

# 2015-16 Estimates Instructions

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## **Submission instructions and contact information**

The Estimates forms are provided under the Education Finance Information System (EFIS). Boards are required to:

- submit their Estimates to the Ministry under EFIS
- submit a copy of the following documents electronically, from their active EFIS submission: :
  - Certificate of Director of Education
  - Compliance Report
  - Schedule 9 - Revenues
  - Schedule 10 - Expenses
  - Schedule 10ADJ – Adjustments for Compliance Purposes

- Section 1A - Summary of Allocations (all pages)

The files should be attached to the email send to [estimates.met@ontario.ca](mailto:estimates.met@ontario.ca) as .pdf file and not directly inserted into the body of the email.

Only the Certificate from the Director of Education in the aforementioned documents requires the Director of Education's signature

The file name used should follow the [naming convention](#) specified on the FAAB and boards are asked to include the following text in the subject line of the email "2015-16 Estimates Supporting Documentation – DSB ##"

For user login/GO Secure assistance on EFIS, contact:

EFIS Support      E-mail: [efis.support@ontario.ca](mailto:efis.support@ontario.ca)

For user/navigation assistance on EFIS, contact:

Stevan Garic	E-mail: <a href="mailto:stevan.garic@ontario.ca">stevan.garic@ontario.ca</a>
Ruby Hou	E-mail: <a href="mailto:Ruby.KexinHou@ontario.ca">Ruby.KexinHou@ontario.ca</a>
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## Reference Material

The instructions in this document explain how to complete the EFIS forms.

The following are other reference materials which will help users to understand how funding is calculated, what amounts to be reported and why amounts are reported:

- [Technical Paper 2015-16](#) - on the education funding model
- [Ministry training session materials](#) - information about the underlying accounting and finance transactions.
- [Uniform Code of Accounts](#) – mapping of revenues and expenses to Ministry's defined revenues and expenses categories for reporting to the Ministry.

## Task List

The 2015-16 Estimates will be completed using the EFIS 2.0 application which is based on

Oracle Hyperion Planning. Forms are separated into the following sections in the task list of the application:

- Input – forms with input cells are arranged in the suggested order of entry.
- Reports – links to generate PDF reports which show inputs, results and a description of calculations. They are arranged in the regular order.
- Results – forms that show the calculated results based on the inputs and calculations. They are arranged in the regular order.
- Reference Data – forms that show the reference data applicable to each board. These include benchmarks, GSN table amounts or constants, Ministry approved amounts and notional shares (Ministry's determined percentages to distribute allocations to expenses categories). Mid-cycle changes forms and reports are also accessed here.
- Validation Formats – forms that show the format requirements for the input forms.
- Submission Management – tasks for boards to manage versions, validations and the approval process and submission to the Ministry.

For detail instructions on using the EFIS 2.0 application, please refer to the [EFIS 2.0 User Guide](#).

### **School level data reporting**

School level enrolment for current school year is input at FTE level for October and March, except for independent study for pupils of the board below age of 21 which will be reported at ADE level.

The prior year school level enrolment to be used for declining enrolment is pre-loaded from the 2014-15 Revised Estimates' school level enrolment reported in EFIS 2.0, which can be adjusted to the latest data available if applicable.

The FTE of principals, vice-principals and school secretaries continues to be reported at the school level.

### **Board level enrolment reporting**

Number of Full-Time & Part-Time pupils (include High Credit pupils), FTE of High Credit Full-Time & Part-Time FTE, and Independent Study ADE for other pupils and pupils of the board of age 21 or over continue to be entered at the board level.

### **New Schools and Closed Schools in 2015-16**

In December 2014, the Ministry requested boards to verify two lists of all operating schools for 2014-15 and 2015-16 based on the Ministry's most current information and return the reviewed lists to the Ministry by January 12, 2015 (Memorandum 2014: SB30). The Ministry has reviewed the submitted lists and contacted boards for any additional information if necessary. Any schools that are NOT on the final lists will not be entitled to school based funding for 2014-15 Financial Statements and 2015-16 Estimates and Revised Estimates.

## SUMMARY OF CHANGES

### Changes related to School Board Efficiencies and Modernization (SBEM)

As part of the School Board Efficiencies and Modernization (SBEM) strategy, the Ministry of Education will begin phasing in new funding models in the following allocations in three years:

- School Foundation Allocation
- Supported Schools Allocation
- Remote and Rural Allocation
- Rural and Small Community Allocation
- School Operations and School Renewal Allocations including Top-up allocations
- Declining Enrolment Allocation

Please refer to the [Technical Paper 2015-16](#) and the instructions below for more details.

### References to GSN regulation and tables

As the 2015-16 GSN regulation has not been made by the Lieutenant Governor in Council, the references to the sections and tables of the 2015-16 GSN regulations in this instructions and in the EFIS reports are made based on a draft 2015-16 GSN regulations which are subject to changes.

### Description of Form Changes

The following are the changes that have been made to EFIS forms since the release of the 2014-15 Revised Estimates:

#### School Enrolment Input - Secondary

The Independent Study enrolment for pupils of the board is changed to input at ADE level, which is consistent with how the enrolment is reported in OnSIS.

#### Sch 12&13 Enrolment - Input (board level)

The “Cont. Ed, Summer School and PLAR” tab continues to show the future reporting requirements for 2014-15 Financial Statements and 2015-16 Financial Statements which require ADE and small class adjustment ADE. However, in Estimates and Revised Estimates, boards are only required to report total ADE.

The “Prior Year FDK Enrolment” tab is removed from this input section as details of FDK enrolment from 2014-15 do not need to be adjusted for funding calculation any more in 2015-16.

The “Prior Year Enrolment” tab is also amended to include the total JK and SK enrolments which

can be adjusted by the board to the latest data.

### **Schedule 3 – Capital Expenditures**

The 2015-16 School Condition Improvement (SCI) allocation is funded differently from the SCI allocation before 2015-16. Boards with SCI funds in deferred revenue are required to deplete their SCI deferred revenues prior to accessing their 2015-16 SCI funding allocation. The excess of the current year SCI expenditures over the deferred revenues, where applicable, will be funded in the same way as Capital Priorities grant up to the maximum allowed in the 2015-16 GSN regulation Table 25. That is the boards will be paid twice a year based on the actual expenditures reported in the 2015 March Report and the 2015-16 Financial Statements.

Two new columns are added for the 2015-16 SCI funding under the 80% and 20% groups where the expenditures are populated from the input on a new Schedule 3.4.

The old column for SCI has been renamed to SCI – Deferred Revenues in this schedule where the expenditures that are funding by SCI deferred revenues are populated from the input on Schedule 3.4

### **Schedule 3.1 – Capital Expenditures - Moveable Type Assets**

The column for SCI funding is removed as the allocation cannot be used in moveable type assets.

Please refer to the new error message regarding minor TCA expenditures reported on Col. 12 “Other”. If the minor TCA expenditures are greater than the minor TCA funding, all related expenditures should be reported on Col. 5 “Minor TCA” up to the maximum amount of the funding and any excess amount of expenditures over funding would be reported on Col. 12 “Other”.

### **Schedule 3.3 – Capital Expenditures – New Schools**

This schedule is removed.

### **Schedule 3.4 – Capital Expenditures – School Condition Improvement and School Renewal Detail**

This is a new schedule for boards to report School Condition Improvement (SCI) and School Renewal expenditures in details.

Boards with SCI funds in deferred revenue are required to deplete their SCI deferred revenues prior to accessing their 2015-16 SCI funding allocation. For 2015-16, school boards are restricted to use 80% of their funding to address critical building components (for example,

foundations, roofs, windows) and systems (for example, HVAC and plumbing) and 20% to address any locally-identified renewal needs that are listed in TCPS.

Please note that the 80/20 percentages of the SCI funding are separated and the unspent rooms under each percentage group cannot be transferred to the other group.

As per memorandum 2015:SB04, boards are required to report the SCI expenditures in the TCPS (and then VFA facility once available) which will be used to populate the 2015-16 Financial Statements in EFIS 2.0 for final SCI funding calculation in the school year. Boards will get an interim SCI funding payment based on the eligible expenditures reported in the 2016 March Report.

Please refer to the instructions for this schedule on the detail of the expenditures categories listed in this schedule.

#### **Schedule 5 – Accumulated Surplus/Deficit**

Item 4.8 – Liability for contaminated site:

- The opening balance is pre-loaded based on the reported closing balance of the 2014-15 Revised Estimates, which can be adjusted to the latest data available if applicable.
- The in-year surplus/deficit amount is limited to positive input for boards to address the liability. Please note that any new expenses related to liability under PSAB standard 3260 incurred after Sept 1, 2014 should be reported in Schedule 10 under Other Expenses - other non-operating and not affecting this opening liability line.

#### **Schedule 5.1 – Deferred Revenues - Operating**

A new line, 1.4.4, is added for the new envelope on six components of the student achievement allocations in the Learning Opportunities Grant. The data is populated from a new form under Data Form A.2, please see the instructions of that form for more details.

The name of the line, 1.7.1, is renamed to “EPO Grants - since 2014-15” to reflect the EPO data from Appendix E since its introduction in 2014-15. Boards should continue to report any deferred revenues transactions related to EPO programs before 2014-15, which are not captured in Appendix E, under line 1.7.2, “EPO Grants - before 2014-15”

#### **Schedule 10 – Operating expenses**

Report new expenses related to new liability under PSAB standard 3260 on contaminated site incurred after Sept 1, 2014 under Other Expenses - other non-operating, these expenses are not excluded from compliance calculation.

#### **Schedule 10ADJ – Adjustment for Compliance Purposes**

A new column is created to combine the reporting of adjustments related to interest accrual, school generated funds and contaminated site, where the adjustments related to school generated funds and contaminated site are hard-coded to the school generated funds line and other non-operating line respectively. The rest of the input cells for this column are open for input of the interest accrual adjustment.

The column for Adjustment to Unfunded Non-retirement Gratuity Related Employee Benefits is removed as the four year phase-in spending adjustments from cash to PSAB expense is completed in 2015-16 for budget compliance purposes on benefits that do not relate to retirement gratuities and retirement health/dental/life insurance (i.e. Long-term disability benefits, WSIB benefits and other). These expenses are no longer excluded for compliance purpose.

However if the board would like to address the remaining Unfunded Non-retirement Gratuity Related Employee Benefits using in-year surplus/deficit, they could report the amount under column 16, (Decrease) Unfunded Liabilities – Employee Benefits. The total of this column will be populated to Schedule 5, column 3, item 4.1.3.

#### **Schedule 14 – School Generated Funds**

Total lines for school generated funds revenues and expenses had been added to this schedule.

#### **Section 1A – Summary of Allocations**

A new line, 1.19.2, is added to show the funding for the mandatory fees to the trustees' associations. This funding is excluded from the calculation of the Minor Tangible Capital Assets Allocation, the 1% calculation of operating revenues for compliance purposes and the tuition fee calculation.

Line 1.60 and 1.60.1 now include the capital grants from the 2015-16 School Condition Improvement Allocation because of the change in SCI funding entitlement is now based on current year eligible SCI expenditures and not based on the GSN regulation table amount. As a result, the original line, 1.62.1, for SCI funding is removed.

#### **Section 1B – Summary of Allocations for Transfer Payment Purposes**

Two lines, 1.22.2 and 1.73.4, are added for the funding for the mandatory fees to the trustees' associations to exclude it from the base of the regular monthly transfer payment. This funding will be paid to the boards in full in September of each year. Boards would be required to disburse fees to their association by October 15 of each year. If a school board does not pay this annual fee, the board would forfeit its entitlement to participate in the ratification process for a new collective agreement and the funding will be adjusted later.

Line 1.52, Capital Grants - Land, New Schools and Additions (non-FDK) now include the capital

grants from the 2015-16 School Condition Improvement Allocation because of the change in SCI funding entitlement is now based on current year eligible SCI expenditures and not based on the GSN regulation table amount. As a result, the original line, 1.53, for SCI funding is removed.

### Section 1.3

The school level funding result web forms and reports are changed to 3 tabs and reports:

- Old model – calculates the school foundation allocation using the funding formula in 2014-15
- New model – calculates the school foundation allocation using the new funding formula in 2015-16
- Phase in – calculates the final school foundation allocation by taking the sum of (2/3 x funding under the old model and 1/3 x funding under the new model)

Under the new model, there will be three tiers of funding supports for school administration and the funding formulas for these tiers are different. The tiers provide differentiated support for:

- Supported Schools, defined as an elementary school at least 20 km and a secondary school at least 45 km away from the nearest school of the same type;
- Distant Schools, defined as an elementary school not deemed 'supported' that is at least 10 km away and a secondary school at least 20 km away from the nearest school of the same type;
- Regular Schools, defined as all schools not deemed 'distant' or 'supported'.

### Section 4 – Supported School Allocation

The 2015-16 changes to Supported School Allocation are:

- Elementary or and secondary supported schools generate a minimum of 1 teacher if they have an ADE greater than zero. A combined school will generate funding for a minimum of 2 FTE teachers (1 elementary and 1 secondary) if both elementary and secondary ADE greater than zero.
- Additional support funding is no longer provided once schools are large enough to generate sufficient funding through the Pupil Foundation Grant to meet the minimum teacher staffing thresholds in the Supported Schools Allocation.

The school level funding result web forms and reports are changed to 3 tabs and reports:

- Old model – calculates the supported school allocation using the funding formula in 2014-15
- New model – calculates the supported school allocation using the new funding formula in 2015-16
- Phase in – calculates the final supported school allocation by taking the sum of (2/3 x funding under the old model and 1/3 x funding under the new model)

## **Section 5 – Remote & Rural Allocation**

The 2015-16 changes to Remote & Rural are using more up-to-date geographic data, including more current road networks, population data, and urban centres with a population greater than 200,000. The distance factor will now be measured from the board head office, instead of the geographic centre of the board.

Remote & Rural Allocation web forms and reports are changed to 3 tabs and reports:

- Old model – calculates the remote & rural allocation using the geographic data applicable to 2014-15
- New model – calculates the remote & rural allocation using the new geographic data applicable to 2015-16
- Phase in – calculates the final remote & rural allocation by taking the sum of (2/3 x funding under the old model and 1/3 x funding under the new model)

Please refer to the detail instruction sections of this document for the differences between the funding formula of old model and new model

## **Section 5A – Rural and Small Community Allocation**

Rural and Small Community Allocation will be phased out in three years. Therefore, the Rural and Small Community Allocation in 2015-16 equals to 2/3 x funding calculated using 2014-15 parameters.

## **Section 9 – Transportation Allocation**

The FDK enrolment adjustment on the current year enrolment and the funding for FDK transportation are removed.

## **Section 10 - Administration and Governance Allocation**

2015-16 is the second year of phase in of the new Board Administration and Governance Model (BAAG), therefore the current year funding is the sum of 50% of the funding under the new BAAG model and 50% of the funding under the old model.

In 2015-16, two new funding are added to this section and not subject to the phase in calculation:

- Trustees' associations fee
- Capital Planning Capacity Allocation, details of the 2015-16 allocation for the Capital Planning Capacity program will be announced later this year. As in 2014-15, the funding will be included as part of an in-year GSN regulation amendment.

Dispersion distance is used in the calculation of the Dispersion Amount of Other Senior

Administrators component under the new BAAG model, which is updated to more up-to-date geographic data and measurement methodology under SBEM implementation. Therefore the Dispersion Amount of Other Senior Administrators component is calculated in 3 steps:

- Old Model – calculate the Dispersion amount using 2014-15 allocation methodology dispersion distance
- New Model - calculate the Dispersion amount using the new allocation methodology dispersion distance
- Total –  $2/3 \times$  Old Model funding +  $1/3 \times$  New Model funding

The Per School Council amount under Parent Engagement allocation is calculated as follows:

- $1/3 \times$  funding under new allocation methodology +  $2/3 \times$  funding under 2014-15 allocation methodology
- New allocation methodology : each school generates \$500 and any combined elementary/secondary school of at least 350 students (with at least 100 elementary students and at least 100 secondary students) receives a further \$500
- 2014-15 allocation methodology: each school generates \$500 and any combined elementary/secondary school with more than 300 elementary students and more than 500 secondary students receives a further \$500

The school level report for Parent Engagement Amount is expanded to show the above calculation in 3 different columns.

## Section 11 – School Operations and School Renewal Allocation

The board level and school level funding result web forms and reports for School Operations and School Renewal Allocation are changed to 3 tabs and reports:

- Old model – calculates the funding using the funding formula, benchmarks, adjustment factors in 2014-15
- New model – calculates the Top-up funding using the new funding formula, benchmarks, adjustment factors in 2015-16
- Phase in – calculates the final funding by taking the sum of ( $2/3 \times$  funding under the old model and  $1/3 \times$  funding under the new model)

Under the new model:

- The Base Top-up Funding is eliminated under the School Facility Operations and Renewal Grant, while continuing to protect Enhanced Top-up funding support for schools in distant or isolated areas.
- Some of the savings from the base Top-up elimination will be reinvested in operating and renewal cost benchmarks that support students in all schools. The benchmarks reinvestment will also be phased in three years.
- The criteria to be eligible for Enhanced Top-up funding is changed to:
  - Any elementary school facility that is at least 10 km away from the next closest school facility (elementary or secondary) of the board
  - Any secondary school facility that is at least 20 km away from the next closest

- secondary school facility of the board
- The distance to the closest school is measured by road network and that the next closest school facility does not include any school facility on the same campus
- The old criteria under the old model as “Rural” and “Supported” are removed in the new model.
- The following board-specific adjustment factors are updated to reflect changes in school inventory data (school openings, closures, demolitions, additions, and loadings). This dataset was last updated for the 2012-13 GSN :
  - Geographic Adjustment Factor (GAF)
  - Age Factor (Over/Under 20 Years of Age)
  - Supplementary Area Factor (SAF)

### **Section 11 – Capital Short Term Interest Allocation**

Two new columns are added for the calculation of short term interest allocation for 2015-16 School Condition Improvement. Please note that the interest reported in this section should only be related to the expenditures funded by the 2015-16 SCI allocation and not funded by the SCI deferred revenues.

### **Section 11 – Full Day Kindergarten Accommodation Allocation**

The first-time equipping allocation that was provided in 2013-14 and 2014-15 is discontinued in 2015-16.

### **Section 13 – Learning Opportunities Allocation**

Dispersion distance is used in the calculation of the Assistance for Student Success Geographic Component, which is updated to more up-to-date geographic data and measurement methodology under SBEM implementation. Therefore the Assistance for Student Success Geographic Component is calculated in 3 steps:

- Old Model – calculate the Assistance for Student Success Geographic Component using 2014-15 allocation methodology dispersion distance
- New Model - calculate the Assistance for Student Success Geographic Component using the new allocation methodology dispersion distance
- Total –  $2/3 \times$  Old Model funding +  $1/3 \times$  New Model funding

### **Section 16 - Declining Enrolment Adjustment Allocation**

In 2015-16, boards will receive 50 percent protection for Remote and Rural Allocation and the per-pupil components of the School Board Administration and Governance Grant through the first year component of the Declining Enrolment Adjustment (DEA) rather than the current 100 percent protection. As well, the second-year component will be reduced from 50 percent to 25 percent of the first year component. The third year of the Declining Enrolment Adjustment,

which is currently 5 percent of the first year component, will be eliminated.

The School Operations Top-up allocation and the remote & rural allocation for DEA purposes that used the 2014-15 enrolment are subject to the SBEM phase-in calculation.

### **Section 19 – Safe and Accepting Schools Allocation**

Dispersion distance is used in the calculation of Prevention and Program Support Dispersion Amount and Professional Staff Support Dispersion Amount, which is updated to more up-to-date geographic data and measurement methodology under SBEM implementation. Therefore the Safe and Accepting Schools allocation is calculated in 3 steps:

- Old Model – calculate the total funding in which the components using 2014-15 allocation methodology dispersion distance
- New Model - calculate the total funding in which the components using the new allocation methodology dispersion distance
- Total –  $2/3 \times$  Old Model funding +  $1/3 \times$  New Model funding

### **Data Form A2 - Learning Opportunities Grant**

Six components of the student achievement allocations in the Learning Opportunities Grant are enveloped as a group in 2015-16:

- Literacy and Math Outside the School Day Allocation
- Student Success, Grades 7 to 12 Allocation
- Grade 7 and 8 Literacy and Numeracy and Student Success Teachers
- School Effectiveness Framework Allocation
- Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation
- Specialist High Skills Major (SHSM) Allocation

A new form is added for boards to report the corresponding expenses. The enveloping applies to the sum of the six allocations, not to each allocation separately. It should be noted that this reporting requirement will not replace current program reporting or evaluation requirements specific to any one of the allocations.

### **Data form D - Variance Report - Allocation to Net Expenses**

Line 1.17, Transportation including Provincial Schools is open for input under the column 4, Transfer to Deferred Revenue – Operating Legislative Grants and column 6, Transfer from Deferred Revenue – Operating Legislative Grants. This will allow boards to report the transactions related to the transportation components in LOG that are enveloped (Section 13, items 13.2.4 and 13.3.5)

### **Data Form F - Safe and Accepting Schools Strategy Allocation**

To ensure that allocations in the Safe and Accepting Schools Supplement continue to be directed to achieving safe, inclusive, and accepting school environments, and to facilitate the sharing of best practices, the Ministry will introduce enhanced reporting requirements for the Safe and Accepting Schools Strategy Allocation. These requirements will complement the reporting already in place for the Urban and Priority High Schools Allocation

### **Variance and Trend Analysis Explanation**

A new section has been added to EFIS 2.0 called Variance & Trend Analysis. This section contains analysis that is typically performed by the ministry finance officers following the financial submission to the Ministry of Education. In order to streamline the ministry review process of the EFIS submissions, the analysis relating to taxation, enrolment, language and staffing schedules is now embedded directly into EFIS 2.0. Boards may also use these analyses for reasonability checking and trend analysis purposes prior to the finalization of their EFIS submission.

School boards are asked to review the Variance & Trend Analysis section and where it indicates “Yes” under “Explanation Required?” column, please provide an explanation for the variance from the prior cycle. The variances are based on a combination of amount and/or percentage changes from prior cycles which will prevent the submission to the ministry.

### **Appendix E – Education Program Other (EPO) Grants**

The pre-loaded EPO allocations are based on Memorandum 2015: B08 and its appendix.

A new column, “Deferred Revenue – Balance at September 1” is added this appendix. This column is pre-populated based on the “EPO Re-profile Amount” reported in the 2014-15 Revised Estimates in this appendix. Boards could adjust the pre-populated amounts to the latest data.

Calculation of this appendix is also updated to include the opening balance.

### **Appendix F & F1 – Transportation expenses to/from Provincial Schools**

Two new lines per provincial school are now added to Appendix F for boards to report expenses incurred for weekly transportation of students to/from provincial schools and the related administrative expenses while Appendix F1 is eliminated.

### **Error Message – Minor TCA Expenditures**

If the minor TCA expenditures are greater than the minor TCA funding, all related expenditures should be reported on Col. 5 “Minor TCA” Schedule 3.1 up to the maximum amount of the funding and any excess amount of expenditures over funding would be reported on Col. 12

“Other”. An error message will be triggered if the minor TCA expenditures are greater than the minor TCA funding and an amount is reported on Col. 6 “Deferred Revenues transferred to Revenue” of Schedule 5.1. This is an indication that the board has incorrectly reported a portion of the minor TCA expenditures under Col. 12 “Other” in Schedule 3.1 before reporting the maximum expenditures under Col. 5 “Minor TCA”.

### **Warning Message – Data Refresh**

Two warning messages are added to alert users that there are new prior year data or SFIS data which can be applied to the submission. Please refer to the EFIS 2.0 User guide, page 115 to 124 on how to apply the new data. In the event that the users do not wish to apply the new data to the submission, please input an explanation on why the new data is not applied. This will then remove the corresponding error message on warning explanation.

## **SCHEDULES**

### **Enrolment Forms**

#### **School Level Enrolment – Input**

This form is used to collect school level data; both pupil enrolment and the number of staff. It replaces the need for a separate Appendix C, which was used in EFIS 1.0. Only Pupils of the Board enrolment data should be entered on this form. Other Pupils and High Credit enrolment data will be entered at the board level. Full time equivalent (FTE) and Average Daily Enrolment (ADE) are to be reported to two decimal places and the number of staff is to be reported to one decimal place.

#### **TABs: Elementary, Secondary:**

The school board’s elementary schools, secondary schools and corresponding School IDs and Adjusted On the Ground Capacity (OTG) values per SFIS are populated on a separate tab. The OTG numbers are refreshed from SFIS each hour. If an OTG number is incorrect, please log in to SFIS to correct the data, and then wait for the hourly refresh to update EFIS.

The total Full-Time Equivalent including the FTE for part-time pupils at October 31 and March 31 are to be entered on this form, broken down into categories for Junior Kindergarten, Senior Kindergarten, Grades 1 to 3, and Grades 4 to 8 for elementary. Grades 9 to 12 for secondary.

Independent study for secondary is input at ADE level.

The prior year ADE has been preloaded into the blue-coloured column, based on data submitted by the board in the prior year’s Revised Estimates. Please adjust these numbers to their updated values.

Each school’s administrative staffing data should be entered in the columns for Principals, Vice-Principals, and Secretarial Staff.

## New Schools and Closed Schools in 2015-16 reporting

To ensure that the 2014-15 Financial Statements and 2015-16 Estimates and Revised Estimates reflect complete information, the Ministry has requested that school boards verify the list of all operating schools for 2014-15 and 2015-16 based on the Ministry's most current information which includes all the available metadata as of December 2014 (Memorandum 2014: SB30).

The Ministry has reviewed the submitted lists and contacted boards for any additional information if necessary. Any schools that are NOT on the final lists will not be entitled to school based funding for 2014-15 Financial Statements and 2015-16 Estimates and Revised Estimates.

## Sch 12 & 13 Enrolment – Input

This form is used to collect board level enrolment data. It includes several different tabs that require data entry. For all tabs, input data relating to FTE and ADE are to be reported to two decimal places. PLAR completed challenges are reported to one decimal place. All other input enrolment data on this schedule are whole numbers.

### Results:

The results for the first four tabs (Day School, Pupils of the Board; Day School, Other Pupils; Day School, Gr.9-12 High Credit; and Independent Study and Reg. 20-10) can be found on the Schedule 13 Report. The results for the Cont. Ed, Summer School and PLAR tab are found on the Schedule 12 Report. The results for the Prior Year Enrolment are found on the Section 9, Section 16 Reports.

### TAB: Day School, Pupils of the Board:

The enrolment data for Day School Pupils of the Board should be reported on this tab. The number of full-time and part-time pupils at October 31 and March 31 are to be input in this tab, which include the number of High Credit pupils. The information will be used to calculate the FTE for part-time pupils at the board level. The FTE for pupils of the boards who are age 21 and over should also be input in this tab.

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

Supervised Alternative Learning (SAL) pupils who receive less than 70 minutes of instruction per day are considered part-time students with 0.5 FTE

All other SAL pupils (i.e. those who receive at least 70 minutes of instruction) are included in the 'Number of full-time pupils' column. However, to determine the regular and high-credit FTE of the Secondary full-time SAL pupils, multiply the pupil's minutes of instruction by their high-credit factor. If the remaining number is at least 70, enter 1 for the pupil in the *Number of Full-Time Pupils* column on the *Grades 9 to 12* line.

### Pupils of the board

Pupils of a Board are defined in section 4 of the 2015-16 GSN Grant Regulations which excludes “other pupils” as defined in Section 13 of the 2015-16 ADE Regulations.

Pupils of a board are defined under section 4 of the 2015-16 Grant Regulations.

#### Pupil of a board

4. (1) Subject to subsections (2) and (3), for the purposes of this Regulation, a pupil is a pupil of a board if he or she is enrolled in a school operated by the board.
- (2) A pupil who receives instruction in an education program provided by a board that is a qualifying education program within the meaning of subsection 23 (2) is not a pupil enrolled in a school operated by the board for the purposes of subsection (1).
- (3) For the purposes of this Regulation, —other pupils, as defined in subsection 1 (2) of the 2014-15 A.D.E. regulation, are not pupils of a board even if they are enrolled in a school of the board.

### TAB: Day School, Other Pupils:

Enrolment data for Day School Other Pupils should be reported on this tab.

### Other pupils

Other Pupils are defined under section 1(2) of the 2015-16 ADE Regulations:

“other pupil” means a pupil,

- (a) who is a registered Indian residing on a reserve within the meaning of the *Indian Act* (Canada), other than a pupil who is, or whose parent or guardian is, an owner or tenant of property within the area of jurisdiction of the board that is assessed for an amount not less than the assessment limit for the fiscal year set out in section 1 of Ontario Regulation 471/98 (School Attendance Rights — Non-Resident Property Owners),
- (b) who is liable to pay fees as specified in subsection 49 (6) of the Act, or
- (c) whose parent or guardian does not reside in Ontario and who was not counted as a pupil of a board for the purposes of Ontario Regulation 76/14 (Grants for Student 4 Needs — Legislative Grants for the 2014-15 School Board Fiscal Year); (“autre élève”)

### TAB: Day School, Gr.9 -10 High Credit:

Average Daily Enrolment (ADE) had been redefined since the 2013-14 Calculation of Average Daily Enrolment regulation to implement the 34 credit threshold, including the creation of the “high-credit” day school ADE category for Secondary pupils.

Input the FTE of High Credit students for both count dates. The result is shown under a separate row in the Schedule 13 report.

**TAB: Independent Study and Reg. 20/10:**

Average Daily Enrolment is reported on this tab for Independent Study – Pupils of the Board – 21 years and over, Other Pupils – both under 21, 21 years and over, and High Credit.

Independent study of Pupils of the Board is input in School Level Data – Input task.

Boards are also asked to report pupils admitted under Regulation 20/10 exempt from fees for non-permanent residents on this tab.

**TAB: Cont. Ed, Summer School and PLAR:**

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 the estimates or revised 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.

*Adult Credit for Diploma Offered during Day School:* Include 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 *Adult Credit for Diploma Offered after end of Day School*.

Transfer Credit Courses on Mathematics and Additional Preparation for Changing Course Types: ADE for mathematics transfer courses and additional preparation for changing courses reported on the Schedule 12 Report, 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 Schools Kindergarten to Grade 12: Policy and Program Requirements, 2011.

Adult Literacy & Numeracy for Parents, Grade 7 & 8 Literacy & Numeracy Remedial, and Grade 9 & 10 Non-Credit Literacy & Numeracy Remedial:

ADE for Literacy and Numeracy programs seen on the Schedule 12 Report, items 1.8, 1.9, 1.10 (and 2.6, 2.7 for those programs delivered in the summer) generates Literacy and Math for the 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.

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

The future reporting requirements for 2014-15 and 2015-16 Financial Statements are shown in the report for Schedule 12. The 2014-15 Financial Statements will introduce two changes to Schedule 12 to reflect the enrolment reporting initiative announced November 1, 2013, in memorandum 2013:SB32, 2012-13 PLAR for Mature Students Funding Data & Enrolment Reporting Initiative. Boards will no longer report pupil hours for September to June and July and August. Instead, they will report equivalent ADE. Additionally, they will report equivalent ADE related to the small class adjustment if applicable. The small class adjustment applies to Item 1.1 and may apply to Items 1.2, 1.2.1 and 1.3 if the class or course is offered in a secondary school that is located in a territorial district and is more than 80 kilometres from all other secondary schools in the Province that have the same language of instruction. In Estimates and Revised Estimates, boards are required to input the total ADE only.

#### **TAB: Prior Year Enrolment:**

This tab is preloaded with data based on the board's 2014-15 Revised Estimates submission. Where the amounts are different from the updated enrolment data that will be reported on the 2014-15 Financial Statements, boards should input the updated data for each item. The values entered on this tab are seen on the Section 16 Report, and used in the calculation of the board's Declining Enrolment Adjustment (DEA).

*Declining Enrolment before the Phase-In Amount:* This is the amount calculated on Section 16 of the board's 2014-15 Revised Estimates. Please update the calculated amount based on the updated enrolment data for 2014-15.

*ADE:* Enter the updated ADE figures for 2014-15. In addition to their use in the DEA calculation, these enrolment figures will be used for the grant calculation in Section 9, item 9.3

*Number of Pupils:* French-Language boards should enter the number of elementary pupils of the board on October 31, 2014.

*Special Education Facilities FTE:* Enter the Average FTE enrolment for Section 23 Programs held in a Board owned facility during the 2014-15 school year.

#### **In-year Deficit Approval Form**

In accordance with section 231 of the Education Act, school boards must seek the Minister's approval for an in-year deficit that exceeds the lesser of:

- 1) the accumulated surplus available for compliance from the preceding year, or

2) one percent of the board's operating allocation.

The approval from the Ministry must be obtained at any point during the fiscal year when it becomes known to the board that its projected in-year deficit will exceed the threshold set out in section 231 of the Education Act.

A new Ministry approval is required if the projected in-year deficit has increased from any previously approved amounts related to the same school year.

Please follow the steps noted below to ensure you obtain the required Ministry approval:

- Board must be using the “Board Working Version”. If the board is using another version, copy the file to “Board Working Version”.
- Select the “In-year Deficit Approval” form under the Input folder of the task list
- The form contains four sections, of which the Ministry has prepopulated the required data elements in sections 1 (based on the Compliance Report) and 2 (based on schedule 5). As the data is pulling from these two schedules, it does require the board to have entered some data in EFIS to calculate, at a minimum, the board’s forecasted in-year deficit.
- The board should complete section 3 “Confirmation on cause of in-year deficit”
- The board should then complete section 4 “Significant factors causing in-year deficit”. The boards should provide the necessary level of detail to ensure the approval process is as expedient as possible. Where the in-year deficit is due to multi-year issues, the board should provide the details of the amounts per impacted school year.
- Once sections 3 and 4 have been completed, review the form for any error and warning messages. These messages should be cleared prior to its finalization.
- Once finalized, copy the file to “Viewable by Finance Officer” version.
- The Senior Business Official of the board must request the approval from the Ministry by sending an e-mail to their Ministry Financial Analyst informing them that an in-year deficit is being requested and the necessary data has been input into the “In-year deficit approval form” of the “Viewable by Finance Officer” version.
- The Ministry will review the request and seek any additional clarification that is required to process the approval request.
- Once the request has been approved, the Ministry Financial Analyst will inform the board on the approved amount which will be automatically transferred to the school board’s working version and all draft versions in EFIS under the “Amount of Ministerial approval received” in the Compliance Report.
- Upon confirmation of receipt of the board’s request, Ministry staff will review the information submitted and a response will be provided in a timely manner. If the deficit

is structural in nature, or the request represents a high financial risk that places future balanced budgets at risk, more time may be required to evaluate the situation and provide direction.

### **Compliance Report**

*Compliance – Multi-Year Recovery Plan:* Select “Yes” on the drop-down list if the board is in a multi-year recovery plan.

*Compliance – Amount of Ministerial Approval Received:* If the board has received Ministerial approval for a deficit in excess of the amount at line 1.8 of the Report, the approved amount will appear here.

### **Balanced Budget**

As per Education Act s231.(1), this calculation is used to determine if the board has a balanced budget.

The Balanced Budget calculation does not apply if the board is in a financial recovery plan. In such a case, compliance would be based on the provisions of the financial recovery plan (Education Act s231.(2)).

Below is the calculation to determine if a board has a balanced budget.

A board shall not, without the Minister’s approval, have an in-year deficit for a fiscal year that is greater than the amount determined as follows:

1. Take the board’s accumulated surplus (available for compliance) for the preceding fiscal year. If the board does not have an accumulated surplus, the number determined under this paragraph is deemed to be zero.
2. Take 1 per cent of the board’s operating revenue for the fiscal year.
3. Take the lesser of the amounts determined under paragraphs 1 and 2.

The in-year deficit, if any, is calculated at item 1.3 as item 1.1 (revenues) less item 1.1.1 (Revenues-Land), less item 1.2 (expenses for compliance purposes). The revenues are calculated as the total revenues from Schedule 9 less school generated funds and revenues recognized for the purchase of land. The expenses come from Schedule 10ADJ.

The board’s accumulated surplus for the preceding fiscal year is calculated on item 1.7.

One per cent of the board’s operating revenue for the fiscal year is calculated on item 1.6.

On item 1.10, Ministerial approval received in-year in excess of the amount on item 1.8 will be populated. This approval must be obtained prior to a board’s final approval of its budget or

financial statements.

### **Administration and Governance**

Compliance with the Administration and Governance enveloping provision is also determined on this form. This form shows the board's gross expenses, third parties revenues and net expense (expenses less third party revenues). Internal audit is excluded from the net expenses and funding allocation. If the net expense is less than the board's administration and governance allocation, then the board is in compliance.

### **Schedule 1.1: Consolidated Statement of Operations**

There is no input form for Schedule 1.1.

#### **Schedule 1.1 – Report**

The Consolidated Statement of Operations shows the revenues and expenses on a consolidated basis. The revenues less the expenses are the annual surplus or deficit. This schedule also shows the accumulated surplus/deficit continuity.

This form conforms to public Sector Accounting Board (PSAB) sections PS-1201 (Financial Statement Presentation) and PSG-4 (Funds and Reserves) with respect to the presentation of the accumulated surplus. The impact of deferred capital contributions (DCC) has been added to the form as per PS-3410 (Government Transfers).

As per PSG-4, paragraph 7, when a government chooses to provide information about any funds or reserves, it does so only in the notes and schedules and not on the statement of financial position. The creation of, addition to or deduction from funds and reserves does not create a revenue or expense, and would therefore not be reported on the statement of operations.

As per PSG-4, paragraph 10, consistent with paragraph PS1201.078, the residual amount of the statement of operations is the ending accumulated surplus/deficit unless a separate statement reconciling the beginning and ending accumulated surplus/deficit with surplus/deficit for the period is provided. In this case, the residual amount for the statement of operations is the accumulated surplus/deficit at the end of the period.

#### **Relationship to other schedules:**

- All amounts on this schedule come from the revenue (Schedule 9) and expense (Schedule 10) schedules.
- Additional information on the recording of revenues and expenses are included in the instructions relating to the detailed schedules.
- The amortization of Deferred Capital Contribution line is part of Provincial grants – Grants for Student Needs at line 1.1

## Schedule 3 – Capital Expenditure Budget

### Schedule 3 – Input

Purpose: The purpose of the Schedule 3 series of forms (Schedules 3, 3.1, 3.2, 3.4 and 3A) is to capture capital expenditures; however, only expenditures that are *capitalized* as per the School Board and School Authority Tangible Capital Assets Provincial Accounting Policies and Implementation Guide (TCA Guide) will be recorded here. Capital expenditures that do not meet the capitalization threshold are to be expensed, thus they will be recorded on Schedule 10.

*Capital Expenditures:* Enter gross capital expenditures for *Land and Buildings and Other Non-Moveable Type Assets*, including any capitalized interest.

Land expenditures include Land, Land Improvements with infinite lives and Pre-Acquisition Costs for Land.

Building expenditures include Land Improvements with Finite Lives, Buildings, Portables, and Pre-Acquisition Costs for Non-Land.

The columns on the Schedule 3 series of forms represent the funding source that will be used to support the capital expenditures. Boards are to report their total capital asset expenditures during the year in the appropriate rows and columns. For example, for a capital project of \$10M where \$6M is funded by NPP, \$3M by POD and \$1M is unfunded, the board should report \$3M under the POD column and \$6M under the NPP column and \$1M under the other column. The amounts to be included in each column relate to the following sources:

Table 1: Description of Columns in Capital Expenditure

Column #	Column Name	Amounts Included
1	NPP and GPL Other	NPP relates to spending against the New Pupil Places (NPP), Best Start and Outstanding Capital Commitments. GPL Other relates to Growth Schools, Prohibitive to Repair (PTR), French Capital Transitional Adjustment and Capital Priorities programs.
2	GPL Renewal	Relates to spending against the Good Places to Learn (GPL) stages 1 to 4 programs.
3	Full Day Kindergarten	Relates to spending against the Full Day Kindergarten program.
4	Capital Priorities Grant – Major Capital Programs	Relates to the funding for major capital projects funded by the Capital Priorities Grant – Major Capital Programs. Funding decisions will be based on the capital priority business cases submitted by

		the board.
5	Capital Priorities Grant – Land	Relates to capital priorities funding for land purchases. Funding decisions will be based on the capital priority business cases submitted by the board.
6	School Condition Improvement – Restricted (80%)	Relates to spending the School Condition Improvement (SCI) allocation provided in 2015-16. Boards are required to direct 80 percent of the new 2015-16 SCI funding to critical building components (for example, foundations, roofs, windows) and systems (for example, HVAC and plumbing). These building and non-moveable expenditures must be capitalized and are populated from Schedule 3.4 input.
7	School Condition Improvement – Unrestricted (20%)	Relates to spending the School Condition Improvement (SCI) allocation provided in 2015-16. Boards have flexibility in using the 20% of the SCI funding on any of the components open up for input under Schedule 3.4. These building and non-moveable expenditures must to be capitalized and are populated from Schedule 3.4 input.
8	Temporary Accommodation	Relates to spending against the Temporary Accommodation allocation, which is for the leasing costs and relocation and acquisition costs of portables. (Note that leasing costs of permanent space and portables, and relocation costs of portables are operating expenses that are reported on Schedule 10, as well as entered on Section 11. These expenses are used in Schedule 3A to compare the capital approval room against capital expenditures on portable acquisition costs. )
9	School Condition Improvement - Deferred Revenues	Relates to spending the unspent School Condition Improvement allocation that were provided before 2015-16 that remains in the deferred revenues. This allocation is to address the school renewal needs of existing school facilities; therefore, the expenditure cells for new buildings, portables and CIP are closed for input. These building and non-moveable expenditures must be capitalized and populated from Schedule 3.4 input
10	Retrofitting school space for child care	Relates to spending in retrofitting school space for child care as outlined in 2012 EL Memorandum 4.
11	Minor TCA	Relates to spending the Minor TCA allocation.

12	School Generated Funds	Relates to spending School Generated Funds (i.e. those amounts raised by schools <i>specifically to make a capital purchase</i> ).
13	School Renewal	Relates to spending the School Renewal allocation. The Building and other non-moveable assets expenditures are populated from Schedule 3.4 input
14	Renewable Energy	Relates to spending against the Renewable Energy Funding for Schools program.
15	Energy Efficient Schools	Relates to spending against the Energy Efficiency Schools program.
16	EDC	Relates to spending of Education Development Charges (EDCs).
17	POD	Relates to spending of proceeds of disposition. Note to spend proceeds of disposition, the board must have approval from the Ministry.
18	Other deferred revenues	Relates to spending of any deferred revenues source not described in columns 1 to 14.
19	Other	Relates to spending that is unfunded, i.e. no capital funding source for the expenditure or board is using operating resources to fund the expenditures. This could include the purchase of other sites, for example, for an administration site.

**Capitalized Interest:** Enter any interest amounts that have been capitalized in the year, on the appropriate line for either *Land* or *Buildings and Other Non-Moveable Type Assets*. These amounts should also be included above on the *Capital Expenditures* lines.

Any interest expense on projects is reported in Schedule 10, *except to the extent that the interest expense needs to be capitalized per the TCA Guide*. Capitalized interest includes interest costs incurred during construction until the building is substantially completed and ready for its intended use and is to be included both in the totals in the *Capital Expenditures* section and separately on the *Capitalized Interest* section.

### Schedule 3 – Report

Item 1.4 shows the total capital expenditures reported by the board for each funding source. The amounts at item 1.3, *Moveable Type Assets*, are loaded based on the board's entry on Schedule 3.1. Item 1.7 shows the total capitalized interest reported by the board, calculated as the sum of amounts entered at item 1.5 for *Land*, and item 1.6 for *Buildings and Other Non-Moveable Type Assets*.

The *Total Eligible Capital Expenditures* for *Land* and *Buildings and Other Non-Moveable Type Assets*, shown at items 1.8.1 and 1.8.2 respectively, is calculated differently depending on the

funding source category. For columns 1 to 7 (the funding sources that are paid as a grant or long-term financed instead of through deferred revenues), eligible capital expenditures are calculated as the total capital expenditures less the capitalized interest. This is because short term interest funding for these programs is calculated separately on *Section 11 – Capital Short Term Interest Allocation*. For the remaining columns, eligible capital expenditures equal total capital expenditures, since any capitalized interest can be taken directly from the corresponding deferred revenue account.

The *Total Eligible Capital Expenditures* for *Moveable Type Assets*, at item 1.8.3, is simply the amount entered by the board as capital expenditures at item 1.3.

The *Total Eligible Capital Expenditures* is used on Schedule 3A in the calculation of capital grants receivable and use of deferred revenues.

### **Schedule 3.1 – Capital Expenditures – Moveable Assets**

#### **Schedule 3.1 – Input & Report**

The rows on this form represent the categories that fall within the criteria for asset capitalization as stated in the TCA Guide for moveable type assets (ex. computer hardware, software and vehicles). The columns represent the funding source that will be used to support the capital expenditures. Boards are to report their total capital asset expenditures during the year in the appropriate rows and columns.

Note that “Other moveable type assets” include all other categories not specifically detailed on the form (i.e. 5, 10 and 15 year equipment and first-time equipping).

If the minor TCA expenditures are greater than the minor TCA funding, all related expenditures should be reported on Col. 5 “Minor TCA” Schedule 3.1 up to the maximum amount of the funding and any excess amount of expenditures over funding would be reported on Col. 12 “Other”. An error message will be triggered if the minor TCA expenditures are greater than the minor TCA funding and an amount is reported on Col. 6 “Deferred Revenues transferred to Revenue” of Schedule 5.1. This is an indication that the board has incorrectly reported a portion of the minor TCA expenditures under Col. 12 “Other” in Schedule 3.1 before reporting the maximum expenditures under Col. 5 “Minor TCA”.

### **Schedule 3.2 – Capital Expenditures – Capital Priorities Grant**

#### **Schedule 3.2 – Input**

Purpose: This form is used to collect expenditure data by project for the Capital Priorities Grant funding source. It includes two separate tabs, one for Major Capital Programs and one for Land.

**TAB: Major Capital Programs:**

This tab captures the capital expenditures by project funded under Capital Priorities Grant – Major Capital Programs. The information will be used to verify the capital expenditure claims for capital grant payment purposes.

The amounts under *Project Name, Regulation Reference, and Total Allocation for Capital Priorities* are preloaded based on approved amounts from the GSN regulation tables.

*Capital Expenditures – Prior Years:* Enter any capital expenditures incurred up to August 31, 2015 under these columns, broken down by type of expenditure. Enter the amounts **excluding** any capitalized interest.

*Capital Expenditures:* Enter current year capital expenditures by project, broken down by type of expenditure. Enter the amounts **excluding** any capitalized interest.

*Capitalized Interest:* Enter any capitalized interest amounts from the current year, broken down between *Land and Buildings and Other*. If you have capitalized interest that relates to several different projects, enter it on the *Multi Major Capital Programs* line at the bottom.

**TAB: Land:**

This tab captures the capital expenditures by project funded under Capital Priorities Grant – Land. The information will be used to verify the capital expenditure claims for capital grant payment purposes.

The amounts under *Project Name, Regulation Reference, and Total Allocation for Capital Priorities* are preloaded based on approved amounts from the GSN regulation tables.

*Capital Expenditures – Prior Years:* Enter any capital expenditures incurred up to August 31, 2015. Enter the amounts **excluding** any capitalized interest.

*Capital Expenditures:* Enter current year capital expenditures by project, **excluding** any capitalized interest.

*Capitalized Interest:* Enter any capitalized interest amounts from the current year, broken down by project. If you have capitalized interest that relates to several different projects, enter it on the *Multi Land Projects* line at the bottom.

**Schedule 3.2 – Capital Priorities Grant – Major Capital Programs – Report**

Items 1.1 to 1.20 show the total expenditures for Capital Priorities Grant – Major Capital Program projects up to August 31, 2015, excluding capitalized interest, broken down by project and asset category. Items 2.1 to 2.21 show in-year expenditures. Column 11 shows the in-year expenditures excluding capitalized interest, and columns 11.1 and 11.2 are for reporting the capitalized interest under Land and Non-Land respectively. The totals calculated at item 2.22 are used to populate Schedule 3 column 4 as follows:

- Column 8 (Land) populates Schedule 3 item 1.1
- Column 9 (Building) populates Schedule 3 item 1.2
- Column 10 (Moveable Type Assets) populates Schedule 3 item 1.3
- Column 11.1 (Capitalized Interest – Land) populates Schedule 3 item 1.5
- Column 11.2 (Capitalized Interest – Non-Land) populates Schedule 3 item 1.6

Items 3.1 to 3.20 show the total capital expenditures by asset class from both the current and prior years by project, excluding capitalized interest.

#### **Schedule 3.2 – Capital Priorities Grant – Land – Report**

Column 4 reports the total expenditures up to August 31, 2015 for Capital Priorities Grant – Land projects, excluding any capitalized interest. Column 5 shows in-year expenditures, also excluding capitalized interest. Column 6 shows the total capital expenditures excluding capitalized interest from current and prior years. In-year capitalized interest is then reported in Column 7.

The totals calculated at item 1.12 are used to populate Schedule 3 column 5 as follows:

- Column 5 (In-year Land expenditures) populates Schedule 3 item 1.1
- Column 7 (Capitalized Interest – Land) populates Schedule 3 item 1.5

#### **Schedule 3.4 – School Condition Improvement and School Renewal Detail**

The Ministry is changing the funding approach for SCI starting in 2015-16. Please refer to Memorandum 2015: SB04 and the instructions on SCI under Section 11 of this document for more detail.

Report detail School Condition Improvement (SCI) and School Renewal expenditures according to the expenditure categories listed in this schedule.

Boards with SCI funds in deferred revenue are required to deplete their SCI deferred revenues prior to accessing their 2015-16 SCI funding allocation. Report the corresponding expenditures under the SCI –deferred revenues column.

For 2015-16, school boards are restricted to use 80% of their funding to address critical building components (for example, foundations, roofs, windows) and systems (for example, HVAC and plumbing) and 20% to address any locally-identified renewal needs that are listed in Total Capital Planning Solution (TCPS).

Boards are also required to report the capitalized School Renewal expenditures in the categories shown in the schedule.

The components that make up the expenditures categories are listed below. For more detail explanation of the expenditures components, please refer to the [Uniformat Classification](#).

Level 1 Major Group Elements	Level 2 Group Elements
A SUBSTRUCTURE	A10 Foundations A20 Basement Construction
B SHELL	B10 Super Structure B20 Exterior Enclosure B30 Roofing
C INTERIORS	C10 Interior Construction C20 Stairs C30 Interior Finishes
D SERVICES	D10 Conveying D20 Plumbing D30 HVAC D40 Fire Protection D50 Electrical
E EQUIPMENT & FURNISHINGS	E10 Equipment E20 Furnishings
F SPECIAL CONSTRUCTION & DEMOLITION	F10 Special Construction F20 Selective Building Demolition
G BUILDING SITEWORK	G10 Site Preparation G20 Site Improvements G30 Site Mechanical Utilities G40 Site Electrical Utilities G90 Other Site Construction

The totals calculated for each of the categories below will populate the capital expenditures on Schedule 3, item 1.1 to 1.3 as follows:

- School Renewal populates Schedule 3, column 13
- 2015-16 SCI Restricted(80%) and Unrestricted (20%) columns populates Schedule 3, column 6 and 7 respectively
- SCI deferred revenues populates Schedule 3, column 9

SCI expenditures in various submission cycles:

- Estimates and Revised Estimates - boards are required to report estimated SCI expenditures in this schedule
- March Report – boards are required to report actual 7 months SCI in the corresponding schedule in March Report and will get an interim SCI funding payment based on the eligible expenditures reported in this report.

- Financial Statements – the expenditures in this schedule will be populated from the data input in the TCPS (and then VFA facility once available) as required in memorandum 2015: SB04 which will be used to calculate the final payment of eligible SCI funding in 2015-16 to the boards after the Ministry receives the Financial Statements

## Schedule 3A – Receivables and Use of Deferred Revenues

### Schedule 3A – Input

Purpose: This form is used to calculate the capital grants receivable and use of deferred revenues for capital projects. It uses data entered on the other Schedule 3-series forms, with minimal data input directly onto this form. It compares spending on capitalized items versus the approval room available. The board's receivable, if any, is calculated on this screen. Lastly, the schedule shows the remaining approval room to be used in the following year, or the capital shortfall.

*Remaining Approved Amounts or Opening Deferred Revenue:* This item is prepopulated based on the closing balance of approval room in the board's 2014-15 Revised Estimates. It can be overwritten with the latest data.

Capital Grants Receivable or Application of Deferred Revenue – Land: The amount on the line above this one (Capital Grants Receivable or Application of Deferred Revenue – Capital Expenditures – All Categories) is the amount calculated to be either the grant receivable (in the case of the first 6 columns), or the amount to be transferred out of deferred revenues (for the remaining columns). On this line, the board should enter the part of the total that should be applied to Land expenditures. The remaining amount will be assigned to Non-Land automatically.

### Schedule 3A – Report

#### Columns 1 to 7

Columns 1 to 7 represent funding sources that provide an approval room under which the board can spend. Spending on capital up to the approved amount will generate a receivable from the province.

#### Approvals / Allocations Available

Items 1.1 to 1.3 are used to calculate item 1.4, the total available approval room for 2015-16.

Item 1.1 (*Remaining Approved Amounts or Opening Deferred Revenue*) is the approval room available as at September 1, 2015 for existing programs. The amounts are populated from the 2014-15 Revised Estimates, and can be overwritten by the board with the latest data available.

Item 1.2 (*In-year Approvals and Allocations*) represents the expected approvals to be received in the budget year. For NPP & GPL Other (column 1) and GPL Renewal (column 2), there will be no new approvals. In-year approvals for Full Day Kindergarten (column 3) and School Condition

Improvement (columns 6 and 7) are automatically populated. Funding for Capital Priorities Grant – Major Capital Programs (column 4) and Capital Priorities Grant – Land (column 5) are populated from total allocations included on Schedule 3.2, pages 1 and 2, respectively.

Item 1.3 (*Amounts Used to Fund Eligible Operating*) is only applicable for the Full Day Kindergarten column, and is populated from Section 11 Full Day Kindergarten Allocation, item 11.90.14.10. It represents operating expenses related to FDK that reduce the remaining approval room at item 1.4.

Item 1.4 (*Capital Grants or Deferred Revenue Available*) equals item 1.1 plus item 1.2 less item 1.3.

#### **Eligible Capital Expenditure**

Items 2.1 to 2.4 are populated based on data reported on Schedule 3 – Capital Expenditures. Boards report the capital expenditures by three assets categories: land, buildings, and moveable type assets. Grants on depreciable items go to DCC; whereas grants on non-depreciable items (land and land improvements with infinite lives) go to revenue per Public Sector Accounting Standard PS 3410 (Government Transfers).

For columns 1 to 7, the “eligible capital expenditure” equals the total capital expenditures less capitalized interest. Please note that short-term interest funding is provided and calculated separately in Section 11 on the eligible not permanently financed capital expenditures before it is paid or long-term financed.

#### **Capital Grants Receivable or Application of Deferred Revenue**

These lines show the calculation of the board’s capital grant receivable from the province. To the extent the board spent within its approval room, the board will record a receivable for its eligible capital expenditures. The receivable is to a maximum of the approval room. The board will input the amount of the receivable related to land expenditures on item 3.1, if any and the remaining receivable will be allocated to the non-land amount on item 3.2.

#### **Remaining Approval Room**

The total remaining approval room is shown at item 4.1. An amount is shown here if capital expenditures at item 2.4 were within the approval room calculated at item 1.4.

#### **Capital Budget Shortfall**

The total capital shortfall is shown at item 5.3. An amount is shown here if the eligible capital expenditures excluding capitalized interest at item 2.4 exceed the capital grants receivable at item 3 plus the capitalized interest shortfall at item 6.2. The capital shortfall is split into land and non-land. Please note that the capitalized interest shortfall at 6.2 is included in non-land (item 5.2) for columns 1 through 4 and column 6 and 7 but for column 5 it is included in land (item 5.1). A capital shortfall on land is further tracked in Schedule 5.6 (Continuity of Revenues Recognized for the Purchase of Land, Capital Deficit on Land). A capital shortfall on non-land (i.e. depreciable assets) is further tracked in Schedule 5.3 (Deferred Capital Contributions Continuity).

### Capital Shortfall Related to Capitalized Interest

The allocations for capital short term interest are shown at item 6.1. These amounts are populated from amounts on item 11.30.13 from Section 11 – Allocation for capital short term interest. The capitalized interest shortfall is calculated at item 6.2 and assumes that all the allocation relates to non-land for columns 1 through 4 and columns 6 to 7 and land for column 5. The shortfall is calculated by subtracting the capitalized interest reported under Schedule 3, item 1.6 for columns 1 through 4 and columns 6 to 7 and Schedule 3, item 1.5 for column 5 from the allocation for capital short term interest at item 6.1.

### Columns 8 to 19

Columns 8 to 18 represent funding sources that are capital deferred revenues, which fund capital expenditures including land. These are amounts that have been received up-front in cash, but have not yet been spent on capital. Spending in these categories will not generate a receivable from the province.

Column 19 represents unfunded capital expenditures which have no capital funding source for the expenditure or board is using operating resources to fund the expenditures. These expenditures will create a capital budget shortfall.

### Overspending in Other Deferred Revenue

It may occur that a board overspends in one ‘other deferred revenue’ category, but has another type of ‘other deferred revenue’ available. If this situation occurs, the board should record the overspending in column 19, under the ‘other’ category, NOT under the ‘other deferred revenue’ category. If the board does not do this, then the overspending will fall under the ‘other deferred revenue’ category, for which the spending was not authorized.

For example, assume a board has the following:

Other deferred revenue #1 balance = \$100

Other deferred revenue #2 balance = \$300

Assume the board spends \$125 on a project applicable only to the other deferred revenue #1 category. The board should enter spending of \$100 in the ‘other deferred revenue’ category, and then enter the overspending ( $\$125 - \$100 = \$25$ ) in the ‘other’ category.

### Approvals / Allocations Available

Items 1.1 to 1.3 are used to calculate item 1.4, the total deferred revenues available at the beginning of 2015-16.

Item 1.1 (*Remaining Approved Amounts or Opening Deferred Revenue*) is the deferred revenue available as at September 1, 2015 for existing programs. The amounts are populated from the 2014-15 Revised Estimates, and can be overwritten by the board with the latest data available.

Item 1.2 (*In-year Approvals and Allocations*) is the total of the contributions received in-year plus the earnings on deferred revenue for each applicable capital deferred revenue category. These amounts are populated from Schedule 5.1 (Deferred Revenue).

Item 1.3 (*Amounts Used to Fund Eligible Operating*) is only applicable for the EDC column, and is an input cell for that column. Boards are to enter any EDC operating expenses for the year, which will reduce the deferred revenue balance available for capital expenditures.

Item 1.4 (*Capital Grants or Deferred Revenue Available*) equals item 1.1 plus item 1.2 less item 1.3.

#### **Eligible Capital Expenditure**

Items 2.1 to 2.4 are populated based on data reported on Schedule 3 – Capital Expenditures. Boards report the capital expenditures by three assets categories: land, buildings, and moveable type assets. Grants on depreciable items go to DCC; whereas grants on non-depreciable items (land and land improvements with infinite lives) go to revenue per Public Sector Accounting Standard PS 3410 (Government Transfers).

For columns 8 to 19, the “eligible capital expenditure” equals the total capital expenditures including capitalized interest.

#### **Capital Grants Receivable or Application of Deferred Revenue**

This category is divided into land and non-land, and shows the amount of deferred revenue applied to land or non-land expenditures. Item 3 shows the amount to be transferred out of deferred revenue, calculated as the lesser of item 1.4 (*Capital Grants or Deferred Revenue Available*) and item 2.4 (*Eligible Capital Expenditure*).

At item 3.1, indicate the portion of capital deferred revenue to be applied towards spending on land. For column 13 (EDC), the application of deferred revenues is populated under the use for land at item 3.1. For columns 8 (Temporary accommodation), 9 (School Condition Improvement), 10 (Retrofitting school space for child care), 12 (School Generated Fund), 13 (School Renewal), 14 (Renewable Energy), 15 (Energy Efficient Schools), 17 (POD) and 18 (Other deferred revenues), these deferred revenues can be applied to land or non-land spending. Unless the funding sources specifically allow the use of funds to purchase land, typically the land expenditures allowed under these funding sources are for land improvements only. The board will input the amount of the deferred revenues applied to land expenditures on item 3.1, if any and the remaining deferred revenues will be allocated to the non-land amount on item 3.2.

#### **Remaining Approval Room**

This line is not applicable for columns 8 to 19.

#### **Capital Budget Shortfall**

The total capital shortfall is shown at item 5.3. An amount is shown here if the eligible capital expenditures excluding capitalized interest at item 2.4 exceed the capital grants receivable at item 3. The capital shortfall is split into land and non-land. A capital shortfall on land is further tracked in Schedule 5.6 (Continuity of Revenues Recognized for the Purchase of Land, and Capital Deficit on Land). A capital shortfall on non-land (i.e. depreciable assets) is further tracked in Schedule 5.3 (Deferred Capital Contributions Continuity). The closing deferred

revenue balance is tracked on Schedule 5.1 (Deferred Revenue).

#### Capital Shortfall Related to Capitalized Interest

This section is not applicable for columns 8 to 19.

### Schedule 3C – Tangible Capital Asset Continuity

Amounts that are capitalized as per the TCA Guide and are accounted for under Public Sector Accounting Standard PS 3150 will be recorded on Schedule 3C. School boards are required to input capital asset activity from September 1, 2015– August 31, 2016 for all their capitalized assets. The land, building, land improvement, construction in progress and pre-construction/pre-acquisition activities by assets in the school year are reported to the Ministry on an asset by asset basis in the Financial Statements. In the Estimates and Revised Estimates, boards will enter these activities in board's aggregated total.

Sch. 3C – Tangible Capital Asset Continuity Schedule – Input (Summary Schedule) has three tabs: TCA Gross Book Value (Tab 1), TCA Accumulated Amortization (Tab 2), and TCA Net Book Value and Proceeds of Disposition (Tab 3).

In Financial Statements, additions, betterments, disposals/deemed disposals and transfers for assets that are not captured in the Detail Input Schedule should be entered in the appropriate columns.

#### TAB: TCA Gross Book Value:

The opening balances in the gross book value and accumulated amortization screens are pre-populated from the 2014-15 Ministry reviewed Revised Estimates' closing balance. Use the *"Adjustments to Opening Balance"* column to adjust the pre-loaded opening balance to the latest available data, if necessary.

The total additions and betterments will equal the total capital expenditures for the year on Schedule 3 (Capital Expenditure Budget), item 1.4, column 19. The cells on Schedule 3C are not populated from Schedule 3 because there is less detail in the Schedule 3 categories, and will allow boards to record additions to leased assets.

Use the *"Transfers Between Asset Class"* to transfer from the Assets in Service category to Assets Permanently Removed from Service and vice-versa. All asset transfers from Capital Leased Assets to Assets Permanently Removed from Service and vice-versa would also be reported here. Note that the amounts in this column should net to zero.

The *"Transfer to Financial Assets"* column is to report the tangible capital assets held for sale that meet the criteria in PS1200.051 listed below to transfer them to financial assets. Negative amounts should be input in this column.

An asset held for sale should be recognized as a financial asset when all of the following criteria are met:

- prior to the date of the financial statements, the government body, management board or an individual with the appropriate level of authority commits the government to selling the asset;
- the asset is in a condition to be sold;
- the asset is publicly seen to be for sale;
- there is an active market for the asset;
- there is a plan in place for selling the asset; and
- it is reasonably anticipated that the sale to a purchaser external to the government reporting entity will be completed within one year of the financial statement date.

Additions, betterments, disposals/deemed disposals and transfers to/from CIP should be entered in the appropriate columns.

**TAB: TCA Accumulated Amortization:**

On the Accumulated Amortization tab, enter the transfers between asset classes, amortization expense, write-downs, deemed disposals, and transfers to financial assets.

**TAB: NBV & POD:**

On the NBV screen, enter any proceeds of disposition (POD), gain on disposal and loss on disposal for all assets. There should be only either a net gain or net loss on disposal to be reported on pooled assets. On disposal of assets not on a pooled basis, boards can choose to report a gain/loss on disposal on an asset by asset basis or on a net basis. For restricted assets, the POD and gain/loss on disposal is calculated based on an asset by asset basis. Note that the gain on disposal for the assets being restricted under Ontario Regulation 193/10 Restricted Purpose Revenues is recorded in deferred revenue on Schedule 5.1, items 2.25 to 2.27 and 2.28. Therefore, the loss on disposal for the restricted assets and the gains or losses on sale of assets not restricted by the above regulation are recognized in the Consolidated Statement of Operations.

**Relationship to Other Schedules:**

- The sum of all the Capital Expenditures' columns for the year on Schedule 3 – Capital Expenditure - Input should equal the total additions and betterments on Sch. 3C – Tangible Capital Asset Continuity Schedule..
- Gain on disposal for the assets being restricted under Ontario Regulation 193/10 Restricted Purpose Revenues are recorded in deferred revenue on Schedule 5.1, Proceeds of Disposition – School Buildings and Proceeds of Disposition - Other. The loss on disposal for the restricted assets and the gain or loss on sale for assets not restricted by the above regulation is recognized in the Consolidated Statement of Operations.
- The transfer out from TCA to asset held for sale should equal the total in column “Assets Held for Sale – In-Year Additions” in the Schedule 3D – Assets Held for Sale Continuity.

### Schedule 3D – Assets Held for Sale

This schedule conforms to PSAB standards relating to assets that are presented for sale during the fiscal period. When TCA meet the criteria under PS 1201.059, they are moved out of TCA and into the financial asset category called Assets Held for Sale. These criteria are:

- a) prior to the date of the financial statements, the government body, management board or an individual with the appropriate level of authority commits the government to selling the asset;
- b) the asset is in a condition to be sold;
- c) the asset is publicly seen to be for sale;
- d) there is an active market for the asset;
- e) there is a plan in place for selling the asset; and
- f) it is reasonably anticipated that the sale to a purchaser external to the government reporting entity will be completed within one year of the financial statement date.

Financial assets are subject to valuation allowances such that the assets are reflected at their net recoverable or other appropriate value [1201.053]. TCA may be written down upon transfer to financial assets; it is not possible to write up TCA. TCA that are in the process of being sold, but that are not yet sold at the Financial Statement date, would be transferred to financial assets. This would generally apply to land and buildings, since minor TCA is likely to be sold in the year, or is disposed of after being fully depreciated.

See the [Fall 2011 Training Session slides](#) for the journal entries supporting the proceeds of disposition transactions for assets held for sale.

Schedule 3D is divided into five categories: land and land improvements with infinite lives (non-depreciable) and buildings (40 years, other building and building permanently removed from services) and land improvements with finite lives (depreciable). Other categories, such as furniture and equipment, are not expected to become assets held for sale.

This schedule is divided into 2 tabs, the first tab is a summary of the second tab which requires data entry of the details of the assets held for sale.

Data entry in the columns is as follows:

- Asset Name: Enter the name of the land or building asset here.
- Assets Held for Sale - Opening balance September 1: Boards need to enter the closing balance as of August 31, 2015.
- In-year additions: Enter the in-year transfer from TCA to assets held for sale. The net amount of cost less accumulated amortization should be entered here. The total of this column should equal to the populated amount in column 2, which is based on data entered in the TCA Continuity (Schedule 3C in the Transfer to Financial Assets column).

This will occur when a TCA meets the criteria noted in PS 1200.051, thus the TCA is reduced and the assets held for sale are increased.

- Normally, if there are expenditures on Assets Held for Sale they are expensed during the year. However, if the amount is material, please consult with your auditors to see if it qualifies for adding it to the AHFS.
- In-Year Disposals: Report any in-year decreases to the assets held for sale as a negative amount. This will occur when the board has disposed of the asset.
- Closing balance August 31: The closing balance is calculated. It equals opening balance plus in-year additions plus additional expenditure plus in-year disposals.
- Proceeds of disposition: Enter the proceeds of disposition on the sale of the assets held for sale.
- Gain/(loss) on disposal: Equals proceeds of disposition plus in-year disposals.

The list of assets held for sale is required for Ministry's tracking purposes.

#### **Relationship to Other Schedules:**

- The total in-year additions in column 2 come from Schedule 3C, Transfer to Financial Assets Column. Boards are required to provide details of the assets in column 9 which should be totaled to the same amounts in column 2.

#### **Schedule 5 – Detail of Accumulated Surplus/(Deficit)**

The balance of this schedule is used to report on the statement of financial position, the accumulated surplus or deficit, in accordance with Public Sector Accounting Board (PSAB) section PS 1201, paragraph 39. This amount is defined as the residual interest in the boards' assets after deducting liabilities.

The schedule tracks the portion of the accumulated surplus/deficit in various components for budget compliance purposes, that is:

- (i) Available for Compliance – Unappropriated
- (ii) Available for Compliance – Internally Appropriated
- (iii) Unavailable for Compliance

This information is required for the determination of the board's compliance with the Balanced Budget provision of the Education Act, section 231(1), which became effective on September 1, 2010.

#### **Available for Compliance – Unappropriated**

This portion of the surplus, if any, is available to address any in-year deficit, as calculated in the Compliance Report, Balanced Budget Determination.

#### **Available for Compliance – Internally Appropriated**

This portion of the surplus, if any, is available to address any in-year deficit, as calculated in the Compliance Report, Balanced Budget Determination. Accumulated surplus in this section is

normally restricted/appropriated for specific purposes.

### **Unavailable for Compliance**

This portion of the surplus, if any, is not available to address any in-year deficit, as calculated in the Compliance Report, Balanced Budget Determination.

### **Opening Balance Column**

The September 1, 2015 opening balance column is populated using the 2014-15 Revised Estimates closing balances from Schedule 5. Boards can update the amounts to the latest data.

### **Transfer to Committed Capital Column**

This column is to report the transfer of other internally restricted surpluses, or an in-year operating surplus, to committed capital (item 2.8.2) or revenues recognized for land (item 4.7) to support capital asset construction or acquisition. The committed amount will be used to offset the amortization of the unsupported portion of the related depreciable assets, or classified as unavailable for compliance for related non-depreciable assets. In the event that the related asset is disposed, any remaining amount will be transferred back to available for compliance surpluses in this column for the board's appropriation.

### **In-Year Increase (Decrease) Column**

In the column called In-Year Increase (Decrease), items 2.1 to 2.8, and 2.9 to 2.13, enter the portion of the annual surplus/deficit that you wish to allocate to each category. Any remaining annual surplus/deficit will be automatically populated at item 1.1.

### **Committed Sinking Fund Interest Earned:**

Item 2.8.1 is for committed sinking fund interest earned. Data for this item comes from Schedule 5.5, Committed Sinking Fund Interest Earned. For a detailed explanation of this line item, see the instructions for Schedule 5.5. This amount represents the earnings on sinking fund assets that will be used to pay off a part of the associated debt.

### **Committed Capital Projects:**

Item 2.8.2 is for Committed Capital Projects. Data for this item comes from Schedule 5.5, List of Committed Capital Amounts Funded by Accumulated Surplus. Boards are to report the amount of the accumulated surplus committed to fund capital projects under contractual obligation. For detailed explanation of this line item, see the instructions for Schedule 5.5.

### **Other Purposes - Capital:**

For Other Purposes – Capital (Items 2.9 to 2.13), boards may allocate the portion of the annual surplus/deficit that they wish to use in future years on specific capital projects. This will indicate that the surplus will be applied against the amortization expense of those projects in future years. The year that the board incurs costs on the projects, it will decrease the amount of the Other Purposes – Capital and will increase the Committed Capital Projects (Item 2.8.2) by the same amount on Schedule 5.5, List of Committed Capital Amounts Funded by Accumulated

Surplus. For more details, see instructions on Schedule 5.5.

#### **Employee Future Benefits - retirement gratuity liability**

Item 4.1 is for Employee Future Benefits - retirement gratuity liability. The unfunded liabilities as of September 1, 2015 are from item 1.4 in Schedule 10G, which are based on the closing balance of the unfunded liabilities as of August 31, 2015 in Schedule 5 of the 2014-15 Ministry reviewed Revised Estimates and adjusted by the boards where appropriate. This opening unfunded liability is to be amortized over adjusted Employee Average Remaining Service Life (EARSL) of eligible employees under the plan or a shorter period reported at item 1.5 in Schedule 10G. The amortized amount in col. 3 is brought in the calculation of compliance from schedule 10G, item 1.6.

#### **Employee Future Benefits – Early Retirement Incentive Plan**

Item 4.1.1 is for Employee Future Benefits - Early Retirement Incentive Plan. The unfunded liabilities as of September 1, 2015 are from item 1.4 in Schedule 10G, which are based on the closing balance of the unfunded liabilities as of August 31, 2015 in Schedule 5 of the 2014-15 Ministry reviewed Revised Estimates and adjusted by the boards where appropriate. This opening unfunded liability is to be amortized over adjusted Employee Average Remaining Service Life (EARSL) of eligible employees under the plan or a shorter period reported at item 1.5 in Schedule 10G. The amortized amount in col. 3 is brought in the calculation of compliance from schedule 10G, item 1.6.

#### **Employee Future Benefits - Retirement Health, Dental, Life Insurance Plans, etc:**

Item 4.1.2 is for Employee Future Benefits - Retirement Health, Dental, Life Insurance Plans. The unfunded liabilities as of September 1, 2015 are from item 2.4 in Schedule 10G, which are based on the closing balance of the unfunded liabilities as of August 31, 2015 in Schedule 5 of the 2014-15 Ministry reviewed Revised Estimates and adjusted by the boards where appropriate. This opening unfunded liability is to be amortized over the number of remaining years of the 10 years amortization period or a shorter period reported at item 2.5 in Schedule 10G. The amortized amount in col. 3 is brought in the calculation of compliance from schedule 10G, item 2.6.

#### **Employee Future Benefits - other than retirement gratuity:**

Item 4.1.3 is for Employee Future Benefits - other. The in-year changes in liability for employee future benefits - other is phase into compliance over 4 years starting in 2012-13 so that by 2015-16 the full PSAB expense is included for compliance purposes. If a board had outstanding unfunded liabilities that it would like to address using its in-year surplus:

- In-year surplus - input the amounts under column 16 of Schedule 10ADJ. It will be brought into column 3 of Schedule 5

#### **Revenues Recognized for Land:**

Item 4.7, Revenues Recognized for Land, comes from Schedule 5.6, Continuity of Revenues Recognized for the Purchase of Land, and detailed instructions are provided in that section.

### **Liability for Contaminated Sites:**

Item 4.8 is related to the liability for contaminated sites as at September 1, 2014. As outlined in Memorandum 2014:SB13, school boards will record the initial liability as an adjustment to the opening accumulated surplus as of the 2014-15 Financial Statements. The initial liability is excluded from compliance and the remaining balance as of August 31, 2015 is populated on item 4.8 based on the Ministry's reviewed 2014-15 Revised Estimates. Boards can update the amount to the latest data. Any in-year transactions which reduce the opening liability can be entered in column 3, in-year increase/(decrease). Any additional expenses related to liability under PSAB standard 3260 incurred after Sept 1, 2014 will be included in compliance, and are to be entered on Schedule 10 under Other Expenses - other non-operating. Item 4.8, column 3, will only accept positive values since only the initial liability is excluded from compliance.

### **Relationship to other schedules:**

- The amount calculated as the in-year increase/decrease in column 3 on Schedule 5 Interest to be Accrued (item 4.2) comes from Schedule 10ADJ, column 14 total minus Schedule 10ADJ, column 14, item 79 minus Schedule 10ADJ, column 14, item 78 .
- Amortization of the Employee Future Benefits retirement gratuity in column 3 of item 4.1 is populated from Schedule 10G, item 1.6, column 15.
- Amortization of the Employee Future Benefits Early Retirement Incentive Plan liability in column 3 of item 4.1.1 is populated from Schedule 10G, item 1.6, column 15.1.
- Amortization of the Employee Retirement Health, Dental, Life Insurance Plans in column 3 of item 4.1.2 is populated from Schedule 10G, item 2.6, column 16.
- Change in the unfunded liability of Employee Future benefits other than retirement gratuity and Retirement Health/dental/life in column 2 of item 4.1.3 is populated from Schedule 10ADJ column 16 total.
- The opening balances on column 1 for item 4.1, 4.1.1 and 4.1.2 come from Schedule 10G, column 15, 15.1 and 16 at item 1.4 and 2.4 respectively.
- The amount calculated as the in-year increase/decrease on Schedule 5 for School Generated Funds (SGF) (item 4.4) is the total revenue from SGF on Schedule 9, item 4.4 less the total expenses related to SGF on Schedule 10, item 79.
- The amount input at in-year increase/decrease on Schedule 5 for Liability for Contaminated Sites (item 4.8) populated to Schedule 10ADJ, column 14, item 78.

## **Schedule 5.1 – Deferred Revenue**

### **Background and treatment under PSAB**

Many of the current accountability and compliance mechanisms of the grant regulations and other regulations require boards to set aside unspent grant allocations until they are spent on their intended purpose. Additionally, sometimes third parties impose a restriction on how amounts can be spent. Under PSAB, these externally restricted amounts are reported as deferred revenue (a liability) until the restriction is fulfilled.

This schedule provides the information required to report on deferred revenue set up by

regulation or legislation, as well as third party amounts. It reports the continuity information relating to the balance sheet account called Deferred Revenue.

This schedule contains a comprehensive list of deferred revenues, under both the Operating and Capital sections (categorized as Legislative Grants, Other Ministry of Education Grants, Other Provincial Grants and Third Party Grants). All deferred revenues are to be recorded on this schedule.

- Transfers to deferred revenue are the amounts put into the deferred revenue liability account (column 2) and transfers out of deferred revenue are amounts taken out of the deferred revenue liability account (column 4, 5 or 6). The decrease in deferred revenue is the amount recognized as revenue (Schedule 9) in the current year or the amount transferred to DCC (Schedule 5.3) in the year.
- Any earnings on deferred revenue that are required to be used for the same purpose as the initial deferred revenue amount will be recorded in column 3. If earnings are not required to be used for the same purpose as the initial deferred revenue amount, then the earnings will be recorded on Schedule 9 as interest. The board will enter this amount on Schedule 9 at item 6.1.
- In the case that the agreement with the organization providing the funding under deferred revenues requires the board to return any unspent funding to the organization at the end of the period of the agreement, the board can use the adjustment (column 2.1) to transfer the unspent funding to an account payable to the organization.

#### Tab: Operating

The chart below provides details on amounts to be recorded on this tab. The 'Source of Contributions Received' column indicates where information is obtained to complete the 'Contributions Received' (column 2) on Schedule 5.1, that is, the increases to deferred revenue. The 'Transfer to Revenue on Schedule 9 Item #' column indicates where amounts recognized into revenue on Schedule 5.1 will flow into Schedule 9, the revenue schedule.

Operating Deferred Revenues				
Item #	Description	Source of Contributions Received	Transfer to Revenue on Schedule 9, Item #	Additional Information (if applicable)
1.3	Special Education (Excl. SEA)	Data Form A.2, Special Education, Item 2.18	Sch 9, Item 1.2 (Legislative Grants)	
1.3.1	SEA Formula Based Funding	Data Form A.2, Special Education, Item 2.18	Sch 9, Item 1.2 (Legislative Grants)	

1.4	Distant School / Program Improvements	No new amounts; boards can draw down existing amounts	Sch 9, Item 1.2 (Legislative Grants)	
1.4.1	Internal Audit	Data Form A.2, Internal Audit	Sch 9, Item 1.2 (Legislative Grants)	
1.4.2	Green Schools Pilot	No new amounts; boards can draw down existing amounts	Sch 9, Item 1.2 (Legislative Grants)	See Green School Pilot paragraph below
1.4.3	Mental Health Leader	Data Form A.2, Mental Health Leader	Sch 9, Item 1.2 (Legislative Grants)	
1.4.4	LOG – Student Achievement	Data Form A.2, Learning Opportunities	Sch 9, Item 1.2 (Legislative Grants)	
1.7	Energy Efficient Schools – Operating	No new amounts; boards can draw down existing amounts	Sch 9, Item 2.8 (Other Ministry of Education Grants)	See Energy Efficiency paragraph below
1.7.1	EPO Grants – since 2014-15	Appendix E	Sch 9, Item 2.8 (Other Ministry of Education Grants)	See EPO Grants paragraph below
1.7.2	EPO Grants – before 2014-15		Sch 9, Item 2.8 (Other Ministry of Education Grants)	See EPO Grants paragraph below
1.8 – 1.12	Other – Specify	Enter cell	Sch 9, Item 2.8 (Other Ministry of Education Grants)	Record any restricted amounts for operating from the Ministry of Education not otherwise indicated
1.15	Ministry of Training Colleges & Universities (TCU)	Enter cell	Sch 9, Item 2.21 (Other Ministries)	
1.16 – 1.20	Other Ministries – Specify	Enter cell	Sch 9, Item 2.21(Other Ministries)	Record any other restricted amounts for operating from Ministries other than TCU
1.23	School Boards	Enter cell	Sch 9, Item 2.24 (Other GRE)	GRE = Government Reporting Entity
1.24	Colleges	Enter cell	Sch 9, Item 2.24 (Other GRE)	GRE = Government Reporting Entity

1.25	Hospitals / Local Health Integration Networks	Enter cell	Sch 9, Item 2.24 (Other GRE)	GRE = Government Reporting Entity
1.26	Federal Government	Enter cell	Sch 9, Item 5.5 (Federal Government)	
1.27	School Generated Funds	Enter cell	Sch 9, Item 8.15 (Other Third Party)	Ex. Restricted revenues from school fund raising for operating type expenses
1.28	Tuition fees – International/VISA students	Enter cell	Sch 9, Item 8.3 (Fees from Individuals – Day School, Other)	
1.29 – 1.33	Other Third Party	Enter cell	Sch 9, Item 8.15 (Other Third Party)	Record any other operating restricted amounts from third parties not otherwise indicated

### EPO Grants

EPO Grants – since 2014-15: The contributions amount on this line is calculated using the total of the EPO grants allocation in Appendix E. The transfer to revenue is equal to the total of the lesser of the (EPO grant deferred revenues opening balance + current year EPO allocation – reported re-profile amount) and projected expenses by program in Appendix E. In the case of EPO grants spent on eligible capital expenditures for minor tangible capital assets (mTCA) according to the EPO agreement, the funding amount should be included as part of the transfer to revenues of this line, while the capital expenditures should be reported under mTCA on Schedule 3.1. This reporting approach is used to simplify the reporting on EPO grants and the eligible capital expenditures under EPO usually is minimal compared to the total EPO operating grants.

EPO Grants – Before 2014-15: Report the total of the deferred revenues balance remaining from all the EPO grants received before 2014-15 as the opening balance in this line. Report any movement in the current year related to these EPO grants in the other columns.

### Tab: Capital

The chart below provides details on amounts to be recorded on this tab. The ‘Source of Contributions Received’ column indicates where information is obtained to complete the ‘Contributions Received’ (column 2) on Schedule 5.1, that is, the increases to deferred revenue. The ‘Transfer to Revenue on Schedule 9 Item #’ column indicates where amounts recognized into revenue on Schedule 5.1 will flow into Schedule 9, the revenue schedule. Amounts can also be transferred to DCC, which is explained in Note 1 in the table below.

<b>Capital Deferred Revenues (Note 1)</b>				
<b>Item #</b>	<b>Description</b>	<b>Source of Contributions Received</b>	<b>Transfer to Revenue on Schedule 9, Item #</b>	<b>Additional Information (if applicable)</b>
2.2	Minor Tangible Capital Assets	Section 1, Item 1.18 (same as Item 1.61)	Sch 9, Item 1.2 (Legislative Grants)	Described in Section 1A, at item 1.61
2.3	School Renewal	Data Form A.2, School Renewal	Sch 9, Item 1.2 (Legislative Grants)	See School Renewal paragraph below
2.4	Interest on Capital	Section 1A, Items 1.63 and 1.64	Sch 9, Item 1.2 (Legislative Grants)	Described in Section 1A, at item 1.63 and 1.64.
2.5	Temporary Accommodation	From Schedule 3A, item 1.2	Sch 9, Item 1.2 (Legislative Grants)	Described in Section 1A, at item 1.62.2.
2.6	School Condition Improvement	No new contribution	Sch 9, Item 1.2 (Legislative Grants)	
2.6.1	Internal audit – Capital	Data form A.2, Internal Audit	n/a	
2.6.2	Green School Pilot - Capital	No new contribution; boards can draw down existing amounts	n/a	
2.6.3	Retrofitting school space for child care	No new contribution; boards can draw down existing amounts	n/a	
2.9	Improved Access for Special Education	No new contributions; boards can draw down existing amounts	n/a	
2.10	Energy Efficient Schools – Capital	No new contribution; boards can draw down existing amounts	n/a	See Energy Efficiency paragraph below
2.10.1	Renewable Energy - Capital	No new contribution; boards can draw down existing amounts	n/a	
2.11 – 2.15	Other - Specify	Enter cell	n/a	Record any restricted capital amounts from the Ministry of Education not otherwise indicated
2.18 – 2.22	Other Provincial Grants	Enter cell	Sch 9, Item 2.21 (Other	Record any restricted capital amounts

			Ministries)	received from the Province of Ontario
2.25	Proceeds of Disposition – School buildings	Enter cell	Sch 9, Item 8.15 (Other Third Party)	See Proceeds of Disposition paragraph below
2.26	Proceeds of Disposition – Other	Enter cell	Sch 9, Item 8.15 (Other Third Party)	See Proceeds of Disposition paragraph below
2.27	Assets Held for Sale	Enter cell	n/a	See Assets Held for Sale paragraph below
2.28	Education Development Charges	Enter cell	Sch 9, Item 8.16 (Education Development Charge)	
2.29	Federal Government	Enter cell	Sch 9, Item 5.5 (Federal Government)	
2.30	School Generated Funds - Capital	Schedule 14, item 1.7	n/a	Ex. Restricted revenues from school fund raising for playground equipment, van to transport sports team, etc. Item to be purchased meets capitalization threshold.
2.31	Board Level Donations – Capital	Enter cell	Sch 9, Item 8.15 (Other Third Party)	Ex. Donation received by board to refurbish a gym, add a new wing, etc. Item to be purchased meets capitalization threshold.
2.32 – 2.36	Other Third Party – Specify	Enter cell	Sch 9, Item 8.15 (Other Third Party)	Record any other restricted capital amounts from third parties not otherwise indicated

**Note 1:**

For column 4, “Transferred to DCC related to prior year expenditures”, the total at item 2.38 goes to Schedule 5.3, column 3, item 2.3. Board must distribute this amount between Unsupported Capital Spending Pre-August 31, 2010 and Unsupported Capital Spending Post-August 31, 2010 by inputting an appropriate amount at item 2.2, Unsupported Capital Spending Post-August 31, 2010. The Unsupported Capital Spending Pre-August 31, 2010 balance should also be split between Sinking Fund Interest to be Earned (item 2.1.1) and Other Unsupported Capital Spending Pre-August 31, 2010 (item 2.1.2) on Schedule 5.3.

For column 5, “Transferred to DCC related to current year expenditures”, the total at item 2.38 goes to Schedule 5.3, column 2, item 2.3, along with the amount on Schedule 3A, columns 1 to 4, column 6 and column 7, item 3.2.

See the paragraph below, called “Transfers to revenue versus DCC” below, for further explanation.

For capital deferred revenues, amounts will be transferred to revenue for one of two reasons:

- i) The spending does not meet the capitalization threshold; therefore, the amount is an operating expense.
- ii) The spending was on land (a non-depreciable asset), which does not meet the criteria to be recorded in deferred capital contributions (DCC).

### **Energy Efficiency and Renewal Energy**

On April 21, 2009, Ontario announced a \$550M investment in improving the energy efficiency of Ontario schools. All funding under these initiatives flowed to the boards from 2009-10 to 2012-13, and all related projects are expected to be finished by the end of 2012-13. However, the expenditures on Schedule 3 and the deferred revenues lines in Schedule 5.1 have been retained for input as there may be some projects that did not receive approval from various levels of governments in time to complete by the end of 2012-13.

Two lines are in this schedule for school boards to report the funding and expenditures on this initiative according to memorandum 2009:SB 19:

- Line 1.7 for operating component under operational efficiency
- Lines 2.10 and 2.10.1 for small equipment under operational efficiency, renewal of major building components, renovations and retrofits of existing schools.

Payments under this initiative are being made based on signed agreements and milestones. Expenditures incurred by boards on the projects would be addressed through transfers from deferred revenues at lines 1.7 and 2.10/2.10.1. Amounts reported as transfers out will be automatically recognized as the current fiscal year revenues under this initiative on line 2.8 in Schedule 9. Any funding that is received and not yet spent will remain as deferred revenue.

The transfer to DCC and transfer to revenues for Energy Efficient Schools and Renewable Energy at columns 5 and 6 come from Schedule 3A, the application of deferred revenues at item 3.2.

### **School Renewal**

Changes to Ontario Regulation 193/10 have been reflected in these forms with respect to the school renewal allocation. To the extent that a board has amortization greater than DCC revenue in the year, *attributable to spending on school renewal eligible assets*, boards will be

able to recognize the school renewal allocation in revenue up to the amount of DCC revenue shortfall. For example, assume a board has amortization expense in year of \$1,000,000 and DCC revenue of \$700,000, and the shortfall of \$300,000 is due to spending on assets that are eligible under the school renewal allocation. In this case, the board could recognize \$300,000 of their school renewal deferred revenue in revenue. If the shortfall of \$300,000 was not due to spending on assets eligible for school renewal (ex. for an admin building), the board would **not** be able to recognize an amount in revenue.

Starting in 2014-15, School Renewal funding for school renewal operating expenses in a school year is limited to the average of the School Renewal expenses spent in the period from 2010-11 to 2012-13 plus 5% of the average.

### **Proceeds of Disposition**

The gain and prior capital contributions will be transferred to deferred revenue on disposal of real property.

See the [Fall 2011 Training Session slides](#) for the journal entries supporting the proceeds of disposition transactions.

Note that any insurance proceeds on capital appurtenances would be recorded in proceeds of disposition as per Ontario Regulation 193/10.

### **Assets Held for Sale**

When a tangible capital asset is put up for sale, and it meets the criteria for a financial asset per PS 1201.055, it becomes reclassified as an asset held for sale (AHFS). Along with this reclassification, the DCC will also be reclassified as deferred revenue. This is because the TCA ceases to be amortized; therefore, the DCC must also stop being amortized. A sample journal entry is shown below:

Dr:	Financial Asset/AHFS	xx
Cr:	Net book value of TCA	xx
Dr:	DCC	yy
Cr:	Deferred revenue (AHFS)	yy

See the [Fall 2011 Training Session slides](#) for more journal entry scenarios supporting the assets held for sale transactions.

When the TCA is reclassified as an asset held for sale, the asset is not yet sold. Therefore, the amount transferred to deferred revenue is not yet considered a proceed of disposition (POD). It would be incorrect to record this deferred revenue as POD since it would artificially inflate the amount of POD available for reinvestment.

Boards would record the deferred revenue as a positive value at item 2.27, column 2 on Schedule 5.1.

Once the asset is sold, the deferred revenue would be reclassified from the assets held for sale category to the proceeds of disposition category. For example:

Dr:      Deferred revenue (AHFS)      zz  
Cr:      Deferred revenue (POD)      zz

Boards would record this amount at as a negative value at item 2.27, column 2 on Schedule 5.1, with a corresponding positive entry to item 2.25 or 2.26, column 2.

If the asset held for sale was sold at a loss, the deferred revenues will be used to cover the loss by entering the loss amount under the “Transferred to Revenue” column. Please see page 81 of the [Fall 2011 Training Session slides](#) for more details.

#### **Transfers to Revenue versus DCC**

The schedule contains two columns for amounts to be transferred out of deferred revenue and into deferred capital contributions (DCC). Due to the implementation of DCC, Capital Deferred Revenues that have been used to purchase depreciable assets will be transferred to DCC. Revenues used to purchase non-depreciable capital assets, i.e. land, will be transferred to revenue. When deferred revenue is used for its intended purpose and depreciable assets are *not* purchased, the amount will be transferred to revenue.

Column 4 is used to transfer amounts to DCC related to prior year expenditures and column 5 is used to transfer amounts to DCC related to current year expenditures. These columns are only open in the Capital section, since transfers to DCC are not applicable for Operating amounts.

For column 5, boards will transfer deferred revenue to DCC based on the usage of the deferred revenue in the current year. The amount recorded in column 5 will coincide with the usage of deferred revenue that is entered in Schedule 3A (Receivables and Use of Capital Deferred Revenues). Based on the expenditures reported and the available deferred revenue on Schedule 3A, the deferred revenue usage will be calculated and populated into Schedule 5.1, column 5 for Temporary Accommodation, School Condition Improvement, Internal Audit-Capital, Retrofitting school space for child care, School Renewal, Minor TCA, School Generated Funds, Renewable Energy and Energy Efficient Schools.

For the Proceeds of Disposition (POD), boards will enter on Schedule 5.1, column 5 the amount transferred in-year to DCC related to spending on depreciable assets. The total of the two types of POD (School Buildings and Other) will equal the amount on Schedule 3A, column 17, item 3.2. Similarly, for the usage of POD related to spending on non-depreciable items, boards will enter on Schedule 5.1, column 6 the amount transferred in-year to revenue. The total of the two types of POD (School Buildings and Other) will equal the amount on Schedule 3A,

column 17, item 3.

For all other capital deferred revenue, boards will enter on Schedule 5.1, column 5 the amount transferred in-year to DCC related to spending on depreciable assets. Specifically, this would be entered for Improved Access for Special Education, Other Specified Ministry of Education Grants, Other Specified Provincial Grants, Federal Government, Board Level Donations – Capital and Other Specified Third Party. The total of all the aforementioned capital deferred revenues used will equal the amount entered on Schedule 3A, column 18, item 3. Similarly, for the usage of all other capital deferred revenue related to estimated spending on non-depreciable items, boards will enter on Schedule 5.1, column 6 the amount transferred in-year to revenue. This applies to Other Specified Provincial Grants, Assets Held for Sale, Education Development Charges, Federal Government, Board Level Donations – Capital and Other Specified Third Party. The total of the aforementioned capital deferred revenues will equal the amount entered on Schedule 3A, column 18, item 3.2.

Column 4 is where boards will transfer amounts to DCC based on prior year eligible capital expenditures. In the current year, the board may receive a capital contribution. For example, the board may have received Proceeds of Disposition. The board is required to record the receipt in deferred revenue until the amount is spent on an allowable purchase, in this case, assume a school (recorded in column 2 of Schedule 5.1). The board, however, already built the school last year, in anticipation of receiving the POD. Therefore, the board *already made* an eligible capital expenditure in the prior year. That means that the board has *already met* the criteria of the capital deferred revenue based on its prior year spending. Because the criteria have been met, the amount will be transferred to DCC using column 4.

The TCA balance represents all of the past capital expenditures and DCC represents all of the past capital contributions. The TCA less the DCC represents the portion of the capital expenditures that have not had a corresponding capital contribution. Therefore, the maximum amount that a board can enter in column 4 is the TCA balance less the DCC balance.

The total at item 2.38 in column 4 cannot exceed the opening depreciable TCA net book value (recorded at Schedule 5.3, column 1, item 2.0) less the opening DCC balance (recorded at Schedule 5.3, column 1, item 2.3).

#### **Relationship to Other Schedules:**

- The total capital deferred revenue applied on Schedule 3A, Receivables and Use of Deferred Revenues, columns 8 to 18, must equal the amount of deferred revenue transferred to DCC in column 5 of Schedule 5.1 plus the amount of deferred revenue transferred to revenue in column 6 of Schedule 5.1. Details of specific line items are described above.
- The total at item 2.38 in column 4 cannot exceed the opening depreciable TCA net book value (recorded at Schedule 5.3, column 1, item 2.0) less the opening DCC balance (recorded at Schedule 5.3, column 1, item 2.3).

## **Schedule 5.2: Accounts Receivable Continuity – Approved Capital**

Purpose: This schedule is used to track the boards' account receivable from the Province and amounts of NPP allocation previously flowed to the boards by the Province for current and prior eligible capital expenditures.

The input form is divided into two sections: Accounts Receivable Continuity Input on the top, and NPP Allocation Previously Flowed Input on the bottom.

### **Accounts Receivable Continuity – Government of Ontario – Approved Capital**

At August 31, 2010, the Ministry recognized capital grant entitlements on all these capital programs - (NPP, Best Start, Growth Schools, Prohibitive to Repair, French Capital Transition, Good Places to Learn Stages 1 to 4, Capital Priorities and Primary Class Size based on the eligible capital expenditures. The Province recognized and supported all the debt of school boards on approved expenditures that were previously supported by these grants.

This process was called the Capital Wrap-Up, and it was implemented through a one-time grant that recognized all the existing capital debt as of August 31, 2010, that is being supported by existing capital programs. This grant will be cash flowed to boards over the remaining term of their existing capital debt instruments. This means that school boards recorded a receivable from the Province, and corresponding revenue in 2009-10.

Boards will continue to long term finance capital expenditures related to these prior capital programs through the Ontario Financing Authority (OFA), and will receive cash flow from the Ministry to meet their annual debt repayments. This means that a board's cash flow will be different than the revenue recorded (a timing difference only).

Given that the Province will recognize, for funding purposes, the supported debt on existing capital programs, pupil accommodation reserves and deferred revenues related to NPP as of August 31, 2010 were recovered through offsets against the supported not permanently financed amounts which is eligible for OFA financing. Starting from 2011-12, the recovery also applies against cash payable to school boards for supported debt servicing costs, or a combination of the two. This action is necessary to ensure that the debt from approved capital expenditures is not funded twice, once through funding allocated for capital purposes but not spent, and a second time, by covering the cost of the same capital asset through the one time grant.

### **Accounts Receivable Continuity Input**

#### **Column 1 & 2 – Opening Balance at September 1**

The total receivable shown at item 3, column 1 & 2 shows the board's opening accounts receivable from the Province related to the board's supported eligible capital expenditures as at August 31, 2015. These amounts are populated from the Ministry reviewed 2014-15 Revised Estimates Schedule 5.2 closing balances. Boards can adjust the pre-loaded amounts to the latest information, if necessary.

### Column 3 – In-year capital grant receivable

Column 3 is the 2015-16 in-year capital grant receivable amount from Schedule 3A, item 3, columns 1 to 7.

#### Column 3.1 – Prior years capital grant adjustments

Column 3.1 is for boards to report any previous years' capital grant adjustment received in the current school year. For example, a 2013-14 GSN regulation amendment made subsequent to the 2013-14 financial statements on a capital grant approval table will impact the grant entitlement in 2013-14, but the payment adjustment will be made in a subsequent school year. Therefore, an adjustment related to a prior year entitlement would be required to amend the accounts receivable accordingly. Please note that the Deferred Capital Contribution will also be affected in the same way.

### Column 4 – Recovery of payable to province

Column 4 shows the recovery of the amounts of NPP allocation previously flowed to the boards by the Province to recover the Pupil Accommodation Debt Reserve balance and deferred revenues for 2015-16. These amounts are input by the board based on its estimate of the Ministry's application of the NPP reserves against the request for the OFA financing taking into account the project completion eligibility.

### Column 5 – Reduction in supported NPF

Column 5 shows the reduction in supported NPF using cash from the old pupil accommodation debt reserve or cash from NPP deferred revenues.

### Column 6 – OFA Financing for eligible NPF and Non-OFA Permanent Debt

Column 6 captures the financing for not permanently financed (NPF) amounts and the refinancing of non-OFA permanent debt. The financing amount through the OFA is populated at item 2.1 based on the OFA loan issued in 2015-16 reported in Section 12. Boards should enter a negative number in the open cell or cells that correspond to the amount that was refinanced. The total of column 6 must equal zero.

### Column 7 – Cap. Grant and Supp. Debt – Principal and Retirement Payment

In column 7, the amount flowed to the board to make principal payments or to retire supported debt will be deducted from the account receivable. The amount at item 2.2 is the sum of principal payments and debt retirement in Section 12 for supported non-OFA debts. The data is pre-loaded in Section 12 based on the information from CWT (Capital Wrap-up Template) and OFA loans. The amount at item 2.1 is based on OFA loan payment reported in Section 12.

This column also includes a cell for the capital grant payments for Full Day Kindergarten (FDK), Capital Priorities Grant - Land, Capital Priorities Grant – Major Capital Programs, School Condition Improvement received from the Ministry in the school year on line 1.3 to 1.7. Payment for the FDK, Capital Priorities Grant – Major Capital Programs and School Condition Improvement receivable related to eligible expenditures incurred before September 1, 2015 will be paid after the Ministry receives the 2014-15 Financial Statements from the boards (therefore payment will be early in 2015). Payment for the FDK, Capital Priorities Grant – Major

Capital Programs and School Condition Improvement receivable related to eligible expenditures incurred from September 1, 2015 to March 31, 2016 will be made around June and July 2016 based on data in the 2016 March report. Payment for the FDK, Capital Priorities Grant – Major Capital Programs and School Condition Improvement receivable related to eligible expenditures incurred from April 1, 2016 to August 31, 2016 will be paid after the receipt of the 2015-16 financial statements. The payment for capital grants related to Capital Priorities Grant - Land will be made in the month corresponding to the completion of the purchase transaction. The amounts to be reported in column 7 should take into consideration these payment timelines.

#### **Column 8 – Balance at August 31**

Column 8 is a subtotal of columns 1 to 7, calculating the receivable as at August 31, 2016.

#### **NPP Allocation Previously Flowed Input**

This section of the input form is for tracking the NPP allocation that was previously flowed to boards, and which must be reduced to zero. Item 4.0 shows the continuity for 2014-15, while item 4.1 shows the continuity for 2015-16.

#### **Column 9 – Deferred Revenues to be recovered at August 31 2014**

Item 4.0, column 9, is the sum of the remaining NPP component of the pupil accommodation debt reserve and NPP deferred revenues (NPP reserves) at August 31, 2014, preloaded from the 2013-14 Financial Statements.

#### **Column 10 – Recovery of payable to province (NPF) 2014-15**

Column 10 is preloaded with the recovery against NPF when boards requested OFA financing.

#### **Column 11 – Reduction in supported NPF using cash 2014-15**

Boards are required to input at column 11 the use of cash from the NPP reserves to pay down the board's supported not permanently financed debts in 2014-15.

#### **Column 12 – Recovery of payable to province (principal payment) 2014-15**

Column 12 is preloaded with the recovery against supported debt principal payment as indicated in Section 1B, items 1.59.6 and 1.59.7 of the Ministry reviewed 2014-15 Revised Estimates.

#### **Column 13 – Recovery of payable to province (supplemental debt retirement) PY**

Column 13 is for the recovery against any supported debt retirement during 2014-15.

#### **Column 14 – Deferred Revenues to be recovered at August 31, 2015**

Column 14 is the 2015-16 opening balance of the remaining NPP reserves, which equals to the sum of columns 9 to 13.

#### **Column 15 – Recovery of payable to province (NPF) 2015-16**

Column 15 is populated with the recovery that is reported in column 4.

#### **Column 16 – Reduction in supported NPF using cash**

Column 16 is for boards to report the use of cash from the NPP reserves to reduce the supported NPF in 2015-16, and it is populated from the column 5 total.

#### Column 17 – Recovery of payable to province (principal payment) 2015-16

The amount at column 17 comes from Section 1B, items 1.59.6 and 1.59.7, and represents the amount of the NPP reserves that is recovered from the cash flow relating to principal on supported debt.

#### Column 18 – Recovery of payable to province (supported debt retirement) 2015-16

The amount at column 18 represents the use of the NPP reserves against the grant that the Ministry approved for the retirement of supported permanently financed debts, instead of having the debts financed through the OFA if it does not meet the refinancing criteria.

#### Column 19 – Balance at August 31, 2016

Column 19 is the sum of columns 14 to 18, showing the total amount of NPP reserves to be recovered after August 31, 2016.

### Schedule 5.3 - Deferred Capital Contributions Continuity

Purpose: This schedule is used to track the boards' deferred capital contributions (DCC). It shows how the DCC relates to the TCA. DCC is calculated as the portion of the depreciable TCA balance that has been supported by capital contributions. To arrive at DCC (item 2.3), the unsupported capital spending of the board (items 2.1.3 and 2.2) will be deducted from the depreciable TCA balance (item 2.0).

Depreciable TCA amounts at item 2.0 come from Schedule 3C (TCA Continuity). These amounts exclude the value of land, as it is not depreciable. Per PS-3410, revenues received for the purchase of non-depreciable TCA would not be recorded in DCC; therefore, all prior references to land have been removed from this schedule.

#### Items 2.1.1 to 2.2 – Unsupported Capital Spending

The unsupported debt (unsupported capital spending) is divided into two categories: pre-August 31, 2010 (item 2.1.3) and post-August 31, 2010 (item 2.2). The unsupported debt pre-August 31, 2010 is split again between unsupported spending pre-August 31, 2010 due to sinking fund interest to be earned (item 2.1.1) and other unsupported capital spending pre-August 31, 2010 (item 2.1.2). The split is to better align Schedule 5.3 with the Capital Analysis and Planning Template (CAPT).

#### Item 2.3 – Total Deferred Capital Contributions

Item 2.3 is the total deferred capital contributions balance, calculated as item 2.0 less items 2.1.3 and 2.2.

#### Items 2.4 and 2.5 – DCC related / not related to Third Parties

The purpose of line items 2.4 and 2.5 is to determine the portion of the DCC balance at item 2.3 that relates to non-government reporting entity (GRE) (item 2.4) and GRE amounts (item 2.5). The government reporting entity relates to the Province of Ontario, and all entities that are consolidated within. For Ministry consolidation purposes, certain GRE amounts must be eliminated. Non-GRE amounts are capital contributions from the federal government, school generated funds for capital, board level donations for capital, and other third parties amounts specified by the board. To the extent that information is available pre-September 1, 2010 for

these amounts, boards would enter that information in the open cells at item 2.4. The amount at item 2.5 (GRE contributions) will be calculated as the DCC amount (item 2.3) less the non-GRE contributions (item 2.4). Post-September 1, 2010, boards will be tracking DCC additions, disposals and amortization on an asset by asset basis, so the information will be available. This includes the tracking of non-GRE capital contributions. See [Table 2: Sample Sub-Ledger of Post-August 31, 2010 Capital Spending](#) for an example of the information boards should be collecting.

#### ***Column 1 – Balance at September 1***

In column 1, item 2.1.3 boards are to enter their pre-August 31, 2010 unsupported capital spending as at September 1, 2015 and then enter the portion that relates to sinking fund interest to be earned at item 2.1.1. The balance at item 2.1.2 (other unsupported capital spending pre-August 31, 2010) is calculated based on the amounts entered at item 2.1.3 and 2.1.1. In column 1, item 2.2 boards are to enter their post-August 31, 2010 unsupported capital spending as at September 1, 2015.

#### ***Column 2 – Additions***

In column 2, the boards' post-August 31, 2010 unsupported capital spending will automatically be entered at item 2.2. This represents the portion of the board's 2015-16 TCA additions that have not been supported with capital contributions. This amount is populated from Schedule 3A, item 5.2, column 20 – the board's total non-land capital shortfall in the year. In other words, if the board's TCA purchase amount exceeds its capital contribution, there will be a capital shortfall. This means that the additions to DCC (column 2, item 2.3) will be less than the additions to TCA (column 2, item 2.0) by the capital shortfall (column 2, item 2.2).

#### ***Column 3 – Recognition of Def. Rev (Prior Eligible Cap Exp)***

Column 3 is where the DCC is increased due to the recognition of deferred revenue related to prior eligible capital expenditures. The total at column 3 of items 2.1.3 and 2.2 will equal the amount at Schedule 5.1 (Deferred Revenue), column 4, item 2.38. The rationale for this calculation is explained under Schedule 5.1. Boards should distribute any portion of the amount at item 2.2 that relates to post-August 31, 2010 capital spending.

#### ***Column 3.1 – Prior Years Capital Grant Adjustments***

Column 3.1 is to report any previous years' capital grant adjustments received in the current school year. For example, a 2013-14 GSN regulation amendment made subsequent to the 2013-14 financial statements on a capital grant approval table will impact the grant entitlement in 2013-14 but the payment adjustment will be made in a subsequent school year. Therefore, an adjustment related to a prior year entitlement would be required to amend the Deferred Capital Contribution accordingly. Please note that the accounts receivable in Schedule 5.2 will also be affected in the same way.

#### ***Column 4 – Subtotal before disposals and amortization***

Column 4 represents the total of columns 1 to 3.1

#### ***Column 5 – Disposals and Transfer to Financial Assets***

Column 5 is used to enter the disposals of DCC in the year. The disposals of depreciable TCA

are automatically entered from Schedule 3C (TCA Continuity). Added to this are the transfers to financial assets for the assets that were reclassified as held for sale, which come from Schedule 3D (Assets Held for Sale).

Generally, it is expected that most assets that are disposed of will have an equal amount disposed from TCA and from DCC. This implies that the asset that was disposed was fully supported by capital contributions. In other words, there was no unsupported capital debt on that particular asset. A board, may, however, dispose of an asset where this is not the case. For example, a board could dispose of a building that had no capital contributions. An example could be a daycare centre, the debt on which was supported by daycare operator revenues (i.e. not capital contributions). In this case, the net book value (NBV) of the asset would be shown at column 5, item 2.0, and \$0 would be shown as the amount disposed from DCC at column 5, item 2.3. To accomplish this on the forms, the board will need to enter the NBV of the TCA disposed as a negative amount in items 2.1.1, 2.1.2 or 2.2. The reason for this is now that the asset has been disposed, the unsupported debt on this asset has also been disposed; therefore, it is removed from the DCC schedule.

#### **Column 6 – Amortization**

Column 6 is used to calculate the amortization of DCC that will be recorded as revenue on Schedule 9, item 9.1. Rather than calculating the amortization of the DCC directly, this schedule calculates the amortization of the unsupported capital spending pre-August 31, 2010 (column 6, items 2.1.3). The amortization amount at line 2.1.3 is calculated by dividing the amounts in col. 4 + col. 5 by the amount at 3.0 (or 3.1 if an adjusted amount is entered). Boards are to enter the portion of the amortization that relates to sinking fund interest to be earned at item 2.1.1. The amortization balance at item 2.1.2 (other unsupported capital spending pre-August 31, 2010) is calculated based on the amounts at items 2.1.3 and 2.1.1. Boards are to enter the amortization for unsupported capital spending post-August 31, 2010 at item 2.2, in column 6. The amortization amounts are then deducted from the TCA amortization (column 6, item 2.0) to arrive at the DCC amortization (column 6, item 2.3).

As explained in relationship to columns 1, 2 and 3, the unsupported capital spending is divided into two categories: pre-August 31, 2010 (item 2.1.1) and post-August 31, 2010 (item 2.2). The reason for this is that the amortization of DCC related to balances accumulated up to August 31, 2010 will be automatically calculated. Any new amounts after August 31, 2010 will be tracked by the board.

#### **Amortization – pre-August 31, 2010**

The amortization at column 6, items 2.1.2 and 2.1.3 are calculated as:

Item 2.1.3: (Sum of item 2.1.3, column 4 and item 2.1.3, column 5) ÷ item 3.0 or item 3.1 (as applicable)

Item 2.1.2: Item 2.1.3 – item 2.1.1

To explain the calculation, the amortization of the unsupported capital spending is calculated as

the unsupported capital spending on depreciable assets, divided by the average remaining service life (RSL) of these assets.

The average RSL (in years) of the tangible capital assets is automatically calculated (at item 3.0). As at August 31, 2010, the amount was the net book value as of August 31, 2010 for assets in service excluding land, construction in progress (CIP) and pre-acquisition costs, divided by the corresponding amortization in 2009-10. To arrive at the RSL amount at the beginning of each school year, one year is deducted for every school year since August 31, 2010 from the August 31, 2010 average RSL. In Estimates and Revised Estimates, this amount is calculated based on the previous year Ministry reviewed Revised Estimates. In Financial Statements, it is calculated based on previous year Ministry reviewed Financial Statements.

For some boards, this automatically calculated number may not be representative of the average RSL of the assets on which there is unsupported debt. If this is the case, boards are able to enter an amount for the adjusted average RSL relating to unsupported debt (at item 3.1). This adjusted amount was only to be used when boards are able to substantiate the assets that relate to the unsupported debt. The 2015-16 adjusted average RSL is usually calculated as the 2014-15 adjusted average RSL per the revised estimates less one year. However if there is a disposal of unsupported assets that changed the RSL of the remaining assets, boards should report the proper RSL rather than following the above calculation.

### Amortization – post-August 31, 2010

The amortization at column 6, item 2.2 must be entered by the board. To calculate this amount, boards will keep a sub-ledger for capital spending post-August 31, 2010. Post-September 1, 2010, board *are required* to track DCC additions, disposals and amortization on an asset by asset basis. This includes the tracking of non-government reporting entity (GRE) capital contributions. To the extent that information is available pre-September 1, 2010 for these amounts, boards *may* track this information on an asset-by-asset basis. The unsupported spending on assets will be divided by the expected service life to determine the yearly amortization amount. The overspending amount will correspond to the non-land Capital Shortfall that is recorded on the Schedule 3A, item 5.2, column 20. For Ministry consolidation purposes, boards will track the portion of the capital contribution that came from outside of the government reporting entity (described in Note 1 in the Table below). A sample sub-ledger is shown in [Table2: Sample Sub-Ledger of Post-August 31, 2010 Capital Spending](#).

Table 2: Sample Sub-Ledger of Post-August 31, 2010 Capital Spending

Program	Asset Type	Capital Contributions - Total	Capital Contributions – Non-GRE (Note 1)	Unsupported Spending (i.e. Capital Shortfall)	Total Service Life / Remaining Service Life (years)	Yearly Amortization of Unsupported Capital Spending

(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 5/Col 6)
GPL Renewal	Moveable	\$10,000,000	\$500,000	\$2,500,000	10	\$250,000
Full Day Kindergarten	40 Year Building	\$1,000,000	\$0	\$400,000	40	\$10,000
TOTAL	n/a	\$11,000,000	\$500,000	\$2,900,000	n/a	\$260,000
Note 1: Includes capital contributions from the federal government, school generated funds for capital, board level donations for capital, and other third parties amounts specified by the board.						

### Column 7 – Balance at August 31

This closing balance column is the sum of columns 4, 5, and 6.

### Relationship to Other Schedules:

- The total on Schedule 5.3, column 3, item 2.3 will equal the amount at Schedule 5.1 (Deferred Revenue), column 4, item 2.38.
- The total on Schedule 5.3, column 2, item 2.2 will equal the total the non-land Capital Shortfall that is recorded on the Schedule 3A, item 5.2, column 20.

## Schedule 5.5 – List of Committed Capital Amounts Funded by Accumulated Surplus

This schedule has two input tabs: Committed Capital Projects, and Sinking Fund Interest.

### TAB: Committed Capital Projects:

This tab tracks all capital project expenditures that have been committed from the accumulated surplus. Committed capital projects are defined as those to which the board is legally committed. There are separate sections for depreciable capital projects, at the top, and capital land projects, on the bottom.

### Depreciable Capital Projects

This portion of the schedule has eight columns to track the *depreciable* committed capital projects. Items on this portion are committed in the available for compliance, internally appropriated portion of accumulated surplus. The board must set aside accumulated surplus to support the future amortization related to those projects and must record the continuity of the committed capital projects on this schedule. The total of the amounts tracked here are automatically populated on Schedule 5 at item 2.8.2.

### Capital Land Projects

This portion of the schedule tracks all non-depreciable capital project expenditures that have been committed from the accumulated surplus. Items on this portion are committed in the unavailable for compliance portion of accumulated surplus. The total of the amounts tracked here are automatically populated on Schedule 5 at item 4.7.

**Column 1 – Project Description**

Boards must enter the type of capital (Building-40 years, Computers, Land, etc.) and the name of the project if applicable, under this column.

**Column 2 – Ministry Approval Amount to be funded from surplus**

For projects that are approved by the Ministry to be funded by accumulated surplus, enter the approved amount based on the approval letter from the Ministry. For projects that do not require the Ministry's approval and which the board has decided to fund by accumulated surplus (e.g. Computer network upgrade/installation), leave this cell blank.

**Column 3 – Acc. Surplus at Sept 1 committed to fund projects**

The amounts input in this column will be based on the closing balance reported in this schedule in 2014-15 Revised Estimates, adjusted for any estimated changes.

**Column 4 – Projects – Remaining Service Life**

This column is only applicable for the depreciable projects section of the form. Enter the remaining service life for the capital project. That is, if the board committed to a 40 year building, enter 40 under this column. In the subsequent year, decrease the RSL by 1.

**Column 5 – Amount of Projects Committed in 2015-16 from Prior Years Surplus**

Enter the amount budgeted/committed in 2015-16 for committed capital projects using the accumulated surplus from previous years under this column. Only positive values should be entered here. The total depreciable projects amount from this column will be populated on Schedule 5, item 2.8.2, column 2. The total land projects amount from this column will be populated on Schedule 5, item 4.7, column 2.

**Column 5.1 – Amount Committed from In-Year Surplus**

Boards will enter the amount spent/committed in 2015-16 on committed capital projects funded by the in-year surplus under this column.

**Column 6 – Committed Capital - Amortization**

This column is only applicable for the depreciable projects section of the form. Boards will enter the yearly amortization under this column for the committed capital projects, as a negative number.

**Column 6.1 – Committed Capital – Amount Released in 2015-16**

When the board sells an asset that had been funded by accumulated surplus, the accumulated surplus is released, and should be transferred to deferred revenue – POD on Schedule 5.1. The amount should be input as a negative amount.

**Column 7 – In-Year Increase (Decrease)**

This is the total change from in-year funds. It is calculated as the sum of columns 5.1, 6, and 6.1. The total from the depreciable capital projects line is populated on Schedule 5, item 2.8.2, column 3. The total from the capital land projects line is populated on Schedule 5, item 4.7, column 3.

**Column 8 – Acc. Surplus at Aug 31 committed to fund projects**

This column is the sum of columns 3, 5, and 7. For depreciable capital projects, this closing balance is forwarded to Schedule 5, item 2.8.2, column 4. For land projects, capital land projects, the balance is forwarded to Schedule 5, item 4.7, column 4.

**TAB: Sinking Fund Interest:**

Per PS 3100.13, interest earned on sinking funds is to be recognized in revenue when earned. The compliance shortfall due to the exclusion of sinking fund interest from DCC will be managed from the interest earnings over the average remaining service life of the assets. The Ministry will be tracking interest earnings to allow boards to use any excess for other operating purposes once the requirements to repay the funds are met. This amount is calculated on this schedule, starting at item 13.

**Committed Sinking Fund Interest Earned**

Items 8 to 12 are used to calculate the portion of the sinking fund interest earned that goes to Schedule 5 at item 2.8.1.

**Item 8 – Acc. Surplus at Sept 1 committed to fund SF**

This is pre-loaded from the Ministry reviewed 2014-15 Revised Estimates. Boards can adjust the pre-loaded opening balance based on the latest data available. The adjusted opening balance should reflect what would have been reported as closing balance in the 2014-15 Financial Statements.

**Item 8.1 – Amount Committed in 2015-16 from Prior Years Surplus**

This is an entered cell which allows boards to set aside accumulated surplus to cover future years' shortfalls in sinking fund interest. Enter the amount committed in 2015-16 for sinking fund interest using the accumulated surplus from previous years on this line. Only positive values should be entered here. The total amount from this line will be populated on Schedule 5, item 2.8.1, column 2. On Schedule 5, ensure that a corresponding negative amount is entered on the line(s) where the accumulated surplus is being transferred from.

**Item 8.2 – Amount Committed from In-Year Surplus**

This is an entered cell which allows boards to set aside an in-year surplus to cover future years' shortfalls in sinking fund interest. Enter the amount committed in 2015-16 for sinking fund interest using the in-year surplus here. Only positive values should be entered. The total amount from this line will be populated on Schedule 5, item 2.8.1, column 3. On Schedule 5, the amount entered on this line will reduce the operating accumulated surplus on line 1.1, column 3.

**Item 9 – In Year Increase (Interest on Sinking Fund Assets)**

This cell contains the estimated amount of sinking fund interest that will be earned by the board in 2015-16. This amount will equal Schedule 9, item 6.2, which is populated from Section 12, item 12.45, column 13. If, however, the board earned a cumulative amount of interest in excess of the amount stated in the sinking fund agreement before 2015-16, the amount here

will be \$0. This is because sinking fund earnings after this point will no longer be reported under Available for Compliance, Internally Appropriated. It will go to Operating Accumulated Surplus at item 1.1, column 3 on Schedule 5 (via a reduction at item 2.8.1, column 3, Schedule 5).

***Item 10 – In Year Decrease (Usage of Sinking Fund)***

This cell contains a calculated amount equal to the negative of the amount in Note 2, item 1. It calculates the usage of sinking fund interest to cover the revenue shortfall resulting from the exclusion of sinking fund interest from DCC. It is calculated as the interest earned and to be earned on sinking funds as at September 1, 2010, divided by the average remaining service life (in years) of the tangible capital assets as at August 31, 2010.

***Item 11 – Excess Interest Earned to be reallocated***

This amount is calculated as the negative of the amount at item 17. When the total sinking fund assets of the board are at a value equal to the total sinking fund debenture obligation of the board, any interest earned in the sinking fund assets is unrestricted and will not be reported under Available for Compliance, Internally Appropriated. It will go to Operating Accumulated Surplus at item 1.1, column 3 on Schedule 5 (via a reduction at item 2.8.1, column 3, Schedule 5).

***Item 12 – Acc. Surplus at Aug 31 committed to fund SF***

This is the sum of items 8 to 11.

***Sinking fund interest earned in excess of expected interest earned in the sinking fund agreements (Items 13 to 17)***

***Item 13 – Committed Sinking Funds – Sinking fund interest to be excluded from DCC***

This is the interest that is expected to be earned on the board's sinking funds during their life per the sinking fund agreement, and is pre-loaded based on Ministry reviewed 2010-11 Financial Statements, note 2, item 1.

***Item 14 – Cumulative interest earned as at Aug. 31, 2015***

This amount is pre-loaded based on Ministry reviewed 2014-15 Revised Estimates, Schedule 5.5 item 16. Boards can adjust the pre-loaded amount based on latest information or in the Financial Statements cycle, based on the 2014-15 Financial Statements to better reflect projected actuals as of August 31, 2015.

***Item 15 – Interest earned in excess of sinking fund agreements in 2014-15***

This amount is calculated as item 14 less item 13. If the value is negative, then a \$0 is populated. This cell is used to determine if the board has met their required sinking fund interest earnings, on an aggregate basis for all sinking funds. This amount will not be included in the committed sinking fund interest earned line item that flows to Schedule 5, item 2.8.1. It will be included in the Operating Accumulated Surplus at item 1.1, column 3 on Schedule 5.

***Item 16 – Cumulative interest earned as at August 31, 2016***

This amount is calculated at column 9 plus column 14.

#### *Item 17 - Interest earned in excess of sinking fund agreements*

This amount is calculated as item 16 less item 13 if item 15 is zero. If the value is negative, then a \$0 is populated. Also, if item 15 was greater than \$0, the amount in item 17 will be \$0 as the board already earned more interest than the amount required by the sinking fund agreement in the previous school year. This cell is used to determine if the board has met their required sinking fund interest earnings, on an aggregate basis for all sinking funds. This amount will not be included in the committed sinking fund interest earned line item that flows to Schedule 5, item 2.8.1. It will be included in the Operating Accumulated Surplus at item 1.1, column 3 on Schedule 5.

#### *Note 2, item 1 – In-Year Decrease (Usage of sinking fund)*

This cell is preloaded from 2010-11 Ministry reviewed Financial Statements Schedule 5.5, item 3. It represents the amount of sinking fund interest that will be used to cover the revenue shortfall each year that results from the exclusion of sinking fund interest from DCC. This amount will be zero if the average remaining service life at note 2, item 2 is zero.

#### *Note 2, item 2 – Average Remaining Service Life Assets*

This cell is populated with the average RSL from Schedule 5.3, item 3.0 (or 3.1 if applicable), column 6 of the 2010-11 Ministry reviewed Financial Statements less number of years since 2010-11.

#### **Schedule 5.6: Continuity of Revenues Recognized for the Purchase of Land**

This schedule reflects the provisions of the Public Sector Accounting Standards Board (PSAB) Government Transfers standard (PS 3410). While the standard allows for deferred capital contributions (DCC) relating to the purchase or acquisition of depreciable assets, this is not the case for non-depreciable assets (i.e. land). These must be recognized in revenue when the non-depreciable assets are acquired. Revenues received to purchase land will be excluded from DCC to comply with the standard and the revenues are shown under accumulated surplus unavailable for compliance on Schedule 5 at item 4.7. Details of land revenues will be tracked in Schedule 5.6, Continuity of Revenues Recognized for the Purchase of Land.

#### *Item 1.1 – Revenues Recognized for Land – Balance at September 1, 2015*

The amounts are pre-loaded based on the closing balance of Schedule 5.6 in the Ministry reviewed 2014-15 Revised Estimates. Boards can adjust the pre-loaded amount based on the latest information available.

#### *Item 1.2 – Revenues Recognized for Land – Unsupported Past Spending on Land*

This amount is entered by the board (a positive number), and represents the revenues that will be recognized in 2015-16 for the purchase of land that occurred in a prior period. Revenues to support this purchase are only being received in 2015-16. Boards are to enter the portion relating to EDC and non-EDC land revenues.

#### *Item 1.3 – Revenues Recognized for Land – Land Expenditures – Current Year*

This amount comes from Schedule 3A, item 3.1, column 20, and represents the revenues that

will be recognized in 2015-16 for the purchase of land (i.e. capital grants received or deferred revenues used).

***Item 1.4 – Revenues Recognized for Land – Supported Portion Land Disposed – Current Year***

This amount is entered by the board when land is disposed during the period. When land is purchased, the revenues received to purchase the land are recorded in Schedule 5.6.

Accordingly, when the land is disposed, this amount of revenue must be removed from this schedule. Enter the value as a positive number, splitting the amount between EDC and non-EDC.

See the [Fall 2011 Training Session slides](#) for the journal entries supporting the proceeds of disposition transactions.

***Item 1.5 – Revenues Recognized for Land – Accumulated surplus***

This amount equals the total capital land projects on Schedule 5.5 (List of Committed Capital Amounts Funded by Accumulated Surplus), columns 5, 5.1 and 6.1. It is the portion of accumulated surplus that has been committed due to the purchased land (positive value) plus the portion of accumulated surplus that has been released from ‘unavailable for compliance’ when the land is sold (negative value).

***Item 1.6 – Revenues Recognized for Land – Balance at August 31, 2016***

This cell is the sum of items 1.1, 1.2, 1.3, and 1.5 minus item 1.4. The amount is populated at Schedule 5, item 4.7, column 4. It represents the cumulative total of revenues that have been included in accumulated surplus for the purchase of land as at August 31, 2016.

### **Capital Deficit on Land**

For depreciable assets, the DCC continuity (Schedule 5.3) is used to track any capital deficits. As explained above, contributions for the purchase of land will not be included in DCC due to a February 2011 update in the Public Sector Accounting Standards Board (PSAB) Government Transfers standard (PS 3410). As a result, this portion of the schedule is used to track any capital deficits on land purchases.

***Item 2.1 – Land and land improvements with infinite lives at August 31, 2016***

The total land values, including pre-acquisition costs for land, are populated from Schedule 3C into column 3. Boards will enter the portion of the value in column 3 that relates to EDCs in column 1. The amount not related to EDCs will be calculated automatically in column 2.

***Item 2.2 – Capital Deficit on Land – Financial assets at August 31, 2016***

The portion of the assets held for sale that were previously classified in a TCA land category are populated from Schedule 3D into column 3. Boards will enter the portion of the value in column 3 that relates to EDCs in column 1. The amount not related to EDCs will be calculated automatically in column 2.

***Item 2.3 – Revenues Recognized for Land – Balance at August 31, 2016***

This amount is automatically populated from item 1.6 above.

### Item 2.4 – Capital Deficit on Land – for the Year Ending August 31, 2016

The capital deficit on land is calculated as the book value of land (items 2.1 and 2.2) less contributions that have been received to support the land (item 2.3).

#### Schedule 9: Revenues

This schedule is designed to collect revenue information on a PSAB basis. As per public Sector Accounting Board (PSAB) section PSG-4, paragraph 7, the creation of, addition to or deduction from funds and reserves does not create a revenue or expense.

- All revenues of the board are recorded on this schedule (including all legislative grants, federal grants, third party revenues, etc.).
- Grants or other amounts received for specific or externally restricted purposes (such as Special Education grants) are *not* recognized as revenue unless they have been used for the purposes they were provided for. These amounts are recorded in deferred revenue on Schedule 5.1.
- Amounts coming from deferred revenues increase grant revenues. The amounts in Schedule 9 are carried forward from Schedule 5.1 and are populated as detailed in the chart below:

Schedule 9	Schedule 5.1, column 6
Line 2.8 – Amounts from Deferred Revenue – Other Ministry of Education Grants	Lines 1.13 and 2.16
Line 2.21 – Amounts from Deferred Revenue – Other Ministries	Lines 1.21 and 2.23
Line 2.24 – Amounts from Deferred Revenue – Other GRE	Lines 1.23, 1.24 and 1.25
Line 4.3 – Amounts from Deferred Revenues – School Generated Funds	Line 1.27
Line 5.5 – Amounts from Deferred Revenue – Federal Government	Lines 1.26 and 2.29
Line 8.15 – Amounts from Deferred Revenue – Other Third Party	Lines 1.29 to 1.33, and 2.37 less 2.30 less 2.29 less 2.28
Line 8.3 - Fees from Individuals – Day School, Other, the Transfer from deferred revenues column	Line 1.28

- Education Development Charges (EDC) revenue is the amount recognized as revenue in the current year, *not* the amount of EDCs collected during the year. Most of the EDCs collected will be recorded as deferred revenues until they are used for the purpose for which they were collected. This amount will be populated at item 8.16, based on information entered in Schedules 3, 3A, and 5.1.
- Boards will enter fees from their Extended Day Program related to Early Learning at item 8.17.
- The amortization of deferred capital contributions (DCC) from Schedule 5.3, column 6 item 2.3 is recorded as revenue on this schedule at item 9.1.

- Most of the proceeds from sales of site and buildings (i.e. real property) are recorded as deferred revenues until they are used as prescribed by regulation 193/10 – Restricted Purpose Revenues. For example, a building 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 a contribution to deferred revenue (Schedule 5.1, column 2, items 2.25 to 2.27) to the extent that the board had capital contributions in DCC for the purchase of this building. The deferred proceeds will be transferred to the DCC account (Schedule 5.3) in the year that they are used for the purposes allowed by the regulation. DCC will be recognized into revenue at the same rate as the amortization of the asset that was purchased with the proceeds. The scenario is different when land is sold. A revenue recovery will be recorded on line item 8.30 in Schedule 9 to the extent that the board had capital contributions in accumulated surplus (Schedule 5, line item 4.7) for the purchase of this land. See the [Fall 2011 Training Session slides](#) for the journal entries supporting the proceeds of disposition transactions.
- DCC on disposal of non-pooled and unrestricted assets and DCC related to the loss on disposal of restricted assets is recorded as revenue on this schedule at item 9.2. On the disposal of non-pooled and unrestricted assets, the DCC of the disposed assets is transferred to revenue and reported on this line. On the disposal of restricted assets (including assets held for sale), if there is a loss incurred on disposal, the portion of the DCC of the disposed asset equal to the loss is also transferred to revenue by reporting the amount on line 9.2. The remaining portion of the DCC is transferred to deferred revenue. See the [Fall 2011 Training Session slides](#) for the journal entries supporting the disposition transactions.
- Report any interest on sinking fund assets at Section 12, item 12.45, column 13 which will be populated at item 6.2.
- Any interest earned on debentures raised by boards to pre-finance project costs should be reported as revenue.
- Tuition fees from Ontario residents on tax-exempt land (S4 of Tuition Fee Regulation) are to be reported under item 8.2.
- Tuition fees from Individuals – Day School, Other typically refers to tuition fees collected from international VISA students. Some boards may record the fees received for the upcoming school year from the VISA students as deferred revenue. In those instances, the collected fees can be recognized as revenues in the respective school year through a transfer from Schedule 5.1, item 1.28, col. 6 to Schedule 9, item 8.3.1. This amount from the deferred revenues is excluded from the amount populated in item 8.15, Amounts from deferred revenues – other third party. Some boards may not record the tuition fees from VISA students as deferred revenues, but would accrue fees received in advance. They would in those circumstances continue to report the revenues, when recognized, on item 8.3.2.
- All payments to school boards other than grants should be reported at item 8.14, Government of Ontario, Non-grant payment. An example is a disbursement for an employee of the board seconded to the Ministry.

- Gains reported on Schedule 3C incurred from the disposal of pooled assets and non-restricted assets will be populated under item 8.18.

### **Banker and Recipient Boards**

Some Ministry of Education grants have been provided to boards that are to act as "banker boards" that will further distribute the money to other boards ("recipient boards"). For boards to which this situation applies, please report as follows.

#### **Banker Boards**

When the funding is received from the Ministry, the banker board should record the amount in Provincial Grants - Other revenue (Schedule 9, items 2.1 to 2.14), 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 (Schedule 10, column 11).

#### **Recipient Boards**

Amounts received or receivable from the banker board should be recorded as Other Fees and Revenue from School Boards - Other (Schedule 9, item 7.5 or 7.6) or as deferred revenues where applicable. The expense should be recorded when incurred in the appropriate expense account(s) on Schedule 10.

### **Transfers To/From Deferred Revenue**

#### **Legislative Grants**

- Under PSAB, certain grants must be put into deferred revenue since they are externally restricted (e.g. Special Education, certain capital grants). As a result, the allocation a board receives in Section 1A (Summary of Allocations) will not equal the Legislative Grants – Current year, that is recorded on Schedule 9, item 1.1. The portion of the year's allocation that is being deferred can be seen on Section 1A, item 1.84.
- Amounts that are transferred to revenue on the deferred revenue schedule (in Schedule 5.1, column 6) will be populated in Schedule 9 automatically. For example, amounts transferred from deferred revenue to revenue related to legislative grants (e.g. Special education) would be automatically included in Schedule 9 at item 1.2 (Amounts from Deferred Revenue – Legislative Grants).

#### **Other Deferred Revenues**

- Other deferred revenues on Schedule 5.1 that meet the criteria for revenue recognition would be transferred out of deferred revenue by recording the appropriate amount on Schedule 5.1, column 6. No data entry is required on Schedule 9, as the amount will be populated automatically. For example, if the revenue recognition criteria have been met for the Energy Efficient Schools – Operating deferred revenue, the board will record the appropriate amount in Schedule 5.1, column 6, item 1.7. This amount will flow

automatically to Schedule 9, item 2.8 (Amounts from deferred revenue - Operating Ministry of Education grants).

#### **Data Entry and Relationship 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 Schedule 11A
  - Total current year legislative grants from Section 1A and the amounts from deferred revenues, which come from Schedule 5.1.
- Gain on disposal of unrestricted assets (i.e., assets other than land and building) is pre-loaded at item 8.18 as the sum of gain on disposal in Schedule 3C for unrestricted assets. Negative amounts will be preloaded on Schedule 10, column 12, item 80.1.
- Item 3.4, which is only applicable to financial statements, is to be used to accrue tax revenue adjustments (write offs and supplementary taxes) relating to 2016, 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 at item 2.32 to reflect the grant impact.
- The amortization of DCC at item 9.1 will equal the amount recorded on the DCC Continuity (Schedule 5.3, column 6, item 2.3).

#### **Schedule 10 – Expenses**

This schedule has two tabs, which provide alternate methods of entering board's total operating expenses. Boards can choose which one they would prefer to use; data entry on one tab will automatically be updated on the other tab.

##### **Tab: Option 1:**

This option displays the data in one long column, which only displays the cells that allow data entry. First all the entered cells for the first column (Salaries and Wages) are shown, followed by all entered cells for the second column (Employee Benefits), and so on until all entered cells have been displayed. Boards may choose to use this method if they don't want to have to click through non-entered cells.

##### **Tab: Option 2:**

This is the traditional grid that should be familiar to boards, and that is replicated in the report for Schedule 10.

##### **Notes on input data:**

This schedule is designed to collect expense information on a PSAB basis by expense category and object. As per public Sector Accounting Board (PSAB) section PSG-4, paragraph 7, the creation of, addition to or deduction from funds and reserves does not create a revenue or expense.

- Since TCA was capitalized per PSAB (PS-3150) starting September 1, 2009, capital expenditures that meet the capitalization threshold per the TCA Guide will no longer be expensed; they will be recorded on the capital expenditure schedules (Schedules 3 to 3A). Only the amortization, write downs and losses on disposal related to TCA are recorded on Schedule 10. Amortization is split into five categories:
  - (i) Instruction (item 72, column 12)
  - (ii) Administration (item 73, column 12)
  - (iii) Transportation (item 74, column 12)
  - (iv) Pupil Accommodation (item 75, column 12)
  - (v) Other (item 76, column 12)
- Capital expenditures that do not meet the capitalization threshold as per the TCA Guide will continue to be recorded in column 5 (Supplies and Services). Any expenses related to the replacement furniture and equipment that do not meet the capitalization threshold (previously recorded in column 6) will be recorded in column 5.
- Loss on disposal for unrestricted assets (i.e. those assets that are not governed by regulation 130/10), as well as restricted assets, are reported in column 12 at lines 72.1, 73.1, 74.1, 76.1, and 80.1. Losses on assets held for sale from Schedule 3D are also reported at these lines. For restricted assets, the loss on disposal is summed up from losses on disposal in Schedule 3C which should be based on an asset-by-asset basis. Debt principal payments and sinking fund contributions are not recorded as expenses under PSAB. They are shown on the Schedule 1 as a reduction of the debt liability.
- Actuarially determined amounts for retirement benefits and termination benefits are recorded in expenses as required by Sections 3250 and 3255 of the PSAB Handbook. The expense that is recorded in schedule 10 will be lower due to the parameters proposed by the government for 2012 PDT (refer to memorandum 2012:SB7).
- Interest expenses include the accrual amount to year-end, not just the cash payment during the year. This is the amount that should be recorded on Schedule 10. To the extent that this amount differs from the amount paid in cash, the offsetting difference is included in the Increase/(Decrease) in Unfunded Liabilities - Interest Accrued column on Schedule 10ADJ (Adjustments for Compliance Purposes) in Column 14. If the PSAB expense is greater than the amount paid in cash, the unfunded liability has increased, which is recorded as a positive number on Schedule 10ADJ.
- Prepaid Expenses and Inventories of Supplies are to be set-up as non-financial assets in the period in which they are acquired. These assets will be drawn down and *recognized in expense in the period in which they are used* (not when acquired as was done prior to September 1, 2010).
- Amounts going into deferred revenues are *not* expenses.
- Expenses include capital purchases that do not meet the capitalization threshold in the TCA Guide.
- Item 53.1 and 53.2 – as part of the full implementation of the Full Day Kindergarten initiative, Teacher Assistants and Early Childhood Educators (ECE's) line is split into two

lines, teacher assistants (item 53.1) and ECE (item 53.2) for related to day school programs. The expenses reported on item 53.2 ECE line should be related to the ECE work in Full Day Kindergarten. In the case that there are ECEs who work in other grades, please report it under item 53.1. Any ECE expenses related to non-day school programs (e.g. before and after school) will be reported under line 78 – Other non-operating expenses.

- Item 70 (School Operations and Maintenance), item 71 (School Renewal) and item 77 (Other Pupil Accommodation) do not contain any amounts that meet the capitalization threshold per the TCA Guide; these amounts would be recorded on the Capital Expenditure schedules (Schedules 3 to 3A).
- Item 77 (Other Pupil Accommodation) includes operating-type expenses regarding pupil accommodation, mostly interest on debt on capital programs.
- Expenses to be reported on this schedule are gross expenses except for HST rebates. Salary recoveries are not netted and any recoveries are to be reported on Schedule 9 in the Other Revenue section. The reporting of expenses 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 and Wages	object codes 101 – 195
Employee Benefits	object codes 201 – 295
Staff Development	object codes 315 – 318
Supplies and Services	object codes 320 – 460, 551 – 553 and 661
Interest charges on long term debt	object codes 752, 754 , 761, 762 and 764
Rental Expenses	object codes 601 – 630
Fees and Contractual Services	object codes 651 – 655 and 662 - 682
Other	object codes 701 – 715, 722, 725 and 763
Transfers to Other Boards	object code 720
Amortization	object codes 781 - 798

- 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 at item 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 column 7 items 54, 62, 66, 68, 70, 71, or 77; and short-term borrowing costs for operating purposes is to be included at column 10 item 66.
- Other non-operating expenses at item 78 are to include:
  - only the extraordinary expenses as referred to in the Uniform Code of Accounts, restructuring expenses or expenses that are non-educational and for which the board receives offsetting revenues.

- Payments that the board is required to place in a trust fund as a result of the financing arrangements of the not permanently financed (NPF) debt are to be reported on this line. A corresponding funding is included in the GSN.
- Any new expenses related to liability on contaminated sites under PSAB standard 3260 incurred after Sept 1, 2014 should be reported in Schedule 10 under Other Expenses - other non-operating

#### **Data Entry and Relationship to other schedules:**

- All amounts input on this schedule are to be recorded on a PSAB basis.
- Total expenses for both panels are to be entered on this schedule. For school based expenses that are broken down between elementary and secondary panels, boards will then enter the secondary portion of the expense on Schedule 10.2; the difference, which relates to the elementary panel, will be automatically calculated on Schedule 10.1.
- The amortization entered on Schedule 10, column 12, items 72 to 76 will equal the total amortization and write downs on Schedule 3C (TCA Continuity).

#### **Schedule 10ADJ: Adjustments for Compliance Purposes**

This schedule is designed to show the adjustments required to arrive at “adjusted expenses for compliance purposes”. This is the amount that must be included as expenses in the financial statements of the board under Section 231 of the Education Act, and in Data Form D for classroom and enveloping purposes.

*Column 14 – Increase (Decrease) Unfunded Liabilities – Interest Accrued, School Generated Fund (SGF), Contaminated Site.*

#### **Interest Accrued**

Interest expenses include the accrual amount to year-end, not just the cash payment during the year. This is the amount that should be recorded on Schedule 10. To the extent that this amount differs from the amount paid, the offsetting difference is recorded in this column. If the PSAB expense in respect of long term capital debt supported by the Ministry is greater than the amount paid in cash, the unfunded liability has increased, which is recorded as a positive number on Schedule 10ADJ.

#### **School Generated Funds**

Expenses related to school generated funds are excluded for compliance purposes are populated in this column at item 79 from Schedule 14. The corresponding revenues are excluded from compliance on the Compliance Report at line item 1.1.

#### **Contaminated Site**

As the initial liability for contaminated sites as at September 1, 2014 is excluded from the

compliance, therefore any in-year transactions which reduce the opening liability entered in Schedule 5, column 3, in-year increase/(decrease) is also excluded from the compliance calculation. This is achieved by populating the amount under item 78, Other Non-Operating, in this column.

### **Unfunded Liabilities – Employee Future Benefits (EFB)**

Actuarially determined amounts for retirement benefits and post-employment benefits are recorded in expenses (Schedule 10) as required by Sections 3250 and 3255 of the PSAB Handbook. Boards have, up to 2011-12, reported a PSAB expense for their EFB, but are required to manage their EFB cash expense, not the PSAB expense, for budget compliance purposes.

#### ***Column 15 – Amortization of Employee Future Benefits – Health, Dental, Life Insurance***

During 2012, an amendment was made to Ontario Regulation 488/10 requiring the amortization of retirement health/dental/life insurance liabilities over 10 years or a shorter period, beginning during the 2012-13 school year. This was outlined in memorandum 2012:B14. The total of this column is populated from schedule 5, line 4.1.2, column 3. Boards are to distribute this amount among the available lines as applicable.

#### ***Column 16 – (Decrease) Unfunded Liabilities – Employee Benefits***

As the four year phase-in spending on benefits that do not relate to retirement gratuities and retirement health/dental/life insurance (i.e. Long-term disability benefits, WSIB benefits and other) from cash to PSAB expense for budget compliance purposes is completed in 2015-16. These expenses are no longer excluded for compliance purpose.

However if the board would like to address the remaining Unfunded Non-retirement Gratuity Related Employee Benefits using in-year surplus/deficit, they could report the amount under column 16, (Decrease) Unfunded Liabilities – Employee Benefits. The total of this column will be populated to Schedule 5, column 3, item 4.1.3.

#### ***Column 18 – Amortization of Employee Future Benefits – Retirement Gratuity liability***

Boards are required to fully address their unfunded retirement gratuity liability over the EARSL of eligible employees under the plan or a shorter period. This includes both the retirement gratuity liability as well as any Early Retirement Incentive Plan liability. The total of this column is populated from the sum of amounts on Schedule 5, items 4.1 and 4.1.1, column 3.

#### ***Column 12 – Total Expenses***

These are the expenses populated from Schedule 10 – Expenses, Total Expenses at column 13.

#### ***Column 20 – Total Expenses for Compliance***

This is the sum of the total expenses adjustment at column 19 and the total expenses at column 19. The total of this column is used in the compliance calculation in the Compliance page and the details of this column is used in Data Form D.

## **Schedules 10.1 and 10.2 – School Based Expenses – 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 expenses by panel. Only Schedule 10.2 - Secondary requires data entry, if applicable; the amounts on Schedule 10.1 are calculated as the totals from Schedule 10 less the amounts input for secondary on Schedule 10.2. They are to include special education expenses reported in schedule 10A and 10B.

Item 51, column 05 of the school based expense grids should only include expenses relating to travel of personnel for instruction purposes. Item 61, column 05 of the school based expense grids relates to travel expenses of principals/VPs.

## **Schedule 10.6 Supplementary Information for Board Administration Expenses**

This schedule provides breakdown of the board administration expenses reported on line 66 of Schedule 10. Please refer to the [Uniform Code of Accounts](#) for the valid function code and objection code combinations.

## **Schedule 10A and 10B – Special Education Expenses**

Similar to Schedule 10, this schedule has two tabs which provide alternate methods of entering data. Boards can choose which one they would prefer to use; data entry on one tab will automatically be updated on the other tab.

### **Tab: Option 1:**

This option displays the data in two long columns, one for Elementary and one for Secondary, which only display the cells that allow data entry. First all the entered cells for the first column (Salaries and Wages) are shown, followed by all entered cells for the second column (Employee Benefits), and so on until all entered cells have been displayed. Boards may choose to use this method if they don't want to have to click through non-entered cells.

### **Tab: Option 2:**

This is the traditional grid that should be familiar to boards, and that is replicated in the report for Schedules 10A/B.

The purpose of this schedule is to provide special education expenses for enveloping compliance purposes. Elementary special education expenses are to be reported in Schedule 10A and secondary special education expenses in Schedule 10B.

- Include expenses (including Section 23 programs in approved facilities) that fall within the classroom and non-classroom categories, except for those expenses which, although related (directly or indirectly) to special education pupils, fall under other funding categories (e.g. transportation, administration, supervisory officers and school operations).

- Expenses are to be recorded on an adjusted compliance basis only – not on a PSAB basis. This means that expenses would be recorded in a manner consistent to the recording of expenses on Schedule 10 ADJ. Therefore boards should not include the additional expenses for (and do not have to make the adjusting entries by program for):
  - (i) Interest accrual
  - (ii) Employee benefits (*however, boards must include* any changes to the Employee Benefit Expense resulting from plan or benefit changes)
  - (iii) School generated funds
- Boards are to record the amortization, to the extent it applies to the Special Education category. It is expected that the amortization amount will be minimal, since special education equipment (SEA) is not capitalized per the TCA Guide. SEA will be recorded in column 5 (Supplies and services).
- The total amortization that relates to special education will be entered in column 11 on the amortization line (item 72). All amounts that do not meet the criteria for capitalization per the TCA Guide should be included in column 5 (Supplies and Services).
- 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 and supply teachers expense categories. The Net Expenses in column 16 of the special education expense 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 expenses 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 expenses have been reported as special education expenses 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.

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 website site for users as a reference in completing this schedule.

### **Schedule 10C – School Operations and Maintenance Expenses**

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 and the detail expense categories are based on recommendations from the School Operations Working Group.

To improve the consistency of reporting among Boards, a column with the Code of Accounts References is included.

## **Schedule 10F – Employee Benefits**

This schedule is for boards to provide a detailed breakdown of the benefit expenses (reported on Schedule 10) by benefit type. The total employee benefits expenses on Schedule 10F – line 18, column 13 should be equal to the total employee benefits expenses reported on Schedule 10 – line 90, column 3.

Boards are requested to enter the total employee benefits expenses reported on Schedule 10, line 90 broken down by the different type of benefit expenses in this schedule.

This schedule has been revised as of the 2013-14 Financial Statements to split the column previously titled 'Life Insurance / Long-Term Disability' into two separate columns:

- Long-Term Disability
- Life Insurance

Some of the benefits expense columns may equal the current year benefit expenses reported on Schedule 10G in the Financial Statements cycle, column 2, under the respective benefit category. Such benefits include:

- Retirement Gratuity Plans and Early Retirement Incentive Plans (ERIP)
- Retirement Health, Dental, Life Insurance Plans, etc
- Compensated Absences
- Long-Term Disability Plans
- Workers Compensation Benefits
- Termination Benefits
- OPSEU Pension Plans
- Other Pension Plans

Warning messages have also been added to ensure that expense amounts for each of the above categories tie back from one schedule to the other.

Statutory employee benefits include EI, CPP, Employer Health Tax, etc for current employees.

Extended Health benefits include dental, hospital and vision plans for current employees.

Other benefits include benefit expenses not recorded elsewhere strictly for current employees.

Please refer to *PSA Handbook* Sections 3250 and 3255 for definitions of various terms related to this schedule.

## **Schedule 10G - Supplementary Information on Future Benefits**

At Estimates and Revised Estimates, a simplified page is provided for data entry since the detailed continuity of employee benefits liabilities is only required at Financial Statements time. The purpose of this schedule is to calculate the amount to be brought into compliance for the unfunded liabilities for retirement gratuity, early retirement incentive plans and retirement health/dental/life insurance plans.

- The balances at items 1.1 and 2.1 are pre-loaded based on the Ministry-reviewed 2014-15 Revised Estimates' closing balances for these liabilities in column 4 of Schedule 5. Boards are able to overwrite these values to adjust the opening balances, if necessary. Please note that this should only be done if the actual EARSL or amortization period used in 2014-15 is different from the one reported in the 2014-15 Revised Estimates.
- The adjusted opening unfunded liabilities are shown on items 1.4 and 2.4 taken into account of any Ministry adjustments at items 1.3 and 2.3 if applicable.
- Items 1.5 and 2.5 show the EARSL and amortization periods applicable for 2015-16, which are based on the EARSL and amortization period reported in Schedule 10G of the Ministry-reviewed 2014-15 Revised Estimates minus 1 year. Boards could adjust the pre-loaded EARSL and amortization period, if necessary. Please note that the adjusted EARL/amortization period cannot exceed the remaining EARL/amortization period for the school year based on the original EARSL/amortization period reported in the 2014-15 school year.

### **Schedule 11A - Tax Revenue and Territorial District Adjustments**

This schedule calculates property tax revenues for the school year. This schedule now has two input tabs: Property Tax by Municipality, and Tax Revenue Changes. The latter tab used to be a separate section (Section 14), but it has now been integrated into Schedule 11A.

#### **Tab: Property Tax by Municipality**

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 tab, along with the Tax Revenue Changes tab, is used in the calculation of tax revenues for 2015-16. The residential and business taxes should reflect the revenue based on the most recent 2015 assessment data and mill rates.

Residential taxes include:

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

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

#### **Tab: Tax Revenue Changes**

This tab collects information on election costs and expected residential and business tax growth

or reduction. Items 14.2.2, 14.2.5, and 14.2.6 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 years' tax revenue; 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.

Items 14.2.2 and 14.2.5 allow boards to project the average percent assessment growth they expect within their jurisdiction in the 2015 calendar year. For example, if the board is expecting a 1.1% growth in residential assessment, 0.011 should be entered at item 14.2.2. Where there is an assessment decline being projected, a negative number should be entered.

Item 14.2.6 captures the amount of business tax (BET) reduction estimated for 2016. 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 and tax adjustments at items 14.3 to 14.5 are populated from the totals compiled on the Property Tax by Municipality tab.

#### **Schedule 14 - School Generated Funds**

School-generated funds (SGF) are funds that are raised and collected in the school or broader community in the name of the school or by a school- or parent-administered group, including school councils. These funds, which are administered by the school, are raised or collected from sources other than the school board's operating and capital budgets.

This schedule shows the activity for SGF that have been consolidated into the board's financial statements. It includes total school-based revenues (items 1 to 1.8) and total school-based expenses (items 2 to 2.7), which are to be reported separately in the Elementary and Secondary panels in Columns 1 and 2.

This information is supplementary information, and is not subject to audit. The audited financial statements will continue to report school generated funds as a single revenue line and a single expense line in the Consolidated Statement of Operations (Schedule 1.1). However boards are required to complete this form by category to submit their Financial Statements submission. The selected categories were taken in large part from the Chart of Accounts in the [OASBO Finance Committee's Guidelines for School Generated Funds](#) – Chart of Accounts pg. 87-90.

For more information on school generated funds, see memoranda 2010:B11 and 2011:B2, as well as the Code of Accounts.

SGF is reported under five categories:

- (i) Field Trips/Excursions (including admission, transportation and accommodation)

- (ii) Fundraising for External Charities
- (iii) Student Activities and Resources (including fees)
- (iv) Capital Assets
- (v) Other

### **Field Trips/Excursions**

#### **Item 1.1 and item 2.1**

All amounts raised/received or costs to support the costs of in province or out of country excursions or any field trips. The intent of this category is to capture all field trips or excursions so if a drama club or band goes on a field trip, it should be recorded under this category.

Examples: trips to Science Centre, farm visit, museum trip, trip to U.S.A.

### **Fundraising for External Charities**

#### **Item 1.2 - Fundraising**

Revenues: All amounts raised/received in support of an external charity where the school provides the administrative process for collecting the funds. This charity would be registered with the Canada Revenue Agency.

Examples: Cancer Society, United Way

#### **Item 2.2 - Donations**

Expenses: Expenses in support of an external charity where the school provides the administrative process for collecting the funds. This charity would be registered with the Canada Revenue Agency.

Examples: Cheques provided to the Cancer Society, United Way

### **Student Activities and Resources**

#### **Item 1.3**

Revenues: All monies raised/received related to student activities and resources. Athletic activities are recorded under this category (e.g. tournament fees, league fees, etc.). The exception would be a field trip (e.g. art club visits an art gallery) or excursion (rugby team travels to Scotland).

Examples: student activity fees, athletic fees, student clubs, support for student council/governments, agendas, yearbooks, extracurricular activities.

#### **Item 2.3**

Expenses: Costs associated with student activities and resources.

Examples: purchase of locks, purchase of team uniforms, entry fees, cost of agendas.

## Capital Assets

### Item 1.6 – Capital Asset Fundraising

Funds raised specifically to purchase capital assets will flow to Schedule 5.1 (Deferred Revenue). The amount will stay in deferred revenue until the specified capital asset is purchased, then the amount will be transferred to Schedule 5.3 (DCC). Even if funds were raised for band equipment, pottery equipment or technology investments (normally recorded under the Student Activities and Resources line), if these items meet the capitalization threshold as per the TCA Guide, they would be recorded in the Capital Asset category.

Examples: fundraising towards the construction of playgrounds, school gardens.

### Item 2.6 – Expenditures on Capital Assets

Expenditures made on capital assets for which there was specific fundraising will be recorded at item 2.6. This amount must also be recorded on the Capital Expenditures schedule (Schedule 3, column 9). The total of item 2.6 columns 1 and 2 on Schedule 14 will equal the amount on Schedule 3, column 11, item 1.8.4.

Examples: purchase of playground equipment, purchase of scoreboard, shade structure.

## Other

### Item 1.4 and Item 2.4

This includes all items that do not fit under categories above (e.g. general fundraising by the school or school council, interest on accounts). Expenses related to fundraising activity if any would be recorded here (e.g. costs of running fun fair event, costs related to fundraising partner (e.g. magazine sales).

These detailed instructions are to be used for understanding the data entry requirements within EFIS. Users should also refer to the EFIS 2.0 User Guide, the [Technical Paper](#), the GSN Legislation and Enrolment Register instructions as required.

## Allocations (Sections) – Input

Purpose:

This form is used to collect all of the required input to be used in calculating the board's GSN allocation. It includes 21 separate tabs that require data entry.

### TAB: Sec. 1A Strike or Lock-Out:

*Salaries, Wages and Employee Benefits Not Payable – Lock-Out:* Enter any salaries, wages and employee benefits that are not payable as a result of employees withholding their services or a lockout.

*Approved Expenditure – Lock-Out:* Enter any amount approved by the Minister that is attributed to the withholding of services by employees or a lockout.

Refer to Memorandum 2001:B23: Eligible Expenses Resulting from Labour Disruption.

### **TAB: Section 2 Special Education**

The first two sections of this tab are used to collect the elementary and secondary amounts related to the Claim Based Special Equipment Amount (SEA), the Special Incidence Portion (SIP) allocation and the Facilities Allocation amounts.

*Secondary - Total HNA Excluding SIP:* Distribute the Total High Needs Amount (HNA) Excluding SIP between elementary and secondary by entering the secondary portion of the allocation here. The elementary amount will be calculated as the Total Day School amount less the secondary portion.

### **TAB: Sec. 3 French Language**

*Number of Pupils:* (English Language Boards only). The first section of this tab is used to collect the elementary October 31<sup>st</sup> FSL enrolment. Enter FSL enrolment at the elementary level as whole numbers.

*Pupil Credits:* (English Language Boards only). The second section of this tab is used to collect the number of pupil credits at the secondary level. Credits are to be entered 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.

*French as a First Language – Start-up Input:* (French Language Boards only). Enter the number of new French as a First Language schools established by the board in the current fiscal year.

### **TAB: Sec. 3 ESL and ESD (English Language Boards only).**

This tab is used to collect 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.

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

### **TAB: Sec. 3 PANA (French Language Boards only).**

This tab is used to collect the number of immigrant students who were born in countries;

- where English is not the first language of a majority of the population; and
- countries in which a majority of the population speaks a variety of French that is sufficiently different from the French used as the language of instruction in schools of the board for it to be appropriate to offer a PANA program to pupils born in those countries

Boards should report the 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.

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

**TAB: Sec. 6 Cont. Ed. And Other Prog.**

This tab is used to collect the enrolment, number of classes and hours of instruction in International Languages.

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

**TAB: Sec. 7 Q&E Qualification Sys.**

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

**TAB: Sec. 7 Q&E Grid – no Movement**

To implement the provisions in the OECTA MOU and the *Putting Students First Act* which allow teachers' movement on the Q&E grid on the 97<sup>th</sup> days of the school year, boards are required to report the teachers' FTE distribution under two Q&E grids.

On this tab, boards are to enter the teachers FTE as of October 31<sup>st</sup>, 2015 in the Q&E grid assuming the qualification and experience of teachers are frozen at the 2014-15 level for the qualification and experience allocation.

**Reporting the Teacher Distribution Grid**

The qualification category of a teacher is recognized as of October 31, 2014 except where the qualification category of a teacher is changed after October 31, 2014 in the 2014-15 school year and the change for salary purposes is retroactive to October 31, 2014 or earlier, the changed category is to be reported on the grid.

For new teacher to a board that were not employed to teach by any school boards before 2015-16, the qualification is determined as of October 31, 2015 in the same way as how it would be determined under the "Q&E grid – with Movement"

For new teacher to a board that were employed to teach by other school boards before 2015-16, the qualification is determined as of October 31, 2014 as if the teacher had been employed to teach by the board as of that date.

The number of full years of teaching experience immediately before the start of the 2014-15 school year are to be reported, rounded to the nearest whole number (as per S41(8) of Grant Regulation). Principals and VPs reported on the line "Principal and VP (teaching portion)" on the grid are deemed to have 10 or more years of experience, that is, qualification category A4/GP4.

The board's teacher distribution grid should reflect the FTE of active teachers as of October 31, 2015. The FTE should be reported to one decimal place. In general, teachers who are assigned a regular timetable as of October 31, 2015 are included on the grid with the following exceptions:

- Exclude continuing education teachers and teachers providing instruction in respect of programs funded under Special Education Facilities amount.
- Include teachers on leave of absence with pay for which the board is not reimbursed (S39(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 (S41(5) of the Grant Regulation).
- Include principals or vice-principals assigned to instruct for part of their time (S41(5) paragraph 2 of the 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.

#### **TAB: Sec. 7 Q&E Grid – with Movement**

On this tab, boards are to enter the teachers FTE as of October 31<sup>st</sup>, 2015 in the Q&E grid assuming the movement of Q&E is allowed for 2015-16, as per the 2015-16 grant regulation.

#### **Reporting the Teacher Distribution Grid**

The qualification category of a teacher is recognized as of October 31, 2015 except where the qualification category of a teacher is changed after October 31, 2015 in the 2015-16 school year and the change for salary purposes is retroactive to October 31, 2015 or earlier, the changed category is to be reported on the grid.

The number of full years of teaching experience immediately before the start of the 2015-16 school year are to be reported, rounded to the nearest whole number (as per S41(8) of Grant Regulation). Principals and VPs reported on the line "Principal and VP (teaching portion)" on the grid are deemed to have 10 or more years of experience, that is, qualification category

A4/GP4.

The board's teacher distribution grid should reflect the FTE of active teachers as of October 31, 2015. The FTE should be reported to one decimal place. In general, teachers who are assigned a regular timetable as of October 31, 2015 are included on the grid with the following exceptions:

- Exclude continuing education teachers and teachers providing instruction in respect of programs funded under Special Education Facilities amount.
- Include teachers on leave of absence with pay for which the board is not reimbursed (S39(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 (S41(5) of the Grant Regulation).
- Include principals or vice-principals assigned to instruct for part of their time (S41(5) paragraph 2 of the 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.

#### **TAB: Sec. 7 NTIP**

This tab is used to collect the information required to calculate the New Teacher Induction Program (NTIP) allocation.

*NTIP –Number of Eligible Teachers based on prior year grid:* This number is pre-populated using the sum of the FTE teachers with experience of two years or less reported under grid 2 (i.e. grid with movement) of Section 7 of the 2014-15 Revised Estimates Ministry reviewed submission.

Where the pre-populated amounts do not reflect the latest information, boards may overwrite the pre-loaded data and enter the proper amount in this cell.

*NTIP Expenses:* Boards are to enter the NTIP Expenses.

### **TAB: Sec. 7 ECE Grid**

Early Childhood Educator (ECE) FTEs to be reported are for the school day period only and exclude any extended day component.

An educator who is a member of the College of Early Childhood Educators on October 31, 2015 is in category A. An educator who is not in category A is in category B.

The GSN allows grid movement on the 97<sup>th</sup> day in 2015-16 for funding purposes:

- One column which does not reflect grid movement in 2015-16: Number of full years of experience immediately before the start of the 2014-15 school year are to be reported, rounded to the nearest whole number (e.g. 0 – 0.49 years of experience are to be reported at line “Qualified ECEs with no year experience”).
- One column which does reflect grid movement in 2015-16: Number of full years of experience immediately before the start of the 2015-16 school year are to be reported, rounded to the nearest whole number (e.g. 0 – 0.49 years of experience are to be reported at line “Qualified ECEs with no year experience”).
- The FTEs should be reported to one decimal place.

### **TAB: Sec. 9 Transportation**

This tab is used to collect the information required to calculate the Transportation allocation. *Prior Year Allocation for Transportation:* This amount is pre-populated from 2014-15 Revised Estimates, Section 9, item 9.18 minus item 9.17. Where the pre-populated amounts do not reflect the latest information, boards may overwrite the pre-loaded data and enter the proper amount in this cell.

The following two amounts are used for calculating the Transportation Cost Update Adjustment.

*Transportation Allocations 2014-15:* This amount is pre-populated from the Ministry reviewed 2014-15 Revised Estimates. (Section 9, Item 9.21 + Section 13, Item 13.2.4 + Section 13, Item 13.3.5 Where the pre-populated amounts do not reflect the latest information, boards may overwrite the pre-loaded data and enter the proper amount in this cell.

*Net Transportation Expenses 2014-15:* This amount is pre-populated from the Ministry reviewed 2014-15 Revised Estimates. ((Data Form D, Col. 9, line 1.17 – Col 11, line 1.17) + Schedule 10, Col 12, line 74). Note – This number picks up Net Transportation Expenses and therefore includes the amortization expense of capital assets, not the full cost of capital assets. Where the pre-populated amounts do not reflect the latest information, boards may overwrite the pre-loaded data and enter the proper amount in this cell.

#### **TAB: Sec. 9 Fuel rate adj:**

*Current Year Monthly Diesel Benchmark Average Rate:* The monthly average diesel rates are open cells for boards to input for forecasting purposes.

This new tab allow boards to input the forecasted fuel rate under the Input task list and see the impact on the Transportation allocation under the Result and Report task list. This is not part of the actual GSN allocation calculation but act as a forecasting tool for the boards.

#### **TAB: Sec. 10 Admin and Governance**

This tab is used to collect the additional information required to calculate the Board Administration and Governance allocation. The 2014-15 ADE used at item 10.11.5a to calculate the Trustee enrolment amount is preloaded from item 3.9 in Schedule 13 of the 2014-15 Estimates.

Input the number of trustees on this tab broken down into: Chair & Vice Chair, Other Trustees (excluding First Nations), First Nations representatives and Student Trustees.

*Number of Days in office for Student Trustees:* Enter the sum of the days each student trustee is in office. (e.g. 2 student trustees in office for the whole year and 1 student trustee in office for 300 days would be 1030 days (2 x 365 days +1 x 300 days).

*Number of Municipalities:* Enter the number of municipalities served by the board. This will be used in calculating the multiple municipalities component of the allocation.

*Number of T4 slips issued by the board:* Enter the Number of T4 slips issued by the board in 2015 for all of its employees. This will be used in calculating the board administration allocation under human resources and payroll functions.

#### **TAB: Sec. 11 School Operations**

*Special Education Facilities FTE:* Enter the average elementary and secondary FTE of pupils in approved S23 programs that are provided in classrooms located in board facilities.

#### **TAB: Sec. 11 Cap. Short Term Interest**

The Ministry provides short-term capital interest funding for eligible expenditures until the expenditures are long term financed through the OFA. The eligible expenditures include Not Permanently Financed amounts related to:

- New Pupil Places (NPP)/Good Places to Learn (GPL) other
- GPL renewals
- Full Day Kindergarten
- Capital Priorities Grant – Land and;
- Capital Priorities Grant – Major Capital Programs
- School Condition Improvement

Average Internal Borrowing Related to eligible NPF Expenditures:

This amount is based on the daily weighted average amount of expenditures funded through internal borrowing. An example of how to calculate this amount follows:

Col. 1	Col. 2	Col. 3	Col. 4
		2015-16	
Date of Internal Borrowing	Amount Borrowed	# of days to Aug. 31/15	Weighted Borrowing
			col. 2 X col. 3 / 365
March 31, 2015	200,000	365	200,000
April 15, 2015	100,000	365	100,000
Sept. 15, 2015	500,000	350	479,452
June 15, 2016(Note 1a)	(1,400,000)	77	(168,767)
Average Internal Borrowing Related to eligible NPF Expenditures**			610,685

**Note 1a: Sum of the internal borrowing in 2015(\$800,000) x Col.3/365**

\*\*Internal Borrowing amounts are to be calculated net of any recovery of NPP Reserves. The amount must be calculated for each eligible capital program and entered in the applicable column.

*Short-Term Interest on External Borrowing Related to eligible NPF Expenditures:* Boards are to report here any external borrowing costs related to the eligible capital programs prior to OFA financing. External borrowing amounts are to be calculated on expenditures net of any recovery of NPP Reserves.

The amount must be calculated for each eligible capital program and entered in the applicable column.

*Interest Costs in Excess of Ministry's Funding Rate:* Enter any external borrowing interest costs reported above that are in excess of the 3-month bankers' acceptance (BA) rate plus 75 basis points, if any.

#### **TAB: Sec. 11 FDK Prior Year**

*Additional Allocation per Excess FDK Classroom in 2014-15:* This amount is pre-populated with the 2014-15 first time equipping amount from the 2014-15 Revised Estimates (Section 11, line 11.90.6). Where the pre-populated amounts do not reflect the latest information, boards may overwrite the pre-loaded data and enter the proper amount in this cell.

*Approved FDK Eligible Capital Expenditures in Previous Years:* This amount is pre-populated with the 2014-15 estimated expenditure amounts from the 2014-15 Revised Estimates (Section 11, Line 11.90.13). Where the pre-populated amounts do not reflect the latest information, boards may overwrite the pre-loaded data and enter the proper amount in this cell.

*Prior Year Allocation for FDK Operating Expenses:* This amount is pre-populated with the 2014-15 estimated expenditure amounts from the 2014-15 Revised Estimates (Section 11, 11.90.8.1). Where the pre-populated amounts do not reflect the latest information, boards may overwrite the pre-loaded data and enter the proper amount in this cell.

**TAB: Sec. 11 FDK**

This first section of this tab is used to collect the information required to calculate the approved FDK Eligible Capital Expenditures in the current year. Boards are required to split the reporting of capital expenditures into 2 categories; one for total of the projects with individual project cost under \$250,000 and one for the total of projects with individual project cost equal to or greater than \$250,000.

*Construction Costs:* Enter the amount of construction costs for the current year.

*Portable Purchases:* Enter the amount of portable purchases for the current year.

*Furniture and Equipment Purchases:* Enter the amount of furniture and equipment purchases for the current year.

This second section of this tab is used to collect eligible FDK operating expenses:

*Portable Relocation Cost:* Enter the amount of portable relocation costs.

*Operating Portable Leasing Cost:* Enter the amount of operating portable leasing costs.

**TAB: Sec. 11 Temporary Accommodation**

This tab is used to collect the information required to calculate the eligible operating expenses for temporary accommodations in the current year.

*Temporary Pupil Accommodation Table Amount:* Amount is pre-populated from the Benchmarks & Table Amounts in the reference data set.

*Temporary Accommodation Portable Relocation Costs:* Enter the portable relocation costs for temporary accommodations for the current year.

*Temporary Accommodation Portable Leasing Costs:* Enter the portable leasing costs for temporary accommodations for the current year.

*Temporary Accommodation Operating Lease Costs:* Enter the operating lease costs for temporary accommodations for the current year.

**TAB: Sec. 12 Debt Charges**

This tab is used to collect capital debt information. Boards are required to enter information for both supported capital debt and unsupported capital debt.

Supported debt reflects supported debt relating to wrapped-up capital programs (pre-98 supported debt, post-98 supported debt) and NPF (not permanently financed) debt on new capital programs (i.e. not related to Capital Wrap but for which the Ministry provides grant support, such as FDK, Energy Efficient Schools, etc.). Most of the principal, interest, and sinking fund contribution for the supported debt are pre-loaded based on the Capital Wrap-Up Template.

Columns requiring input:

*Capital Debts – Balance at September 1 column:* The 2015-16 opening balances are pre-loaded based on the capital debts closing balances as reported in the board's 2014-15 Revised Estimates. These values can be overwritten with the latest data.

*Capital Debts – Permanent Debt Retirement column:* Enter debt retirement amounts as a negative amount in this column. The amounts for supported debt retirement are based on the Ministry's information collected from boards. Any debt refinancing is through the OFA unless otherwise advised.

*Capital Debts - NPF & capital lease issue column:* Enter new not permanently financed amounts from capital expenditures incurred in the year on the Not Permanently Financed lines and any capital lease committed to in the year related to unsupported spending on the capital leases lines.

*Capital Debts - Retirement of supported NPF debt against NPP reserve column:* This column reflects the offset of the amount of NPP component available in the pupil accommodation debt reserve against supported NPF debt. The amount prepopulated is derived from the Reduction in Supported NPF column reported on Schedule 5.2 Accounts Receivable Continuity. Any remaining supported NPF related to CWT will be financed through the OFA. The non-CWT related supported NPF will be paid by the Ministry and not offset by the NPP reserve.

*Capital Debts – Refinancing or NPF Retirement column:* This column is to be used when a Board has long-term debt to be refinanced or their NPF is being permanently financed. Where NPF debt is permanently financed, the amount being permanently financed must be input as a negative number and a positive number must be input on the OFA loans line in this column in Estimates and Revised Estimates. In Financial Statements, this information will be pre-loaded based on actual data. Where any unsupported NPF debt is repaid without refinancing or where

non-CWT related NPF is paid by the Ministry, the payment amount should be input as negative number without any corresponding positive number input in this column. Where an existing non-OFA supported long term debt is re-financed through OFA, the details will be pre-loaded in this column. In the case of unsupported debt, other third party long term financing could be used if the rates and terms are more favourable than those offered by OFA.

*Capital Debts – Principal Payments column:* OFA loan and other supported debt principal payments are pre-loaded based on Ministry's information. Boards should report any principal payment related to unsupported debts.

*Capital Debts – Interest Payments column:* OFA loan and other supported debt interest payments are pre-loaded based on Ministry's information. Boards should report any interest payment related to unsupported debts. Total Interest entered must equal the total of Debt and Interest Charges reported on Schedule 10 plus the total capitalized interest reported on Schedule 3 less the change in interest accrual reported on Schedule 10ADJ. Interest reported should also only include interest related to external borrowing.

OFA loan related information:

*Supported OFA loans (Post-1998):* Information is pre-loaded based on Ministry information.

*Supported OFA loans (Post-1998) – After March Issue:* Enter any OFA loans issued after March 2015 on this line. Report the corresponding outstanding balance as of September 1, 2015 and corresponding principal and interest payment related to the new OFA issue. Boards can also use this line to project any OFA loan requirement in 2015-16 by entering the projected loan amount under the Refinancing or NPF Retirement column and the projected principal and interest payments under the principal payments and interest payments columns.

*Unsupported OFA loans:* Information is pre-loaded based on Ministry information.

Capital Lease information:

*Supported Capital Leases (Pre-1998) and (Post-1998):* The total annual payment of the supported capital lease is pre-loaded based on CWT under the Principal Payments column. Boards need to distribute the principal and interest amounts by entering the appropriate interest payment amount under the Interest Payment column. The principal portion will automatically be calculated by deducting the interest portion from the total annual payment.

Not Permanently Financed Lines:

Some boards have used 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; any outstanding pre-financed long-term debt will be shown as unsupported long term debt.

#### **TAB: Sec. 12 Sinking Fund Cont.**

This tab is used to collect information on the Board's sinking funds.

*Sinking Fund Assets – Balance at September 1:* The 2015-16 sinking fund assets opening balance is pre-loaded based on the sinking fund assets closing balances reported in the board-submitted 2014-15 Revised Estimates. This amount could be adjusted by the board to the latest data.

*Sinking Fund Assets – Retirement:* Enter the sinking fund assets retirement amounts for the school year.

*Sinking Fund Assets – Interest Earned:* Enter the amount of interest earned on the sinking fund assets for the school year

Sinking Fund Retirement Contribution – Funded by Board information

*Supported Sinking Fund Debentures (Pre-1998):* Enter the amount of the sinking fund retirement contribution for Pre-1998 sinking fund debentures being funded by the Board. This would include the sinking fund assets and any shortfall contributed by the board.

*Supported Sinking Fund Debentures (Post-1998):* Enter the amount of the sinking fund retirement contribution for Post-1998 sinking fund debentures being funded by the Board. This would include the sinking fund assets and any shortfall contributed by the board.

*Unsupported Sinking Fund Debentures:* Enter the amount of the sinking fund retirement contribution for unsupported sinking fund debentures being funded by the Board. This would include the sinking fund assets and any shortfall contributed by the board.

#### **TAB: Sec. 18 FN, Métis & Inuit Education**

This tab is used to collect the enrolment information on the First Nation, Metis and Inuit groups to calculate the supplemental allocation.

*Number of Pupils – NL 20-39 minutes:* Enter the October 31 enrolment amount for Native Language Elementary with average program minutes per school day of 20-39 minutes.

*Number of Pupils – NL 40 minutes or more:* Enter the October 31 enrolment amount for Native Language Elementary with average program minutes per school day of 40 minutes or more.

*Pupil Credits – NL Grade 9 and 10:* Enter the pupil credits amount for Native Language Secondary for grades 9 and 10.

*Pupil Credits – NL Grade 11 and 12:* Enter the pupil credits amount for Native Language Secondary for grades 11 and 12.

## ALLOCATIONS – REPORTS

### Section 1A – Summary of Allocations

The purpose of Section 1A is to show the operating and capital allocations that will be granted in the year.

#### Operating Grants

Item 1.1 – Pupil Foundation Allocation: The pupil foundation allocation amount is calculated on the Section 1.1 Report.

Item 1.1.1 – School Foundation Allocation: The school foundation allocation amount is calculated on the Section 1.3 Report.

Item 1.2- Special Education Allocation: The special education allocation amount is calculated on the Section 2 Report.

Item 1.3 – Language Allocation: The language allocation amount is calculated on the Section 3 Report.

Item 1.4 – Supported School Allocation: The supported school allocation amount is calculated on the Section 4 Report.

Item 1.5 – Remote and Rural Allocation: The remote and rural allocation amount is calculated on the Section 5 Report.

Item 1.5.1 – Rural and Small Community Allocation: The rural and small community allocation amount is calculated on the Section 5A Report.

Item 1.6 – Learning Opportunities Allocation: The learning opportunities allocation amount is calculated on the Section 13 Report.

Item 1.7 – Continuing Education Allocation and Other Programs: The continuing education allocation and other programs amount is calculated on the Section 6 Report.

Item 1.8 – Cost Adjustment and Teacher Qualification Allocation: The cost adjustment and teacher qualification allocation amount is calculated on the Section 7 Report.

Item 1.8.1 – New Teacher Induction Program (NTIP): The new teacher induction program amount is calculated on the Section 7 Report.

Item 1.8.2 – ECE Q&E Allocation: The Qualification and Experience Allocation for ECE is calculated on the Section 9 – ECE Q&E Allocation.

Item 1.8.3 – Restraint Savings Allocation: Item 1.8.2 records the recovery of \$10 million under

the Public Sector Compensation Restraint to Protect Public Services Act, 2010. The amount for a board is calculated as \$10 million multiplied by the factor set out in Column 2 of Table 15 of the 2015-16 GSN regulation divided by 6,161.38.

Item 1.9 – Transportation Allocation: The transportation allocation amount is calculated on the Section 9 Report.

Item 1.10 – Administration and Governance Allocation: The administration and governance allocation amount is calculated on the Section 10 Report.

Item 1.11 – School Operations Allocation: The school operations allocation amount is calculated on the Section 11 Report.

Item 1.12 – Community Use of Schools Allocation: The community use of schools allocation amount is calculated on the Section 11 Report.

Item 1.13 – Declining Enrolment Adjustment: The declining enrolment adjustment amount is calculated on the Section 16 Report.

Item 1.14 – First Nations, Metis and Inuit Supplemental Allocation: The First Nations, Metis and Inuit supplemental allocation amount is calculated on the Section 18 Report.

Item 1.15 Safe and Accepting Schools Allocation: The safe and accepting schools allocation amount is calculated on the Section 19 Report.

Item 1.16 – Permanent Financing of NPF: Item 1.16 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 expense line on the Data Form D Report (item 1.25).

Item 1.19 – Temporary Accommodation-Relocation and Leasing: Item 1.19 is the operating component of the Temporary Accommodation allocation for the relocation and leasing of Portables and instructional spaces. This excludes leasing costs and portable relocation costs related to FDK programs.

Item 1.19.1 – FDK-Portable Relocation and Leasing: Item 1.19.1 is the portion of the Full Day Kindergarten funding provided for related operating costs, such as portable relocation costs and operating lease costs for portables and instructional spaces.  
Capital Grants.

Item 1.19.2 – Trustees' Association Fee allocation: This allocation is for boards to pay the mandatory fee to its Trustees' Association and it is pre-loaded in Section 10, item 10.7

Item 1.60 – Capital Grants-Non Land: Item 1.60 reflects the Capital Grants that are not related

to land. These amounts represent the board's grant entitlement based on eligible capital spending. These amounts are determined on the Capital Grants Funding – Deferred Revenue Schedule (Schedule 3A, item 3.2 columns 1 to 7). The calculation of these amounts is explained in the Schedule 3 Reports section.

**Item 1.60.1 – Capital Grants-Land:** Item 1.60.1 reflects the Capital Grants related to land. These amounts represent the board's grant entitlement based on eligible capital spending. These amounts are determined on the Capital Grants Funding – Deferred Revenue Schedule (Schedule 3A, item 3.1 Columns 1 to 7). The calculation of these amounts is explained in the Schedule 3 Reports section.

**Item 1.61 – Minor Tangible Capital Assets Capital Adjustment:** The Minor Tangible Capital Assets allocation is not new funding. It is simply a reclassification of a portion of the operating allocation (2.5% of the General Operating Allocation at item 1.17) into a capital allocation. Effectively, a portion of the operating allocation is available to be used for spending on minor tangible capital assets (mTCA) first to cover any spending on capitalizable mTCA. Any remaining amount will be applied towards operating expenses.

**Item 1.62 – School Renewal Allocation:** The school renewal allocation amount is calculated on the Section 11-School Renewal Allocation Report

**Item 1.62.2 - Temporary Accommodation – portable purchase allocation:** This allocation will be paid through the monthly grant base for payment to the board instead of financing through OFA. Consequently, this amount is now separately shown from Capital Grants at item 1.60, as the latter will either be OFA financed or paid twice in a year (upon submission of the March Report, and Financial Statements).

**Item 1.63 - Short Term Interest on Capital allocation:** This allocation supports short-term interest costs related to capital. During the construction of an asset, short-term interest costs should be capitalized. When the asset is substantially complete, the short-term interest costs should be expensed. The amount must first be used to cover any capitalizable short-term interest costs. If there is any allocation remaining, the balance can be used to cover non-capitalizable short-term interest costs.

**Item 1.64 - Capital Debt Support Payments – Interest Portion:** This capital allocation is to support interest expenses on long-term borrowing. This amount is calculated on the Section 12 Report as indicated on the form.

Capital allocations (with the exception of Capital Grants at item 1.60 and 1.60.1) will be recorded in deferred revenue upon receipt. When they are spent on their intended purpose, they will be recognized in revenue or transferred to DCC, depending on how they were spent. Amounts spent on capitalizable items will be transferred to DCC. Amounts spent on non-capitalizable items will be recognized in revenue. Capital Grants will be recorded directly in DCC. The grant entitlement is based on eligible capital expenditures incurred, thereby

bypassing the need to be recorded in deferred revenue.

Items 1.81 through 1.86: These items reconcile the yearly allocations that flow to revenue (Schedule 9), deferred revenue (Schedule 5.1) and deferred capital contributions (Schedule 5.3).

Items 1.90 through 1.92: These items show the Operating Allocation (item 1.92) that is used in the Balanced Budget Compliance calculation. When determining if a board is in compliance with the Education Act (231.1) with respect to any in-year deficit incurred, it is necessary to compare the board's deficit in relation to the 1% of operating allocation benchmark as well as taking into account any accumulated surplus available to the board.

### **Section 1B – Summary of Allocations for Transfer Payment Purposes**

The purpose of Section 1B is to show the operating and capital transfer payments that will flow to the board in the year, in cash. For operating amounts, the transfer payment will be substantially the same as the operating allocation (there may be adjustments for flow-through amounts, and some amounts may be reclassified from capital to operating for transfer payment purposes only).

The main difference between Section 1A and 1B relates to the Principal Portion of Capital Debt Support Payments. An amount is transferred to boards yearly relating to their principal payments (item 1.55 and 1.56.1), sinking fund contributions (item 1.56.2) and debt retirement on supported capital debt (item 1.57). The transfer payment will be shown on Section 1B, but a yearly allocation will not be shown on Section 1A. This is because the boards have recognized the entire amount of the supported capital debt at August 31, 2010 as part of the Capital Wrap-Up (i.e. the entire allocation was recognized as revenue in 2009-10).

Item 1.20 – Permanent Financing of NPF: Item 1.20 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 expense line in Data Form D Report (item 1.25).

Item 1.22 – Temporary Accommodation –Relocation and Leasing: Item 1.22 is the operating component of the Temporary Accommodation allocation for the relocation and leasing of portables and instructional spaces and excludes the related funding for FDK, which is reported at item 1.22.1.

Item 1.22.1 – FDK – portable relocation and leasing: Item 1.22.1 is the funding provided for portable relocation costs and operating lease costs for portables and instructional spaces related to the FDK programs.

Item 1.19.2 – Trustees' Association Fee allocation: This allocation is for boards to pay the mandatory fee to its Trustees' Association and it is pre-loaded in Section 10, item 10.7. As this amount will be paid to the board in full in September every year, therefore it is excluded from

the monthly grant base through an adjustment at item 1.73.4

Item 1.57.1 – Retirement of Capital Debt: Item 1.57.1 shows the reduction of the grant for retirement of supported permanently financed debt by the available former NPP reserves (now in accumulated surplus) indicated on the Schedule 5.2 Report in column 18.

Item 1.71 – Capital Debt Support Payments – OFA: The amount of the Capital Debt Support Payments (principal and interest) for OFA long-term loans is populated at Item 1.71. This amount is not paid to the school boards on a monthly basis and is therefore not part of the base for grant advances. The payment is made in October and April of each year.

#### Recovery of NPP Reserve

Items 1.59.1 to 1.59.8 are only applicable to boards that have NPP reserves amount greater than the sum of NPF amount and available approval room as at August 31, 2010 for NPP/GPL others and GPL renewals. The excess amount will be offset by the Ministry against the board's supported debts principal payment starting 2011-12. This offset will continue after 2011-12 until the excess amount is totally recovered.

### **Section 1.1 – Pupil Foundation Allocation**

The elementary Pupil Foundation allocation is divided into three allocations, for JK to SK, Grade 1 to Grade 3, and Grade 4 to Grade 8 to align funding more clearly with elementary class size standards.

The base amounts per pupil can be found in the [Technical Paper](#) on the [Education Funding](#) website

### **Section 1.3 – School Foundation Allocation**

This allocation provides for in-school administrative costs. As part of the implementation of the School Board Efficiencies and Modernization (SBEM) strategy, a new funding methodology is used for 2015-16 which will be phased in three years. The 2015-16 School Foundation allocation is equal to the sum of 1/3 of the school foundation allocation calculated using the new methodology and 2/3 of the school foundation allocation calculated using the 2014-15 funding methodology

The funding benchmarks and calculation methodology can be found in the [Technical Paper](#) on the [Education Funding](#) website.

Under the new model, there will be three tiers of funding supports for school administration and the funding formulas for these tiers are different. The tiers provide differentiated support for:

- Supported Schools, defined as an elementary school at least 20 km and a secondary school at least 45 km away from the nearest school of the same type;
- Distant Schools, defined as an elementary school not deemed 'supported' that is at least 10 km away and a secondary school at least 20 km away from the nearest school of the

same type;

- Regular Schools, defined as all schools not deemed 'distant' or 'supported'.

A summary of changes is shown below:

**2014–15 Allocation Method**

Category	Principals	Vice-Principals	Office Support
All Schools	<u>Elementary / Secondary:</u> <ul style="list-style-type: none"> <li>• 0.5 for less than 50 ADE</li> <li>• 1 for 50 or more ADE</li> <li>• Additional principal if a combined school of at least 300 elementary ADE and 500 secondary ADE</li> </ul>	<u>Elementary:</u> <ul style="list-style-type: none"> <li>• Scaled starting at 250 ADE</li> </ul> <u>Secondary:</u> <ul style="list-style-type: none"> <li>• Scaled starting at 100 ADE</li> </ul>	<u>Elementary / Secondary:</u> <ul style="list-style-type: none"> <li>• 1 for less than 100 ADE</li> <li>• Scaled starting at 100 ADE</li> </ul>

**2015–16 Allocation Method**

Category	Principals	Vice-Principals	Office Support
Regular	<u>Elementary:</u> <ul style="list-style-type: none"> <li>• Scaled from 0 to 1 between 0 and 150 ADE</li> <li>• 1 principal for 150+ ADE</li> </ul> <u>Secondary:</u> <ul style="list-style-type: none"> <li>• Scaled from 0 to 1 between 0 and 200 ADE</li> <li>• 1 principal for 200+ ADE</li> <li>• Additional principal if a combined school of at least 350 ADE, including at least 100 elementary ADE and at least 100 secondary ADE</li> </ul>	<u>Elementary:</u> <ul style="list-style-type: none"> <li>• Scaled starting at 250 ADE</li> </ul> <u>Secondary:</u> <ul style="list-style-type: none"> <li>• 0 for less than 200 ADE, then scaled starting at 0.4 for 200 ADE, 1 VP at 500 ADE</li> </ul>	<u>Elementary / Secondary:</u> <ul style="list-style-type: none"> <li>• Scaled from 0 to 1 FTE between 0 and 100 ADE</li> <li>• Additional scaled at starting at 100 ADE</li> </ul>
Distant (10km+ elementary / 20km+ secondary)	<u>Elementary / Secondary:</u> <ul style="list-style-type: none"> <li>• Scaled from 0 to 1 between 0 and 100 ADE</li> <li>• 1 principal for 100+ ADE</li> </ul> Additional principal if a combined school of at least 350 ADE, including at least 100 elementary ADE and at least 100 secondary ADE	<u>Elementary:</u> <ul style="list-style-type: none"> <li>• Scaled starting at 250 ADE</li> </ul> <u>Secondary:</u> <ul style="list-style-type: none"> <li>• 0 for less than 100 ADE, then scaled starting at 0.2 for 100 ADE, 1 VP at 500 ADE</li> </ul>	<u>Elementary / Secondary:</u> <ul style="list-style-type: none"> <li>• Scaled from 0 to 1 FTE between 0 and 100 ADE</li> </ul> Additional scaled at starting at 100 ADE

Category	Principals	Vice-Principals	Office Support
Supported (20km+ elementary / 45km+ secondary)	<u>Elementary / Secondary:</u> <ul style="list-style-type: none"> <li>• 0.5 for less than 50 ADE</li> <li>• 1 for 50 or more ADE</li> </ul> Additional principal if a combined school of at least 350 ADE, including at least 100 elementary ADE and at least 100 secondary ADE	<u>Elementary:</u> <ul style="list-style-type: none"> <li>• Scaled starting at 250 ADE</li> </ul> <u>Secondary:</u> 0 for less than 50 ADE, scaled starting at 0.1 for 50 ADE, 1 VP at 500 ADE	<u>Elementary / Secondary:</u> <ul style="list-style-type: none"> <li>• 1 for less than 100 ADE</li> </ul> Scaled starting at 100 AD

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.

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 based on the information entered on the **School Level Data – Input** form. The Ministry has populated the school combination applying the rules above and using information in SFIS. For any questions on the combination of the schools populated, contact your Ministry Financial Analyst.

### Section 1.3 – School Based Calculations – School Foundation Amount

The purpose of this report is to show the method of the school foundation calculation and summarizes the school based calculations by School IDs.

There are 3 reports for the school foundation allocation:

- School foundation Amount – School Level – old model : calculation using 2014-15 methodology
- School foundation Amount – School Level – new model: calculation using 2015-16 methodology
- School foundation Amount – School Level – Total =  $2/3 \times$  old model funding +  $1/3 \times$  new model funding

### Section 2 – Special Education Allocation

The Special Education Grant provides additional funding for students who need special education programs, services, and/or equipment.

## SEPPA

The SEPPA benchmarks can be found in the [Technical Paper](#) on the [Education Funding](#) website.

The ADE used in the calculation of SEPPA are from the Schedule 13 – Day School Enrolment-Average Daily Enrolment 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

## Special Equipment Amount (SEA)

The SEA amount consists of two components, the SEA formula based amount and the SEA claim-based amount.

SEA Claim Based Amount: The SEA claimed based amount is populated at item 2.2.1 is from the Board's entered amounts on the [Section 2 - Special Education Input TAB](#)

SEA Formula based amount: The SEA formula based amount is the sum of the board amount of \$10,000 at item 2.2.2 plus total pupils of the board ADE multiplied by the SEA per pupil amount for the board at item 2.2.3.

## High Needs

The high needs calculation is incorporated in this section under items 2.3 to 2.3.3.

High Needs Amount (HNA) is going to be phased over four years starting from 2014-15 to use the HNA Measures of Variability Amount (MOV) and the Special Education Statistical Prediction Model (SESPM) as the basis of funding. The per pupil amount will be phased out in the same period of time and the stabilization amount is eliminated since 2014-15.

Item 2.3.1 - 2015-16 Enrolment Based High Needs Allocation equals to the total pupils of the board's ADE multiplied by the per pupil amount multiplied by 50%. This percentage will change to 25% and 0% in the next two school years.

Item 2.3.2 - High Need - Measures of Variability amount is provided through a table in the grant regulation. It has already taken into account of the 50% phase-in percentage in this school year. This amount will continue to adjust for higher percentage in the next three school years.

Item 2.3.3 High Needs Based Amount for Integration and Collaboration funding is provided through a table in the Grant Regulation.

Item 2.4 – Total HNA Excluding SIP: The breakdown of the net new needs allocation between the Elementary and Secondary panel that was entered on the [Section 2 - Special Education Input TAB](#) screen is populated on this line.

Approved SIP and Section 23 Facilities amounts

Boards are to enter the Approved SIP and Approved Facilities expenses on the [Section 2 - Special Education Input TAB](#).

## Behavioural Expertise Amount (BEA)

The Behavioural Expertise Amount provides funding for boards to build capacity by hiring staff with Applied Behaviour Analysis (ABA) expertise.

The BEA allocation funding formula can be found in the [Technical Paper](#) on the [Education Funding](#) website

## Section 3 – Language Allocations

The language allocations' benchmarks can be found in the [Technical Paper](#) on the [Education Funding](#) website

Pupils enrolled over the 34-credit threshold that are eligible for ESL/ELD Recent Immigrant, FSL, PANA, and Native Languages/Native Studies will continue to be funded as long as they generate regular day school ADE. However, fully high-credit pupils (those who generate no regular day school ADE) are excluded from these allocations as they are funded at the Continuing Education rate.

### Section 3 -1 – French Language Allocation

The purpose of this report is to calculate allocations for French as a second Language (FSL) and French as a First Language (FFL).

#### French as a second language (FSL)

This section of the report is for applicable to English Language Boards only.

Item 3.1 – Elementary: The FSL enrolment as at October 31 that was entered on the Section 3 – French Language Input TAB screen is populated in the Enrolment Oct. 31 column.

Item 3.2 – Secondary: The Pupil Credits that were entered on the [Section 3 – French Language Input TAB](#) screen is populated in the Pupil Credits column.

#### French as a First Language

This section of the report is applicable to French Language Boards only.

Item 3.7 – Number of Elementary Pupils of the Board as at October 31: 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 on the Schedule 13 Report at item 1.5.

Item 3.8 - Current year Secondary Day School ADE of pupils of the Board: The secondary day school ADE pupils of the board used in this calculation is shown on the Schedule 13 Report at item 3.8 and excludes pupils 21 and over.

Item 3.10 – Start-up: This line calculates the allocation for new Elementary schools eligible for the start-up allocation under French as first language. The number of new schools that were entered on the [Section 3 – French Language Input TAB](#) screen is populated in the Pupil Credits column.

### Section 3 -2 – ESL / ESD / PANA

#### ESL/ESD

This section of the report 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.

The number of pupils of the board in Column 1 and Column 2 in this section of the report are populated based on the information entered on the [Section 3 – ESL and ESD Input TAB](#).

The factors applicable to the amount per pupil indicated in the [technical paper](#) depend on the year of entry and are as follows:

Year of entry	Factor
September 1, 2014 to October 31, 2015	1.0
September 1, 2013 to August 31, 2014	0.85
September 1, 2012 to August 31, 2013	0.5
September 1, 2011 to August 31, 2012	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 that 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. This data includes the fourth and final year phase in changes due to the move to the Census 2006 data.

#### PANA

This section of the report is applicable to French language boards only.

Immigrant students who were born in countries described below are eligible for the Programme d'appui aux nouveaux arrivants (PANA) funding:

- countries in which English is not the first language of a majority of the population; and
- countries in which a majority of the population speaks a variety of French that is sufficiently different from the French used as the language of instruction in schools of the board for it to be appropriate to offer a PANA program to pupils born in those countries

The number of pupils of the board in Column 1 and Column 2 in this section of the report are populated based on the information entered on the [Section 3 – PANA Input TAB](#).

Item 3.15 calculates the entitlement of the French Language Board to the PANA allocation. The criteria are similar to ESL regarding years of entry to Canada. Factors are applicable to the PANA calculation.

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

### **Section 3 -2 – Actualisation linguistique en français (ALF)**

The elementary and secondary ADE used in the calculations on this report are from the ADE pupils of the board reported on the Schedule 13 report.

The assimilation factor at item 3.17 is the factor listed for the board in Table 3 of the Grant regulation. This factor is intended to be a proxy measure of a board's cultural environment. The calculation of the assimilation factor can be found in the [Technical Paper](#) on the [Education Funding](#) website

The number of schools reported on the Section 1.3 Report for School Foundation purposes at items 1.3.1 and 1.3.10 are used in the calculation of the school amounts 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 from the information entered on the [School Level Data – Input](#) form.

### **Section 4 – Supported Schools Allocation**

As part of the implementation of the School Board Efficiencies and Modernization (SBEM) strategy, a new funding methodology is used for 2015-16 which will be phased in three years. The 2015-16 Supported schools allocation is equal to the sum of 1/3 of the Supported schools allocation calculated using the new methodology and 2/3 of the Supported schools allocation calculated using the 2014-15 funding methodology

The 2015-16 changes to Supported School Allocation are:

- Elementary or and secondary supported schools generate a minimum of 1 teacher if they have an ADE greater than zero. A combined school will generate funding for a minimum of 2 FTE teachers (1 elementary and 1 secondary) if both elementary and secondary ADE greater than zero.
- Additional support funding is no longer provided once schools are large enough to generate sufficient funding through the Pupil Foundation Grant to meet the minimum teacher staffing thresholds in the Supported 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 or combined elementary/secondary schools, 45 km away from the nearest secondary school or combined elementary/secondary schools 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 on the ground (OTG) will be used to measure distance to the nearest school.

The supported schools allocations' benchmarks can be found in the [Technical Paper](#) on the [Education Funding](#) website

The calculation of funding is school based on, and is done based on the information entered on the **School Level Data – Input** form. For French boards, the Supported School Allocation is offset by the ALF allocation.

The report on the board level Supported Schools Allocation is expanded to 3 reports:

- Supported Schools Allocation – old model : summarized the school level funding which use the 2014-15 methodology
- Supported Schools Allocation – new model: summarized the school level funding which use the 2015-16 methodology
- Supported Schools Allocation – Total =  $2/3 \times$  old model funding +  $1/3 \times$  new model funding

## **Section 4 – School Based Calculations – Supported Schools Amount**

The purpose of this report is to show the method of the school foundation calculation and summarizes the school based calculations by School IDs.

There are 3 reports for the school foundation allocation:

- Supported Schools Allocation – School Level – old model : calculation using 2014-15 methodology
- Supported Schools Allocation – School Level – new model: calculation using 2015-16 methodology
- Supported Schools Allocation – School Level – Total =  $2/3 \times$  old model funding +  $1/3 \times$  new model funding

## **Section 5 – Remote and Rural Allocation**

The Remote and Rural Allocation supports the higher cost of purchasing goods and services for small school boards, as well as for boards that are distant from major urban centres, and for boards with schools that are distant from one another.

As part of the implementation of the School Board Efficiencies and Modernization (SBEM) strategy, a new funding methodology is used for 2015-16 which will be phased in three years. The 2015-16 Remote and Rural Allocation is equal to the sum of  $1/3$  of the Remote and Rural Allocation calculated using the new methodology and  $2/3$  of the Remote and Rural Allocation calculated using the 2014-15 funding methodology

The 2015-16 changes to Remote & Rural are using more up-to-date geographic data, including

more current road networks, population data, and urban centres with a population greater than 200,000. The distance factor will now be measured from the board head office, instead of the geographic centre of the board.

Remote & Rural Allocation web forms and reports are changed to 3 tabs and reports:

- Old model – calculates the remote & rural allocation using the geographic data applicable to 2014-15
- New model – calculates the remote & rural allocation using the new geographic data applicable to 2015-16
- Total – calculates the final remote & rural allocation by taking the sum of (2/3 x funding under the old model and 1/3 x funding under the new model)

### **Small School Board Component**

Item 5.1.1 – Average Daily Enrolment: The elementary and secondary ADE used in the calculations on this report are from the ADE pupils of the board on the Schedule 13 report.

The Small School Board Component is not subject to the phase in calculation.

More details on the calculation of the remote and rural allocations' amounts can be found in the [Technical Paper](#) on the [Education Funding](#) website.

## **Section 5A – Rural and Small Community Allocation**

As part of the implementation of the School Board Efficiencies and Modernization (SBEM) strategy, the Rural and Small Community Allocation is to be phased out in 3 years. Therefore the 2015-16 Rural and Small Community Allocation is equal to 2/3 x funding calculated using 2014-15 funding methodology as described below.

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% <= RSCM < 75%, the allocation is  $\$42.10 \times 2015-16 \text{ Day School ADE} \times (\text{RSCM} - 25\%)$

When RSCM >= 75%, the allocation is  $\$21.05 \times 2015-16 \text{ Day School ADE}$

## **Section 6 – Continuing Education Allocation and Other Programs**

The continuing education and other programs allocations' benchmarks and calculations can be found in the [Technical Paper](#) on the [Education Funding](#) website.

### **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, crossover, and transfer

courses under the secondary school program as well as the high-credit day school portion of secondary pupils.

Item 6.1 – Total Adult Day School Allocation: The day school ADE of pupils aged 21 and over at Item 6.1 is derived from the Schedule 13 Report at Item 3.16 under the Pupils of the Board column that includes both Elementary and Secondary students over the age of 21.

Item 6.2 – Total High Credit Allocation: The high credit ADE Grades 9 to 12 (under 21 years) is derived from the Schedule 13 Report at Items 3.10 and 3.11 under the Pupils of the Board column.

Item 6.3 – Total Continuing Education Allocation: The continuing education ADE is derived from the Schedule 12 Report at Item 1.7. This includes the ADE relating to the after school credit program referred to in the Schedule 12 Report.

Item 6.4 – Total Summer School Allocation: The Summer School ADE reflects the total summer school ADE, excluding literacy and numeracy reported on the Schedule 12 Report at 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.

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 on the Schedule 12 Report at Items 3.1 to 3.2.

### **Section 7 – Cost Adjustment and Teacher Qualification and Experience Allocation**

The cost adjustment and teacher qualification and experience allocation's benchmarks and calculations can be found in the [Technical Paper](#) on the [Education Funding](#) website.

### **Section 7 – Teacher Q&E Pages 1, 2 and 3**

The first two pages of the Section 7 Reports are summaries of the data entered on the **Section 7 Q&E Grid – Input Tabs** for no movement and with movement. The Reports also calculate the Total Teacher FTE (items 7.3.1 and 7.6.1), Experience Factor (items 7.3.2 and 7.6.2) and Average Experience Factor (items 7.3.3 and 7.6.3).

### **Section 7 – New Teacher Induction Program (NTIP)**

This report calculates the New Teacher Induction Program Allocation. The amounts entered

and updated on the **Section 7 – NTIP Input Tab** are populated at Items 7.20 (Number of Eligible Teachers based on prior year grid) and 7.24 (NTIP Expenses).

### **Section 7 – ECE Q&E**

The ECE Q&E allocation is calculated in a similar methodology as the Teacher Q&E except it uses a different Q&E grid, benchmarks and only the JK/SK enrolment.

## **Section 9 – Transportation Allocation**

The transportation allocation is the sum of the:

- Enrolment based amount
- Cost Update amount
- Fuel escalator/de-escalator amount
- Full Day Kindergarten transportation amount
- Approved expenses for transportation to and from provincial schools
- Territorial Student Program Funding from School Authorities Amalgamation, if applicable

The transportation allocation's benchmarks and calculations can be found in the [Technical Paper](#) on the [Education Funding](#) website.

### **Enrolment based amount**

The Student Transportation Enrolment Based Grant is based on the change in enrolment from 2014-15 to 2015-16 with no reduction if the enrolment is declined.

The transportation allocation base, Item 9.1 is preloaded from the 2014-15 Revised Estimates, Section 9, Item 9.18 minus Item 9.17. Where this amount is different from the latest information, boards can overwrite the pre-loaded data with the proper amount.

2014-15 enrolment data is preloaded at Item 9.3 from Schedule 13, item 7.2.5.

### **Cost Update Adjustment**

A 2 percent cost benchmark update for student transportation in 2015-16 is provided, offset by any 2014-15 surplus of the transportation allocation over transportation expenditures.

For boards receiving the Cost Update Adjustment of 2 percent, 12 percent of this update is retained and will be provided through the fuel escalation portion of the Fuel Escalator and De-escalator Component, if it applies.

Item 9.9 picks up Net Transportation Expenses. This means that Item 9.9 includes the amortization expense of capital assets, not the full cost of capital assets.

The amounts at Item 9.8 and 9.9 are populated from the Ministry reviewed 2014-15 Revised Estimates for its 2014-15 transportation allocations and net transportation expenses, and then adjusted by the board on the **Allocations (Sections) – Input** form, if necessary.

#### **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, 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 “adjusted pegged rate plus HST” is calculated as the amount listed in the 2015-16 Grant Regulation Section 44(1): \$0.957 for Northern Boards, \$0.936 for all other boards multiplied by HST Rate (3 decimals).

This amount can also be seen at Item 9.13.1 in the Section 9 – Transportation Report.

Item 9.20 are the Approved Expenses for Transportation To and From Provincial Schools, requiring the entry of an expense amount, not an expenditure amount. Since approved amounts are operating in nature, therefore it does not include the amortization of capital assets. The amount comes from Appendix F.

#### **Section 10 – Administration and Governance Allocation**

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

The recommendations of the School Board Administration and Governance Advisory Group (BAAG) have been implemented in this section; the new calculation of the Board Administration funding will be phased in over four years to replace the Directors and Supervisory Officers, the Board Administration and the Multiple Municipalities allocations in the old model.

In the report, the board administration allocation funding based on the model before 2014-15 and the board administration allocation funding based on the BAAG model are shown on separate pages. 50% of the old model amount and 50% of the BAAG model amount is added on the summary page to get to the total board administration funding.

#### **Trustee Remuneration**

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. It is calculated based on amounts entered by the board on the **Sec. 10 Admin and Governance** tab of the **Allocations (Sections) – Input form**.

The 2014-15 ADE used at item 10.11.5a to calculate the Trustee enrolment amount is preloaded from item 3.9 in Schedule 13 of the 2014-15 Estimates.

This section also calculates funding for student trustees honoraria and expenses. Boards can elect up to three student trustees, and the funding calculation is based on the sum of the days each student trustee is in office. Item 10.16 shows the number of student trustees, and item 10.16.1 shows the cumulative number of days in office; these amounts were entered by the board on the **Sec. 10 Admin and Governance** tab of the **Allocations (Sections) – Input form**.

### **Board Administration– Old Model**

The Director and Supervisory Officers (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 Capital activities.

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.

The Capital Administration amount is a table amount in the 2015-16 GSN grant regulation which is shared equally between Director/SO and Board Administration.

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

Separate funding is provided for the non-instructional spaces from School Authorities at Item 10.30.7b where applicable.

### **Board Administration – New Model**

The School Board Administration and Governance Advisory Group (BAAG) recommend funding the board administration based on different drivers under ten core functions related to board administration.

For benchmarks, calculation and core functions related to this section, please refer to the [Technical Paper](#) on the [Education Funding](#) website.

### **Funding components not subject to the 4 years phase in under BAAG**

**Parent Engagement** funding is calculated in Sec. 10 Administration and Governance Allocation – School Level Report based on the following formula:

- an amount to support the work of each board's Parent Involvement Committee (\$5,000 per board + \$0.17 per student), plus
- The Per School Council amount which is calculated as follows:
  - $1/3 \times$  funding under new allocation methodology +  $2/3 \times$  funding under 2014-15 allocation methodology
  - New allocation methodology : each school generates \$500 and any combined elementary/secondary school of at least 350 students (with at least 100 elementary students and at least 100 secondary students) receives a further \$500
  - 2014-15 allocation methodology: each school generates \$500 and any combined elementary/secondary school with more than 300 elementary students and more than 500 secondary students receives a further \$500

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

**The internal audit and audit committee allocation** provides funding based on a regional model consisting of eight regions. Each region will have a host board that will be responsible for the administrative functions relating to the initiative.

**Trustees' associations fee allocation** is for board to pay for the mandatory fees to the trustees' associations which will be paid to the boards in full in September of each year. Boards would be required to disburse fees to their association by October 15 of each year. If a school board does not pay this annual fee, the board would forfeit its entitlement to participate in the ratification process for a new collective agreement and the funding will be adjusted later

**Capital Planning Capacity Allocation** has been provided to school boards to acquire additional resources to undertake a range of capital planning-related activities as per Memorandum 2015: SB01. This funding will be continued with details of the 2015-16 allocation for the Capital Planning Capacity program to be announced later this year. As in 2014-15, the funding will be included as part of an in-year GSN regulation amendment.

## **Section 11 – Pupil Accommodation Allocation**

This section consists of seven reports:

- (i) School Operations Allocation
- (ii) School Operations Allocation – School Level
- (iii) School Renewal Allocation
- (iv) School Renewal Allocation – School Level
- (v) Capital Short Term Interest Allocation
- (vi) Full Day Kindergarten Accommodation Allocation
- (vii) Temporary Accommodation Allocation

## School Operations Allocation and School Operations Allocation – School Level

The allocation for school operations provides for the costs of operating schools. There are two set of reports related to this allocation: the school level results are on the report for **School Operations Allocation – School Level**; while the board level results are on the **School Operations Allocation** report.

As part of the implementation of the School Board Efficiencies and Modernization (SBEM) strategy, a new funding methodology is used for 2015-16 which will be phase in three years. The 2015-16 School Operations Allocation is equal to the sum of 1/3 of the School Operations Allocation calculated using the new methodology and 2/3 of the School Operations Allocation calculated using the 2014-15 funding methodology. Please note that the funding methodology for the Community Use of Schools Allocation and the Capital Lease Amount on School Authority Amalgamation remains the same as in 2014-15 and not subject to the phase in calculation.

The new funding methodology and benchmarks for School Operations allocation can be found in the [Technical Paper](#) on the [Education Funding](#) website

As a result of the phase in calculation, the board level and school level reports are each expanded into 3 reports:

- Old model: calculation based on 2014-15 funding methodology
- New model: calculation based on 2015-16 funding methodology
- Total: equals  $2/3 \times$  funding on old model +  $1/3 \times$  funding old model

High credit day school ADE is funded through the Continuing Education Allocation and Other Programs Grant. The high-credit ADE has been added to the calculation of this grant. Items 11.4, 11.5, 11.6 and 11.7 now include high credit ADE to accommodate this policy.

The schools from School Authorities are included in the **School Level Data – Input** form for the top-up calculation. Where schools provided Elementary programs that include grades 9 and 10, the on the ground capacity (OTG) of the Elementary facility will be the total capacity of the school minus the Secondary enrolment for the purpose of calculating the top-up allocation. The OTG capacity of the Secondary facility will be deemed to be the same as the Secondary enrolment in that facility and therefore will not attract any top-up allocation. Any negative adjustment to the Secondary OTG is offset by a corresponding positive adjustment to the Elementary OTG for the school. This calculation happens automatically, and can be seen on the **School Level Data – Results** form on the *OTG Adjustment* tab.

Separate funding is provided for the capital leases from School Authorities (Item 11.14.5).

Top-up funding will not be provided to new schools for the first five years of operation; this applies to new schools that opened in 2010-11 school year and after. These schools are identified in the **School Operations Allocation – School Level** report, in the *School Not Eligible for Top-Up* column.

- i) Calculation of Top-up for school operations is rolled up from the school by school amount calculated in the **School Operations Allocation – School Level** report

Elementary day school ADE used in calculating Item 11.1.1 and 11.2.2 is the ADE pupils of the board calculated at item 3.5, schedule 13. Secondary day school ADE used in calculating Item 11.1.8 and 11.2.8 is the ADE pupils of the board calculated at Item 3.8, Schedule 13.

Adult, continuing education, high credit and summer school ADE used in calculating item 11.1.4 and 11.2.4 is the sum of the Total High-Credit ADE at item 3.12 Schedule 13 and the Adult ADE at items 1.2, 1.2.1, Schedule 12 and item 3.16, Schedule 13 and the Total Summer School ADE at item 2.8, Schedule 12.

The supplementary area factors that are populated at items 11.1.2, 11.2.2, 11.1.6, 11.2.6, 11.1.9 and 11.2.9 are the Ministry approved factors in Table 12 and 12.1 of the 2015-16 GSN Regulation.

Top-up allocations at items 11.13 11.14 are the board level totals from the **School Operations Allocation – School Level - Total** report which calculate and summarize the phase in amounts on school level data.

The Community use of Schools amount at item 11.85 is listed in Column 2 of Table 20 of the 2015-16 GSN Regulation.

### **School Renewal Allocation and School Renewal Allocation – School Level**

The allocation for school renewal offsets the costs of repairing and renovating schools. There are two reports related to this allocation: the school level results, previously found on the Excel Appendix C, are now on the report for **School Renewal Allocation – School Level**; while the board level results are on the **School Renewal Allocation** report.

As part of the implementation of the School Board Efficiencies and Modernization (SBEM) strategy, a new funding methodology is used for 2015-16 which will be phase in three years. The 2015-16 School Renewal Allocation is equal to the sum of 1/3 of the School Renewal Allocation calculated using the new methodology and 2/3 of the School Renewal Allocation calculated using the 2014-15 funding methodology. Please note that the School Renewal Enhancement amount for urgent repair remains as an amount from Table 22 in the 2015-16 GSN regulation.

The new funding methodology and benchmarks for School Renewal allocation can be found in the [Technical Paper](#) on the [Education Funding](#) website

As a result of the phase in calculation, the board level and school level reports are each expanded into 3 reports:

- Old model: calculation based on 2014-15 funding methodology
- New model: calculation based on 2015-16 funding methodology

- Total: equals  $2/3 \times$  funding on old model +  $1/3 \times$  funding old model

The schools from School Authorities will be included in the **School Renewal Allocation – School Level** report calculation. Where schools provided Elementary programs that include grades 9 and 10, the on the ground capacity (OTG) of the Elementary facility will be the total capacity of the school minus the Secondary enrolment for the purpose of calculating top-up allocation. The OTG capacity of the Secondary facility will be deemed to be the same as the Secondary enrolment in that facility and therefore will not attract any top-up allocation. Any negative adjustment to the Secondary OTG is offset by a corresponding positive adjustment to the Elementary OTG for the school. This calculation happens automatically, and can be seen on the **School Level Data – Results** form on the *OTG Adjustment* tab.

Top-up funding will not be provided to new schools for the first five years of operation; these apply to new schools that opened in 2010-11 school year and after. These schools are identified in the *School Not Eligible for Top-Up* of the **School Renewal Allocation – School Level** report.

Top-up allocations at items 11.26, 11.27 are the board level totals from the **School Renewal Allocation – School Level - Total** report which calculate and summarize the phase in amounts on school level data.

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 column 3 is calculated by multiplying the percentage in column 1 to the benchmark renewal cost per square meter shown in column 2.

Weighted average renewal cost per square meter at items 11.1.20 is the total of items 11.1.16 and 11.1.17, column 3. Weighted average renewal cost per square meter at items 11.2.20 is the total of items 11.2.16 and 11.2.17, column 3.

Weighted average renewal cost per square meter at item 11.1.21 is the total of items 11.1.18 and 11.1.19, column 3. Weighted average renewal cost per square meter at item 11.2.21 is the total of items 11.2.18 and 11.2.19, column 3.

The 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.

### **Capital Short Term Interest Allocation**

The Ministry provides short-term capital interest funding for the eligible expenditures under capital programs that are not permanently financed until the expenditures are long term

financed through the OFA, or paid directly as a capital grant. These capital programs include:

- New Pupil Places (NPP)/Good Places to Learn (GPL) other
- GPL Renewals
- Full Day Kindergarten
- Capital Priorities Grant - Land
- Capital Priorities Grant – Major Capital Programs
- School Condition Improvement

Expenditures are netted off against any NPP reserve balances before they are eligible for the short term interest funding.

Item 11.30.1 shows the receivable of the eligible programs that are not permanently financed before the financing from OFA.

Item 11.30.2 shows the OFA financing in the year.

Item 11.30.3 shows the receivable of the eligible programs that remains not permanently financed after the financing from OFA.

The amounts on item 11.30.1 to item 11.30.3 come from Schedule 5.2 – Accounts Receivable Continuity – Approved Capital schedule. These items provide information on the eligible borrowing (internally or externally) for short term interest funding.

Pending long term financing arrangements being made later in the year, the imputed internal borrowing interest costs at 1% annually (item 11.30.8 to 11.30.10) and the lower of the 3-month bankers' acceptance (BA) rate plus 75 basis points and actual interest cost on external short term borrowing (item 11.30.11 to 11.30.13) will be funded.

Please note that the interest reported for School Condition Improvement should only be related to the expenditures funded by the SCI allocation provided in 2015-16 and not funded by the SCI deferred revenues.

### **Full Day Kindergarten Accommodation Allocation**

This section calculates the funding for eligible capital expenditures as well as eligible operating expenses related to Full Day Kindergarten (FDK).

The first-time equipping allocation is discontinued in 2015-16. However the first-time equipping allocations that were provided in 2013-14 and 2014-15 are added to the FDK approval room stated in Table 26 of the GSN regulation at item 11.90.1 to come up with the total funding under FDK capital for the calculation of remaining approval room available for 2015-16 at item 11.90.9.

Items 11.90.1 to 11.90.9 calculate the remaining FDK approval room for 2015-16. The approved

expenditures before 2015-16 are pre-loaded at item 11.90.8 and the prior year allocation for FDK operating expenses at item 11.90.8.1. Where the amounts pre-loaded from the 2014-15 Revised Estimates do not reflect the latest information, boards can overwrite the amounts on the **Allocations (Sections) – Input** form.

Items 11.90.10 to 11.90.12 are split into 2 categories; one for the total of projects with individual project cost under \$250,000 and one for total of projects with individual project cost equal to or greater than \$250,000, based on input on the **Allocations (Sections) – Input** form.

5% of the maximum FDK allocation can now be spent on operating expenses to address FDK temporary accommodation needs, such as portable relocation costs, operating lease. On an annual basis, only up to 2.5% of the maximum FDK allocation can be spent for these purposes - the calculation is at items 11.90.14.1 to 11.90.14.10.

The cumulative funding for FDK operating expenses is limited to 5% of the maximum FDK allocation and the calculation of this cap is at items 11.90.14.11 to 11.90.14.12

### **Temporary Accommodation Allocation**

This allocation provides for leasing costs and portable relocation and acquisition costs.

This allocation does not support leasing costs of permanent spaces where the lease is a capital lease meeting the criteria for capitalization under PSG2 – Leased tangible capital assets

A table amount is provided in the 2015-16 GSN Grant Regulation. The amounts can be used for operating costs (portable relocation and leasing expenses) or capital expenditures (portable acquisitions). Boards enter data on the operating spending under this funding source in the **Allocations (Sections) – Input** form, on the *Sec. 11 Temporary Accommodation* tab. The portion of the allocation applied against operating costs is transferred to Section 1A, item 1.19 and Section 1B, item 1.22. Any remaining table amount is available for portable acquisitions, which the board will enter under Schedule 3 – Capital Expenditure Budget, item 1.2, column 8 or for land improvements, which the board will enter under Schedule 3 – Capital Expenditure Budget, item 1.1, column 8

### **Other Capital allocations**

The following capital allocations are not shown in Section 11 as boards will get capital grants based on the information input in the Schedule 3 to 3A series of forms. Below is a description of what these allocations cover.

#### **School Condition Improvement**

This funding is provided to address school renewal needs and must be used for expenditures that meet the requirement to be capitalized. Table 25 of the 2015-16 GSN Regulation indicates the board-by-board allocations for 2015-16.

The Ministry is changing the funding approach for SCI starting in 2015-16. SCI funding will now be allocated in proportion to a board's total assessed renewal needs under the Condition

Assessment Program. As the Ministry has not yet assessed all eligible facilities under the Condition Assessment Program, renewal needs for buildings that will be assessed in 2015 have been estimated based on a building's weighted age. This estimation is only applicable for 2015-16.

Boards with SCI funds in deferred revenue are required to deplete their SCI deferred revenues prior to accessing their 2015-16 SCI funding allocation. The SCI funding in deferred revenues does not have the 80% limitation as the new SCI funding provided in 2015-16. Any unused allocation will remain in deferred revenue.

For 2015-16, school boards are restricted to use 80% of their funding to address critical building components (for example, foundations, roofs, windows) and systems (for example, HVAC and plumbing) and 20% to address any locally-identified renewal needs that are listed in TCPS. The excess of the current year SCI expenditures over the deferred revenues, where applicable, will be funded in the same way as Capital Priorities grant up to the maximum allowed in the 2015-16 GSN regulation Table 25. That is the boards will be paid twice a year based on the actual expenditures reported in the 2016 March Report and the 2015-16 Financial Statements.

Additional details on the 2015-16 SCI allocation can be found in Memorandum 2015:SB04

#### **Capital Priorities Grant – Major Capital Programs and Land**

The Ministry will allocate up to \$350M in funding for major capital projects needed to be open in 2013-14 to 2015-16. This will include funding to build or purchase schools, build additions, and/or undertake major retrofits to existing schools. The focus will be on funding the most urgent and pressing needs to address accommodation pressures (including support for under-served French-language rights holders) and facility condition. Projects that can be completed in conjunction with FDK will also be a priority for funding consideration. Details of the above are in memorandum 2012: B7 – Request for Capital Priorities.

The Ministry also has funding available to support the purchase of land needed for schools, where required.

#### **Section 12 – Debt Charges Allocation**

This report has three sections: Debt Charges Allocation, Debt Charges Allocation Summary, and Sinking Fund and Capital Interest Continuity.

#### **Debt Charges Allocation**

Most of the principal, interest, and sinking fund contributions for the supported debt are pre-loaded based on the Capital Wrap Up Template. Most of the opening balances are pre-loaded based on the closing balances of the 2014-15 Ministry reviewed Revised Estimates. Any data that could not be pre-loaded by the Ministry is populated based on board entry on the

**Allocations (Sections) – Input** form, on the *Sec. 12 Debt Charges* tab.

This section is divided into:

- Supported debt – reflects supported debt relating to wrapped-up capital programs (pre-98 supported debt, post-98 supported debt) and NPF (not permanently financed) debt on new capital programs (i.e. not related to Capital Wrap Up but for which the Ministry provides grant support, such as FDK, Energy Efficient Schools, etc.)
- Unsupported debt

OFA loan related information is reported at items 12.5, 12.5.1 and 12.18:

- Item 12.5 – Supported OFA loans before April 2015 are pre-loaded on this line based on Ministry information
- Item 12.5.1 – For any OFA loans issued after March 2015 and before August 31, 2015, the outstanding balance is reported as of September 1, 2015 in col. 1 and corresponding principal and interest payment in col. 5 and col. 6. The amounts are shown based on input from the **Allocations (Sections) – Input** form, on the *Sec. 12 Debt Charges* tab.
- Item 12.18 - unsupported OFA loans are pre-loaded on this line based on Ministry information.

#### **Column 2 – Permanent debt retirement**

Any debt retirement is reported as a negative amount in this column. The amounts for supported debt retirement are based on Ministry's information collected from boards. Any debt refinancing is through the OFA unless otherwise advised.

#### **Column 2.1 – NPF & capital lease issue**

This column allows boards to record any capital expenditures incurred in the year under the NPF line and any capital lease committed to in the year related to unsupported spending.

#### **Column 3 – Retirement of supported NPF debt against NPP reserve**

This reflects the offset of the amount of NPP component available in the pupil accommodation debt reserve against supported NPF debt. Any remaining NPF related to CWT will be financed through the OFA. The non-CWT related NPF will be paid by the Ministry and not offset by the NPP reserve.

#### **Column 4 – Refinancing/NPF retirement**

This column is used when there is a long-term debt that is refinanced or the NPF is permanently financed. Where NPF debt is permanently financed, the amount being permanently financed must be input as a negative number and a positive number must be input on the OFA loans line in this column in the Estimates and Revised Estimates. In the Financial Statements, this information will be pre-loaded based on actual data. Where any unsupported NPF debt is repaid without refinancing or where non-CWT related NPF is paid by the Ministry, the payment amount should be input as negative number without any corresponding positive number input in this column. Where an existing non-OFA supported long term debt is re-financed through the OFA, boards will report the details in this column. In the case of unsupported debt, other third

party long term financing could be used if the rates and terms are more favourable than those offered by OFA.

#### *Column 5 – Principal Payments, Column 6 – Interest Payments, Column 7 – Sinking Fund Contributions*

The total annual payment of the supported capital lease is pre-loaded based on CWT under the principal column (item 12.3 and 12.8). Boards distributed the amount into principal and interest amount by inputting the appropriate amount under the interest column on the **Allocations (Sections) – Input** form, *Sec. 12 Debt Charges* tab.

The unsupported debt information will be input by the board on the **Allocations (Sections) – Input** form, *Sec. 12 Debt Charges* tab.

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

Total Interest must equal the total of Debt and Interest Charges on Schedule 10 and the capitalized interest on schedule 3 less the change in interest accrual on Schedule 10ADJ (Item 12.38, Column 5 equals Schedule 10, row 90, column 7 + Schedule 3, item 1.7 – Schedule 10ADJ, column 14, , row 90).

#### **Debt Charges Allocation Summary**

This report is a summary of the debt continuity information from the previous page, broken down into categories for OFA loans, third party debentures, sinking fund debentures, capital leases, and NPF debt.

#### **Sinking Fund & Capital Interest Continuity**

This report summarizes both the sinking fund asset information and the total interest on capital debts.

Items 12.45 and 12.50 to 12.52 track the continuity of board sinking fund assets, based on data entry from the board on the **Allocations (Sections) – Input** form as well as preloaded amounts from the Ministry’s information. Items 12.60 to 12.66 summarize the interest payments on capital debt in the year.

### **Section 13 - Learning Opportunities Allocation**

Starting from 2015-16, six components of the student achievement allocations in the Learning Opportunities Grant are enveloped as a group:

- Literacy and Math Outside the School Day Allocation
- Student Success, Grades 7 to 12 Allocation
- Grade 7 and 8 Literacy and Numeracy and Student Success Teachers
- School Effectiveness Framework Allocation

- Ontario Focused Intervention Partnership (OFIP) Tutoring Allocation
- Specialist High Skills Major (SHSM) Allocation

Additional reporting of expenses related to these components is in DataForm A.2.

The funding calculation and benchmarks for this section can be found in the [Technical Paper](#) on the [Education Funding](#) website:

### **Demographic component**

Item 13.1 represents the demographic component of the Learning Opportunities that is provided in Table 6 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 from Schedule 12, items 2.6 and 2.7.

Item 13.2.2 - ADE for literacy and numeracy courses for adults is the ADE from 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 from Schedule 12, items 1.9 and 1.10.

### **Student Success**

Dispersion distance is used in the calculation of the Assistance for Student Success Geographic Component, which is updated to more up-to-date geographic data and measurement methodology under SBEM implementation. Therefore the Assistance for Student Success Geographic Component is calculated in 3 steps:

- Old Model – calculate the Assistance for Student Success Geographic Component using 2014-15 allocation methodology dispersion distance
- New Model - calculate the Assistance for Student Success Geographic Component using the new allocation methodology dispersion distance
- Total –  $2/3 \times$  Old Model funding +  $1/3 \times$  New Model funding

Funding is provided to Lakehead DSB, for providing the program coordination for the isolate schools under the Territorial Student Program.

A stabilization amount is included in this section (item 13.4) that adjusts the overall funding provided to District School Boards so that the amalgamation impact on the board in relation to the funding that the School Authorities would have received if the amalgamation did not take place is minimized.

Mental Health Leader funding is \$119,832 per board.

## **Section 16 – Declining Enrolment Adjustment (DEA)**

The calculation of the decline in operating revenues for DEA purposes in 2015-16 takes into account the following:

- (i) 13 percent of the revenue change in the Pupil Foundation Grant;
- (ii) 50% of the revenue change in Remote and Rural, Board Administration
- (iii) 100 percent of the revenue change in the other grants that are used in the calculation of DEA (SEPPA, School Operations and FFL) is recognized;

Page 2 and 3 of this report are used to calculate the 2014-15 operating revenues for Pupil Foundation, SEPPA, FFL, Remote and Rural, Board Administration and School Operations which are preloaded at items 16.1.1 to 16.1.6, column 1.

These items are calculated using the 2014-15 ADE from the Ministry reviewed Revised Estimates and applying the 2015-16 benchmarks and calculations. Where the enrolment data is different from the latest data, the boards are able to overwrite the data on the **Enrolment – Input** form, *Prior Year Enrolment* tab to report the difference. The adjusted enrolment should correspond to what the boards would have reported in its 2014-15 Financial Statements

As part of the SBEM implementation, the School Operation and Remote and Rural funding using 2014-15 enrolment for DEA purposes is subject to the phase in calculation. Therefore the board level reports is amended to shows the old model calculation, the new model calculation and the phase in total. The School Operation Top-up is also subject to the phase in calculation, therefore the school level report is expanded to 3 reports: Old model, New Model and Phase in Total.

The School Operations Top-up amounts for DEA purposes for 2014-15 and 2015-16 at item 16.1.7 are calculated in the **Declining Enrolment Adjustment – School Level** report. Only schools that have enrolment in both 2014-15 and 2015-16 will be included in the calculation. The 2014-15 ADE from the submitted 2014-15 Revised Estimates, which has been adjusted if necessary by the board on the School Level Data – Input form, is preloaded in this report to calculate the 2014-15 Top-up amount for DEA purpose using 2015-16 on the ground capacity and benchmarks.

Item 16.5.1 is pre-populated from the 2014-15 Ministry's Revised Estimates, Section 16, item 16.5. The board can adjust this amount to the latest data in the **Enrolment – Input** form, *Prior Year Enrolment*. 25% of this amount is included as part of the 2015-16 DEA allocation at item 16.5.2.

## **Section 18 – First Nation, Métis and Inuit Supplement**

The funding benchmarks for this section can be found in the [Technical Paper](#) on the [Education Funding](#) website:

Aboriginal amount – a weighted incidence factor for each board, derived from census-based data is listed in Table 4 of the 2015-16 grant regulation. Funding for this component equals the per pupil amount x the weighted incidence factor. The weighting factor directs more funding to boards with a higher estimated proportion of First Nation, Métis and Inuit students.

Pupils enrolled over the 34-credit threshold who are eligible for ESL/ELD Recent Immigrant, FSL, PANA, and Native Languages/Native Studies will continue to be funded as long as they generate regular day school ADE. However, fully high-credit pupils (those who generate no regular day school ADE) are excluded from these allocations as they are funded at the Continuing Education rate.

## **Section 19 – Safe and Accepting Schools Allocation**

This allocation is made up of the Professional Support Staff component and the Prevention and Program Support component. The allocation is based on enrolment, geographic factors, and on social and economic indicators, with all boards receiving a minimum allocation stated in the GSN regulation for professional support and for programs and support for suspended and expelled students.

Dispersion distance is used in the calculation of Prevention and Program Support Dispersion Amount and Professional Staff Support Dispersion Amount, which is updated to more up-to-date geographic data and measurement methodology under SBEM implementation. Therefore the Safe and Accepting Schools allocation is calculated in 3 steps:

- Old Model – calculate the total funding in which the components using 2014-15 allocation methodology dispersion distance
- New Model - calculate the total funding in which the components using the new allocation methodology dispersion distance
- Total –  $2/3 \times$  Old Model funding +  $1/3 \times$  New Model funding

The funding calculation and benchmarks for this section can be found in the [Technical Paper](#) on the [Education Funding](#) website.

To ensure that allocations in the Safe and Accepting Schools Supplement continue to be directed to achieving safe, inclusive, and accepting school environments, and to facilitate the sharing of best practices, the Ministry introduce enhanced reporting on expenses related to the Safe and Accepting Schools Strategy Allocation in DataForm F. These requirements will

complement the reporting already in place for the Urban and Priority High Schools Allocation.

## **Data Form A.2 - Enveloping**

The calculations on these forms implement the enveloping provisions of the legislative grant regulation and are summarized in the compliance report that the Director of Education has to certify or to arrive at the amount of the enveloped deferred revenues which can be recognized as revenues for the school year based on the eligible expenses under these envelopes.

### **Special Education Envelope**

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 expenses which are used to proportionally distribute the special education allocation in Data Form B and C to the various expenses categories.

Item 2.4 picks up the total special education expenditure reported in schedule 10A and 10B including Section 23 Facilities expenditures. As indicated in memorandum 2011:B03, the funding enhancements for education assistants include additional supervision time which may benefit the general student population rather than students with special education needs. That part of the enhancement is included in the foundation allocation. Education assistants' costs are reported mainly in special education programs; however expenses relating to the supervision of the general student population should be excluded from the special education expenses.

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 expenditures reflect the classroom teachers and supply teachers components only. These are reflected in the rates that are applied to the allocations in Items 2.11a to 2.16. The calculation of the elementary allocation for pupils in self-contained special education classes is divided into JK to SK, Grade 1 to Grade 3, Grade 4 to Grade 8 for Pupil Foundation and Teacher Q&E in item 2.11a, 2.11b, 2.11c, 2.15a, 2.15b and 2.15c.

For enveloping purposes, the special education revenues are separated into the Special Education – SEA and Special Education- Regular (i.e. total Special Education allocation minus the SEA enrolment based allocation) from Section 2, item 2.16.

SEA formula based amount inside the Special Education allocation is separately enveloped for eligible expenses such as related computing technology, staff training and technician amounts reported by the board under item 2.21. Any unspent allocation will stay in separate SEA deferred revenue (Schedule 5.1, item 1.3.1) from the special education deferred revenue (Schedule 5.1, item 1.3).

Any amount of spending on special equipment that exceeds the non-claims component of the SEA allocation will be part of the general special education envelope (item 2.22).

The calculation on this Data Form will determine the amount to be transferred out from the special education deferred revenue, Full Day Kindergarten – special education deferred revenue and SEA deferred revenues (item 2.23).

**Tab: Special Education Envelope - Input**

*Number of Pupils, Average Daily Enrolment:* The enrolment information requested in this first section is used for the calculation of the special education allocation regarding 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 grades 9 to 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.

*Enveloping Net Strike Savings:* Input any net strike savings that are attributable to special education. These savings will reduce the net incremental special education expenses for enveloping purposes

*Special Education Expenses for Pupils who are not Pupils of the board:* Input the special education expenses for pupils defined under subsection 1 (2) of the A.D.E. regulation. These expenses are excluded from the net incremental special education expenses calculation for enveloping purposes.

*Other Revenue Sources - Special Education:* Input any other revenues other than the GSN funding which are used to provide special education to the pupils. Please provide a description of the revenues under *Description* and the amount under *Enveloping Amount*. These other revenues will net off against the incremental special education expenses before it is used for the enveloping calculation purposes.

*Special Education – SEA, Enveloping Incremental Expenses:* Input the eligible expenses that are funded by the Special Education Equipment Allocation (SEA) per pupil funding component. Please refer to the section “Board Responsibilities for SEA Per Pupil and Claims-Based Funding” in the [Special Education Funding Guidelines: Special Equipment Amount \(SEA\), 2014-15](#) for details of eligible expenses.

## **Administration and Governance Envelope**

The School Board Administration and Governance Grant provides funding for administration and governance costs such as operating board offices and central facilities, board-based staff and expenditures, including supervisory officers and their secretarial support.

School boards are required to keep these expenses lower than the grant given to it. If the expenses are higher than the allocations, then the board is not compliant with the regulation requirement and this will be reflected in the compliance report.

Boards are allowed to use other revenue sources to lower their administrative and governance expenses, which should be reported under item 4.4 of this data form.

Internal audit allocations and expenses are excluded from the envelope calculation for Administration and Governance as it has its own envelope calculation.

### **Tab: Administration and Governance Envelope - Input**

*Other Revenue Sources – Admin and Governance:* Input any other revenues other than the Board Administration and Governance Allocation which are used on Board Administration and Governance expenses. Please provide a description of the revenues under *Description* and the amount under *Enveloping Amount*. These other revenues will net off against the Board Administration and Governance expenses before it is used for the enveloping calculation purposes.

*Administration and Governance Category, Enveloping Compensation Restraint Savings:* This is for boards to report the portion of the Public Sector Compensation Restraint saving amount that is attributable to Board Administration and Governance excluding the portion related to Internal Audit which is separately enveloped. This portion of the savings reduces the Grant for Board Administration and Governance.

## **Internal Audit Envelope**

The internal audit allocation to host boards funds the staffing and non-staffing expenses related to the internal audit initiative.

Any unspent allocation will remain in the internal audit deferred revenue, Schedule 5.1, item 1.4.1.

### **Internal Audit Envelope - Input**

*Internal Audit - Operating Category, Enveloping Compensation Restraint Savings:* This is for boards to report the portion of the Public Sector Compensation Restraint saving amount that is attributable to Internal Audit. This portion of the savings reduces the allocation for Internal Audit.

*Internal Audit - Operating Category, Enveloping Operating Expenses:* This is for boards to input

staffing and non-staffing operating expenses related to the internal audit.

*Internal Audit - Capital Category, Enveloping Capital Expenses:* This is for boards to input Ministry approved capital expenditures related to the internal audit.

### **School Renewal Envelope**

The use of School Renewal Allocation calculated in Section 11 is restricted by legislation to be used in eligible School Renewal expenses as defined in the Ministry's Code of Accounts; therefore it will be treated as deferred revenue.

The available School Renewal deferred revenues is the sum of the opening balance of the deferred revenues plus the current year School Renewal Allocation plus interest earned in the deferred revenues. The available deferred revenues used for eligible School Renewal capital expenditures will be transferred to DCC (Schedule 5.1, item 2.3, col. 5).

School Renewal deferred revenues can be used for net non-capitalized School Renewal expenses, which are the non-capitalized School Renewal expenses reported on Schedule 10, item 71, col. 13 offset by the amount of other third parties revenues used for school renewal purposes at item 11.1 and item 11.2 reported by the boards. The use of the School Renewal deferred revenue on net non-capitalized School Renewal expenses is limited to the average of the School Renewal expenses spent in the period from 2010-11 to 2012-13 plus 5% of the average (item 9.1 to 9.4)

The Ministry also allows boards to use the deferred revenues, if available after addressing the in-year capital expenditures, to address the in-year difference between the DCC revenues and amortization expenses related to school renewal type assets (i.e. DCC gap). The use of the deferred revenues for this purpose is reported on item 13.

Item 7 picks up the transfer of School Renewal funding to DCC for prior year expenditures from the input amount reported in Schedule 5.1. This will be taken into account on the calculation of the amount to be transferred to revenues and give the board the flexibility to determine how to use the remaining School Renewal funding after current year capital expenditures in operating and prior year expenditures. An error message is also added to ensure that the amount transferred to revenues is not a negative amount resulting from the calculation. The lower of the unused amount after taking into account of the transfer to DCC for current and prior year expenditures and the sum of the net non-capitalized School Renewal expenses and the use of the deferred revenues to address DCC gap will be recognized as current year revenues (Schedule 5.1, item 2.3, col. 6).

### **School Renewal Envelope - Input**

*Other Revenue Sources – School Renewal:* Input any other revenues other than the School Renewal Allocation which are used on School Renewal expenses. Please provide a description of the revenues under *Description* and the amount under *Enveloping Amount*. These other revenues will net off against the Board Administration and Governance expenses before it is used for the enveloping calculation purposes.

*School Renewal Category, Dev Ref for diff between DCC Rev and amortization of school renewal related assets:* This is for boards to report the use of school renewal deferred revenues, if available after addressing the in-year capital expenditures, to address the in-year difference between the DCC revenues and amortization expenses related to school renewal type assets (i.e. DCC gap).

### **School Condition Improvement**

The use of School Condition Improvement Allocation provided to boards before 2015-16 is restricted by legislation to be used for eligible School Renewal expenditures as defined in the Ministry's Code of Accounts and can only be spent on capitalized expenditures.

This funding is therefore treated as deferred revenue; the available School Condition Improvement deferred revenues is the sum of the current year School Condition Improvement Allocation plus interest earned in the deferred revenues. As boards incur eligible School Condition Improvement capital expenditures, amounts reported in Schedule 3.4 will be transferred to DCC (Schedule 5.1, item 2.6, col. 5).

No input is required on this form.

### **Mental Health Leader - Input**

This funding should only be used on salaries and benefits of the Mental Health Leader. Input the salaries and benefits for the Mental Health Leader for the board.

### **Learning Opportunities Grant (LOG) – Student Achievement**

Report the expenses related to the total funding received from the six enveloped allocation components under LOG on programs and services associated with improving student achievement through these initiatives. The enveloping applies to the sum of the six allocations, not to each allocation separately. It should be noted that this reporting requirement will not replace current program reporting or evaluation requirements specific to any one of the allocations.

## Data Form B - Allocation of Funding to Expense Categories – Elementary

### Data Form B

This data form is to distribute all the GSN operating allocations to expense categories to be used in Data Form D – Variance Report to compare the funding with the expenses.

In general, the distribution is done by:

1. Using provincially determined percentages, or
2. Board input based on how they use the funding

There are some additional distribution methodologies as listed below:

The labour enhancement amount for unpaid days of teachers under Pupil Foundation Allocation is put on the classroom teachers' line, the rest of the Pupil Foundation Allocation is distributed using the Ministry prescribed notional shares.

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 special education allocation is proportional to net special education expenses on schedules 10A (or 10B). Therefore it is important that Schedule 10A or 10B need to be filled out first before the distribution shown up in this data form.

#### Tab: Data Form B - Input

This tab only shows the input cells for the allocations that need input to distribute the funding to the expense categories, therefore allocations that use the provincially determined percentages to distribute the funding are not shown.

The distribution of allocations (except Declining enrolment adjustment, special education, learning opportunities, non-teaching cost adjustment, Rural and Small Community, First Nation, Métis and Inuit Supplement – aboriginal amount, , Safe and Accepting Schools amount, NTIP amount, Elementary Supervision) to the various expense categories is done by using provincially determined percentages.

The amount or the percentage to be distributed for each allocations are shown on the first line of each allocation in grey cells, if the sum of the distributed amounts or percentages input by the boards did not equal to the pre-loaded amount, the sum will be highlighted in red to indicate the error.

In general, boards should allocate the amount or percentage to various expense categories that reflects the use of the funds. However, there are some allocations with a portion of it pre-allocated to some expense categories according to the rules described below. Boards are required to distribute the remaining portion of the allocations.

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

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

### **Data Form C – Allocation of Funding to Expenditure Categories – Secondary**

#### **Data Form C**

This data form is to distribute all the GSN operating allocations to expense categories to be used in Data Form D – Variance Report to compare the funding with the expenses.

In general, the distribution is done by:

1. Using provincially determined percentages, or
2. Board input based on how they use the funding

There are some additional distribution methodologies as listed below:

The labour enhancement amount for unpaid days of teachers under Pupil Foundation Allocation is put on the classroom teachers' line, the rest of the Pupil Foundation Allocation is distributed using the Ministry prescribed notional shares.

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 special education allocation is proportional to net special education expenses on schedules 10A (or 10B). Therefore it is important that Schedule 10A or 10B need to be filled out first before the distribution shown up in this data form.

#### **Tab: Data Form C - Input**

This tab only shows the input cells for the allocations that need input to distribute the funding to the expense categories, therefore allocations that use the provincially determined percentages to distribute the funding are not shown.

The distribution of allocations (except Declining enrolment adjustment, special education, learning opportunities, non-teaching cost adjustment, Rural and Small Community, First Nation, Métis and Inuit Supplement – aboriginal amount, , Safe and Accepting Schools amount, NTIP amount) to the various expense categories is done by using provincially determined percentages.

The amount or the percentage to be distributed for each allocation are shown on the first line of each allocation in grey cells, if the sum of the distributed amounts or percentages input by the boards did not equal to the pre-loaded amount, the sum will be highlighted in red to indicate the error.

In general, boards should allocate the amount or percentage to various expense categories that reflects the use of the funds. However, there are some allocations with a portion of it pre-allocated to some expense categories according to the rules described below. Boards are required to distribute the remaining portion of the allocations.

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

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

### **Data Form D – Variance Report – Allocation to Net Expenditures**

#### **Data Form D**

This data form shows the current year's funding allocations in relation to the net adjusted expenses of the board and is divided into two parts:

- (i) Calculation of net legislative revenues for compliance (Columns 1 through 8)
- (ii) Calculation of net expenses for compliance and Variance Report (Columns 9 through 15)

#### **Net legislative revenues for compliance**

Net legislative revenues for compliance are:

- Total operating allocations including allocation for supported debt interest; less
- Amount of the operating allocation transferred to mTCA deferred revenue; plus
- Amount of deferred capital contribution recognized as current year revenues; less
- Amount of the operating allocations that are transferred to deferred revenues because of the enveloping requirement; plus
- Amount of unused mTCA in deferred revenue transferred to current year revenue; plus
- Amount of the enveloped operating allocation deferred revenues recognized as current year revenues, less
- Public Sector Compensation Restraint savings amount

## Net expenses for compliance, other revenues

Net adjusted expenses are:

- (i) Adjusted expenses for compliance purposes from Schedule 10 ADJ excluding School generated funds expenses; less
- (ii) Tuition Fees; less
- (iii) Other revenues; less
- (iv) Strike savings; less
- (v) Amounts from deferred revenues not related to legislative grants

Two variances columns are shown in this data form.

*Variance - GSN Revenues vs Adjusted Expenses for compliance, Column 9.1* – this variance is the result of the comparison of the net legislative revenues in column 8 with the adjusted expenses for compliance in column 9 before any application of other revenues sources.

*Variance: Net GSN revenues vs Net Expenses, Column 15* – this variance is the result of the comparison of the net legislative revenues in column 8 with the adjusted expenses for compliance in column 14 after application of other revenues sources.

### Tab: Data Form D – Input

Total from various revenue sources are pre-loaded in each corresponding column under the line, *Reconciliation Target Category*. Boards are required to distribute the revenues based on how the funds are being used in those columns. If the total of the distributed amounts does not equal to the pre-loaded amount, the difference will be shown under the line, *Variance: Total vs. Reconciliation Target*, and highlighted as red to indicate the error. Boards need to clear the error before they can submit to the Ministry.

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

Proportional distribution is to be done by distributing the applicable revenue across the expense 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.

Below are notes for each column on how pre-loaded numbers are arrived at the various expense categories and how boards should allocate the remaining portion of the column total to various expense categories. The column numbers and item numbers in the following notes are not shown on the Input screen, please refer to the report to see the column numbers and

item numbers.

***Column 1 – Total Allocations to Expense***

The operating allocations in Section 1 are distributed into various expense categories in Data Form B and Data Form C according to Ministry's prescribed notional shares or distributed by the boards based on the use of the allocations. The results are summarized in Column 1.

Item 1.15 includes the school operations allocation calculated in data forms B and C, as well as the operating component of the temporary accommodation funding.

Item 1.25 includes the allocation for the Financing of NPF debt (55 School Board Trust).

***Column 2 –Transferred to Deferred Revenues - Minor TCA***

2.5% of the operating allocation is designated for boards to spend on minor tangible capital assets and therefore reduces the amount of the operating allocations available for operating uses. This amount is placed in deferred revenue.

Boards must report how they will spend the mTCA amount against various expense categories. Certain expense categories that have no minor tangible capital assets component are blocked off from data input.

***Column 3 – Deferred Capital Contribution***

This represents the amount of deferred capital contributions that is recognized as current revenues (Schedule 5.3, item 2.3). The amount is shown on item 1.23, amortization, to offset the amortization expenses in the adjusted net expenses for compliance. The difference between the two amounts represents the portion of the amortization of the assets associated with the unsupported debt in Section 12 (i.e. the assets in respect of which there was no capital contributions).

***Column 4 – Transfer to Deferred Revenue – Operating Legislative Grants***

Some of the operating allocations are subject to enveloping restrictions placed on them through legislation (e.g. Special Education allocation, internal audit allocation, six components of LOG allocation), therefore these allocations cannot be recognized as revenues until the boards have incurred expenses according to the restriction requirements.

The internal audit allocation that is transferred to deferred revenues is populated at item 1.14, Board Administration.

The distribution of these deferred revenues should be based on the plans on how these allocations are to be used

***Column 5 – Transfer from Deferred Revenues – Minor TCA***

Any unused Minor TCA deferred revenues, after application to capitalized minor tangible assets, will be transferred back to operating revenues to cover any spending on non-capitalized minor tangible assets as well as other operating expenses. Boards will distribute this amount to various expense categories according to its use

Please note that for Board Administration expenses (item 1.14), the amount transferred back

from mTCA deferred revenues (Col. 5) cannot exceed the amount put in the same line under Minor TCA transferred to deferred revenues (Col. 2)

***Column 6 – Transfer from Deferred Revenues – Operating Legislative Grants***

When the board spends the allocations that have enveloped restrictions according to the restriction requirement, the board can recognize the deferred allocations as revenues up to the lesser of the eligible expenses and the deferred revenues. The recognized revenues are shown in this column (sum of Schedule 5.1, item 1.5 and item 2.7).

The distribution of the recognized revenues should be based on how the funds are spent with the following exceptions:

- transfer from internal audit deferred revenue is populated to the Board Administration line
- transfer from school renewal deferred revenue to address non-capitalized school renewal expenses is populated to the School Renewal line
- transfer from Interest on debt deferred revenue is populated to the Other Pupil Accommodation line
- transfer from school renewal deferred revenue to address DCC gap of school renewal type asset is populated to the amortization line.

***Column 7 – Restraint Savings***

This is the portion of the \$10 million Public Sector Compensation Restraint savings shared by the boards; boards must distribute the amount in the various expenses categories where they achieved the savings.

***Column 8 – Net GSN Revenues***

This column = column 1 – column 2 + column 3 – column 4 + column 5 + column 6 + column 7

***Column 9 – Adjusted Expenses for compliance***

The amounts in this column come from Schedule 10ADJ.

Line 1.24 is for Gain/Loss on disposal for unrestricted assets. The amount populated in column 9 under this line is the net loss on disposals reported on Schedule 10.

***Column 10 - Fees Revenue***

68.49% of tuition fee revenues included in Schedule 9 Items 5.1, 8.1 and 8.3 are to be allocated to classroom expenses and are to be distributed proportionally (based on classroom allocations in column 1) across all classroom expense categories at items 1.2 to 1.10 inclusive. The remaining amount is to be allocated to other expense 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 expense categories as they deem appropriate.

Individuals – Day School, Ontario Residents (Sch. 9 Items 8.2) is not deducted from expenses, as this amount is included in the grant determination.

Individuals – Continuing Education (Sch. 9 Item 8.4) is included in column 11 – Other Revenues.

#### *Column 11 – Other Revenues Excluding School Generated Funds*

##### **Individual – Continuing Education Fees**

Continuing Education Fees (Sch. 9 Item 8.4) are to be distributed to Continuing Education – item 1.16.

##### **Transportation Recoveries**

Transportation recoveries (Sch. 9 Item 5.2, 7.1, 8.5) are to be distributed to Transportation – item 1.17.

##### **Rental Revenue**

Rental revenues in Schedule 9 Item 8.6 (Instructional Accommodations) should be distributed to item 1.15 (School Operations).

Schedule 9 Items 8.7 (Non-instructional Accommodations) should be distributed to item 1.14 (Board Administration).

Schedule 9 Items 8.8 and 8.9 (Community Use and Other) should generally be distributed to item 1.15 (School Operations) but may be distributed to other expense lines to the extent to which these revenues relate to costs incurred in those categories.

##### **Other Revenues**

Schedule 9, item 8.12 (Donations – Classroom) is to be distributed within the Classroom expense categories items 1.2 to item 1.10 inclusive.

All other revenues are to be distributed to the appropriate expense category based on the use or source of funds. General revenues not specifically related to any expense category should be distributed proportionally.

Line 1.24 is for Gain/Loss on disposal for unrestricted assets. The amount populated in column 11 under this line is the net gain on disposals reported on Schedule 9.

##### **Other Provincial Grants**

Schedule 9 Items 2.17, revenue from the Ministry of Citizenship and Immigration should be distributed to the continuing education line (item 1.16).

Schedule 9 Item 2.35 (Prior years' grant adjustments) should be distributed proportionally across all operating expense categories (items 1.2 through 1.17).

All other provincial grants in Schedule 9 Items 2.1 to 2.40 (Other Operating Expense Grants) except for those specified above should be distributed as appropriate based on the purpose of the grant.

#### *Column 12 – Strike Savings*

Boards that experience strikes or lockouts are to report the amount of savings as the result of

the strike in Column 12 of Data Form D. It is to be distributed to the expense categories in accordance with the nature and distribution of the strike savings. Usually, this is not applicable for estimates/revised estimates reporting.

**Column 13 – Transfer from Deferred Revenues – Non GSN Grants Excluding Revenues in Land**

There are other revenues to school boards that are subject to external restrictions that are not through legislation. In those cases, these revenues also need to be placed in deferred revenue. Once the spending meets the external restriction requirements, the deferred amount can be recognized as current year revenues. These amounts are captured in this column from "Schedule 9 lines 2.8 + 2.21 + 2.24 + 5.5 + 8.15 + 8.16 - Compliance Report line 1.1.1 + Section 1A line 1.60.1 + Schedule 3A line 3.1 columns 8 + 9 + 10 + 12 +13– Schedule 9 line 8.30" ..

Item 1.23 is for boards to report any revenues recognized from deferred revenues to cover the loss on disposal of assets held for sale. Please refer to [the Fall 2011 Training Session presentation slides](#), page 81 and 85.

The distribution of this amount to various expense categories should be based on how the funds are being used.

Revenues for acquisition of land are excluded from this column.

**Data Form F - Safe and Accepting Schools Strategy Allocation**

To ensure that allocations in the Safe and Accepting Schools Supplement continue to be directed to achieving safe, inclusive, and accepting school environments, and to facilitate the sharing of best practices, this data form represents the enhanced reporting requirements for the Safe and Accepting Schools Strategy Allocation. These requirements will complement the reporting already in place for the Urban and Priority High Schools Allocation.

**Appendix B – Calculation of Fees**

**Appendix B - Input**

There is no input in this appendix.

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 reflects the funding changes in 2015-16.

Line 1.7.3 is for the Public Sector Compensation Restraint saving which is allocated based on the day school pupil of the board ADE by panel.

The calculation of fees for the Special Education allocation does not include the claims based portion of SEA funding in the calculation

NTIP is allocated to the Elementary and Secondary panel based on the number of new teachers reported in section 7.

The Safe and Accepting 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.

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

In the case of boards that receive the school foundation allocation allocation generated from combined schools (i.e. Elementary and Secondary facilities combined for school foundation allocation purposes), Item 1.13 and 1.4.1, Secondary column, adjustments are pre-loaded to reallocate a portion of school foundation allocation generated by the Elementary facilities from the Secondary panel to the Elementary panel. This calculated based on the proportion of Elementary and Secondary enrolment in the combined school in the Appendix B – School Level Report

## Appendix B1 – Tuition Fees Revenue – Regular Day School

### Appendix B1

This appendix collects detailed information on tuition fee revenues from regular day schools received by the boards. The total of this appendix should equal to the regular day school tuition fee revenue reported by the board on Schedule 9 – Revenues.

#### Tab: App. B1 – Tuition Fees Revenues - Input

Information in this appendix is collected under the following categories:

- *Government of Canada Students – Native Bands* : Input the name of the band under the *Description* column
- *Prior Year Adjustments*
- *Out of Province Students*

- *Visa Students*

*Average Daily Enrolment* – Input the ADEs that generate the tuition fees.

*Base Fee Revenues* – is calculated for Government of Canada Students based on the input ADE multiplied by the per pupil tuition fee amount calculated in Appendix B – Tuition Fee Calculation. For the other categories, input the tuition fee revenues.

*Additional Fees* – Input any additional fees charged on top of regular fees to cover higher costs incurred for special needs students.

*PAC* – Input the pupil accommodation charge (PAC) billed to the native bands according to the provisions in the Calculation of Fees for pupil regulation for this school year.

## **Appendix E – Education Program Other (EPO) Grants**

### **Appendix E – EPO Grants – Input**

This appendix lists the EPO grants provided by the Ministry. Boards should report the corresponding projected spending in the school year.

A new column, “Deferred Revenue – Balance at September 1” is added this appendix. This column is pre-populated based on the “EPO Re-profile Amount” reported in the 2014-15 Revised Estimates in this appendix. Boards could adjust the pre-populated amounts to the latest data.

The variance between the funding and the projected expenses is calculated automatically. Boards will need to provide an explanation of the variances. If the board decides to apply for re-profiling the variances, i.e. transferring the unspent amount to the following school year through TP agreement change. Please input the re-profile amount and send any supporting documents, e.g. Plan for re-profiling, to the [Revised Estimates mail box \(revest@ontario.ca\)](mailto:revest@ontario.ca) in the Revised Estimates cycle. In the Estimates cycle, the Ministry does not expect boards to re-profile the EPO grants. The files should be attached to the email (e.g. Word, Excel or PDF file) and not directly inserted into the body of the email. The file name used should follow the [naming convention](#) specified on the FAAB website and boards are asked to include the following text in the subject line of the email “2015-16 EPO Re-profile Application Supporting Documentation – DSB ##”

The total of the EPO grants is populated as contribution received in deferred revenues at Schedule 5.1 – Operating Deferred Revenues under EPO grants.

The total of the lesser of (the current school year EPO grant + deferred revenues balance at September 1) and projected expenses by program is populated as transfer to revenue at Schedule 5.1 – Operating Deferred Revenues under EPO grants.

Any unspent allocation after re-profiling will be calculated and put as deferred revenue adjustment, which represents a payable back to the Ministry.

## Appendix F – Total Transportation and Other Expenses to/from Provincial Schools

### Appendix F

This Appendix F captures the expenses incurred by the board and the number of students transported to attend programs in the Provincial Schools listed in this appendix on a daily and weekly basis for the current and the last school year.

#### TAB: App. F –Transportation - Input

Input the current school year expenses incurred by the board to transport students to attend programs in the Provincial Schools under the columns *Number of Pupils* and *Transportation Expenses*. Include expenses that are related to the weekly transportation program in this appendix as well.

Input the last school year expenses incurred by the board to transport students to attend programs in the Provincial Schools under the columns *Prior Year Number of Pupils* and *Prior Year Transportation Expenses*.

Expenses reported are divided into the following categories:

- *Daily Transportation*
- *Board and Lodging*
- *Other Provincial Schools Transportation Expenses*
- *Weekly Transportation*
- *Administration costs related to weekly transportation.*

## Appendix G – Board Teacher Salary Grid – 2015-16

### Appendix G

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

#### Tab: App. G – Salary Grid Year – Input

*Most Recent Year Grid – Elementary Teachers, Most Recent Year Grid – Secondary Teachers:*  
Select from the drop down menu the school year that represents the most recent agreement.

#### Tab: App. G – Salary Grid – Input

*Qualification Category, Year of Teaching:* Report the salary grid applicable to the most recent agreement. 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+.

## Appendix H – 2015-16 Staffing

### Appendix H

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

- Regular program
- Special Education program
- Continuing Education and Summer School

#### Tab: App. H - Staffing by Programs - Input

Include all staff hired on a regular basis and report Full-Time Equivalent of staffing as of October 31 of the school year under different categories 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.

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

Please ensure all special education staffing is included under the Special Education Program

#### 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 ECE's reported in day school programs, use the full-time equivalent prescribed by the applicable collective agreements or in use by the board or translate the full time equivalents using a standard 1,358 hours (based on 194 days x 7 hours per day).

For Clerical and Secretarial staff, use the full-time equivalent prescribed by the applicable collective agreements whether 10-months or 12-months. 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)

Administration, transportation and school operations Staffing is to be reported on a board total basis.

### **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 the 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 (Section 23 program)).

##### ***Other School Based Teachers, specialist teachers and 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 and Treatment Facilities Teachers***

Include all classroom teachers in Care and Treatment Facilities programs. (Code of Account reference – Function 10, Object 170, Program 305)

##### ***Specialist teachers***

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 English.

##### ***Student Success Teachers***

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.

#### **Teacher Assistants**

##### ***Teacher Assistants***

General: Include all teacher assistants except those included below under Care and Treatment

Facilities programs, 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 references – Function 10, Object 191 except Program 305).

#### *Care and Treatment and Correctional Facilities Assistants*

Include all teacher assistants in Care and Treatment Facilities programs. (Code of Account references – Function 10, Object 191, Program 305).

#### *Early Childhood Educators*

Boards should report the Early Childhood Educators' (ECE) in day school programs under Elementary regular program, and under Elementary Special Education, if any. ECE's in non-day school programs (before/after school and summer) should be reported under Other non-operating – all staff

#### *Student Support Services – Professionals, Paraprofessionals and Technicians*

School boards will 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 and Accepting Schools initiative.

School boards can also report the FTE of Clerical/secretarial staff providing support to this function separately.

#### *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 the breakdown between regular and special education on a basis consistent with the prorating of expenditures.

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

#### *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 and Consultants*

##### *Coordinators and 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)

##### *Clerical and Secretarial Staff*

School boards can also report the FTE of Clerical/secretarial staff providing support to this function separately.

## School Administration

### *Vice-Principals – Administrative Time*

Also included here is any regularly scheduled teacher-in-charge time and is excluded from classroom teachers above.

### *Department Head Release Time*

Convert FTE based on the number periods per school year/8 and ensure that 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).

### *Admin and Governance*

Trustees (Code of Accounts Reference – 31-101)

Directors' and Supervisory Office ((Code of Accounts Reference – 32-102)

	Code of Accounts Reference		
	Other Academic Staff - Teachers, Principals, VP's	Managerial/Professional Staff	Clerical/Secretarial/Technical and Specialized Staff
Director's Office		36-103	36-112,114,115,116
Finance	38-,151,152,170	38-103	38-110,112,114,115,116,136
Procurement	39-,151,152,170	39-103	39-110,112,114,115,116,133
Human Resource Administration	34-,151,152,170	34-103	34-110,112,114,115,116,133
Payroll Administration	37-,151,152,170	37-103	37-110,112,114,115,116,133
Administration, Other Support and Non-staff	33-,151,152,170	33-103	33-110,112,114,115,116,133
Information Technology Administration	35-,151,152,170	35-103	35-110,112,114,115,116,133

### **Appendix L - Early Year Leadership Strategy Budgeted Expenses**

This appendix is to reconcile actual expenses with the funding. The allocation for Early Years Leads and Release time for Professional Learning and Meeting are pre-populated at items 3.1 through 3.2.

The recovery for the allocations is calculated at items 3.7 to 3.9 when the expenses are less than the allocation.

### Tab: App. L – EY Lead Strategy Exp - Input

Report the actual FTEs and expenses for the Early Years Leads at *EY Leads Amount -> Full-Time Equivalent, Salaries and Wages, Employee Benefits* respectively.

Report release time expenses at *Release time for Professional Learning and Meetings*.

### Variance and Trend Analysis Explanation

This new section contains variance and trend analysis on 6 specific sections of the EFIS forms:

- Schedule 11A - Tax Revenue
- Schedule 12 - Continuing Education and Summer School Enrolment and PLAR
- Schedule 13 - Day School Enrolment
- Section 3 - Language Allocations
- Section 6 - Continuing Education Allocation and Other Programs (located on the same input tab as Schedule 12)
- Appendix H – Staffing

Under “Reports”, you can view the new “Variance and Trend Analysis Report” which will identify if an explanation is required relating to the six sections noted above. This is easily identifiable as the column entitled “Explanation Required?” will contain “Yes”. This report also lists the threshold amounts that are used during the variance analysis in dollars and/or percentages.

Explanation must be provided before the EFIS submission can be submitted. In order to provide the required explanation, proceed to the “Input” section and scroll down to the “Variance and Trend Analysis Explanation – Input”. Once you click on this field, 10 tabs will appear. The first tab is the “Summary” tab where you will enter your explanations. In order to see what generated the request for an explanation, proceed to the detailed tabs that follow the summary tab and look for fields noted in “red”. Generally, the information that is being compared is the 2015-16 Estimates data to the 2014-15 Revised Estimates data.

### Warning Message Explanation

Please input your explanation in the Warning Explanation – Input screen, any warning messages without an explanation will trigger an error which will prevent submissions to the Ministry.