

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) less any revenues recognized for land and mTCA.

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 1.1 – 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

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 9 + 10 + 11 + 13 +14– 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

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.

There is no input in this appendix.

The calculation of fees reflects the funding changes in 2016-17.

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, excluding the Board Action Plan amount, 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 generated from combined schools (i.e. Elementary and Secondary facilities combined for school foundation allocation purposes), Item 1.13, 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 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 – 2016-17

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 – 2016-17 Staffing

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

- Regular program
- Special Education program
- Continuing Education and Summer School

The staffing form also requests information for the following bargaining/employee groups:

- AEFO : Association des Enseignantes et des Enseignants Franco-Ontariens
- ETFO: Elementary Teachers Federations of Ontario
- OECTA: Ontario English Catholic Teachers Association
- OSSTF: Ontario Secondary Schools Teachers Federation
- CUPE: Canadian Union of Public Employees
- ETFO-EW: Elementary Teachers Federation of Ontario - Education Workers
- EWAO: Education Workers Alliance of Ontario (including AEFO Education Workers, Association of Professional Student Services Personnel (APSSP), Coalition of Education Assistants of Ontario – Dufferin-Peel Educational Resources Workers' Association, Coalition of Assistants of Ontario – Halton District Educational Assistants' Association(HDEAA), Coalition of Education Assistants of Ontario – Waterloo Region DSB, Services Employees International Union(SEIU), and Unite Here (UH).
- OCEW: Ontario Coalition of Educational Workers (including Canadian Office and Professional Employees Union (COPE), Coalition of Education Assistants of Ontario – Educational Resource Facilitators of Peel (ERFP), Labour International Union of North America (LIUNA), Maintenance and Construction Skill Trades (MCSTC), and Ontario Public Service Employees Union (OPSEU)
- OSSTF-EW: Ontario Secondary Schools Teachers Federation – Education Workers
- Other Unions: Other unions not specifically listed here (including Unifor)
- Other Non-Union: Management or Non-unionized (excluding Principals and Vice-Principals)
- PVP: Principals and Vice-Principals

Input – General

Includes all staffing positions regardless of funding sources. Report the Full-Time Equivalent (FTE) of staffing as of October 31 and March 31 of the school year under the different categories to one decimal place.

Do not include:

- Vacant positions;
- Hours relating to temporary assistance;
- Hours relating to overtime; and
- Full-time staff currently on secondment, unpaid sabbatical leave or other leave of absence without pay.

In the Financial Statements cycle, boards are required to report actual FTE data for both October 31 and March 31 count dates.

In the Revised Estimates cycle, the October 31 data should reflect actual FTEs instead of budgeted FTEs.

Input – Staffing by Program

All staffing numbers are to be 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.

All special education staffing is to be included under the Special Education Program

Input – Staffing by Bargaining/Employee Group

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 if not specified in the collective agreement.

For Early Childhood Educators reported in day school programs, use the full-time equivalent prescribed by the applicable collective agreements or in use by the board if not specified in the collective agreement.

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 in use by the board if not specified in the collective agreement.

For rows 14.1 to 14.7, enter the name and related FTE of job classifications that are not eligible for employee benefits. If some individuals in a job classification receive benefits while others in the same classification do not, **DO NOT** report them in this section. This section is reserved where 100% of individuals in the job classification do not receive benefits.

For row 15, enter the FTE of those individuals who are on secondments to school authorities (SA). If you have individuals on secondments to other organizations, they should **NOT** be included here. SAs are limited to the following: James Bay Lowlands Secondary School Board, Moose Factory District, Moosonee District, Penetanguishene Protestant District, Bloorview, Campbell Children's, John McGivney Children's Centre, KidsAbility, Niagara Peninsula Children's, Ottawa Children's Treatment Centre.

For row 16, enter the FTE of those individuals covered by Federation owned benefit contribution plans as their FTE is tracked separately from defined benefit plans.

For row 18, enter the FTE of those individuals in rare cases that are not part of the central collective agreement but are receiving employee benefits, for example transportation consortia staff. This line SHOULD NOT be used for non-union individuals such as Directors of Education and managers.

Staffing Categories

Classroom Instruction (including Preparation Time)

Classroom Teachers

Includes all classroom teachers including special education self-contained classes (except Approved Care and Treatment and Correctional Facilities teachers). Special education classroom teachers are to be included under the Special Education Program

and elementary teachers in French extended and immersion programs are to be 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 or Specialist or Resource Teachers

Includes all teachers within a school that are not specifically assigned a class. Examples would include itinerant French teachers, specialist teachers, 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 and Correctional Facilities Teachers

Include all classroom teachers in Care and Treatment and Correctional Facilities programs. (Code of Account reference – Function 10, Object 170, Program 305)

Other 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) are to be reported under the line ‘Student Success Teachers’ for the regular secondary day school program and/or under additional support for students.

Teacher Assistants and Early Childhood Educators

Teacher Assistants (General)

Includes all teacher assistants except those included below under Care and Treatment and Correctional Facilities programs, Student Support, Library/Guidance or Continuing Education. All special education teacher assistants are to be reported under the special education program section. (Code of Account references – Function 10, Object 191 except Program 305).

Early Childhood Educators (ECE)

ECEs in day school programs are to be reported under the elementary regular program, and under elementary special education, if any.

ECE's in non-day school programs (before/after school and summer) are to be reported under other non-operating – all staff

Care and Treatment and Correctional Facilities Assistants

Includes all teacher assistants in Care and Treatment and Correctional Facilities programs. (Code of Account references – Function 10, Object 191, Program 305).

Student Support – Professionals, Paraprofessionals and Technicians

Includes Child and Youth Workers (CYW) hired by the boards separately. These would exclude any CYW who are hired as teaching assistants as 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.

Clerical and Secretarial Staff

The FTE of clerical/secretarial staff providing support to this function may be reported separately here.

Other Professional and Paraprofessional Staff, Teachers or Teacher Assistants

Other teachers' included in this category would include staff that have a teaching certificate but do professional or paraprofessional work.

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 and Guidance.

Technicians and Other Staff

(Code of Account References - 23-136, 24-136, 23-135, 24-135, 23-191, 24-191).

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 Heads (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 and Secretarial

(Code of Account References – 15-112, 23-112, 24-112, 15-103).

Coordinators and Consultants

Coordinators and Consultants Staff

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

The FTE of clerical/secretarial staff providing support to this function may be reported separately here.

Administration and Governance, Pupil Transportation, School Operations & Other Non-Operating Staff

Administration and governance, pupil transportation, most school operations staffing is to be reported on a board total basis.

Trustees (Code of Accounts Reference – 31-101) – includes Student Trustees.

Directors' and Supervisory Office (Code of Accounts Reference – 32-102)

Code of Accounts Reference

Account	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 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*.

Appendix M – Strike Savings

All boards that experienced labour strike action in a school year are required to report detail information of the savings and expenses related to the strike in this appendix.

There are 5 columns for boards to report the strike savings and expenses related to the union that was on strike during the school year. Choose the union that is applicable from the drop down list. If the union is not on the list, please choose “Other” and provide the name of the union.

A board claiming strike related expenses that are more than 10% of the strike saving must print out this appendix and send to the Ministry for approval.

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 2016-17Estimates data to the 2015-16 Revised Estimates data.

In Revised Estimates, data of the Board Active 2015-16 Financial Statements submission is used in these forms. However the 2015-16 Financial Statements is likely not finalized and submitted to the Ministry at the time of release of the Revised Estimates, so the data under the 2015-16 FS columns will be blank at the release. In order to populate the data in these columns, boards should use the “Data Refresh”>” Prior Year Non Adjustable” in the task list one day or later after the day that the board has submitted its 2015-16 Financial Statements and accept the prior year data change.

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.