10 on the ground capacity and benchmarks. The results on Col. 21 and Col. 22 will be used in Section 16, item 16.1.7.

Appendix G – Board Teacher Salary Grid – 2009/10

This appendix now has two pages:

- Teacher salary grid
- Number of teacher grid

This appendix is supplementary information to be provided by all boards and is for ministry use for the review of average salaries.

Report the salary grid applicable to the most recent agreement and indicate which school year the grid relates to. Where this grid has multiple increases scheduled during the year, the average salary grid for the year should be reported. Where a board has more than one salary grid in any one panel because it has more than one predecessor board, report the weighted average of the grids.

Where a board's teacher salary grid identifies teachers with 13 years of teaching experience or more, report the average on line 13+.

The grid for school boards to report the distribution of number of teacher (head count) as of October 31, 2009 is for Ministry's policy analysis purposes.

APPENDIX H – 2009/10 Staffing

The staffing form requests information on staffing categories for the following programs:

- Regular program
- Special Education program
- Language program (ESL/PDF/ALF)
- Additional support for students
- Continuing Education and Summer School

The staffing is reported on a panel basis (elementary & secondary) and for the elementary regular program, boards must report their classroom teachers (as well as the classroom teachers on extended French and French immersion programs) separately for the primary grades and for the other grades.

Programs included under additional support for students would include those that are funded by the learning opportunities allocation and also include any other additional programs implemented in support of the student success initiatives.

Specialist teachers are certified classroom teachers with rotating, regularly scheduled, full or partial teaching assignments in subject areas such as literacy and numeracy, physical education, music, arts, drama, french, and anglais.

Teachers hired to support the student success initiatives (which is measured by increased credit accumulation in Grades 9 to 12, improved graduation rates, and decreased dropout rates) should be reported under the line 'Student Success Teachers' for the regular secondary day school program and/or under additional support for students.

Administration, transportation & school operations Staffing are to be reported on a board total basis.

Child and Youth workers (CYW) excludes any CYW who are hired as teaching assistants (these should be reported under the teaching assistants line). They would include CYW reported under the professional and paraprofessional grouping, including those hired under the safe schools initiative.

Library technicians are to be reported separately from the other staff – Library/Guidance.

PLEASE ENSURE ALL SPECIAL EDUCATION STAFFING IS INCLUDED UNDER THE SPECIAL EDUCATION PROGRAM

Include all staff hired on a regular basis and report the FTE as of October 31 to one decimal place. Do not include hours relating to temporary assistance and overtime.

Full-time staff currently on secondment, unpaid sabbatical leave or other leave of absence without pay should not be reported.

FTE (Full-time equivalent)

For all personnel covered by a teachers collective agreement, use the full-time equivalent prescribed by the agreement.

For Principals and Vice-Principals use the standard full-time equivalent definition in use by the board.

For Teacher Assistants use the full-time equivalent prescribed by the applicable collective agreements or in use by the board.

For Clerical and Secretarial staff use the full-time equivalent prescribed by the applicable collective agreements whether 10-month or 12-month. Therefore a full-time 10 month elementary school secretary will be 1.0 FTE and a 12 month board administration secretary will be 1.0 FTE.

For all other staff – use the full-time equivalent prescribed by the applicable collective agreements or policy or translate all full-time equivalents using a standard 1,820 Hours (based on 35 hrs. per week x 52 weeks)

STAFFING CATEGORIES

Classroom Teachers (including Preparation Time)

Classroom Teachers – Include all classroom teachers including special education self-contained classes (except Approved Treatment facilities teachers). Ensure that the special education classroom teachers are included under Special Education Program and that elementary teachers in French extended and immersion programs are included separately under the JK to grade 3 and Gr. 4 to Gr. 8 columns.

(Code of Account references – Function 10 and Object 170 all Programs except 305 (ISA4)).

Other School Based Teachers, specialist teachers & Resource Teachers – Include all teachers within a school that are not specifically assigned a class. Examples would include itinerant French teachers, specialist teachers as defined above, special education resource teachers and home instruction teachers. Remember to include them under the appropriate Program category. (Code of Account reference – 10-171, 10-173 and 10-192)

Care & Treatment Facilities Teachers (ISA4) – Include all classroom teachers in ISA 4 programs. (Code of Account reference – Function 10, Object 170, **Program 305**)

Teacher Assistants

Teacher Assistants – General – Include all teacher assistants except those included below under ISA 4, Student Support, Library/Guidance or Continuing Education. Ensure that all special education teacher assistants are reported under the special education program section. (Code of Account reference – Function 10, Object 191 except Program 305).

Care and Treatment and Correctional Facilities Assistants (ISA 4) – Include all teacher assistants in ISA 4 programs. (Code of Account reference – Function 10, Object 191, **Program 305**).

Student Support Services – Professionals, Paraprofessionals and Technicians

The FTE of professional, paraprofessional and technical staff is to be prorated between the regular program, the special education program and other programs on a rational, defensible basis consistent with the services being offered to the student population.

Please ensure staffing numbers are reflective of the appropriate percentage of time each staff member or category spends on regular programs vs. special education services and programs and other programs and are consistent with the prorating of expenditures within these categories.

A new line is added for school boards to report the Child and Youth workers (CYW) hired by the boards separately. These would exclude any CYW who are hired as teaching assistants (these should be reported under the teaching assistants line). They would include CYW reported under the professional and paraprofessional grouping, including those hired under the safe schools initiative.

As a result of the changes made in 2008-09 to the Uniform Code of Account (2007:SB31), an additional line has been added to allow boards to report the FTE of Clerical/secretarial staff providing support to this function.

Library and Guidance

Do not report any Library and Guidance staff under the Special Education program **except** for specific situations as described in the “Special Education Expenditure Reporting Instructions for DSBs for 2003-04”. In those cases, report breakdown between regular & special education on a basis consistent with the prorating of expenditures.

Technicians and Other Staff – Library/Guidance (Code of Account References - 23-136, 24-136, 23-135, 24-135, 23-191, 24-191). Use 10-month FTE conversion.

Teacher Support Services – Coordinators & Consultants

Coordinators & Consultants – Includes teachers, vice-principals or principals acting in a teacher support role as a coordinator or consultant. Also includes the board coordinator for students at risk programs. (Code of Account References – 25-161, 25-170, 25-151, 25-152)

As a result of the changes made in 2008-09 to the Uniform Code of Account (2007:SB31), an additional line has been added to allow boards to report the FTE of Clerical/secretarial staff providing support to this function

School Administration

Vice-Principals – Administrative Time – also include here any regularly scheduled teacher-in-charge time and exclude it from classroom teachers above.

Dept. Head Release Time – Convert FTE at a rate of # periods per school year/8 and ensure the applicable FTE is NOT included in classroom teachers above.

Clerical/Secretarial/Admin – School Administration– (Code of Account References – 15-112, 23-112, 24-112, 15-103) .

Continuing Education

Principals, VP’s, Teachers - Record any contract teaching staff assigned to positions within continuing education. Do not include any hourly or part time continuing education teachers or instructors.

Admin and Governance

Other Academic Staff – Teachers, Vice-Principals, Principals - Include any academic staff with central administration responsibilities. (Code of Account References – 32-151, 33-151, 34-151, 35-151, 32-152, 33-152, 34-152, 35-152, 32-170, 33-170, 34-170, 35-170)

Managerial/Professional – (Code of Accounts References – 21-103, 22-103, 32-103, 25-103, 33-103, 34-103, 35-103, 44-103)

Clerical/Secretarial/Technical & Specialized – (Code of Accounts References – 33-110, 34-110, 35-110, 44-110, 21-112, 25-112, 31-112, 32-112, 33-112, 34-112, 35-112, 44-112).

Appendix J – Report on Library staff

Education Program – Other (EPO) funding was provided starting in 2008/09 for library additional library staff .

This appendix compares the 2009/10 library staffing level with the 2007/08 library staffing, adjusted for enrolment changes in the two intervening years. Where the 2009/10 staffing level is lower than the adjusted 2007/08 staffing level, the board is required to provide explanation to their Ministry Finance Officer upon submission of their estimates. The Ministry program area will follow up with individual boards for variances for which explanations have not been provided.