

Addendum to the Detail Instructions to the 2010-11 Estimates EFIS Forms

List of changes in different version of document set

Version 6 – June 23, 2010

- The format for the opening balances in Schedule 3C TCA Gross Book Value and Accumulated Amortization is rounded to zero decimal place to avoid error message #7 and 8. Although the opening balances were shown as rounded numbers in EFIS, it still retained 2 decimal points value in the system for calculation.. This would trigger the error messages when the in-year activities input as integer that bring the closing balance as shown as zero but in fact was a small negative number in the system.
- The 2009-10 approval for Early Learning - Capital grant is now pre-loaded in Schedule 3 - Capital Grant Room and Receivable based on a GSN regulation amendment. Boards should have received the approval letter from the Ministry already.
- For boards that **have** received approval amount under the Renewable Energy initiative, 50 % of the amount is now also loaded as part of the 2009-10 Energy Efficient Schools amount **based on the assumption that** boards will reach the Milestone 2 before the end of 2009-10. The remaining 50 % of the amount is loaded as part of 2010-11 Energy Efficient Schools amount. Please note that this is an interim reporting for the 2010-11 Estimates forms, in the 2010-11 Revised Estimates, the Ministry **will** separate the Renewable Energy funding into a separate column in the EFIS forms.
- The column for Energy Efficient Schools in Schedule 3 - Capital Grant Room and Receivable, Page 1 is moved to Page 2 as the funding will be flowed in 2010-11 in the form of deferred revenues. Item 4 of that column is changed to allow negative amount to be shown when a board spent more under this initiative in 2009-10 than the deferred revenues received in the same year, however, the opening balance of the deferred revenue of Energy Efficient Schools in Schedule 5.1, item 2.10 will be shown as zero in this case.
- Item 11 to 14 for Energy Efficient Schools in Schedule 3 - Capital Grant Room and Receivable are removed as they are not applicable to deferred revenues.
- When a board spend more under Energy Efficient Schools in 2009-10 than the deferred revenues amount, the overspent amount is not funded in 2009-10 and should be included in the unsupported debts in Schedule 5. item 2.2 Col. 1. This created a difference between the TCA amount and DCC amount at beginning of 2010-11. Board could use part of the deferred revenues received in 2010-11 as the transfer to DCC for prior year expenditures (Schedule 5.1, item 2.10, col. 4) to cover the overspent amount and bring the DCC amount in line with TCA amount.

- A new cell is added on Schedule 5, item 2.3.1, column 1 for boards to report any amount that was put in the internal pupil accommodation debt reserves that are not related to NPP nor School Renewal funding. The input amount will feed to a new cell, item 2, column 10.1 on Schedule 5.2 and will be excluded from the recovery of the account receivable. However, boards must be able to substantiate the funding source for the amount upon Ministry's request.
- A new cell is added on item 1.4 of Schedule 5.2 which shows the grant receivable for Early Learning - Capital grant at the end of 2009-10.
- Item 1.5 of Schedule 5.2 for Energy Efficient Schools is removed as there will be no recovery of the NPP portion of the Pupil Accommodation Debt Reserves against deferred revenues.
- Schedule 5.3, item 2.1, col. 3 is changed to an enter cell for board to report any of the transfer of deferred revenues to DCC related to prior year expenditures that belongs to Non-EDC eligible land. This will ensure that a proper allocation of the transfer for the purpose of calculating the amortization of DCC
- Section 1B, item 1.52, Capital Grant - other is removed. This line was created assuming part of Energy Efficient Schools will be flowed as capital grant not deferred revenues.
- Section 12, two new cells are added under column 2 of item 12.4.1 and 12.10.1 which are the adjustments for any retirement of sinking fund debentures input at column 2 of item 12.4 and 12.10. These adjustments cells are required to bring the closing balances at column 8 to show the proper amount which represents the future sinking contributions and refinancing amount at the end of the year. Please note that these cells are not added to the sub-total at item 12.6 and 12.12. There is also a new cell added at item 12.23.1 column 2 which equal to sum of these two new cells for balancing purpose
- Error # 23 were not properly removed in Version 5 and would trigger an invisible error in some cases. This is now fixed.
- Warning message #7 is also amended to avoid triggering the message because of decimal places in the values to be checked

Version 5 - June 8, 2010

- The Energy Efficient School approval amount is now available.
- New cells were added in Schedule 3, Capital Grant Room and Receivable - Page 1, col. 4 under Early Learning for 2009-10 approval and expenditures, which reflects the proposed regulation amendments. Around mid June, boards will be notified on the approval amounts and the cell will be populated in EFIS accordingly once the regulation amendment is approved.
- Schedule 3, Capital Grant Room and Receivable - Page 1, item 1 and item 5, col. 5 under Energy Efficient Schools, these are now populated with the approval amount based on the information on Appendix A of 2009 B5 memorandum and the funding received by the boards in 2009-10. The remaining approval as of Sept 1, 2010 at item 4 will be populated as the opening balance of the Energy Efficient School - Capital deferred

revenues in Schedule 5.1, item 2.10, col. 1 and the 2010-11 approval is populated into Schedule 5.1, item 2.10, col. 2 as a contribution for the year.

- The cells for vehicles under mTCA on Schedule 3 Capital Expenditure - Moveable Assets are now opened up for input. This will allow boards to use the mTCA fund on vehicles. Please note that this change in the EFIS forms is subject to a proposed regulation amendment to be approved by the Lieutenant Governor In Council.
- A new line, 2.3, was added in Schedule 5 for boards to input the School Renewal portion of the internally restricted pupil accommodation debt reserve that is rolled into the opening accumulated surplus/(deficit) amount. The input amount will automatically populate into Schedule 5.2, item 2, col. 2 for the calculation of the NPP portion of the internally restricted pupil accommodation debt reserve.
- Schedule 5.3, item 2.4, col. 1, total unsupported debt is now changed to the sum of item 2.1 to 2.3, col. 1 which should be input based on the data in Schedule 5.3 of the Capital Wrap Up template (CWT). This change is to reflect that any gain or loss on the sinking fund assets should not affect the calculation of DCC. The new calculation of the unsupported debts, which is automated in the CWT is equal to:

All outstanding balance of unsupported debt excluding sinking funds as of August 31, 2010 (i.e. Section 12, col. 1, item 12.29 - item 12.23 - item 12.23.1)

+

Sum of all unsupported portion of the future contributions to be made related to sinking fund debentures (calculated in CWT)

+

Sum of all unsupported portion of refinancing amounts required related to sinking fund debentures (calculated in CWT)

+

Sum of all unsupported portion of interest (assumption based on the by-laws of the sinking fund debentures / terms of the debentures x no. of years remains until maturity) (calculated in CWT)

Because of this change, the corresponding error message # 17 is now removed.

- The cells in Schedule 5.3, DCC continuity, item 3.0 and 3.1, col. 6, Average Remaining Services Life (RSL), has been changed to accept one decimal point to allow a more precise calculation of the RSL for calculation of the amortization of the unsupported debts amount.
- In the case that boards decided to pay off unsupported NPF amounts and not to refinance it through long term financing, please input the pay off as a negative amount in item 12.27 or 12.27.1 Col.4, refinancing. The error message #23 is now removed to allow boards to input the NPF pay off under this column.
- 2 new adjustment cells are added in Section 12, col. 7, sinking fund contribution, under item 12.4.1, 12.10.1 to pick up the supported sinking fund contribution paid in 2010-11 so that the proper amounts of remaining supported sinking fund contributions as at August 31, 2011 are shown in the col. 8. The sum of these 2 new adjustments are picked up in a new cell under item 12.23.1, col. 7 for balancing purpose. Please note that all these adjustments are not included in the sub-total and total of col. 7 so that unadjusted sinking fund contributions are shown in the supported and unsupported sections.
- The Capital Wrap Up Template captures unsupported debts relating to construction projects (i.e. building related) and populates that into Schedule 5.3 and Section 12 in the CWT. Boards are asked to input this information from the CWT into the corresponding cells in the EFIS forms. However, in the case that the boards have unsupported NPF that are not captured in the CWT, e.g. NPF related to equipment purchases, boards should then add these debt amounts to the CWT amounts and input it in the EFIS forms under Section 12 and Schedule 5.3. Therefore the unsupported debt amount in the EFIS forms could be higher than the unsupported amount shown in the CWT but not lower.

Version 4 - May 18, 2010

- Corrected error messages 32 and 41 to exclude Teachers Q & E and only include NTIP from Data Forms B and C.
- Corrected warning message 15 to only include interest and admin fee from Section 12.
- Section 1, item 1.11.2 has been corrected to include all eligible expenses in Schedule 3 - Capital Grant Room and Receivable for the calculation of the Temporary accommodation allocation.
- Schedule 3C - Tangible Capital Asset Continuity Schedule - 2010/11, the opening balance of Moveable Type Assets for Accumulated Amortization changed to accurately reflect closing balance for 2009-10.
- Schedule 3C TCA Continuity Schedule - 2009/10, the cell for Buildings – 40 years under Assets permanently removed from service in the Transfers column has been changed to an input cell.
- Warning message #7 has been changed to only include item 5.1 from Schedule 9 for Government of Canada fees.
- For boards that will incur election costs in unorganized areas, the tax revenues from municipalities at item 3.1 of Schedule 9 has been changed to include the election costs. The same amount is also included in the total of other revenues, col. 10 of Data Form D for boards to distribute against the corresponding expenses.
- An adjustment can be made to the opening balance in Schedule 3C – Tangible Capital Asset Continuity Schedule – 2009/10. However, given that the opening balance is pre-populated from the 2008/09 data supporting the audited note to the 2008/09 Financial Statements, any significant adjustments would be followed up by the ministry.

Version 3 - April 30, 2010

- Schedule 13 was expanded for boards to report Early Pilot School ADE which is used in calculating the EPO amounts on Early Learning - SEPPA. The calculated amount is put as contributions in deferred revenues automatically under Schedule 5, item 1.7.1 and also used in the enveloping calculation for special education in Data Form A2.
- Section 2 MOV amount includes the Special Education Statistical Prediction Model Amount and the description of item 2.3.4 has been amended accordingly.
- Section 2, item 2.3.5 should use 94.89% of HNA in item 2.3.3 in the calculation instead of 95%.
- Section 7, item 7.7, Gr. 4 to 8 Q&E benchmark for non-ETFO boards to pick up the proper benchmark of \$3,856.67.
- Section 13, item 13.5 School Effectiveness Lead ADE threshold should be 85,000 instead of 80,000.
- Data Form A2 - Updated Admin. & Governance envelope calculation to exclude the internal audit allocation & expenses. There has also been a correction to the allocation amount in item 4.6 to pick up the proper allocation from Data Form D.
- Hardcoded item 1.14, col. 2 on Data Form D for transferred to deferred revenues to pick up the Internal Audit allocation. The input cells for item 1.15 to 1.17, col. 2 on Data Form D col. 2 are removed as these expense categories are not applicable to Special Education allocation.

Version 2 - April 22, 2010

- There is no change from version 1, the upgrade was necessary for fixing technical problem in EFIS.