

# 2016-17 Financial Statements Instructions

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## Submission instructions and contact information

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

- submit their Financial Statements 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 1, 1.1, 1.2, 1.3, 9, 10 and 10ADJ
  - Section 1A - Summary of Allocations (all pages)
  - The audited Financial Statements, including the auditor's report and the notes

The files should be attached to the email send to [financials.edu@ontario.ca](mailto:financials.edu@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 "2016-17 Financial Statements 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:

Name	Email
Stevan Garic	<a href="mailto:stevan.garic@ontario.ca">stevan.garic@ontario.ca</a>
Ruby Hou	<a href="mailto:Ruby.KexinHou@ontario.ca">Ruby.KexinHou@ontario.ca</a>
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Mark Bonham	<a href="mailto:mark.bonham@ontario.ca">mark.bonham@ontario.ca</a>
Stephen Shek	<a href="mailto:stephen.shek@ontario.ca">stephen.shek@ontario.ca</a>

## Publication and Notice

Boards are required under s252(2) of the Education Act to publish their audited financial statements on its website. As a minimum this would include the Consolidated Statement of Financial Position, Consolidated Statement of Operations, Consolidated Statement of Cash Flow, Consolidated Statement of Change in Net Debt, the auditor's report, and the notes to the financial statements. In addition boards are required to publish their annual report.

If the board does not have a website, the board could make the financial statements and the auditor's report available to those affected by them in another manner that the treasurer considers appropriate, such as social media or mail or deliver a copy of the financial statements and auditor's report to each of the board's supporters.

The information and publication delivery method are the minimum requirements under clauses 252(2)1 or 252(2)2 of the *Education Act*; however a board may wish to publish further details.

Boards are required to send an electronic copy of the financial statements, notes to the financial statements, Auditor's Report and Board Annual Report as published to their ministry Financial Analyst.

## 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 2016-17](#) - 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 2016-17 Financial Statements 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:

- OnSIS Data – forms that shows enrolment data by school loaded from OnSIS and any ministry adjustments, if applicable.
- 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.
- Data Refresh – forms that allow boards to choose to accept new SFIS data or prior year data that are changed after the release of the doc set.
- 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 reported 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 2015-16 Financial Statements' school level enrolment reported in EFIS 2.0.

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

## **New Schools and Closed Schools in 2016-17**

In January, 2017, the ministry requested boards to verify two lists of all operating schools for 2017-18 and 2016-17 based on the ministry's most current information and return the reviewed lists to the ministry by January 25, 2017(Memorandum 2017: SB1). 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 2016-17 Financial Statements and 2017-18 Estimates and Revised Estimates.

## **SUMMARY OF CHANGES**

### **NOTICE:**

Some changes and approval set out in the EFIS forms and these instructions can take effect only if regulations are made by the Lieutenant Governor in Council under section 234 of the Education Act. Such regulations have not yet been made. Therefore the content of the EFIS forms and these instructions should be considered to be subject to such regulations, when and if made.

### **Remaining New Pupil Places and Good Places to Learn Funding Balances**

In 2016-17 the ministry converted all unencumbered capital funding in New Pupil Places/ other Good Places to Learn programs as eligible to be long-term financed through the OFA to a capital grants model. This change will help streamline capital reporting requirements as boards will receive funding through capital grants only for future capital expenditures and will no longer be required to submit separate requests for OFA financing. Boards will continue to receive transfer payments from the ministry to repay existing OFA loans.

The ministry finalized the amount of unencumbered capital funding for each board after receiving the capital expenditures data from school boards in the 2015-16 Financial Statements and the Capital Analysis and Planning Template (CAPT). The last OFA loan issue was made in March 2017 and included eligible expenditures reported in the 2015-16 Financial Statements.

The total amount of the unencumbered funding that is transferred to specific projects is included on the line “In-year approval” in Schedule 3A as a negative amount under the NPP/GPL column and positive amount under the capital priorities columns. The amount of the unencumbered funding that has not been transferred to specific projects is included under a new line “unencumbered funding”

### **New columns in capital expenditures forms**

The “Child and Family Program Capital” and “Greenhouse Gas Reduction” columns are added to the Schedule 3 series of capital expenditures forms.



## **Reporting of reserves transfer back to school boards on termination of the existing benefit plans**

When the school boards terminate their benefit plans with their existing insurance carriers and join the provincial benefit trusts, the existing benefit plans may have reserves (e.g. Claims Fluctuations reserves) that will be transferred back to the school boards. These reserves, if not already accounted for in the school board's financial reports, should be treated as revenues and go into the school boards' accumulated surplus. However, where there is an active grievance relating to these reserves or a portion thereof by a bargaining unit of a board, the board is advised to internally restrict the amount until the grievance is settled.

## **Description of Form Changes**

### **Schedule 3.1 – Moveable Assets**

A new line is added for boards to report moveable assets acquisitions through capital lease financing and funded by mTCA.

### **Schedule 3.2 – Capital priorities grants**

To accompany the NPP/GPL other remaining unencumbered funding transfer into capital priorities grants, the methodology of capital priorities grant has changed from an in-year allocations against in-year expenditures basis to total allocation against accumulative expenditures basis, which is similar to the changes made in 2017-18 Estimates.

Page 1 of Schedule 3.2:

- Is simplified by removing the reporting on asset types.
- Total accumulated prior year expenditures and approved prior years' expenditures by project are loaded from ministry's information including 2015-16 ministry reviewed financial statements, CAPT and any adjustments required for the NPP/GPL unencumbered funding transfer, which can be adjusted to reflect the latest expenditures.
- A prior years' expenditures adjustment column is added for boards to report any prior year unsupported expenditures that received ministry's approval in the current school year.
- A new line is added to show unencumbered funding; this includes any unallocated NPP/GPL other approval room transferred through the wrap up process, as well as unencumbered funding generated from underspending on completed Capital Priorities projects that have been removed from the list.

- NPP/GPL unencumbered funding transferred to a particular project is already reflected in amount shown under the column of total approved allocation for the project.

#### Page 2 of Schedule 3.2

- This page is for reporting details of the prior year unsupported expenditures which received ministry's approval in the current school year. This page is not applicable to boards that do not receive the approval, i.e., when this page does not calculate any amount under "Additional Allocation to be applied to Prior Year unsupported expenditures" column.
- Additional approval received in the current school year will be applied to unsupported prior year expenditures first before applying to the current year expenditures.
- The first column in this page shows the allocation received for the unsupported prior year expenditures.
- Boards should distribute the approved prior year expenditures allocation into different asset types, the data is used to populate the amount to be recognized in revenues and/or deferred capital contribution.

#### Page 3 of Schedule 3.2

- A minor change to the remaining allocation available for current year which is the remaining allocation brought forward from last year minus the current allocation for prior year expenditures calculated in page 2.
- The rest of the forms remain the same.

#### Page 4 of Schedule 3.2:

- is simplified by removing the reporting on asset types.

Child care capital and Child and family program capital are now separate into two sections.

#### **Schedule 3.4/3.5**

A new column is added for boards to report expenditures under Greenhouse Gas Reduction, projects must be completed before March 31, 2018 to be eligible for funding. Please refer to Memorandum 2017:SB08

Boards are required to report expenditures in VFA for new School Condition Improvement, Community Hubs and Greenhouse Gas Reduction. The expenditures will

be loaded from VFA on a daily basis between September 18, 2017 and October 15, 2017. If there is a need to update the data from VFA after that date, an ad hoc request should be sent to the EFIS team contact stated above.

Two new lines, 1.2 and 2.11, are added for boards to report capitalized interests under each funding sources. The amounts reported on these lines will be populated on Schedule 3, lines 1.5 and 1.6. The project costs reported in VFA should exclude capitalized interest. Therefore the costs loaded in EFIS from VFA plus the reported capitalized interest under these lines should equal to the tangible capital assets additions costs.

For consistent reporting on this schedule, please also report the expenditure cost excluding capitalized interest for those funding sources not loaded from VFA, i.e., School Condition Improvement – deferred revenues, School Renewal, POD – regular and POD – Exempted and Other.

Two new lines, 2.8 and 2.9 are added for Community Hubs to report expenditures on retrofit and accessibility. These two lines are not applicable for other funding sources. The other expenditures categories under Community Hubs are closed for input.

Schedule 3.5, POD expenditures, is removed and merged with Schedule 3.4 to simplify reporting.

### **Schedule 3A**

A new row, 1.3.1, is added to capture the additional current year allocation for unsupported prior year expenditures that received retroactive approval from the ministry under capital priorities – major capital program, capital priorities – land or child care capital calculated in page 2 of Schedule 3.2.

The child care capital column is split into two columns: child care capital and child and family program capital for better tracking on the allocations.

A new column 8 is added to capture the allocation and expenditures under the Greenhouse Gas Reduction. The pre-loaded in-year approval is based on the total funding announced,

### **Schedule 5.1**

A new line, 2.8.1, is added for boards to report EPO grants that provided funding on capitalized expenditures, e.g. broadband modernization, so that the funding for the capitalized expenditures can be transferred to DCC and any operating expenses funded

by the same grant can be transferred to revenues under this line. Do not report EPO grant that doesn't allow capital expenditures in this line, those grants should be reported under line 1.7.1.

### **Schedule 5.3**

Line 2.3, column 3, DCC – recognition of deferred revenues (Prior Eligible Cap. Exp.), has been modified to include the funding for prior year unsupported capital expenditures under both the use of deferred revenues reported in Schedule 5.1 and the current year allocation calculated in the page 2 of Schedule 3.2.

### **Schedule 5.6**

A new line, 1.4.1, is added to allow boards to report the amount of write off against land asset. This will reduce the in-year revenues recognized for land Schedule 5, item 4.7, column 3 as well as on Compliance report, item 1.1. for the calculation of the in-year surplus/deficit for compliance.

### **Schedule 10F**

The “Retirement – Health, Dental, Life Insurance Plan” and “Extended Health Benefits and Life Insurance – Current Employees” are split into two columns separately to report the expenses related to the benefit trusts and to school board plan which is maintained for employees who have not transition to the benefit trusts.

### **Schedule 11A**

A total column is added to the form and report where the boards report property tax by municipalities.

### **Section 7**

Early payout adjustment pre-loaded at line 7.11.2 is based on the amount calculated in I Schedule 10G, line 3.9, of the ministry reviewed 2015-16 Financial Statements. The distribution between panel is based on amounts reported to the ministry in Section 7 of the 2016-17 Revised Estimates.

### **Appendix B1**

A new column is added for boards to report any outstanding receivable at year end for tuition fees.

## **Data Form D**

Page 2 of the Data Form D on the calculation of benefit trusts distribution is removed. The distribution is now show directly on column 1.2 which is calculated based on expenses distribution reported under the benefit trusts, column 11.1, on Schedule 10F

## **Data Form F**

A new column is added for boards to report the number of FTE under the Professional Staff Support component for lines 2.1 to 2.3

## **SCHEDULES**

### **Enrolment Forms**

#### **Enrolment data load from OnSIS**

2016-17 enrolment data from OnSIS is loaded directly into EFIS 2.0 and refreshed on a nightly basis until September 30, 2017. Boards should ensure the enrolment reported in EFIS financial statements are correct. If enrolment adjustment is required, it should be done in OnSIS and update in EFIS through the nightly refresh process.

From the Task List, “OnSIS Data” folder, review enrolment data that has been loaded from OnSIS. The items within this folder are as follows:

- Loaded Enrolment Data – this folder has two forms, Elementary and Secondary, each with multiple tabs for type of enrolment data. This data comes from OnSIS which shows enrolment by school.
- Ministry Adjustment Input – this folder has two forms, one for each panel, which show any ministry adjustments that have been entered to change the loaded OnSIS data before it is populated into the board’s submission. Any audit adjustments that are processed after a ministry enrolment audit would be visible on these forms. The forms are read-only for board users.
- Ministry Adjustment Review – this form shows only the schools that have been adjusted through the ministry adjustment input forms. There are two tabs, one for each panel.
- Enrolment Data for Submission – this is the final enrolment by school from OnSIS, after any ministry adjustments. This data is reflected in all the applicable forms in all versions of the board’s submission: School Level Data, Schedules 12 and 13, Section 3, and Section 18.

## **Facility Based Enrolment Distribution**

This form is used to distribute enrolment between facilities that share a BSID, i.e., running the same program such as parent and annex schools. There are two tabs, one for Elementary and one for Secondary. Boards will see only those schools that share a BSID. For each grade category and count date, the loaded amount from OnSIS is shown fully allocated to the one facility with the lowest SFIS number. The board can then distribute between the facilities that share a BSID.

Please note the version that is selected when you distribute the enrolment. Unlike the other OnSIS forms that are found in the OnSIS Data folder, which apply to all versions, this form is specific to the version selected at the top of the screen.

## **School Level Data – Input**

This form is used to collect school level data; pupil enrolment, the number of staff, and lease information. Only Pupils of the Board enrolment data is shown on this form. 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 contact [CPPB-SFIS.Support@ontario.ca](mailto:CPPB-SFIS.Support@ontario.ca) Or [Elsa.Cailin@ontario.ca](mailto:Elsa.Cailin@ontario.ca) to correct the data in SFIS, and then wait for the hourly refresh to update EFIS using "Data Refresh – DSB" function in the task list. Please refer to the [EFIS 2.0 User Guide](#) for more details..

The total Full-Time Equivalent including the FTE for part-time pupils at October 31 and March 31 are loaded on this form based on the OnSIS enrolment shown in the OnSIS Data folder, 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, based on data from the prior year's Financial Statements.

Each school's administrative staffing data at October 31 should be entered in the columns for Principals, Vice-Principals, and Secretarial Staff.

**TAB: Lease Information:**

This tab is used to collect lease information by school. All operating and capital leases of permanent space should be reported here, regardless of how the lease is funded. The total lease costs for operating leases funded by Temporary Accommodation will be forwarded to Data Form A.2, Temporary Accommodation.

*Lease Start Date:* Enter the start date of the lease.

*Lease End Date:* Enter the end date of the lease.

*Lease Type:* This is a drop-down field; boards should select either Operating or Capital depending on the lease type.

*Current Year Lease Expenses:* Enter the total lease expense for the school year.

*Funding Source:* This is a drop-down field, with options for Temporary Accommodation or Other.

*Lease Cost:* This is a calculated field. Only current year lease expenses for operating leases that are funded by the Temporary Accommodation allocation will appear here. The total of this column is forwarded to Data Form A.2 Temporary Accommodation at item 5.3.

**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.

In Memorandum 2015:SB35, boards were informed about the Enrolment Reporting Initiative Implementation Extension, which requires boards to report enrolment data for summer schools, continuing education and independent study/e-learning in OnSIS. Please note that the reported data in OnSIS is not populated from OnSIS to EFIS like the regular day school enrolment, therefore boards will continue to input the aggregated enrolment at board level in Schedule 12.

**Results**

The results for the first three tabs (Day School, Pupils of the Board; Day School, Other Pupils; 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:**

Note: This tab should be completed AFTER the School Level Enrolment input form has been completed, since the calculations depend on the total Full-Time Equivalent which is calculated on that form.

The enrolment data for Day School Pupils of the Board is populated on this tab. The number of full-time and part-time pupils at October 31 and March 31 are shown on 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 are also shown on this tab

The FTE of High Credit students for both count dates are preloaded based on OnSIS data. The result is shown under a separate row in the Schedule 13 report.

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.

In the Financial Statements, all data is loaded from OnSIS with the exception of Elementary (21 years and over).

***Pupils of the board***

Pupils of a Board are defined in section 4 of the 2016-17 GSN Grant Regulations which excludes "other pupils" as defined in Section 13 of the 2016-17 ADE Regulations.

Pupils of a board are defined under section 4 of the 2016-17 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 2016-17 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 2016-17 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 2015-16 School Board Fiscal Year); (“autre élève”)

**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.

In Estimates and Revised Estimates, only the total equivalent ADE is reported. In Financial Statements, the breakdown of the equivalent ADE into September to June and July to August is required. 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 of Schedule 12 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.

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.

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

This tab is preloaded with data based on the ministry reviewed 2015-16 Financial Statements. The values on this tab are seen on the Section 16 Report, and used in the calculation of the board's Declining Enrolment Adjustment (DEA).

#### **Sch 12 & 13 Enrolment – Results:**

There are 8 tabs for Schedule 12 & 13 under the Result task list:

1. Day School, Pupil of the Board
2. Day School, Other Pupils
3. Independent Study & Reg. 20-10
4. Cont. Ed, Summer School and PLAR
5. Day School, ADE
6. Adult Day School, ADE
7. Prior Year ADE
8. Prior Year Estimate Enrolment

The results for these tabs (Day School, Pupils of the Board; Day School, Other Pupils; Independent Study and Reg. 20-10, Day School ADE, Adult Day School ADE) 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 ADE are found on the Section 9 and 16 Report. The result for the Prior Year Estimates Enrolment is used in Section 10 Report.

**TABs: Day School, Pupils of the Board; Day School, Other Pupils; Independent Study and Reg. 20-10, Cont. Ed, Summer School and PLAR:**

These tabs are just the read-only forms of the corresponding input forms under the input task list

**TAB: Day School, ADE:**

This tab shows the Day School ADE under 21 of age calculated from the input in tabs 1 to 3.

**TAB: Adult Day School, ADE:**

This tab shows the Day School ADE 21 of age or over calculated from the input in tabs 1 to 3.

**TAB: Prior Year ADE:**

This tab is preloaded with data based on the ministry reviewed 2015-16 Financial Statements submission. The amounts are used in Section 9 Transportation Allocation and Section 16 Declining Enrolment Allocation.

**TAB: Prior Year Estimates Enrolment:**

This tab is preloaded with data based on the Board submitted 2015-16 Estimates submission which is used in Section 10 to calculate the Trustee enrolment amount.

**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 – Report

PSAB presentation (PS 1201) requires that the Statement of Financial Position (SFP) highlight four key figures that describe the financial position at the financial statement date.

- The cash resources – cash and cash equivalents
- The net debt position – difference between liabilities and financial assets
- The non-financial assets – assets that are, by nature, normally for use in service provision and include purchased, constructed, contributed, developed or leased tangible capital assets, inventories of supplies, and prepaid expenses
- The accumulated surplus or deficit – the sum of the net debt and non-financial assets

PSAB presentation also requires that the Statement of Financial Position report Financial Assets, Liabilities and Non-Financial Assets segregated by major classifications (cash, accounts receivable, accounts payable, tangible capital assets, etc.).

### Financial Assets

- Financial Assets does not include prepaid expenses, inventory of supplies and tangible capital assets. See Non-Financial assets below.
- For further details on the financial assets classifications (cash and cash equivalents, temporary investment, etc.) see Schedule 7.

### Liabilities

These include current liabilities as well as net long-term borrowings. (Note: there is no requirement to separate out the current portion of long-term debt.)

### ***Deferred Revenues:***

- 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 standards, amounts put aside due to an external restriction are required to be treated as deferred revenues (a liability) until such time as they are used for the purposes intended. (Section 3100.07 - 3100.13 of the *PSA Handbook*). “**External restrictions** are stipulations imposed by an agreement with an external party, or through legislation of another government, that specify the purpose or purposes for which resources are to be used.” (Section 3100.04).

- The externally restricted amounts for school boards include Legislative Grants, Other Ministry of Education Grants, Other Provincial Grants and Third Party Grants. The amounts will be included on the Statement of Financial Position as deferred revenues and are reported in detail in Schedule 5.1(Deferred Revenues Continuity).

### ***Employee benefits payable***

- This represents the accumulated liabilities for Retirement Benefits and Post-Employment Benefits, Compensated Absences and Termination Benefits (as covered in Sections 3250 and 3255, PSA Handbook).
- Any additional increase or decrease in the employee benefits liability from one year to the next represents the amount by which the expense recognized in the current year (the accounting expenses, as determined by the PSA Handbook recommendations) is greater than or less than the cash payment for the benefits in the year.
- The liability is the amount that must be provided in the board's operating budget in future years to provide for the benefits already earned by employees as determined by actuarial calculations. (Note: Additional information regarding this item is provided in the instructions relating to Schedule 10G.)

### ***Deferred capital contributions***

- This represents the liability arising from a capital transfer for the purpose of acquiring or developing a tangible capital asset for use in providing services for a defined number of years (as covered in Sections 3410, PSA Handbook). (Note: Additional information regarding this item is provided in the instructions relating to Schedule 5.3.)

### ***Vacation and interest accrual***

- Under PSAB, both vacation and interest expenses must be calculated using the accrual basis of accounting, not cash payments. The accruals are included as part of Accounts Payable & Accrued Liabilities.

### **Net Debt**

The net debt position is calculated as the difference between the liabilities and financial assets.

## **Non-Financial Assets**

- Under PSAB, prepaid expenses, inventories of supplies and tangible capital assets are non-financial assets.
- Tangible Capital Assets - assets having physical substance that:
  - Are held for use in the production or supply of goods and services, for rental to others, for administration purposes or for the development, construction, maintenance or repair of other tangible capital assets;
  - Have useful economic lives extending beyond an accounting period;
  - Are to be used on a continuing basis; and
  - Are not for sale in the ordinary course of operations.
- Examples of tangible capital assets would be land, buildings, equipment, vehicles.
- Note: Additional information regarding tangible capital assets is provided in the instructions relating to Schedule 3C.
- Prepaid expenses – claims to goods and services
- Inventories of supplies – consumable goods

## **Accumulated Surplus (Deficit)**

- The accumulated surplus (deficit) is calculated as the sum of the net debt and non-financial assets.
- Note: Additional information regarding this item is provided in the instructions relating to Schedule 5)

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

### **Schedule 1.1 – Input**

This input form is only available in Financial Statements for boards to revise the pre-loaded budget and prior year data if necessary.

### **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 1.2 – Consolidated Statement of Cash Flow**

The Consolidated Statement of Cash Flow shows how a board generated and used cash and cash equivalents in the accounting period and the change in cash and cash equivalents in the period. It also shows the cash and cash equivalents at the beginning and end of the accounting period.

The presentation of the form conforms to public Sector Accounting Board (PSAB) sections PS-1201.

Amount for current year under the Actual column for Long-term liabilities issued (item 5.1) and Debt repaid and sinking fund contributions (item 5.3) are picked up from Section 12. Item 5.1, long term debts issued equals the sum of capital lease issued in column 2.1 and long term debts issued in column 4 on Section 12. Item 5.3 equals to the sum of item 12.38, column 2 for Permanent debt retirement and column 5 for principal repayment and column 7 for sinking fund contributions plus the sum of item 12.33 to 12.35, column 4 for refinancing of permanent debts minus the sum of sinking

fund assets retirement on Section 12, item 12.45, column 12 and the interest earned on sinking fund assets at column 13.

This schedule aligns some sources of cash to the proper cash categories which include:

- Separating the changes in accounts receivable and deferred revenues into operating and capital, where those capital related changes are now under financing transactions
- Break down the changes in deferred capital contributions (DCC) into its component where the DCC revenues are classified as non-cash items; the additions/(disposal) from DCC are classified as financing transactions

### **Schedule 1.2 – Input**

The prior year column is preloaded based on last year's board-submitted financial statements. The cells are blue, so they allow adjustment if required.

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

- All amounts on this schedule are calculated from Schedule 1 (Consolidated Statement of Financial Position), Schedule 1.1 (Consolidated Statement of Operations) , Schedule 3C (Tangible Capital Assets Continuity) and Section 12 (Debt Charges Allocation).

### **Schedule 1.3 – Consolidated Statement of Change in Net Debt**

The statement of change in net debt reports the acquisition of tangible capital assets in the accounting period as well as other significant (prepaid expenses and supplies inventories) items that explain the difference between the Annual Surplus (Deficit) (item 1) and the change in net debt in the period (item 4).

#### **Current year Actual**

The amounts pre-populated for Tangible Capital Asset Activity (items 2.1-2.6) are forwarded from Schedule 3C (Tangible Capital Asset Continuity).

Items 3.1 to 3.4 (Other Non-Financial Asset Activity): Boards are required for PSAB purposes to record the inflows and outflows of prepaid expenses and inventories of supplies. Boards would obtain this information from their general ledger.

### Schedule 1.3 – Input

The prior year actual column is preloaded from the board-submitted prior year's financial statements. These are blue cells that can be adjusted if required by the board.

### Schedule 3 – Capital Expenditures

#### Schedule 3 – Input

**Purpose:** The purpose of the Schedule 3 series of forms (Schedules 3, 3.1, 3.2, 3.4, 3.5, 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 – Exempted & Other and \$1M is unfunded, the board should report \$3M under the POD – Exempted & Other 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.

<b>Column #</b>	<b>Column Name</b>	<b>Amounts Included</b>
		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. The expenditures in this column are populated from data input on Schedule 3.2-1.
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. The expenditures in this column are populated from data input on Schedule 3.2-2.
6	Child Care Capital	Relates to the Capital Funding for New Construction of Child Care as part of the School Consolidation Capital program. This funding is for the new construction of child care rooms in eligible schools. The expenditures in this column are populated from data input on Schedule 3.2-3.
6.1	Child and Family Program	Relates to the capital funding for school-based child and family support programs as per memorandum 2016:B11. The expenditures in

Column #	Column Name	Amounts Included
		this column are populated from data input on Schedule 3.2-4.
7	School Condition Improvement – Restricted (70%)	Relates to spending the School Condition Improvement (SCI) allocation provided since 2015-16. Boards are required to direct 70 percent of the 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.
8	School Condition Improvement – Unrestricted (30%)	Relates to spending the School Condition Improvement (SCI) allocation provided since 2015-16. Boards have flexibility in using the 30% 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.
9	Community hubs	Relates to spending in Community Hubs capital funding announced in memorandum 2016: SBXX. Expenditures are also required to be reported in the VFA system.
9.1	Greenhouse Gas Reduction	Relates to spending in Greenhouse Gas Reduction funding announced in memorandum 2017: SB08. Expenditures must to be capitalized and reported in VFA system which populates Schedule 3.4 during the Financial Statements and March Report cycles. Expenditures in this column are populated from Schedule 3.4.

Column #	Column Name	Amounts Included
10	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; all leasing costs also need to be entered on the School Level Data Input form, Lease Information tab. These expenses are used in Schedule 3A to compare the capital approval room against capital expenditures on portable acquisition costs. )
11	School Condition Improvement - Deferred Revenues	Relates to spending the unspent School Condition Improvement (SCI) allocation that was provided before 2015-16 that remains in the deferred revenues. This allocation is to address the school renewal needs of existing school facilities. These land (for land improvements with finite lives), building and non-moveable expenditures must be capitalized and populated from Schedule 3.4 input
12	Retrofitting school space for child care	Relates to spending in retrofitting school space for child care as outlined in 2012 EL Memorandum 4.
13	Minor TCA	Relates to spending the Minor TCA allocation. Amounts are loaded based on data input on Schedule 3.1, Moveable Type Assets.
14	School Generated Funds	Relates to spending School Generated Funds (i.e. those amounts raised by schools <i>specifically to make a capital purchase</i> ).

Column #	Column Name	Amounts Included
15	School Renewal	Relates to spending the School Renewal allocation. The land (for land improvements with finite lives), building and other non-moveable assets expenditures are populated from Schedule 3.4 input. Moveable type asset expenditures are loaded from data input on Schedule 3.1.
16	EDC	Relates to spending of Education Development Charges (EDCs).
17	POD - Regular	Relates to spending of proceeds of disposition SCI type expenditures, the expenditures are populated from Schedule 3.4 Input.
18	POD – Exempted & Other	Relates to spending of proceeds of disposition non-SCI type expenditures which must have approval from the ministry. The expenditures are populated from Schedule 3.4 Input.
19	Other deferred revenues	Relates to spending of any deferred revenues source not described in columns 10 to 18.
20	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. For Capital Priorities and Child Care Capital, the capitalized interest is entered on Schedule 3.2 and loaded on Schedule 3 automatically.

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 9.1 (the funding sources that are paid as a grant 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 in Col. 6 “Minor TCA” on Schedule 3.1 up to the maximum amount of the funding, and any excess amount of expenditures over funding would be reported on Col. 11 “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 the Minor TCA line on Schedule 5.1. This is an indication that the board has incorrectly reported a portion of the minor TCA expenditures under Col. 11 “Other” in Schedule 3.1 before reporting the maximum expenditures under Col. 6 “Minor TCA”.

## **Schedule 3.2 – Capital Expenditures – Capital Priorities Grant & Child Care Capital**

### **Schedule 3.2 – Input**

Purpose: This form is used to collect expenditure data by project for the Capital Priorities Grant and Child Care Capital funding sources. It includes four separate tabs, one each for Capital Priorities Major Capital Programs, Capital Priorities Land, Child Care Capital and Child and Family Programs

This form has been redesigned to reflect the new methodology of calculating grant based on total allocation against accumulated expenditures for each project.

Total accumulated prior year expenditures by project are loaded from 2015-16 ministry reviewed financial statements.

Use the “Prior Year’s Expenditures Adjustment” column to report any unsupported prior year expenditures that received funding in the current school year. In the case that unsupported expenditures were put under another capital priorities project in the prior year as a work around, the proper expenditures should be redistributed between projects for proper funding calculation and the total of the adjustment column would be zero.

When a board received new approval retroactively for unsupported expenditures that were spent in the past, the forms will calculate the corresponding allocation and populate under the column “Additional allocation to be applied to prior year unsupported expenditures”. Boards are required to distribute the calculated allocation into different asset types, such as land, land improvement with finite lives, building, moveable type

assets, demolition operating cost whichever is applicable based on the funding sources and the use of the funding.

Remaining allocation available for the current year expenditures on each project will then be calculated by taking into account of any additional allocation to be applied to prior year unsupported expenditures where applicable.

Boards should report the current year expenditures under different asset types and corresponding capitalized interest, if applicable, by project.

Each project's remaining allocation at year end is also shown.

The "Unencumbered funding" line shows the unallocated approval room from the NPP/GPL-other approval room transfer and any remaining room for completed capital priority projects that have not been assigned to any new or existing projects. Boards cannot put any expenditure against this line and must seek ministry's approval in distributing the room to other projects.

#### **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* and *Total Approved Allocation* are preloaded based on approved amounts from the GSN regulation tables.

*Total Prior Years' Expenditures:* Capital expenditures incurred up to August 31, 2016 are populated based on ministry's information including reviewed 2015-16 Financial Statements, which **do not include** any capitalized interest.

*Prior Year's Expenditures Adjustment:* use this column to report any unsupported prior year expenditures that received funding in the current school year. In the case that unsupported expenditures were put under another capital priorities project in the prior year as a work around, the proper expenditures should be redistributed between projects for proper funding calculation and the total of the adjustment column would be zero.

*Approved Prior Years' Expenditures:* This is a pre-loaded amount based on ministry's reviewed 2015-16 Financial Statements' approved accumulated expenditures at year end.

*Additional Allocation to be Applied to Prior Year Unsupported Expenditures:* When a board received new approval retroactively for unsupported expenditures that were spent in the past, the forms will calculate the corresponding allocation and populate under this column, on a project by project basis. The total of this column represents part of the in-year grant receivable for this funding source, and flows to Schedule 3A under item 1.3.1, Amounts Applied to Prior years' Expenditures..

*Additional Approved Prior Years' Capital Expenditures columns:* Boards to distribute the approved additional allocation for prior year unsupported expenditures into assets type of land, building and moveable type assets.

*Additional Approved Prior Years' Operating Expenses columns:* Boards to distribute the approved additional allocation for prior year unsupported expenditures in this column if it was for operating demolition expenses.

*Revised Approved Prior Years' Expenditures:* This is the sum of the pre-loaded Approved Prior Years' Expenditures and the Additional Allocation to be Applied to Prior Year Unsupported Expenditures

*Remaining Allocation Available for Current Year:* This column shows the remaining approval room at the start of the school year, by project. It equals to the Total Allocation less the Revised Approved Prior Years' Expenditures, calculated on a project by project basis.

*Current Year Capital Expenditures:* Enter current year capital expenditures by project, broken down by type of expenditure. Enter the amounts **not including** any capitalized interest.

*Operating Expenses – Demolition:* Use this column to report any demolition costs funded by Capital Priorities which do not qualify for capitalization. Only the operating expenses for demolition should be reported here. (Any capitalized demolition costs would be included in the Capital Expenditures – Building column.)

*Approved Current Year Expenditures:* equals the lesser of Remaining Allocation Available for Current Year and the actual in-year expenditures (sum of Total Current Year Capital Expenditures and Current Year Operating Expenses – Demolition), calculated on a project by project basis. The total of this column represents part of the in-year grant receivable for this funding source, and flows to Schedule 3A as the sum of items 3 (for capital expenditures) and 1.3 (for operating demolition expenses).

*Capitalized Interest:* Enter any capitalized interest amounts from the current year, broken down between *Land* and *Non-Land*. If there is capitalized interest that relates to

several different projects, enter it on the *Major Capital Programs – Multiple Projects* line at the bottom.

*Total Accumulated Expenditures excluding interest:* Show the total expenditures at the end of the year. This is the sum of the Prior Years' Expenditures and the Current Year Expenditures for each category.

*Approved Accumulated Expenditures:* This is the sum of: (1) Approved Prior Years' Expenditures; (2) Additional Allocation to be Applied to Prior Year Unsupported Expenditures and (3) Approved Current Year Expenditures, calculated on a project by project basis.

*Remaining Allocation at Aug 31:* This column shows the remaining approval room for each project. It equals the Total approved allocation less the Approved Accumulated Expenditures, calculated on a project by project basis.

#### **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* and *Total Approved Allocation* are preloaded based on approved amounts from the GSN regulation tables.

*Total Prior Years' Capital Expenditures:* The capital expenditures incurred up to August 31, 2016 is populated based on ministry's information including reviewed Financial Statements, which do not include any capitalized interest.

*Prior Year's Expenditures Adjustment:* use this column to report any unsupported prior year expenditures that received funding in the current school year. In the case that unsupported expenditures were put under another capital priorities project in the prior year as a work around, the proper expenditures should be redistributed between projects for proper funding calculation and the total of the adjustment column would be zero.

*Approved Prior Years' Expenditures:* This is a pre-loaded amount based on ministry's reviewed 2015-16 Financial Statements' approved accumulated expenditures at year end.

*Additional Allocation to be Applied to Prior Year Unsupported Expenditures:* When a board received new approval retroactively for unsupported expenditures that were spent in the past, the forms will calculate the corresponding allocation and populate under this

column, on a project by project basis. The total of this column represents part of the in-year grant receivable for this funding source, and flows to Schedule 3A under item 1.3.1, Amounts Applied to Prior years' Expenditures.

*Additional Approved Prior Years' Capital Expenditures columns:* Boards to distribute the approved additional allocation for prior year unsupported expenditures into assets type of land and land improvement with finite lives.

*Additional Approved Prior Years' Operating Expenses columns:* Boards to distribute the approved additional allocation for prior year unsupported expenditures in this column if it was for demolition expenses.

*Revised Approved Prior Years' Expenditures:* This is the sum of the pre-loaded Approved Prior Years' Expenditures and the Additional Allocation to be Applied to Prior Year Unsupported Expenditures

*Remaining Allocation Available for Current Year:* This column shows the remaining approval room at the start of the school year, by project. It equals the Total Allocation less the Revised Approved Prior Years' Expenditures, calculated on a project by project basis.

*Current Year Capital Expenditures:* Enter current year capital expenditures by project, broken down by type of expenditure **not including** any capitalized interest. Expenditures reported on land improvements with finite lives, as defined in the [TCA Guide](#), will flow to the Buildings line on Schedule 3.

*Operating Expenses – Demolition:* Use this column to report any demolition costs funded by Capital Priorities which do not qualify for capitalization. Only the operating expenses for demolition should be reported here.

*Approved Current Year Expenditures:* equals the lesser of Remaining Allocation Available for Current Year and the actual in-year expenditures (sum of Total Current Year Capital Expenditures and Current Year Operating Expenses – Demolition), calculated on a project by project basis. The total of this column represents part of the in-year grant receivable for this funding source, and flows to Schedule 3A as the sum of items 3 (for capital expenditures) and 1.3 (for operating demolition expenses).

*Capitalized Interest:* Enter any capitalized interest amounts from the current year, broken down between *Land* and *Non-Land* (for land improvements with finite lives). If there is capitalized interest that relates to several different projects, enter it on the *Land Projects – Multiples Projects* line at the bottom.

*Total Accumulated Expenditures excluding interest:* Show the total expenditures at the end of the year. This is the sum of the Prior Years' Expenditures and the Current Year Expenditures for each category.

*Approved Accumulated Expenditures:* This is the sum of: (1) Approved Prior Years' Expenditures; (2) Additional Allocation to be Applied to Prior Year Unsupported Expenditures and (3) Approved Current Year Expenditures, calculated on a project by project basis.

*Remaining Allocation at Aug 31:* This column shows the remaining approval room for each project. It equals the Total approved allocation less the Approved Accumulated Expenditures, calculated on a project by project basis.

**TABs:            Child Care capital, Child and Family Program capital**

These tabs capture the capital expenditures by project funded under Child Care Capital (first communicated in Memo 2015:B11 Capital Funding for New Construction of Child Care) and the Child and Family Programs capital funding. These funding sources operate similarly to Capital Priorities. The information will be used to verify the capital expenditure claims for capital grant payment purposes.

The amounts under *Project Name* and *Total Approved Allocation* are preloaded based on approved amounts from the GSN regulation tables.

*Total Prior Years' Expenditures:* The capital expenditures incurred up to August 31, 2016 is populated based on ministry reviewed 2015-16 Financial Statements excluding any capitalized interests.

*Prior Year's Expenditures Adjustment:* use this column to report any unsupported prior year expenditures that received funding in the current school year. In the case that unsupported expenditures were put under another capital priorities project in the prior year as a work around, the proper expenditures should be redistributed between projects for proper funding calculation and the total of the adjustment column would be zero.

*Approved Prior Years' Expenditures:* This is a pre-loaded amount based on ministry's reviewed 2015-16 Financial Statements' approved accumulated expenditures at year end.

*Additional Allocation to be Applied to Prior Year Unsupported Expenditures:* When a board received new approval retroactively for unsupported expenditures that were spent in the past, the forms will calculate the corresponding allocation and populate under this column, on a project by project basis. The total of this column represents part of the in-

year grant receivable for this funding source, and flows to Schedule 3A under item 1.3.1, Amounts Applied to Prior years' Expenditures..

*Additional Approved Prior Years' Capital Expenditures columns:* Boards to distribute the approved additional allocation for prior year unsupported expenditures into assets type of land, building and moveable type assets.

*Revised Approved Prior Years' Expenditures:* This is the sum of the pre-loaded Approved Prior Years' Expenditures and the Additional Allocation to be Applied to Prior Year Unsupported Expenditures

*Remaining Allocation Available for Current Year:* This column shows the remaining approval room at the start of the school year, by project. It equals the Total Allocation less the Revised Approved Prior Years' Expenditures, calculated on a project by project basis.

*Current Year Capital Expenditures:* Enter current year capital expenditures by project, broken down by type of expenditure. Enter the amounts **not including** any capitalized interest.

*Approved Current Year Expenditures:* equals the lesser of Remaining Allocation Available for Current Year and the actual in-year expenditures calculated on a project by project basis. The total of this column represents part of the in-year grant receivable for this funding source, and flows to Schedule 3A at item 3.

*Capitalized Interest:* Enter any capitalized interest amounts from the current year, broken down between *Land* and *Non-Land*. If there is capitalized interest that relates to several different projects, enter it on the *Child Care Capital Projects – Multiple Projects* line at the bottom.

*Total Accumulated Expenditures excluding interest:* Show the total expenditures at the end of the year. This is the sum of the Prior Years' Expenditures and the Current Year Expenditures for each category.

*Approved Accumulated Expenditures:* This is the sum of: (1) Approved Prior Years' Expenditures; (2) Additional Allocation to be Applied to Prior Year Unsupported Expenditures and (3) Approved Current Year Expenditures, calculated on a project by project basis.

*Remaining Allocation at Aug 31:* This column shows the remaining approval room for each project. It equals the Total approved allocation less the Approved Accumulated Expenditures, calculated on a project by project basis.

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

This report shows all projects currently approved for funding under the Capital Priorities Major Capital Programs table in the GSN regulation. It is divided into 4 sections: one for prior years' expenditures (columns 4 to 5), one for funding on unsupported prior year expenditures (columns 7 to 11), one for current year expenditures (columns 12 to 17.2), and one for the accumulated expenditures (columns 18 to 20). The first two columns (project number and project name) are repeated in all sections for continuity.

All approved expenditures are calculated on a project by project basis as the lower of the remaining allocation and actual expenditures. The total amounts on this report are used to populate Schedules 3 and 3A, column 4 as follows:

- Column 13.1 (Current Year Capital Expenditures – Land) + column 17.1 (Capitalized Interest – Land) populates Schedule 3, item 1.1
- Column 13.2 (Current Year Capital Expenditures – Building) + column 17.2 (Capitalized Interest – Non-Land) populates Schedule 3, item 1.2
- Column 13.3 (Current Year Capital Expenditures – Moveable Type Assets) populates Schedule 3, item 1.3
- Column 17.1 (Capitalized Interest – Land) populates Schedule 3, item 1.5
- Column 17.2 (Capitalized Interest – Non-Land) populates Schedule 3, item 1.6
- Column 7 (Additional Allocation to be Applied to Prior Year Unsupported Expenditures) populates Schedule 3A, item 1.3.1
- Sum of columns 8.2 and 8.3 (Additional Approved Prior Years' Capital Expenditures – Building and Moveable type assets) populates Schedule 5.3, item, 2.3, column 3
- Column 16 (Approved Current Year Expenditures) populates Schedule 3A at items 3 (for capital) and 1.3 (for operating demolition expenses). In cases where the total expenditures for a project exceed the approved expenditures, approved expenditures will first be applied to capital before any remaining is applied to operating, on a project by project basis.
- Column 20 (Remaining Allocation at Aug 31) populates Schedule 3A, item 4.1.

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

This report shows all projects currently approved for funding under the Capital Priorities Land table in the GSN regulation. It is divided into 4 sections: one for prior years' expenditures (columns 4 to 5), one for funding on unsupported prior year expenditures (columns 7 to 11), one for current year expenditures (columns 12 to 17.2), and one for the accumulated expenditures (columns 18 to 19). The first two columns (project number and project name) are repeated in all sections for continuity.



All approved expenditures are calculated on a project by project basis as the lower of the remaining allocation and actual expenditures. The total amounts on this report are used to populate Schedules 3 and 3A, column 5 as follows:

- Column 13.1 (Current Year Capital Expenditures – Land) + column 17.1 (Capitalized Interest – Land) populates Schedule 3, item 1.1
- Column 13.2 (Current Year Capital Expenditures – Land Improvements with Finite Lives) + column 17.2 (Capitalized Interest – Non-Land) populates Schedule 3, item 1.2
- Column 17.1 (Capitalized Interest – Land) populates Schedule 3, item 1.5
- Column 17.2 (Capitalized Interest – Non-Land) populates Schedule 3, item 1.6
- Column 7 (Additional Allocation to be Applied to Prior Year Unsupported Expenditures) populates Schedule 3A, item 1.3.1
- Columns 8.2 (Additional Approved Prior Years' Capital Expenditures – Land Improvement with Finite Lives) populates Schedule 5.3, item, 2.3, column 3
- Column 16 (Approved Current Year Expenditures) populates Schedule 3A at items 3 (for capital) and 1.3 (for operating demolition expenses). In cases where the total expenditures for a project exceed the approved expenditures, approved expenditures will first be applied to capital before any remaining is applied to operating, on a project by project basis.
- Column 20 (Remaining Allocation at Aug 31) populates Schedule 3A, item 4.1.

### **Schedule 3.2 – Child Care Capital, Child and Family Support – Report**

These reports show all projects currently approved for funding under the Child Care Capital and Child and Family Support tables in the GSN regulation. Each report is divided into 4 sections: one for prior years' expenditures (columns 4 to 5), one for funding on unsupported prior year expenditures (columns 7 to 11), one for current year expenditures (columns 8 to 17.2), and one for the accumulated expenditures (columns 18 to 20). The first two columns (project number and project name) are repeated in all sections for continuity. Please note that the first two pages of the report related to prior year expenditures are not applicable to Child and Family Support as this is the first year of this funding.

All approved expenditures are calculated on a project by project basis as the lower of the remaining allocation and actual expenditures. The total amounts on this report are used to populate Schedules 3 and 3A, column 6 as follows:

- Column 13.1 (Current Year Capital Expenditures – Land) + column 17.1 (Capitalized Interest – Land) populates Schedule 3, item 1.1

- Column 13.2 (Current Year Capital Expenditures – Building) + column 17.2 (Capitalized Interest – Non-Land) populates Schedule 3, item 1.2
- Column 13.3 (Current Year Capital Expenditures – Moveable Type Assets) populates Schedule 3, item 1.3
- Column 17.1 (Capitalized Interest – Land) populates Schedule 3, item 1.5
- Column 17.2 (Capitalized Interest – Non-Land) populates Schedule 3, item 1.6
- Column 7 (Additional Allocation to be Applied to Prior Year Unsupported Expenditures) populates Schedule 3A, item 1.3.1
- Sum of columns 8.2 and 8.3 (Additional Approved Prior Years' Capital Expenditures – Building and Moveable type assets) populates Schedule 5.3, item, 2.3, column 3
- Column 16 (Approved Current Year Expenditures) populates Schedule 3A, item 3
- Column 20 (Remaining Allocation at Aug 31) populates Schedule 3A, item 4.1.

### **Schedule 3.4 – Capital Expenditure Detail**

Report detail expenditures according to the expenditure categories listed in this schedule for:

- School Condition Improvement (SCI)
- Community Hubs
- Greenhouse Gas Reduction
- School Renewal expenditures
- Proceed of Disposition

During the Financial Statements and March Report cycles, board expenditures for the new SCI funding, community hubs and greenhouse gas reduction will be loaded by the ministry based on board entry into the VFA system.

During Estimates and Revised Estimates, boards will enter these expenditures directly in EFIS. Boards are required to report the expenditures in the categories shown in the schedule.

Expenditures reported in the VFA system should exclude capitalized interest, boards should report capitalized interest, if applicable, separately in this schedule under lines 1.2 and/or 2.11.

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

From 2015-16, school boards are restricted to use 70% of their funding to address critical building components (for example, foundations, roofs, windows) and systems (for example, HVAC and plumbing) and 30% 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.

Data entry for Land at item 1.1 has been closed for the New SCI funding (columns 1 and 2), since this funding source is not eligible to be used on land or land improvements with infinite lives. Entry remains open for the SCI deferred revenue and School Renewal columns; only expenditures on land improvements with infinite lives should be entered here.

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](#).

<b>Level 1 Major Group Elements</b>	<b>Level 2 Group Elements</b>
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

<b>Level 1 Major Group Elements</b>	<b>Level 2 Group Elements</b>
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:

- New SCI Restricted(70%) and Unrestricted (30%) columns populate Schedule 3, column 7 and 8 respectively
- Community Hubs populates Schedule 3, column 9
- Greenhouse Gas Reduction populates Schedule 3, column 9.1
- SCI deferred revenues populates Schedule 3, column 11

- School Renewal populates Schedule 3, column 15
- POD – Regular and POD-Exempted and Other columns populate Schedule 3, columns 17 and 18 respectively

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 TCPS(and then VFA facility once available), which the ministry will load into Schedule 23. Boards 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 2016-17 to the boards after the ministry receives the Financial Statements

The Proceed of Disposition (POD) policy has been revised as stated in Memorandum 2015:B13, which requires POD must be used for the repair or replacement of components within a school under the same expenditures requirements as in the School Condition Improvement (SCI) policy except that 80% of the POD – regular amount must be spend on Substructure, Shell and Services. However, boards could also request exemption from the Minister to use POD for purposes that fall outside of the SCI expenditure requirements.

Boards should report the expenditures under:

- POD – Regular, i.e., following the SCI expenditure requirement (see instructions above) and,
- POD – Exempted & Other, i.e., non-SCI expenditures that obtained Minister's exemption.

For POD-Regular, the reporting requirements are the same as for the new SCI allocation. Therefore this funding source cannot be used for land, including land improvements with infinite lives; and 80% of the total in-year expenditures under this column must be spent on Substructure (item 2.1), Shell, (item 2.2), and Services (item 2.4). This requirement is reflected in Error\_SC3.4\_2.

For POD-Exempted & Other, boards will continue to enter expenditures under the general categories of Land and Buildings. For both columns, amounts entered on this schedule flow to Schedule 3.

## **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:*** For most columns, this item is prepopulated based on the closing balance of approval room in the ministry reviewed 2015-16 Financial Statements. For the items coming from deferred revenue, the adjustable blue cells appear on Schedule 5.1 instead of here. For the Capital Priorities Major Capital Programs, Capital Priorities Land, and Child Care Capital funding sources, this item is calculated as the total of Schedule 3.2 under the column "Remaining Allocation Available for Current Year" less any in-year approvals from Schedule 3A item 1.2.

***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 11 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. (With the exception of Capital Priorities Land funding, which by default assigns the total to Land expenditures; if there was spending on land improvements with finite lives, this amount should be entered on the Non-Land line in this column.) Please note that for the amount under the EDC column, line 3, Capital Grants Receivable or Application of Deferred Revenue, is not calculated but based on the input at line 3.1, Capital Grants Receivable or Application of Deferred Revenue in Estimates and Revised Estimates. This is because the amount cannot be calculated without the details of individual EDC by-laws transactions. These amounts are calculated in the Financial Statements under Appendix D1.

## **Schedule 3A – Report**

### ***Columns 1 to 9.1***

Columns 1 to 9.1 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 1.3.1 are used to calculate item 1.4, the total available approval room for 2016-17.

Item 1.1 (*Remaining Approved Amounts or Opening Deferred Revenue*) is the approval room available as at September 1, 2016 for existing programs. The amounts are populated from the 2015-16 Financial Statements. For columns 4 to 6, the amount is calculated based on the prior year's total project allocations less approved prior years' expenditures from Schedule 3.2.

Item 1.2 (*In-year Approvals and Allocations*) represents the approvals received in the school year. For NPP & GPL Other (column 1), a negative amount will be shown in this line for the transfer of the approval room to the capital priorities and for GPL Renewal (column 2), there will be no new approvals. In-year approvals for Full Day Kindergarten (column 3), School Condition Improvement (columns 7 and 8), Community Hubs (column 9) and Greenhouse Gas Reduction (column 9.1) are automatically populated. Funding for Capital Priorities Grant – Major Capital Programs (column 4), Capital Priorities Grant – Land (column 5), Child Care Capital (column 6) and Child and Family Program Capital (column 6.1) are populated from the allocations of newly-added projects to Schedule 3.2. and additional approval given to existing projects in Schedule 3.2

Item 1.3 (*Amounts Used to Fund Eligible Operating*) is only applicable for the Full Day Kindergarten, Capital Priorities Major Capital Programs, and Capital Priorities Land columns:

- For FDK (column 3), the amount is populated from Section 11 Full Day Kindergarten Allocation, item 11.90.14.12. It represents operating expenses related to FDK that reduce the remaining approval room at item 1.4.
- For columns 4 and 5 (Capital Priorities MCP, Capital Priorities Land), the amount is populated from Schedule 3.2 as the approved portion of the Current Year Operating Expenses – Demolition column (column 15 on Schedule 3.2-1 and 3.2-2). This is calculated on a project by project basis and depends on the remaining

approval room after first applying approval room to the capital expenditures incurred on the project. Therefore for each project it is calculated as the greater of zero and (Remaining Allocation Available for Current Year – Total Current Year Capital Expenditures), and the sum of this calculation for each project is loaded at Schedule 3A, item 1.3.

Item 1.3.1 (*Amounts Applied to Prior Years' Expenditures*) is only applicable to the Capital Priorities Major Capital Programs, Capital Priorities Land, and Child Care Capital columns. This represents additional capital grant receivable due to retroactive approval of previously unsupported expenditures. The amount on this line is loaded from the total on Schedule 3.2, column 7 (*Additional Allocation to be Applied to Prior Year Unsupported Expenditures*).

Item 1.4 (*Capital Grants or Deferred Revenue Available*) equals item 1.1 plus item 1.2 less item 1.3 less item 1.3.1.

### ***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 9.1, 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 calculated to a maximum of the approval room for GPL Renewal, Full Day Kindergarten, the two new SCI allocations, Community Hubs and Greenhouse Gas Reduction; whereas the receivable is populated from Schedule 3.2 for Capital Priorities – Major Capital Programs, Capital Priorities - Land, Child Care Capital and Child Care and Family Program Capital. For all columns except Capital Priorities Land, the board will input the amount of the receivable related to land expenditures on item 3.1 and any remaining receivable will be allocated to the non-land amount on item 3.2. For Capital Priorities Land, the board will input any receivable related to land improvements with finite lives on item 3.2, and any remaining receivable will be allocated to land on item 3.1.



### ***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 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 columns 6 through 9.1, 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 9.1 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 9.1 and Schedule 3, item 1.5 for column 5 from the allocation for capital short term interest at item 6.1.

### ***Columns 10 to 20***

Columns 10 to 19 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 20 represents unfunded capital expenditures which have no capital funding source for the expenditure, or the board is using operating resources to fund the expenditures. These expenditures will create a capital 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 20, under the 'other' category, NOT under the 'other deferred revenue' category (column 19). 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 2016-17.

Item 1.1 (*Remaining Approved Amounts or Opening Deferred Revenue*) is the deferred revenue available as at September 1, 2016 for existing programs. The amounts are populated from the Schedule 5.1, Deferred Revenues opening balances, and can be overwritten by the board on that schedule.

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*):

- The amount under the EDC column is an input. Boards are to enter any EDC operating expenses for the year, which will reduce the deferred revenue balance available for capital expenditures.
- The amount under the Temporary Accommodation column is populated from the total amount on Data Form A.2 Temporary Accommodation, item 6.

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 10 to 20, 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 15 (EDC), the application of deferred revenues for use at item 3.1 is an input cell in Estimates and Revised Estimates and is populated from Appendix D1 in Financial Statements. For columns 10 (Temporary accommodation), 11 (School Condition Improvement – Deferred Revenue), 12 (Retrofitting school space for child care), 14 (School Generated Fund), 15 (School Renewal), 18 (POD – Exempted and other) and 19 (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 10 to 20.

### ***Capital 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 application of deferred revenue 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 10 to 20.

## **Schedule 3C – Tangible Capital Assets**

Amounts that are capitalized as per the TCA Guide and are accounted for under the Public Sector Accounting Standard PS 3150 will be recorded on Schedule 3C.

Schedule 3C has three input forms in the 2016-17 financial statement forms.

### **Schedule 3C – Tangible Capital Assets – Detail Data – Input**

This input form replaced the separate Asset Upload System that was used in EFIS 1.0. It is used in the financial statements cycle in order to enter capital asset transactions for Land, Land Improvements, Buildings amortized over 20 years, Buildings amortized over 40 years, and Buildings amortized over 40 years permanently removed from service. School boards are required to input capital asset activity for these asset classes from September 1, 2016– August 31, 2017 on an asset by asset basis in this schedule.

### **Schedule 3C – Tangible Capital Assets – Detail Data – Validation**

This form helps validate the data entered into the Schedule 3C – Tangible Capital Assets – Detail Data – Input form. Errors will be identified by highlighting the cell in **RED**. These can only be corrected by scrolling back to the Input form. Once saved, all data should be cleared of errors before it can be submitted.

### **Schedule 3C – Tangible Capital Asset Continuity**

Once the data entered into the Detail Data-Input form are validated, the summarized information is pre-loaded into the Schedule 3C – Tangible Capital Asset Continuity Schedule.

For any assets not captured in the Detail Input forms, boards should report the capital activities in the Continuity Schedule directly. In the Estimates and Revised Estimates, boards will enter these activities in the board's aggregated total.

### **Detail Level Input and Validation**

At the detail level, school board users will be entering the data of each individual asset based on their asset type.

EFIS users will be using the “Submission Input and Query – FS” task list to enter TCA data. Navigate to Sch. 3C – Tangible Capital Assets – Detail Data – Input under Input folder. Click on the input task to launch the TCA Detail Data input web form.



Note\*: TCA Detail Data Input form’s size varies by board. For large school boards like Toronto DSB (1000+ assets) for example, it is expected that the input forms will be relatively slow to load. It is recommended to use Smart View for both data input and review purpose (Please refer to EFIS 2.0 training notes).

## Requirements Detail

TCA Detail Data Input form contains 52 columns. All of the existing assets are listed on the rows along with 52 empty placeholders for new assets. Assets are uniquely identified by Board ID and Asset Serial Number

Below is the list of fields that will be either pre-populated, should be entered / modified or will be calculated in the detail data sheet.

The Field Name column in the chart below represents the information that must be entered. The data format column is the format in which the information must be presented in. Definitions of the various formats are as follows:

**Integer (x, y)** means that the data shown in this field must be a number.

The maximum length of the integer is x and can contain a maximum of y decimal places.

**Varchar (x)** means that the data in this field can be numbers, letters, or symbols such as dashes. The maximum number of characters is x.

**Char (x)** means that the data in this field can only be letters. For fields that are bound by these parameters, the letters that should be provided are specified by x. For instance, in the Fully Transferred Flag field you have a choice of Y for yes and N for no.

The chart below provides examples to illustrate the type of information that is acceptable.

FIELD NAME	DATA FORMAT	SAMPLE DATA
Ministry Asset ID	Varchar (20)	B28010-A00000000273
Asset Name	Varchar (255)	Martingrove Collegiate Institute
Asset Serial Number	Integer (12)	111111553
Asset Type	Char (3)	B40 = Building 40 40H = Building 40Held for Sale B20 = Building 20 20H = Building 20 Held for Sale  LAN = Land and Land Improvements with Infinite Lives

FIELD NAME	DATA FORMAT	SAMPLE DATA
		LAH = Land Held for Sale  LIM = Land Improvements  LIH = Land Improvements Held for Sale  40R = Building 40 Permanently Removed from Service  PRH = Building 40 Permanently Removed from Service Held for Sale
Asset Status	Char (1)	N = New
		E = Existing
SFIS Number	Integer (6)	123456
Street Address	Varchar (255)	1099 Martingrove Road
Town/City	Varchar (255)	Etobicoke
Remaining Service Life Opening Balance September 1	Integer (2,2)	10.50
Changes to Remaining Service Life	Integer (2,2)	4
Remaining Service Life Closing Balance	Integer (2,2)	14.5

FIELD NAME	DATA FORMAT	SAMPLE DATA
Cost - Opening Balance September 1	Integer (12,2)	120577.50
Cost - Adjustments to Opening Balance	Integer (12,2)	-206.65
Cost - Transfer Between Asset Class	Integer (12,2)	563.55
Cost - Additions and Betterments	Integer (12,2)	10536.53
Cost - Addition Source	Integer (4)	I = 4 digit GRE number E = 0000
Cost - Amounts transferred to/from CIP	Integer (12,2)	85212.22
Cost – Write Downs	Integer (12,2)	85212.22
Cost Amounts transferred to/from Pre-acquisition	Integer (12,2)	5278.44
Cost – Disposal - Deemed Disposals	Integer (12,2)	0
Cost - Disposal Source	Integer (4)	I = 4 digit GRE number E = 0000
Cost - Transfer to Financial Assets	Integer (12,2)	0
Cost Closing Balance August 31	Integer	221961.59



FIELD NAME	DATA FORMAT	SAMPLE DATA
	(12,2)	
Accumulated Amortization Opening Balance September 1	Integer (12,2)	50657.22
Accumulated Amortization - Adjustments to Opening Balance	Integer (12,2)	308.68
Accumulated Amortization - Transfer Between Asset Classes	Integer (12,2)	22578.95
Accumulated Amortization - Amortization Expense	Integer (12,2)	10567.50
Accumulated Amortization - Write-down	Integer (12,2)	5000.57
Accumulated Amortization – Disposal - Deemed Disposals	Integer (12,2)	8567.22
Accumulated Amortization - Transferred to Financial Assets	Integer (12,2)	7782.45
Accumulated Amortization Closing Balance August 31	Integer (12,2)	62762.11
Net Book Value Opening Balance at September 1	Integer (12,2)	69920.28
Net Book Value Closing Balance at August 31	Integer (12,2)	159199.48
Disposal Type	Char(1)	C = Complete

FIELD NAME	DATA FORMAT	SAMPLE DATA
		P = Partial
Percentage disposed. <b>NOTE:</b> If nil, please enter "0"	Integer (2,2)	10.55
Proceeds of Disposition	Integer (12,2)	652785.23
Gain on Disposal	Integer (12,2)	24579.23
Loss on Disposal	Integer (12,2)	742354.46
CIP - Cost Opening Balance September 1	Integer (12,2)	98575.12
CIP - Adjustments to Opening Balance	Integer (12,2)	8754.23
CIP – Additions	Integer (12,2)	4578256.12
CIP - Amounts transferred to/from Preconstruction	Integer (12,2)	6896.89
CIP - Amounts transferred out from CIP to Cost	Integer (12,2)	85212.22
CIP – Closing Balance at August 31	Integer (12,2)	4607270.14

FIELD NAME	DATA FORMAT	SAMPLE DATA
Preacquisition - Balance September 1	Integer (12,2)	9785457
Preacquisition - Adjustments to Opening Balance	Integer (12,2)	2578.97
Preacquisition - Additions and Betterments	Integer (12,2)	3678.97
Preacquisition - Write Downs	Integer (12,2)	157.26
Preacquisition - Amounts transferred to asset ready for use	Integer (12,2)	5278.44
Preacquisition - Amounts transferred to CIP	Integer (12,2)	6896.89
Preacquisition - Cost Closing Balance August 31	Integer (12,2)	9779382.35
Asset Transferred Link	Integer (12)	12345
Fully Transferred Flag	Char (7)	Yes/Oui = Y, P = Partial Transfer, T = Transfer back to TCA

## Data Types

### Key Asset Information:

Asset Attributes (Asset Name, Asset Status, etc.) (highlighted in purple) are pre-loaded in to the current doc set at the beginning of each cycle. Boards are required to check this information to ensure that it agrees to their records. Users will have the ability to adjust/modify the pre-loaded asset attributes data but not the opening balance.

### ***Input Data***

This data is highlighted in green and requires input by the board. Please ensure that the data entered meets the required data format to avoid errors in the submission.

### ***Loaded/Calculated Cells***

The cells highlighted in pink will be loaded/calculated by the ministry based on prior information submitted by the board for existing assets. If the boards find that the opening balance is different from their record, please contact the ministry for assistance.

### **Information Requirements**

#### ***Adjustment to Opening Balance***

The adjustment to opening balances column should only be used for material adjustment agreed by the auditors to restate the opening balances.

#### ***Transfer between Asset Class***

Use the transfers between asset classes to transfer from one TCA asset class to another TCA asset class within Schedule 3C.

- Transfer between restricted asset classes (between LAN, LIM, B40, 40R and B20)
  - Enter a negative amount in the cost/accumulated amortization Transfer Between Asset Classes columns
  - A new asset line needs to be created in the New Assets section with the same positive amount under the column 'Transfer Between Asset Classes'
  - The corresponding Asset Transferred Links of both assets should be entered to provide a trail of asset movement
  - The Asset Fully Transferred Flag of the asset transferred out should be entered to indicate whether the old asset line should be carried forward to the following year
- Transfer between restricted and non-restricted asset classes
  - Enter a negative amount in the cost/accumulated amortization Transfer Between Asset Classes columns
  - Enter the Asset Fully Transferred Flag to determine whether the old asset line should be carried forward to the following year
  - Enter the positive amount under other TCA asset classes (i.e. equipment) Transfer Between Asset Class on the TCA summary tab

- While the amounts under the column 'Transfer Between Asset Classes' may not net to zero in the TCA – Detail Data Input sheet, it should net to zero on the TCA Summary tab

### ***Transfer to Financial Asset***

The transfer to financial asset column is to report the transfer from tangible capital assets to financial asset if that assets meets the criteria in PS1201.055 (See Schedule 3D – Assets Held for Sale Continuity).

The transfer from TCA to asset held for sale will be reported in Schedule 3C – Tangible Capital Assets – Detail Data – Input and then populated onto Schedule 3D. Boards need to enter the amount transferred in both the Cost - Transfer to Financial Assets column and the TCA Accumulated Amortization - Transfer to Financial Assets column. Boards will also **HAVE TO** enter the Asset Transferred Link and Asset Fully Transferred Flag. Once the four columns are entered, the asset held for sale will be populated on Schedule 3D. If either of these columns is left blank, the financial asset transferred will not be populated onto Schedule 3D.

For transfers of assets from TCA to AHFS with zero values, boards are required to enter 0.1 into the adjustments to opening balances, and then to enter -0.1 under the column Transfer to Financial Assets. The Asset Transferred Link and Asset Fully Transferred Flag will also need to be entered to trigger the asset to appear on Schedule 3D

Boards are able to transfer the financial asset back to TCA. This kind of transfer should only happen in unusual circumstances. To transfer a financial asset back to TCA, boards should enter a POSITIVE amount into Transfer to Financial Assets column in Schedule 3C-Detail Data – Input. Boards will have to enter the Asset Transferred Link (the serial ID of the asset on Schedule 3D that is being transferred back)and the Asset Fully Transferred Flag = P/T in order to trigger the transfer in 3D.

If the asset was partially transferred from 3C to 3D in a prior year, the same asset will exist in both 3C and 3D with the asset transferred link pointing to the asset ID on the other schedule. If the asset had been fully transferred from TCA previously, the asset will only exist on Schedule 3D.

- If the same asset exists in both 3C and 3D (was partially transferred to AHFS in a prior year)
  - On Schedule 3C, identify the specific line and enter a POSITIVE amount to be transferred back to TCA under the Cost/Accumulated Amortization Transfer to Financial Assets column
  - The serial ID of the AHFS should be in the Asset Transferred Link column. If it is not, enter the AHFS asset ID in the Asset Transferred Link column

- The Asset Fully Transferred Link should be flagged as 'P/T' to indicate that the closing balance will not be zero and the asset should be carried forward to next year
- On Schedule 3D, enter "Y" under the Transfer to TCA Flag column; this confirms that this asset has been fully transferred from 3D to 3C and should not be carried forward to the following year; the closing balance for this asset will also be zero
- If a board has an asset partially transferred back to TCA, please contact the ministry for specific instructions
- If the asset only exists on 3D (was completely transferred to AHFS in a previous year)
  - On Schedule 3C, create a new asset and enter necessary information (original TCA asset ID, asset class, asset name etc.) and POSITIVE amount to be transferred back to TCA under the Cost/Accumulated Amortization Transfer to Financial Assets Column
  - The serial ID of the asset as an Asset Held For Sale on Schedule 3D should be entered under the Asset Transferred Link column
  - The Asset Fully Transferred Link should be flagged as 'P/T' to indicate that the closing balance will not be zero and the asset should be carried forward to next year
  - On Schedule 3D, there will be two lines referring to the same asset: the original AHFS asset and the new one populated by the information entered in Schedule 3C which will be reducing the closing balance of this asset. The closing balance of the populated asset should be negative and will offset the closing balance of the original AHFS asset.
  - Flag with a 'Y' under Transfer to TCA Flag for both asset lines. This confirms that these two assets have been transferred fully out of Schedule 3D and should not be carried forward to the following year. Please note that the net total of all the lines with a 'Y', should be zero, otherwise an error will be reported

### ***Addition Source/Disposal Source***

This field is used to track the source when an asset is sold to or bought from a government reporting entity (GRE). In the 2016-17 Financial Statements, these are drop-down cells where boards are required to choose the respective BPS ID of the entity with which it has incurred the transaction.

If the asset is sold to a government reporting entity (GRE), boards need to enter the four digit GRE number in the "Disposal Source" column. If the asset is purchased from a GRE, boards need to enter the GRE number in the "Addition Source" column. If the asset is sold to or purchased from an external party then enter "0000."

The Detail Data-Input schedule has a column for cost write down. This column only applies to land assets. Boards can use this column to input any write down to the land value.

### ***Disposal Type***

Boards are also required to provide the Disposal Type (C = Complete; P = Partial), whenever an amount is entered under the Disposal Column. This will help determine if the asset has been fully disposed of or if it should be brought forward to the following year.

### ***Transferred Asset Link***

An amount should be entered in this field when an asset is being transferred to a new asset (i.e. from B40 to B40R or from B40 to asset held for sale or vice versa). Boards need to create new asset ID for the asset being transferred. Include the new asset's serial number in this cell. For instance, if you are transferring from B40 to 40R, include the asset serial number for the new 40R asset on the B40 line as the Transferred Asset Link. Then, include the B40 asset's ID number on the same 40R line column. This provides a trail of where transferred assets are flowing to and gives a history of each asset.

### ***Fully Transferred Flag***

This field is used to track the asset status. It has three options – “Y”, “P/T” and blank. If there is a complete transfer between asset classes, please indicate “Y” to this field. If there is a partial transfer or the asset is transferred back from the asset held for sale, there will be a closing balance, and boards should enter “P/T” into this field. If there is no transfer, please leave this field blank. Please note that once it is marked “Y”, this asset will no longer be loaded into the next cycles. For any assets that are fully transferred, the ending Gross Book Value and Accumulated Amortization amounts have to be zero or there will be an error.

### ***Detail Level Validation***

Detail level input needs to pass all validation rules listed in the table below before it can be promoted to approver. Thus, the Detail Data – Validation screen must be clear of all errors. Entries cannot be made directly into the Validation tab but should be made into the Detail Data – Input screen. The data should then be saved once corrected.

<b>Validation and Error Checks</b>	<b>Formula (Attribute names) – To Pass Error</b>
Cost Write Down only applies to land assets	If TYPE = LAN
Amounts Transferred in from Pre-acquisition to CIP must be 0 for Asset Types LIM, LAN and 40R	If TYPE = LIM or LAN or 40R then CIP_TRANSF_PRECON = 0
CIP Additions must be 0 for Asset Types LIM, LAN and 40R	If TYPE = LIM or LAN or 40R then CIP_ADD = 0
Amounts Transferred out from CIP must be 0 for Asset Types LIM, LAN and 40R	If TYPE = LIM or LAN or 40R then CIP_TRANSF_CIP = 0
CIP Opening Balance must be 0 for Asset Types LIM, LAN and 40R	If TYPE = LIM or LAN or 40R then CIP_OPEN = 0
CIP Adjustments must be 0 for Asset Types LIM, LAN and 40R	If TYPE = LIM or LAN or 40R then CIP_ADJUST = 0
Accumulated Amortization Disposal of Amortization must be 0 for Asset Type LAN	If TYPE = LAN then ACC_AMOR_DIS = 0
Accumulated Amortization Amortization must be 0 for Asset Type LAN	If TYPE = LAN then ACC_AMOR_AMORT = 0
Accumulated Amortization Write-downs must be 0 for Asset Type LAN	If TYPE = LAN then ACC_AMOR_WD = 0
Accumulated Amortization Opening Balance must be 0 for Asset Type LAN	If TYPE = LAN then ACC_AMOR_OPEN = 0



Validation and Error Checks	Formula (Attribute names) – To Pass Error
Accumulated Amortization Adjustments must be 0 for Asset Type LAN	If TYPE = LAN then ACC_AMOR_ADJUST = 0
Closing balance for Remaining Service Life cannot be negative	RSL_CLOSE >=0
Closing balance for Gross Book Value cannot be negative	GBV_CLOSE >=0
Closing balance for Accumulated Amortization Closing Balance cannot be negative	ACC_AMOR_CLOSE >=0
Closing balance for Net Book Value cannot be negative	NBV_CLOSE >=0
Closing balance for CIP cannot be negative	CIP_CLOSE >=0
Closing balance for Pre-acquisition Cost cannot be negative	PREAC_CLOSE >=0
Board Asset Serial Number Missing	SERIAL_NO is not NULL
Board Asset Serial Number format incorrect	SERIAL_NO is less than 9 digits and greater than 0
Board Asset Serial Number must be unique by board	SERIAL_NO must be unique by Board
Asset Name must not be blank	NAME is not NULL
Asset Type must be 'B40', 'B20',	TYPE must be B40 or B20 or LAN or LIM'

Validation and Error Checks	Formula (Attribute names) – To Pass Error
'LAN', 'LIM', '40R'	40R,
SFIS number must not be blank	SFIS is not NULL
Asset Address must not be blank	ADDRESS is not NULL
Asset City must not be blank	CITY is not NULL
Disposal Type must be C or P or N	DISP_TYPE must be C or P or N
Gross Book Value must be 0 for Disposed Assets	If DISP_TYPE = C then GBV_CLOSE = 0
Accumulated Amortization Value must be 0 for Disposed Assets	If DISP_TYPE = C then ACC_AMOR_CLOSE = 0
Gross Book Value must be 0 for completely transferred Assets	If Fully Transferred Flag = Y then GBV_CLOSE = 0
Accumulated Amortization Value must be 0 for completely transferred Assets	If Fully Transferred Flag = Y then ACC_AMOR_CLOSE = 0
If Disposal Type is C or P Disposal Source must not be null	If DISP_TYPE = C or P then GBV_DISP_SRCE is not null
Check the disposal type field cannot be null if there is disposal amount in GBV or Amort.	<p>If GBV_DISP &gt;0 then DISP_TYPE is not null</p> <p>If ACC_AMOR_DISP &gt;0 then DISP_TYPE is not null (not applicable to land &amp; land improvement with infinite life)</p>

The underlying validation rules will be triggered when the user clicks save on the web form. Validation messages associated with different categories of validation errors will be displayed in the Data Validation Message panel. Cells with validation errors will be highlighted in red.

Task List Status

Task - Sch. 3C - Tangible Capital Assets - Detail Data - Input PS\_SCHC\_DET\_14 Task Instructions

Period: YearTotal1

CGO path: des Auteurs bontales Board Working Version

Financial Statements		Financial Statements		Financial Statements		Financial Statements	
No Category	No Category	No Category	No Category	No Category	No Category	No Category	No Category
Asset Name	Asset Serial Number	Asset Type	Asset Status	Asset SF15 Number	Street Address	Town or City	Remaining Service Life - Oper
Franco-Superieur	3,299	B40	E	6,515	225 River Street	Thunder Bay	
Ecole secondaire catholique de LV	5,094	B40	E	10,740	175 rue High Nord	Thunder Bay	
Ecole Immaculee Conception	5,097	B40	E	10,768	118 Lily Pad Lake Road	Ignace	
Ecole secondaire catholique de LV	10,401	LAN	E	10,740	chemin Airport	Thunder Bay	
Franco-Superieur	10,403	LAN	E	6,515	175 rue High Nord	Thunder Bay	
Ecole catholique Etioles-du-Nord	11,277	LAN	E	11,288	161	Red Lake	
Ecole catholique Etioles-du-Nord	11,288	B40	E	11,288	225 River Street	Red Lake	
Franco-Superieur	15,584	LIM	E	6,515	175 rue High Nord	Thunder Bay	14
Franco-Superieur	15,585	LIM	E	6,515	chemin Airport	Thunder Bay	7
Ecole secondaire catholique de LV	15,586	LIM	E	10,740	48 Discovery Road	Thunder Bay	7
Ecole catholique de l'Enfant-Jesus					161	Dryden	

Data Validation Messages

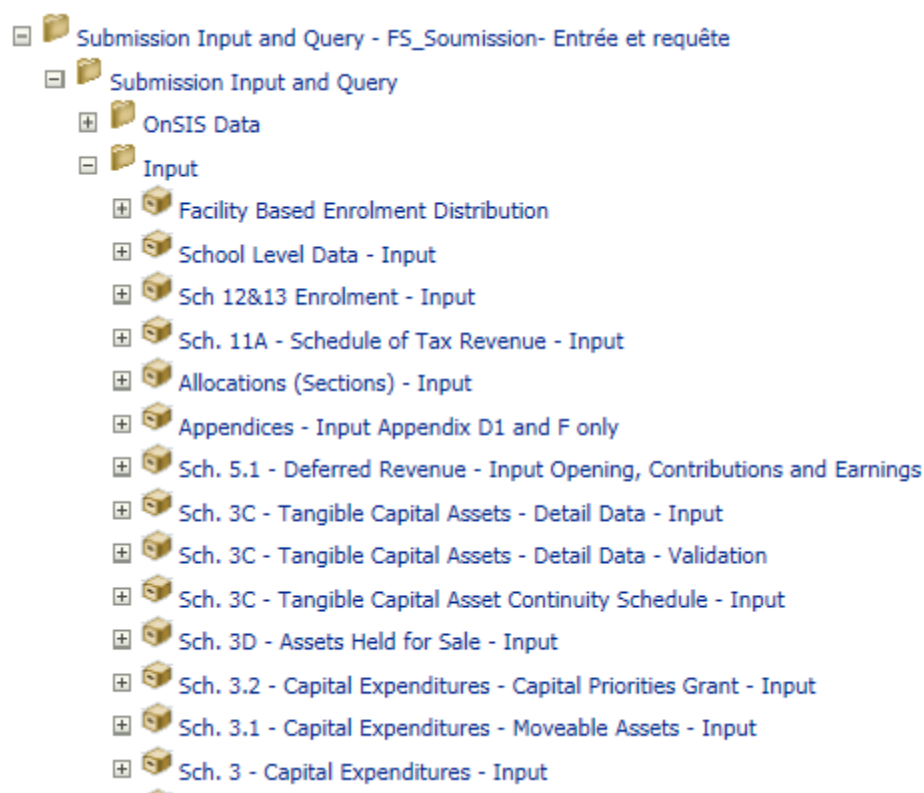
- Cell Value Must be 0 When Disposal Type is C, FR\_Cell Value Must be 0 When Disposal Type is C, [2]
- Cell Value Cannot be Null, / FR\_Cell Value Cannot be Null, [1]

There are 5 different types of validation error:

- Cell Value Cannot be Null
- Cell Value Cannot be Negative
- Asset Serial Number is Already In-Use
- Cell Value Must be 0 When Disposal Type is C
- Cell Value Must be 0 When Asset Fully Transferred Flag is Yes

### Consolidation Level Input

After completing TCA detail data input, the consolidated result can be viewed under task "Sch. 3C – Tangible Capital Asset Continuity Schedule – Input". Boards also need to finish the remaining data entries for any assets not captured in Detail Input Tab.



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).

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 of the TCA Gross Book Value Tab. Amortization expense, write-downs and deemed disposals of these assets should be entered in the TCA Accumulated Amortization tab. Proceeds of disposition (POD), gain on disposal and loss on disposal for non-restricted assets should be entered in the Net Book Value and Proceeds of Disposition tab.

The transfer between the restricted asset classes (reported in the Detail Input Schedule) has been summarized into the Transfer between Asset Class column of the Sch. 3C – Tangible Capital Asset Continuity Schedule. Boards need to enter the transfer between the restricted assets and non-restricted assets so that the total of the column nets to zero.

The adjustment to opening balances column should only be used for material adjustment agreed by the auditors to restate the opening balances. The adjustment to opening balance will be included in the NBV opening balance and reported as prior year ending balance in Schedule 1.

The gain/loss on disposal of restricted assets is calculated based on information entered in the Detail Input Schedule. Boards need to enter the gain/loss on disposal of non-restricted assets in the Net Book Value and Proceeds of Disposition tab. There should be only either a net gain or net loss on disposal of pooled assets. On disposal of assets not on pooled basis, boards can choose to report gain/loss on disposal on an asset by asset basis or on a net basis.

**TAB: TCA Gross Book Value:**

The opening balances in the gross book value and accumulated amortization screens are pre-populated from the 2015-16 Financial Statements' closing balance. Use the "*Adjustments to Opening Balance*" column to adjust the pre-loaded opening balance due to restatement or reclassification, 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 21. 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.

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 2.29. 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 1201.055, 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.

Boards should only transfer the asset to AHFS when all six criteria are met

- An asset that is permanently removed from service (school closed) but not declared as a surplus asset is not an AHFS

- An asset that is declared as surplus asset but not yet put on the market (circulated according to Reg. 444/98) is not an AHFS
- An asset that is already in the circulation process but no buyer submits any offer by the financial statement date, boards should assess the market condition and be cautious whether to report that asset as an AHFS or TCA
- If there is offer but the transaction is not expected to complete within one year of the financial statement date, boards should not transfer to AHFS

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 two tabs. The first tab is a summary of the assets listed on the second tab and provides the summary of all the Assets Held for Sale by the board on an asset class level.

The listing of all the assets held for sale is pre-populated in the second tab. An asset is reported as an Asset Held for Sale on Schedule 3D either if it has been brought forward from the prior year or if there was an in-year transfer from TCA to AHFS (Schedule 3C to Schedule 3D). Boards can enter other information such as opening balance adjustments, additional expenditures and disposal directly in the second tab.

- The Asset Held for Sale – Details tab has the following fields: Ministry ID – this is comprised of the board number and original serial ID used when the asset belonged to a TCA class.
- Asset Serial ID – this is the new serial ID assigned to the asset as an Asset Held for Sale. When transferred from a TCA into an AHFS, the ID reported under the Asset Transferred Link on Schedule 3C is pre-populated here.

- Asset Name - the name of the land or building asset is populated here, based on what was used in the prior year or when the asset used to be a TCA on Schedule 3C - Details.
- Asset Transferred Link – this is the previous serial ID of the asset i.e. what the serial ID was when the same asset used to be a TCA prior to being transferred. This is populated from Schedule 3C and provides the original source of the asset.
- Asset Type – this is the asset class and is pre-populated based on what the asset was in the prior year or on Schedule 3C. It is based on the Asset Type that the assets are summarized on the Schedule 3D – Summary tab.
- Assets Held for Sale - Opening Balance September 1: Pre-populated with each asset's closing balance as of August 31, 2016. This column will be pre-populated only for those assets that were reported as Assets Held for sale on the 2015-16 Financial Statements and is still active (have not been fully disposed of).
- Assets Held for Sale – In-Year Additions – this column reports the amounts that have been transferred from TCA to AHFS during the 2016-17 year and is pre-populated based on what is entered on Schedule 3C as Transferred to Financial Assets. The net transfer amount (Gross Book Value less Accumulated Amortization) of the asset transferred to financial asset from Schedule 3C is reported here. This will occur when a TCA meets the criteria noted in PS 1201.055, thus the TCA is reduced and the assets held for sale are increased. If an asset held for sale is transferred back to TCA, the in-year addition will become negative.

Data entry is required in the following columns:

- Assets Held for Sale – Prior Year Opening Balance Adjustments – similar to the adjustments column in Schedule 3C, this column should only be used for material adjustments agreed to by the auditors to restate the opening balances.
- Additional Expenditures on AHFS - 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. Please note that only negative amounts can be entered in this column.
- Disposal Type - boards are required to provide the Disposal Type (C = Complete; P = Partial), whenever an amount is entered under the Disposal Column. This will help determine if the asset has been fully disposed of or if it should be brought forward to the following year.



- Proceeds of disposition – to enter the proceeds of disposition on the sale of the assets held for sale.

The following columns are calculated based on pre-populated and entered data:

- Closing balance August 31: The closing balance is calculated. It equals to the opening balance plus opening balance adjustments plus in-year additions plus additional expenditure plus in-year disposals.
- Gain/(loss) on disposal: Equals proceeds of disposition plus in-year disposals.

As a result of pre-populating the data on Schedule 3D – Details, the following control checks have been added to ensure complete reporting and eliminate errors as much as possible:

- All existing active Assets Held for Sale as of August 31<sup>st</sup>, 2016 reported on the 2015-16 Audited Financial Statements will be populated with the appropriate Ministry IDs, Asset Names, Asset Transferred Links, Asset Types, and Opening Balances as of September 1<sup>st</sup>, 2016.
- New assets transferred into Assets Held for sale in-year from Schedule 3C, will be populated with the Appropriate Ministry IDs, Asset Names, Asset Transferred Links, Asset Types, and in-year addition amounts from Schedule 3C (Transferred to Financial Assets Column).
- The transactions such as: Prior Year Opening Balance Adjustments, Additional Expenditures, In-Year Disposals, Disposal Types, and Proceeds of Disposition should be entered by boards.
- Whenever there is an amount entered under the Disposal column, boards are required to provide the Disposal Type (C = Complete; P = Partial). This will help determine if the asset has been fully disposed of or if it should be brought forward to the following year.
- A new column 'Transfer to TCA Flag' has been added into the Assets Held for Sale – Details tab. This column identifies assets transferred back to TCA during the year: the options under this drop-down menu are (Y = Yes, or Blank).
- The amount to be transferred back to TCA from Assets Held for Sale (Schedule 3D to 3C) should be first entered into Schedule 3C – under the column 'Amounts Transferred to Financial Assets' as a positive amount.
- If the specific asset transferred back to TCA still exists in Schedule 3C, boards are required to enter a positive transfer amount under 'Transfer to Financial Assets' and flag the Asset Fully Transferred Flag with a "P/T"; if the specific asset transferred back to TCA no longer exists on Schedule 3C, a new line should be created on Schedule 3C reporting the transfer back to TCA reporting the 'Transfer to Financial Assets' as a positive number and flagging the Asset Fully Transferred Flag with a "P/T". This will create that asset line to have a closing

balance on Schedule 3C. A new line will also be created on Schedule 3D, reducing the closing balance to a negative amount.

- Boards should flag all assets that are associated with transferring back an asset from AHFS to TCA with a Y under the Transfer to TCA Flag column, and the net total closing balances of all these assets should be zero.
- All assets flagged with a Y = full transfer back to TCA will not be carried forward and populated into the opening balances for the following year.
- All assets reporting disposal amounts are also required to provide the Disposal Type (C = Complete; P = Partial), whenever an amount is entered under the Disposal Column. This will help determine if the asset has been fully disposed of or if it should be brought forward to the following year.

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

The total in-year additions are populated from Schedule 3C, and the Net Transfer to Financial Assets which is equal to Gross Book Value less Accumulated Amortization Columns. Boards should note that the details of the transfers populated on the Details tab are summarized by asset class in the Assets Held for sale – Summary.

### **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**

September 1, 2016 opening balances are populated from the 2015-16 board submitted Financial Statements closing balances in Schedule 5. Boards can update the amounts to the latest data.

### **Transfer to Committed Capital or Committed Sinking Fund Interest Earned Column**

This column is to report the transfer of other internally restricted surpluses, or the opening balance of the unappropriated operating accumulated surplus, to committed capital (item 2.8.2), revenues recognized for land (item 4.7), or committed sinking fund interest earned (item 2.8.1) to support capital asset construction/acquisition, or to address future amortization of assets purchased with sinking fund debentures. 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 the board wish to allocate to each category. Any remaining annual surplus/deficit will be automatically populated at item 1.1. Therefore, to transfer some of the in-year operating surplus (from line 1.1) to another line, only enter the positive amount on the line that are being transferred *to*. The transfer *from* will automatically be deducted from line 1.1 in the absence of an offsetting negative entry at items 2.1 to 2.13.

**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 address the amortization expense for assets purchased with sinking fund debentures.

**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 commits funds to 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, 2016 are from item 1.4 in Schedule 10G and can be 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 through Schedule 10ADJ.

**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, 2016 are from item 1.4 in Schedule 10G and can be 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 through Schedule 10ADJ.

#### **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, 2016 are from item 2.4 in Schedule 10G and can be 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 through Schedule 10ADJ.

#### **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 has been phased 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 (opening balance) 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, 2016 is populated on item 4.8 based on the ministry's reviewed 2015-16 Financial Statements. Boards can update the amount for restatement or reclassification. . The board may reduce the opening liability by entering in column 3, in-year increase/(decrease) . The liability is addressed if the board set aside a portion of their accumulated surplus for this purpose. It does not necessarily agree to any cash payments made against the liability. There may be a timing difference between the

board setting aside accumulated surplus to address the liability, and paying down the liability in cash. Any additional expenses incurred in the year will be included in compliance, and are to be entered on Schedule 10 under Other Expenses - other non-operating and Schedule 10.7. 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.

The lines for Green School Pilot, Improved Access for Special Education, Energy Efficient Schools and Renewable Energy are removed from this schedule. Where a board had closing balance at the end of 2015-16 under these lines, please add it back to one of the "Other Ministry of Education Grants" lines in the opening balance column.

### **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

<i>Item #</i>	<i>Description</i>	<i>Source of Contributions Received</i>	<i>Transfer to Revenue on Schedule 9, Item #</i>	<i>Additional Information (if applicable)</i>
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)	
1.4.3	Mental Health Leader	Data Form A.2, Mental Health Leader	Sch 9, Item 1.2 (Legislative Grants)	
1.4.4	Library Staff	Data Form A.2, Library Staff	Sch 9, Item 1.2 (Legislative Grants)	
1.4.5	LOG – Student Achievement Envelope	Data Form A.2, LOG Student Achievement	Sch 9, Item 1.2 (Legislative	



			Grants)	
1.4.6	Indigenous Education Per Pupil Amount	Data Form A.2, Indigenous Education Per Pupil Amount	Sch 9, Item 1.2 (Legislative Grants)	
1.7.1	Education Programs - Other (EPO)	Entered cell	Sch 9, Item 2.8 (Other Ministry of Education Grants)	See EPO Grants paragraph below
1.8 – 1.12	Other – Specify	Entered 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 Advanced Education and Skills Development (AESD)	Entered cell	Sch 9, Item 2.21 (Other Ministries)	
1.16 – 1.20	Other Ministries – Specify	Entered cell	Sch 9, Item 2.21 (Other Ministries)	Record any other restricted amounts for operating from Ministries other than TCU
1.23	School Boards	Entered cell	Sch 9, Item 2.24 (Other GRE)	GRE = Government Reporting Entity

1.24	Colleges	Entered cell	Sch 9, Item 2.24 (Other GRE)	GRE = Government Reporting Entity
1.25	Hospitals / Local Health Integration Networks	Entered cell	Sch 9, Item 2.24 (Other GRE)	GRE = Government Reporting Entity
1.26	Federal Government	Entered cell	Sch 9, Item 5.5 (Federal Government)	
1.27	School Generated Funds	Entered cell	Sch 9, Item 4.3 (School Generated Funds)	Ex. Restricted revenues from school fund raising for operating type expenses
1.28	Tuition fees – International/VISA students	Entered cell	Sch 9, Item 8.3.1 (Fees from Individuals – Day School, Other)	
1.29 – 1.33	Other Third Party	Entered cell	Sch 9, Item 8.15 (Other Third Party)	Record any other operating restricted amounts from third parties not otherwise indicated

### **EPO Grants**

Education Programs - Other (EPO): Boards will report the opening balance, earnings and amount to be transferred to revenues related to all operating EPO funding on this line. In the case of EPO grants spent on eligible capital expenditures for minor tangible

capital assets (mTCA) according to the EPO agreement, the grant should be reported on Schedule 5.1 Capital, line 2.8.1, so that the funding can be transferred to DCC.

### **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.

### **Capital Deferred Revenues (Note 1)**

<i><b>Item #</b></i>	<i><b>Description</b></i>	<i><b>Source of Contributions Received</b></i>	<i><b>Transfer to Revenue on Schedule 9, Item #</b></i>	<i><b>Additional Information (if applicable)</b></i>
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	Section 1A, Item 1.62.2	Sch 9, Item 1.2 (Legislative Grants)	Described in Section 1A, at item 1.62.2.

<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>
2.6	School Condition Improvement - Old	No new contribution	Sch 9, Item 1.2 (Legislative Grants)	
2.6.3	Retrofitting school space for child care		-Sch 9, Item 1.2 (Legislative Grants)	
2.8.1	Education Programs Other (EPO) – Capital	Entered cells	Sch 9, Item 2.8 (Other Ministry of Education Grants)	Record any EPO grants used for capital expenditures
2.11 – 2.15	Other - Specify	Entered cells	n/a	Record any restricted capital amounts from the Ministry of Education not otherwise indicated
2.18 – 2.22	Other Provincial Grants	Entered cells	Sch 9, Item 2.21 (Other Ministries)	Record any restricted capital amounts received from the Province of Ontario
2.25	Proceeds of Disposition – School buildings	Entered cell	Sch 9, Item 8.15 (Other Third Party)	See Proceeds of Disposition paragraph below

<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>
2.26	Proceeds of Disposition – Other	Entered cell	Sch 9, Item 8.15 (Other Third Party)	See Proceeds of Disposition paragraph below
2.26.1	Proceeds of Disposition - Regular	Entered cell	Sch 9, Item 8.15 (Other Third Party)	See Proceeds of Disposition paragraph below
2.27	Assets Held for Sale	Entered cell	n/a	See Assets Held for Sale paragraph below
2.28	Education Development Charges	Entered cell in Estimates/Revised Estimates.  Populated from Appendix D1 in Financial Statements	Sch 9, Item 8.16 (Education Development Charge)	
2.29	Federal Government	Entered cell	Sch 9, Item 5.5 (Federal Government)	
2.30	School Generated Funds - Capital	Entered cell, amount is transferred to Schedule 14, item 1.6, col. 3	Sch 9, Item 4.3 (School Generated Funds)	Ex. Restricted revenues from school fund raising for playground equipment, van to transport sports team, etc. Item to be purchased meets capitalization

<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>
				threshold.
2.31	Board Level Donations – Capital	Entered 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	Entered cells	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 9.1, item 3.2, provided that the current year expenditures on both Schedule 5.1 and Schedule 3/3A reconciled..

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 or land improvements with infinite lives (a non-depreciable asset), which does not meet the criteria to be recorded in deferred capital contributions (DCC).

### **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.

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 and the remaining School Renewal Maintenance amount not spent on capitalized expenditures.

### **Proceeds of Disposition**

The Proceed of Disposition (POD) policy has been revised as stated in Memorandum 2015:B13, which requires boards to use the POD on expenditures according to the School Condition Improvement expenditures requirement. Boards are required to seek Minister's approval on exempted expenditures that don't fit the SCI expenditures requirement.

Line, 2.26.1, POD – Regular is for boards to report transactions related to SCI type expenditures using POD. Boards will need to distribute the pre-loaded opening balances at line 2.25 and 2.26 (POD – School Buildings and POD – other) any amount that is not encumbered for exempted expenditures to this new line.

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 as a negative value at item 2.27, column 2 on Schedule 5.1, with a corresponding positive entry to item 2.25, 2.26, or 2.26.1, column 2. In the absence of a Minister's exemption, the sale of a school building should be reported as corresponding positive amount at item 2.26.1, column 2 (POD-Regular).

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-Old, Retrofitting school space for child care, School Renewal, Minor TCA, School Generated Funds, and POD-Regular.

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 exempted POD (School Buildings and Other) will equal the amount on Schedule 3A, column 18, item 3.2 and the amount under POD – Regular is populated from 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 exempted POD (School Buildings and Other) will equal the amount on Schedule 3A,

column 18, item 3.1 and the amount under POD – Regular is populated from Schedule 3A, column 17, item 3.1 .

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, Energy Efficient Schools, Renewable Energy, 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 19, 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.

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

- The total capital deferred revenue applied on Schedule 3A, Receivables and Use of Deferred Revenues, columns 10 to 19, 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 first tab, and NPP Allocation Previously Flowed Input on the second tab.

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

In 2016-17, the ministry transferred the remaining New Pupil Places and Good Places to Learn unencumbered funding that would be financed through the OFA to a capital grants model. This change provides efficiencies to school boards' capital planning and reporting processes as all capital related projects will be funded through a consistent capital grants model.

The ministry continues to provide funding for all the supported debts (OFA or non OFA) and the receivables for these supported debts will continue to be reduced by the annual funding provided by the ministry.

### **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, 2016. These amounts are populated from the Board Active 2015-16 Financial Statements' Schedule 5.2 closing balances. Boards can adjust the pre-loaded amounts, if necessary.

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

Column 3 is the 2016-17 in-year capital grant receivable amount from Schedule 3A, items 1.3, 1.3.1 and 3, columns 2 to 9.1.

### ***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 2015-16 GSN regulation amendment made subsequent to the 2015-16 financial statements on a capital grant approval table will impact the grant entitlement in 2015-16, 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 2016-17. These amounts are pre-loaded based on 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 2016-17 reported in Section 12. 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 amount at item 2.1 is based on OFA loan payment reported in Section 12. The data is pre-loaded in Section 12 based on the information from CWT (Capital Wrap-up Template) and OFA loans.

This column also includes a cell for the capital grant payments for Full Day Kindergarten (FDK), Capital Priorities Grant – Major Capital Programs, Capital Priorities Grant - Land, Child Care Capital, Child and Family Program Capital, the Restricted and Unrestricted School Condition Improvement, Community Hubs and Greenhouse Gas Reduction

funding sources received from the ministry in the school year on lines 1.3 to 1.10. Payment for the receivable related to eligible expenditures for these grants incurred before September 1, 2016 will be paid after the ministry receives the 2015-16 Financial Statements from the boards (therefore payment will be early in 2017). Payment for the receivable related to eligible expenditures incurred from September 1, 2016 to March 31, 2017 will be made around June and July 2017 based on data in the 2017 March report. Payment for the receivable related to eligible expenditures incurred from April 1, 2017 to August 31, 2017 will be paid after the receipt of the 2016-17 financial statements.

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

Column 8 is a subtotal of columns 1 to 7, calculating the receivable as at August 31, 2017.

### ***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.

### ***Column 9 – Deferred Revenues to be recovered at August 31, 2016***

Column 9 is the 2016-17 opening balance of the remaining NPP component of the pupil accommodation debt reserve and NPP deferred revenues (NPP reserves). It is preloaded from the board submitted 2015-16 Financial Statements, and can be adjusted if necessary.

### ***Column 10 – Recovery of payable to province (NPF) 2016-17***

Column 10 is populated with the recovery that is reported in column 4.

### ***Column 11 – Reduction in supported NPF using cash***

Column 11 is for boards to report the use of cash from the NPP reserves to reduce the supported NPF in 2016-17, and it is populated from the column 5 total.

### ***Column 12 – Recovery of payable to province (principal payment) 2016-17***

The amount at column 12 comes from Section 1B, items 1.59.7 and 1.59.8, and represents the amount of the NPP reserves that is recovered from the cash flow relating to principal on supported debt.

### ***Column 13 – Recovery of payable to province (supported debt retirement) 2016-17***

The amount at column 13 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 14 – Balance at August 31, 2017***

Column 14 is the sum of columns 9 to 13, showing the total amount of NPP reserves to be recovered after August 31, 2017.

## **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***

The column 1 entered cells have been preloaded from the board submitted 2015-16 Financial Statements closing balances, and can be adjusted if necessary.

At item 2.1.3 the pre-August 31, 2010 unsupported capital spending as at September 1, 2016 is shown. The portion that relates to sinking fund interest to be earned should be reported 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, 2016.

### ***Column 2 – Additions***

In column 2, the non-land TCA additions at item 2.0 are loaded from Schedule 3C. 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 2016-17 TCA additions that have not been supported with capital contributions. This amount is populated from Schedule 3A, item 5.2, column 21 – 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 – 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, item 2.3 is loaded from the sum of Schedule 3.2 additional approved prior years non-land capital

expenditures and Schedule 5.1 (Deferred Revenue), column 4, item 2.38. The rationale for this calculation is explained under Schedule 5.1. Because this is an addition to the DCC related to prior years' spending, it is reducing the unsupported capital spending opening balance; boards should therefore enter a negative amount at item 2.2, column 3 to the extent that this relates to unsupported spending post-August 31, 2010. Any remaining amount will show as a negative value at item 2.1.3, reducing the unsupported spending pre-August 31, 2010. Boards should further distribute any portion of the amount at item 2.1.1 that relates to sinking fund interest to be earned.

### ***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 2015-16 GSN regulation amendment made subsequent to the 2015-16 financial statements on a capital grant approval table will impact the grant entitlement in 2015-16 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), which along with the board-entered amortization of unsupported capital spending post-August 31, 2010 (column 6, items 2.2), is deducted from TCA amortization. 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 – loaded from Schedule 3C) 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:  $(\text{Sum of item 2.1.3, column 4 and item 2.1.3, column 5}) \div \text{item 3.0 or item 3.1 (as applicable)}$

Item 2.1.2:  $\text{Item 2.1.3} - \text{item 2.1.1}$

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 2016-17 adjusted average RSL is usually calculated as the 2015-16 adjusted average RSL per the financial statements 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 21. 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**

<b>Program (Col 1)</b>	<b>Asset Type (Col 2)</b>	<b>Capital Contributions - Total (Col 3)</b>	<b>Capital Contributions – Non-GRE (Note 1) (Col 4)</b>	<b>Unsupported Spending (i.e. Capital Shortfall) (Col 5)</b>	<b>Total Service Life / Remaining Service Life (years) (Col 6)</b>	<b>Yearly Amortization of Unsupported Capital Spending (Col 5/Col 6)</b>
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 is loaded from the amount at Schedule 5.1 (Deferred Revenue), column 4, item 2.38.
- The total on Schedule 5.3, column 2, item 2.2 is loaded from the total non-land Capital Shortfall that is recorded on the Schedule 3A, item 5.2, column 21.

### **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, along with other revenues recognized for land, 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 2015-16 Financial Statements which can be adjusted if necessary.

**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 2016-17 from Prior Years Surplus**

Enter the amount budgeted/committed in 2016-17 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. On Schedule 5, the board will need to enter a corresponding negative value in column 2 of the line from which the opening balance is being committed.

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

Boards will enter the amount spent/committed in 2016-17 on committed capital projects funded by the in-year surplus under this column. On Schedule 5, the amount entered on this line will reduce the operating accumulated surplus on line 1.1, column 3.

**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 2016-17**

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 combined with other in-year transactions from Schedule 5.6 (Revenues recognized for land), and the total is then 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 included in 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. Note that the sinking fund interest earned is amortized over the life of the assets purchased with sinking fund debentures, not over the term of the debenture. As such, this accumulated surplus amount will remain segregated on Schedule 5 after the debenture has been repaid, but before the corresponding assets have been fully amortized.

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

This is pre-loaded from the board submitted 2015-16 Financial Statements, which can be adjusted if necessary.

***Item 8.1 – Amount Committed in 2016-17 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 2016-17 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 2016-17

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 amount of sinking fund interest that was earned by the board in 2016-17. 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 2016-17, 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, 2016***

This amount is pre-loaded based on 2015-16 Financial Statements, Schedule 5.5 item 16 which can be adjusted if necessary.

***Item 15 – Interest earned in excess of sinking fund agreements in 2015-16***

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, 2017***

This amount is calculated at item 9 plus item 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, 2016***

The amounts are pre-loaded based on the closing balance of Schedule 5.6 in the board submitted 2015-16 Financial Statements which can be adjusted if necessary.

***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 2016-17 for the purchase of land that occurred in a prior period. Revenues to support this purchase are only being received in 2016-17. 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 21 and Schedule 3, item 1.5, columns 1 to 6, and represents the revenues that will be recognized in 2016-17 for the purchase of land including capitalized interest (i.e. capital grants received or deferred revenues used).

***Item 1.3.1 – Revenues Recognized for Land – Prior Years Capital Grant Adjustments***

This amount is entered by the board to report any previous years' capital grant adjustments received in the current school year related to land revenues. For example, a 2015-16 GSN regulation amendment made subsequent to the 2015-16 financial statements on a capital grant approval table will impact the grant entitlement in 2015-16 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 revenues recognized for land accordingly. Please note that the accounts receivable in Schedule 5.2 will also be affected in the same way.

This item is only applicable for the non-EDC column. If an EDC revenue was received in a year after a land purchase was made, this would be entered at item 1.2 – unsupported past spending on land.

***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 1.4.1 – Revenues Recognized for Land - Write Down of Supported Land***

Enter the amount of write down on supported land. This will reduce the revenues recognized for land on Schedule 5, item 4.7 as well as on Compliance report, item 1.1.1.

***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, 2017***

This cell is the sum of items 1.1, 1.2, 1.3, 1.3.1, and 1.5 minus item 1.4 and item 1.4.1. 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, 2017.

**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, 2017***

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, 2017***

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, 2017***

This amount is automatically populated from item 1.6 above.

***Item 2.4 – Capital Deficit on Land – for the Year Ending August 31, 2017***

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 6: Trust Funds Administered by the Board**

The trust fund name and opening balance are pre-loaded from the closing balance of the Board Submitted 2015-16 Financial Statements, which can be adjusted, if necessary

## **Schedule 7: Detail of Consolidated Statement of Financial Position**

This schedule provides information that is then summarized on the Consolidated Statement of Financial Position (Schedule 1).

### **Financial Assets:**

- Cash and cash equivalents – cash balances or investments with a maturity of < 90 days.
- Temporary Investments - transitional or current in nature, such as short-term investments made to obtain a return on a temporary basis. Investment with maturity > 90 days and < 1 year as permitted by regulations.
- Accounts Receivable: Government of Ontario-Approved Capital – includes the 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. This amount also include the receivables related to new Capital Grants, such as Full-Day Kindergarten (FDK) ,Capital Priorities – New Schools/Additions and Land.
- Long Term Investments – Long-term investments with maturity > 1 year as permitted by regulations.

### **Liabilities:**

- Borrowings should be reported as either o Temporary – short-term in nature, to finance temporary cash needs of an operating or capital nature; or
- Long-term – debentures or other long-term loans or instruments to finance qualifying capital expenditures as permitted by regulations.
- No requirement to report separately the current portion of long-term debt.

Please refer to the instructions on Schedule 3D for further information on assets held for sale, and refer to the instructions for the Consolidated Statement of Financial Position (Schedule 1) for further information on:

- Deferred revenue
- Deferred capital contributions
- Employee benefits payable and
- Non-Financial Assets

Note: The information entered in the open cells should tie to the boards Audited Financial Statements.

## Schedule 7 – Input

There are two input columns for this schedule – current year actual, and prior year actual. The prior year actual column has been preloaded with data from the board-submitted prior year Financial Statements. These are blue cells which are adjustable by the board if required.

## 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 1.2 – Legislative Grants – Amounts from Deferred Revenue	Lines 1.5 and 2.7
Line 2.8 – Amounts from Deferred Revenue – Other Ministry of Education Grants	Lines 1.13
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	Lines 1.27 and 2.30

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 8.3.1 - Fees from Individuals – Day School, Other	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, items 2.8.2 and 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 are 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 2.9 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 an operating deferred revenue from a Ministry of Education operating grant, the board will record the appropriate amount in Schedule 5.1, column 6. 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
- School generated funds revenue, which comes from Schedule 14 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 2017, 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 is loaded from 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. 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, SGF, Contaminated Sites 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:

Column	Object Codes
Salaries and Wages	101 – 195
Employee Benefits	201 – 295
Staff Development	315 – 318
Supplies and Services	320 – 460, 551 – 553 and 661
Interest charges on long term debt	752, 754 , 761, 762 and 764
Rental Expenses	601 – 630
Fees and Contractual Services	651 – 655 and 662 – 682
Other	701 – 715, 722, 725 and 763

Column	Object Codes
Transfers to Other Boards	720
Amortization	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 costs 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 Sites**

##### ***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 Sites***

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, item 4.8, column 3, are also excluded from the compliance calculation. This is achieved by populating the amount under item 78, Other Non-Operating, in this column.

#### **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**

The four year phase-in of 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 was completed in 2015-16. These expenses are no longer excluded for compliance purposes.

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 EARS 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 19 – Total Expenses Adjustments**

This column is the sum of all adjustment columns on Schedule 10ADJ: columns 14, 15, 16, and 18.

### **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 12. 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 10.3 – Textbooks, Classroom Supplies, and Equipment Expenses**

This schedule provides a more detailed breakdown of the textbook and classroom supplies expenses reported on Schedule 10. All expenses are to be reported on a PSAB basis.

### **Schedule 10.4 – Supplementary Information on Salary and Benefits Expenses**

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

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

Principal and Vice-Principal expenses (item 9.3) should equal total expenses for Principals and Vice-Principals on Schedule 10, item 61, column 13.

Secretaries and other expenses (item 10.3) should equal total expenses for School Office on Schedule 10, item 62, column 13.

Total salary and benefits of library teachers, library technicians and guidance teachers (item 12.4) must agree to the sum of item 57, column 2 and column 3 on Schedule 10.

### **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. The total from Schedule 10 is loaded at the bottom of this form, and boards must distribute this total to the appropriate lines. Please refer to the [Uniform Code of Accounts](#) for the valid function code and objection code combinations.

## **Schedule 10.7 Liabilities for Contaminated Sites**

This schedule is for boards to report the expenses, payment and liability related to contaminated site under PSAB standard 3260. Any expenses and liability incurred in the current school year after Sept 1, 2014 are reported separately. The in-year expenses should also be included in the amount reported in Schedule 10 under Other Expenses - other non-operating. The liabilities should be included under item 2.4, Liabilities – other, in Schedule 7, Statement of Financial Position.

Note that the payments recorded at item 1.1, column 3 may be different from the amount recorded on Schedule 5, item 4.8, column 3. This is because an amount recorded in Schedule 5 is to address the liability by setting aside a portion of the board's accumulated surplus. It does not necessarily agree to any cash payments made against the liability. There may be a timing difference between the board setting aside accumulated surplus to address the liability, and paying down the liability in cash.

For Contaminated Sites Pre-August 31, 2014 (item 1.1), the expenses column only allows negative values. This cell should only be used if a board sells a site for which they had previously set up a contaminated site liability pre-August 31, 2014, but which they had not yet remediated. In that case, they would record a negative expense on Schedule 10 under Other Expenses – Other non-operating, and a corresponding negative entry on Schedule 10.7, item 1.1, column 2, in order to reverse the liability.

The opening liabilities in column 1, item 1.1 and 1.2 are loaded from the closing liabilities in board submitted 2015-16 Financial Statements.

Number of contaminated sites as of August 31, 2017 is also reported in this schedule.

## **Schedule 10.8 – Supplementary Information on Supply Staff Expenses**

This schedule provides breakdown of the supply staff expenses reported on line 52 of Schedule 10. The total from Schedule 10 is loaded at the bottom of this form, and boards must distribute this total to the appropriate lines. 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 12 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 14 to classroom

teachers and supply teachers expense categories. The Net Expenses in column 15 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.

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

There are warning messages 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.

To differentiate between the benefit costs for the plans administered by the school boards and the payments made to the benefit trusts during the benefits transformation, there are two columns for reporting retiree expenses for Health, Dental, Life etc. and two columns for reporting current employee expenses for Health, Dental, Life etc.

In column 2 report retiree expenses for Health, Dental, Life etc. associated with a school board administered benefit plan.

In column 2.1 report retiree expenses for Health, Dental, Life etc. associated with payments to a benefits trust.

In column 11 report current employee expenses for Health, Dental, Life etc. associated with a school board administered benefit plan.

In column 11.1 report current employee expenses for Health, Dental, Life etc. associated with payments to a benefits trust.

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**

The report for this schedule has two pages: the first appears only in the Financial Statements, while the second appears in all cycles. The first page tracks the liabilities and expenses for employee future benefits and termination benefits. The second page tracks the amortization of the retirement gratuity and retirement health, dental and life insurance liabilities into compliance.

On the input form, there are four tabs of data entry: the first three relate to the first page of the report, the fourth populates data for the second page of the report .

### **Page 1 – Supplementary Information on Retirement Benefits and Termination Benefits**

Schedule 10G reports information relating to the actuarially determined liabilities and expenses of retirement benefits, post-employment benefits, compensated absences, termination benefits and pension benefits as outlined in Section 3250 and 3255 of the *PSA Handbook*. Defined benefit plans to be included on this schedule include retirement gratuity plans; retirement health, dental, and life plans for retirees; post-employment benefits and some types of pension arrangements. Self-insured benefit obligations that arise from specific events from time to time (i.e. Event driven benefits), such as obligations for worker's compensation payments and long-term disability benefits are also reported on this schedule.

Exclude from this schedule any defined contribution plans (Section 3250.095) and OMERS, as it is a multi-employer defined benefit plan, which is treated as a defined contribution plan. Also exclude from this schedule any short-term employee benefit plans (i.e. health and dental benefits to current employees). The accounting for these plans is generally straightforward because no actuarial assumptions are required. Please note however that information on any defined contribution plans and OMERS are still required to be disclosed in the Notes to the Financial Statements (PS 3250.100).

All amounts reported in this table should follow the accounting guidelines provided in PS 3250 and PS 3255 and should agree to the liabilities and expenses reported in the audited financial statements.

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

**Column 01 – Opening EFB Liability as of September 1, 2016**

This column is preloaded based on the board-submitted prior year Financial Statements closing balances. Boards may adjust the values if required.

**Column 02 – Benefits Expenses 2016-17**

For retirement benefits, post-employment benefits and compensated absences that vest or accumulate, the amount reported in this column should include:

- All components of the **retirement benefits expenditure/expense** as described in PS 3250.019 including the current period benefit cost; cost of plan amendments; various other recognized amounts or amortized gains and losses as described in the section less any employee contributions during the period PLUS
- The **retirement benefits interest expenditure/expense** as described in PS 3250.020

(Note: Expenses related to post-employment benefits and compensated absences that vest or accumulate follow the guidelines set out in Section 3250.19 and Section 3250.20 of the *PSA Handbook*).

For event driven benefits such as worker's compensation or self-insured long-term disability payments and for termination benefits– the amount reported in this column should include:

- The expense recognized in the current year as per PS Section 3255.21-.34.

**Column 03 – Benefits Payments 2016-17**

Report the cash payments made in respect of the plans such that Opening Liability + Benefit Expenses – Benefits Payments = Closing Liability.

**Column 05 – Unamortized Actuarial Losses (Gains) as of August 31 2017**

Periodically actuarial gains and losses arise from changes in the accrued benefit obligation and the plan assets resulting from: (a) experience different from that assumed; or (b) changes in an actuarial assumption.

To the extent that these actuarial gains and losses have not yet been amortized there will be a difference between the liability reported on the Statement of Financial Position (Column 04 on Schedule 10G) and the "Accrued Benefit Obligation".

Report the unamortized amount of these gains and losses in Column 05.

### ***Column 06 – Closing Accrued Benefit Obligation as of August 31 2017***

The accrued benefit obligation comes from the latest actuarial report and is “the value of retirement benefits attributed to services rendered by employees and former employees to the accounting date” (PS 3250 Glossary).

### ***Column 07-12 – Estimates of Expenses and Payments in Future Years***

Provide estimates of the benefit expenses and payments (as described in columns 2 and 3 above) that will be incurred by the board over the next three years. This information should be based on the estimates provided to the boards in the actuarial report.

### ***Column 21 – Discount Rates***

The discount rates used to arrive at the actuarial liability amounts reported as of August 31, 2017 should be input here. There are two cells available here to report each of the following:

- Discount Rate on Other Non-Pension Requirement Benefit Expense. This will include: the rate used for retirement gratuity plans, retirement health, dental and life insurance plans.
- Discount Rate on Other Employee Benefit Expense. This includes: post-employment benefits, compensated absences, long-term disability plans, workers compensation benefits and termination benefits.

### **Page 2 – Amortization of Liabilities for Compliance**

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 2015-16 Financial Statements’ closing balances for these liabilities in column 4 of Schedule 5. Boards can adjust the opening balances, if necessary.
- 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. These balances are forwarded to Schedule 5 at items 4.1, 4.1.1, and 4.1.2, column 1.
- Items 1.5 and 2.5 show the EARSL and amortization periods applicable for 2016-17, which are based on the EARSL and amortization period reported in Schedule 10G of the ministry-reviewed 2015-16 Financial Statements 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 2012-13 school year.

- Items 1.6 and 2.6 show the in-year amortization of the liabilities into compliance. They are calculated as remaining balance from items 1.4 and 2.4 divided by the EARSL/amortization period at items 1.5 and 2.5. If the remaining EARSL/amortization period is less than 1, then the full remaining balance will be taken into compliance. The amounts calculated at items 1.6 and 2.6 are forwarded to Schedule 5, items 4.1 to 4.1.2, column 3.
- Items 1.7 and 2.7 show the closing balances of the unamortized liabilities. They are calculated as the sum of items 1.4/2.4 and items 1.6/2.6.

## **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 Municip. 2016**

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 2016-17. The residential and business taxes should reflect the revenue based on the most recent 2016 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.

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.

Tax revenues at item 14.1, 14.2 and tax adjustments at items 14.3 to 14.5 are populated from the totals compiled on the Property Tax by Municipality tab.

The calculation of the prior year adjustment at item 14.6.1 resulting from the 2016 calendar year tax revenues reported in the 2015-16 financial statements is done on a total basis and is populated from the ***Sch.11A – Calendar Year 2016 Property Tax Revenue Adjustment - Report***

## **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 comes from input on Schedule 5.1 (Deferred Revenue), item 2.30, column 2. Board will need to distribute the amount between Elementary and Secondary, if necessary. 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 14). The total of item 2.6 columns 1 and 2 on Schedule 14 will equal the amount on Schedule 3, column 14, 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.

## **Schedule 21F GRE Inter-Entity Revenues**

### **Tab: Sch. 21F – GRE Inter-Entity Revenues - Input**

Boards are required to provide the ministry information on the Government Reporting Entity (GRE) Inter-Entity Revenues from September 1 2016, to August 31, 2017, which will be used by the ministry to obtain the 5 month period numbers for provincial consolidation. In both schedules, boards are asked only to report activities relating to colleges, hospitals and government agencies.

## **Schedule 21G GRE Inter-Entity Expenses**

### **Tab: Sch. 21G – GRE Inter-Entity Expenses - Input**

Boards are required to provide the ministry information on the Government Reporting Entity (GRE) Inter-Entity Expenses from September 1, 2016 to August 31, 2017, which will be used by the ministry to obtain the 5 month period numbers for provincial consolidation. In both schedules, boards are asked only to report activities relating to colleges, hospitals and government agencies.

## **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.

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

*Secondary - Total Differentiated Special Education Needs Amount (DSENA) Excluding SIP:* Distribute the DSENA 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.

*Secondary – Salary and Supplies in Approved Combined Facilities and Secondary – Furniture and Equipment in Approved Combined Facilities:*

Distribute the total approved Facilities amount in Approved Combined Facilities 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.

*Facilities Adjustment:* In the case that the actual expenses incurred in these facilities is lower than the approved allocation, enter a negative amount equals to the difference to bring the approved allocation to the expenses level.

**TAB: Sec. 3 French Language**

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

*Pupil Credits:* (English Language Boards only). The second section of this tab is used to show the number of pupil credits at the secondary level based on the data in ONSIS.. 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. 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**

On this tab, boards are to enter the teachers FTE as of October 31<sup>st</sup>, 2016 in the Q&E grid.

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

The qualification category of a teacher is recognized as of October 31, 2016 except where the qualification category of a teacher is changed after October 31, 2016 in the 2016-17 school year and the change for salary purposes is retroactive to October 31, 2016 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 2016-17 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, 2016. The FTE should be reported to one decimal place. In general, teachers who are assigned a regular timetable as of October 31, 2016 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 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, 2016 is in category A. An educator who is not in category A is in category B.

While the determination of FTEs is governed by the local agreement, please note the following for reporting purposes:

- Number of full years of experience immediately before the start of the 2016-17 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. 7 Earned Leaves Savings**

The earned leave savings amount is only applicable to school boards with teachers in the Ontario English Catholic Teachers’ Association or Association des enseignantes et enseignants franco-ontariens.

The target average sick days on item 7.42 is pre-loaded from 2015-16 ministry reviewed Financial Statements, the amount was based on 2014-15 information which was communicated to the corresponding bargaining units.

Report the actual 2016-17 average sick days on item 7.43.

The above information is used to calculate the back stop amount for the earned leave savings if the boards cannot meet the target average sick days.

If a board has only one bargaining unit, the back stop adjustment will be prorated between panels based on the Elementary and Secondary proportion of the earned leave amount from the GSN table.

## **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 2015-16 ADE used at item 10.11.5a to calculate the Trustee enrolment amount is preloaded from item 3.9 in Schedule 13 of the 2015-16 Estimates.

Input the number of trustees on this tab broken down into: Chair & Vice Chair, Other Trustees (excluding First Nation), First Nation 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 1,030 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 2016 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 owned 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
- Child Care Capital and Child and Family Program
- School Condition Improvement
- Community Hub
- Greenhouse Gas Reduction

**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
		2016-17	
Date of Internal Borrowing	Amount Borrowed	# of days to Aug. 31/2017	Weighted Borrowing
			col. 2 X col. 3 / 365
March 31, 2016	200,000	365	200,000
April 15, 2016	100,000	365	100,000
Sept. 15, 2016	500,000	350	479,452
June 15, 2017(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 2016(\$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**

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.

## **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, 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 2016-17 opening balances are pre-loaded based on the capital debts closing balances as reported in the board's 2015-16 Financial Statements. These values can be adjusted if required.

*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.

*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 2016-17 sinking fund assets opening balance is pre-loaded based on the sinking fund assets closing balances reported in the board-submitted 2015-16 Financial Statements. 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.

## **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 18 of the 2016-17 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 – Indigenous Education Allocation: The Indigenous Education 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 1.19.1 – 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.

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 1.19.3 – Capital Priorities MCP and Land Approved Demolition Operating Expenses: This is the Capital Priorities allocation used by the boards to fund the operating demolition expenses approved by the ministry.

### **Capital Grants.**

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 3 to 9.1). 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 3 to 9.1). 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: 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 items 1.60 , 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

– Non Land 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 1.22.1 – 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 1.22.2 – 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 1.51 – Capital Grants – FDK: This amount includes the approval capital expenditures on FDK as well as the approved funding for portable relocation costs and operating lease costs for portables and instructional spaces related to the FDK programs calculated in Schedule 3A.

Item 1.52 – Capital Grants – Land, New Schools and Additions (non-FDK): This amount represent the approved capital expenditures on various capital allocations except FDK calculated in Schedule 3A (column 4 to 9.1).

Item 1.54 – Temporary Accommodation: This is the Temporary Accommodation allocation for the school as per Table 34 in 2016-17 GSN regulation

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 13.

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 1.59.4 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.

As a result of the transfer of unencumbered NPP allocation to capital priorities allocations, any remaining NPP reserves are offset against the board’s supported debts principal payment in 2016-17.

### **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 starting in 2015-16 which is being phased in three years. The 2016-17 School Foundation allocation is equal to the sum of 2/3 of the school foundation allocation calculated using the new methodology and 1/3 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</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>

Category	Principals	Vice-Principals	Office Support
	and 500 secondary ADE		

### 2016-17 Allocation Method

Category	Principals	Vice-Principals	Office Support
Regular	<u>Elementary:</u> Scaled from 0 to 1 between 0 and 150 ADE 1 principal for 150+ ADE <u>Secondary:</u> Scaled from 0 to 1 between 0 and 200 ADE 1 principal for 200+ ADE 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> Scaled starting at 250 ADE <u>Secondary:</u> 0 for less than 200 ADE, then scaled starting at 0.4 for 200 ADE, 1 VP at 500 ADE	<u>Elementary /</u> <u>Secondary:</u> Scaled from 0 to 1 FTE between 0 and 100 ADE Additional scaled at starting at 100 ADE
Distant (10km+ elementary / 20km+ secondary)	<u>Elementary / Secondary:</u> Scaled from 0 to 1 between 0 and 100 ADE 1 principal for 100+ ADE 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> Scaled starting at 250 ADE <u>Secondary:</u> 0 for less than 100 ADE, then scaled starting at 0.2 for 100 ADE, 1 VP at 500 ADE	<u>Elementary /</u> <u>Secondary:</u> Scaled from 0 to 1 FTE between 0 and 100 ADE Additional scaled at starting at 100 ADE

Category	Principals	Vice-Principals	Office Support
Supported (20km+ elementary / 45km+ secondary)	<u>Elementary / Secondary:</u> 0.5 for less than 50 ADE 1 for 50 or more ADE  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> Scaled starting at 250 ADE  <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> 1 for less than 100 ADE  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 2016-17 methodology
- School foundation Amount – School Level – Total =  $\frac{1}{3} \times \text{old model funding} + \frac{2}{3} \times \text{new model funding}$

## 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 [ministry](#) approved claim submission from the boards.

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.

### Differentiated Special Education Needs Amount (DSENA)

The DSENA (formerly known as High Needs Amount) calculation is incorporated in this section under items 2.3 to 2.3.3.

DSENA is being phase in over four years starting from 2014-15 to use the 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 - 2016-17 Enrolment Based DSENA Allocation equals to the total pupils of the board's ADE multiplied by the per pupil amount multiplied by 25%. This percentage will change to 0% in the next school year.

Item 2.3.2 - Measures of Variability amount is provided through a table in the grant regulation. It has already taken into account of the 75% phase-in percentage in this school year. Item 2.3.3 Based Amount for Integration and Collaboration funding is provided through a table in the Grant Regulation.

Item 2.4 – Total DSENA 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**

The SIP amount is pre-loaded based on the ministry approved amounts.

### **Section 23 Facilities amounts**

The Section 23 Facilities amount is pre-loaded based on the ministry approved Section 23 applications.

### **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 Indigenous Languages/Indigenous 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 applicable to English Language Boards only.

Item 3.1 – Elementary: The FSL enrolment as at October 31 is pre-loaded based on ONSIS data.

Item 3.2 – Secondary: The Pupil Credits that are pre-loaded based on ONSIS data.

#### ***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 pre-loaded based on ONSIS data

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, 2015 to October 31, 2016	1.0
September 1, 2014 to August 31, 2015	0.85
September 1, 2013 to August 31, 2014	0.5
September 1, 2012 to August 31, 2013	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 4 of the Grant Regulation and is a proxy measure for ESL needs not provided for in the first component. This data is updated by phasing in the 2011 National Household Survey data over 3 years starting in 2016-17.

## **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 pre-loaded based on ONSIS data.

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.

Table 5 of the 2016-17 grant regulation shows the Broader Community factor for a board based on 2006 Census data and 2011 Census data. The calculation of the Broader Community factor can be found in the [Technical Paper](#) on the [Education Funding](#) website. This factor is intended to be a proxy measure of a board's cultural environment

The 2011 Census data is being phased in over 3 years from 2016-17.

Therefore the weighted Broader Community factor at item 3.17 is equal to:

$2/3 \times \text{Broader Community factor based on 2006 census data} +$

$1/3 \times \text{Broader Community factor based on 2011 census data}$

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 shown 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 started in 2015-16 which will be phased in over three years. The 2016-17 Supported schools allocation is equal to the sum of 2/3 of the Supported schools allocation calculated using the new methodology and 1/3 of the Supported schools allocation calculated using the 2014-15 funding methodology

The changes to Supported School Allocation under the new methodology 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 and is done based on the information shown 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 has been expanded to 3 reports:

- Supported Schools Allocation – old model : summarized the school level funding which uses the 2014-15 methodology
- Supported Schools Allocation – new model: summarized the school level funding which uses the 2016-17 methodology
- Supported Schools Allocation – Total =  $\frac{1}{3}$  x old model funding +  $\frac{2}{3}$  x 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 2016-17 methodology
- Supported Schools Allocation – School Level – Total =  $\frac{1}{3}$  x old model funding +  $\frac{2}{3}$  x 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 started in 2015-16 which will be phased in over three years. The 2016-17 Remote and Rural Allocation is equal to the sum of 2/3 of the Remote and Rural Allocation calculated using the new methodology and 1/3 of the Remote and Rural Allocation calculated using the 2014-15 funding methodology

The new methodology 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 2016-17
- Total – calculates the final remote & rural allocation by taking the sum of (1/3 x funding under the old model and 2/3 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 2016-17 Rural and Small Community Allocation is equal to 1/3 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  $25\% \leq RSCM < 75\%$ , the allocation is  $\$42.10 \times 2016-17 \text{ Day School ADE} \times (RSCM - 25\%)$

When  $RSCM \geq 75\%$ , the allocation is  $\$21.05 \times 2016-17 \text{ Day School ADE}$

## **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**

The first page of the Section 7 Reports is the summary of the data entered on the **Section 7 Q&E Grid – Input Tab** with grid movement in the beginning of the school year. The Reports also calculate the Total Teacher FTE (item 7.6.1), Experience Factor (item 7.6.2) and Average Experience Factor (item 7.6.3).

### **Section 7 – New Teacher Induction Program (NTIP)**

This report calculates the New Teacher Induction Program 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 2015-16 Financial Statements ministry reviewed submission.

### **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 7 – Labour related adjustments**

The Q&E allocation also contains a few components related to the latest settled collective agreements in the school boards sector. These are:

- Earned leave savings is calculated by the ministry for school boards with teachers represented by OECTA and AEFO. In Financial Statements, this savings may be reduced if the actual teachers' absenteeism did not meet the target,
- Adjustment for the funding provided to school boards in the 2015-16 early payout of retirement gratuities and the related actuarial gain/loss: Boards were asked to submit the retirement gratuity cash payout information to the ministry by July 31, 2016 as memorandum 2016: SB01, the information is used to populate 2015-16 Financial Statements to calculate the funding. Boards also reported the related gain/loss in the 2015-16 Financial Statements under page 3 of Schedule 10G. The annual funding adjustment is equal to the sum of the 2015-16 ministry's funding and the related actuarial gain/loss divided by the EARSL, the amount is pre-populated based on ministry's information and distributed between the Elementary and Secondary panel.
- Funding for the contribution to the provincial benefits trust is shown at item 7.11.3, the amount is allocated between Elementary and Secondary panel using the proportion of the enrolment between the two panels for the purpose of tuition fee calculation.

## **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 2015-16 to 2016-17 with no reduction if the enrolment is declined.

The transportation allocation base, Item 9.1 is preloaded from the 2015-16 Financial Statements, Section 9, Item 9.18 minus Item 9.17.

2015-16 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 2016-17 is provided, offset by any 2015-16 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 2015-16 Financial Statements for its 2015-16 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 2016-17 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. 25% of the old model amount and 75% 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 2015-16 ADE used at item 10.11.5a to calculate the Trustee enrolment amount is preloaded from item 3.9 in Schedule 13 of the 2015-16 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 2016-17 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:
  - $\frac{2}{3}$  x funding under new allocation methodology +  $\frac{1}{3}$  x 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 support a range of capital planning-related activities as per Memorandum 2016: B04.

***Managing Information for Student Achievement (MISA) Local Capacity initiative*** to support school boards in building capacity to better manage information to inform board decisions, school administration, and classroom practice. The corresponding expenses should be reported under the Information Technology function under board administration

***Technology Enabled Learning and Teaching Contacts*** provides boards with one Technology Enabled Learning and Teaching contact per school board to support the transformation of learning and teaching in the physical and virtual environment. The corresponding expenses should be reported under the Administration and Other Supports function under board administration

## **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 – School Level

## **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 started in 2015-16 which is being phased in over three years. The 2016-17 School Operations Allocation is equal to the sum of 2/3 of the School Operations Allocation calculated using the new methodology and 1/3 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 2016-17 funding methodology
- Total: equals  $\frac{1}{3} \times \text{funding on old model} + \frac{2}{3} \times \text{funding old model}$

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 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 23 and 12.1 of the 2016-17 GSN Regulation.

Top-up allocations at items 11.13 and 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 26 of the 2016-17 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 are 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 started in 2015-16 which is being phased in over three years. The 2016-17 School Renewal Allocation is equal to the

sum of 2/3 of the School Renewal Allocation calculated using the new methodology and 1/3 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 30 in the 2016-17 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 2016-17 funding methodology
- Total: equals  $\frac{2}{3} \times \text{funding on new model} + \frac{1}{3} \times \text{funding old model}$

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.

Item 11.27.7 and 11.27.8 shows the investment in School Renewal as GSN table amount as per Memorandum 2016:B13 in which board could spend up to 40% of the new investment on school renewal operating expenses. This operating funding is counted toward the cap of the school renewal operating expenses on top of the fixed 3 years average operating expenses cap, any unspent table amount can be carried forward to next school year as part of the cap.

### **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 – Major Capital Programs
- Capital Priorities Grant - Land
- Child Care Capital
- Child and Family Program Capital
- School Condition Improvement – Restricted and Unrestricted
- Community Hub
- Greenhouse Gas Reduction

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.

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 at the time of borrowing 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 2016-17 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 table amount for maximum allocation for FDK in Table 35 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 2016-17 at item 11.90.9.

Items 11.90.1 to 11.90.9 calculate the remaining FDK approval room for 2016-17. The approved expenditures before 2016-17 are pre-loaded at item 11.90.8 and the prior year allocation for FDK operating expenses at item 11.90.8.1 based on 2015-16 ministry reviewed Financial Statements.

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 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. Starting in 2015-16, unspent allocation in a school year can be carried forward to be spent on eligible temporary accommodation in the future years. As a result of this change, the Temporary Accommodation Allocation for the school year is the whole table amount provided in the 2016-17 GSN Grant Regulation and is being treated as deferred revenues. The detail calculation of the use of the funding is now moved to Data Form A.2.

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

The allocation can be used for operating costs (portable relocation and leasing expenses) or capital expenditures (portable acquisitions).

Boards enter spending data under this funding source in:

- **Allocations (Sections) – Input** form, on the *Sec. 11 Temporary Accommodation* tab for portable relocation and leasing costs.
- **School Level Data – Input** form, on the *Lease Information* tab, for information on lease on permanent facility. The leasing cost for operating lease funded by Temporary Accommodation as reported by board is aggregated and populated in Data Form A.2 to calculate the remaining funding for portable purchases and remaining deferred revenues.
- **Schedule 3 – Capital Expenditure – Input** form, any remaining table amount is available for portable acquisitions, which the board will enter under Schedule 3 – Capital Expenditure, item 1.2, column 10 or for land improvements, which the board will enter under Schedule 3 – Capital Expenditure, item 1.1, column 10

### **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 33 of the 2016-17 GSN Regulation indicates the board-by-board allocations for 2016-17.

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 70% limitation as the new SCI funding provided since 2015-16. Any unused allocation will remain in deferred revenue.

For 2016-17, new investment is put in SCI as per Memorandum 2016:B13 and the restriction on the funding to address critical building components (for example, foundations, roofs, windows) and systems (for example, HVAC and plumbing) has changed from 80% to 70% and from 20% to 30% to address any locally-identified renewal needs that are listed in VFA. 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 2016-17 GSN regulation Table 33. That is the boards will be paid twice a year based on the actual expenditures reported in the 2016 March Report and the 2016-17 Financial Statements.

Additional details on the SCI allocation since 2015-16 can be found in Memorandum 2015:SB04

## **Capital Priorities Grant – Major Capital Programs and Land**

This funding is for boards 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.

### **Child Care Capital and Child and Family Program allocation**

An investment of \$120 million over three years to support the construction of new child care spaces for children 0 to 3.8 years of age in new and expanded schools beginning in 2015-16. More details of the funding can be found in memorandum 2015:B11.

The Child and Family Program capital funding was announced in memorandum 2016:B11

Payment of these allocations will be made twice a year based on expenditures reported in March report and Financial Statements.

### **Community Hubs Capital**

A new investment of \$50 million for minor retrofits and accessibility was announced in memorandum 2016:B11. This funding will enable the use of surplus school space for community benefits. Payment of this new allocation will be made twice a year based on expenditures reported in March report and Financial Statements.

### **Greenhouse Gas Reduction**

A new investment of \$200 million for greenhouse gas reduction was announced in memorandum 2017:SB08, this is a time limited program for eligible expenditures incurred between April 12, 2017 and March 31, 2018. Expenditures should be reported in the VFA system which will be uploaded in the Financial Statements in EFIS for 2016-17 and 2017-18.

## **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 2015-16 ministry reviewed Financial Statements. 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 2016 are pre-loaded on this line based on ministry information
- 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**

Seven components of the student achievement allocations in the Learning Opportunities Grant (LOG) 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
- Outdoor Education

Library staff component of LOG is separately enveloped from the above group to be spent on teacher-librarians and library technicians to support the learning of Elementary school students.

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 10 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 –  $\frac{1}{3} \times \text{Old Model funding} + \frac{2}{3} \times \text{New Model funding}$

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 \$121,161 per board at item 13.10.

### **Section 16 – Declining Enrolment Adjustment (DEA)**

The calculation of the decline in operating revenues for DEA purposes in 2016-17 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 2015-16 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 2015-16 ADE from the ministry reviewed Financial Statements and applying the 2016-17 benchmarks and calculations.

As part of the SBEM implementation, the School Operation and Remote and Rural funding using 2015-16 enrolment for DEA purposes is subject to the phase in calculation. Therefore the board level reports is amended to show 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 2015-16 and 2016-17 at item 16.1.7 are calculated in the **Declining Enrolment Adjustment – School Level** report. Only schools that have enrolment in both 2015-16 and 2016-17 will be included in the calculation. The 2015-16 school level ADE from the ministry reviewed 2015-16 Financial Statements is preloaded in this report to calculate the 2015-16 Top-up amount for DEA purpose using 2016-17 on the ground capacity and benchmarks.

Item 16.5.1 is pre-populated from the 2015-16 ministry reviewed Financial Statements, Section 16, item 16.5. 25% of this amount is included as part of the 2016-17 DEA allocation at item 16.5.2.

## Section 18 – Indigenous Education

The funding benchmarks for this section can be found in the [Technical Paper](#) on the [Education Funding](#) website:

**Per Pupil amount** – Table 6 of the 2016-17 grant regulation shows the estimated indigenous student population percentage in a board based on 2006 Census data and 2011 National Household Survey (NHS) data. A weighting factor is assigned based on the percentage to direct more funding to boards with a higher estimated proportion of indigenous students.

The 2011 National Survey data is being phased in over 3 years from 2016-17.

Therefore the weighted per pupil amount incidence factor is equal to:

$\frac{2}{3} \times \text{percentage under 2006 census data} \times \text{corresponding weighting factor} +$

$\frac{1}{3} \times \text{percentage under 2011 NHS data} \times \text{corresponding weighting factor}$

Per Pupil Amount Allocation equals ADE x the per pupil amount x the weighted incidence factor, with a minimum funding amount of \$165,520.

50% of the minimum Per Pupil Amount allocation is required to be spent on the dedicated position to support the implementation of the Ontario Indigenous Education Policy Framework and any remaining of the minimum Per Pupil Amount allocation should be used to support the Framework through the Board Action Plan (BAP) on Indigenous Education.

Pupils enrolled over the 34-credit threshold who are eligible for ESL/ELD Recent Immigrant, FSL, PANA, and Indigenous Languages/ Indigenous 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.

EPO grant which support BAPs on Indigenous Education is transferred to GSN as Board Action Plans Allocation under the Indigenous Education allocation.

## **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 –  $\frac{1}{3} \times \text{Old Model funding} + \frac{2}{3} \times \text{New Model funding}$

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 Data Form 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 increase 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 \(SEA\), 2016-17](#) 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.

Item 4.7.2 shows the reduction in envelope due to non-compliance in Full-day Kindergarten and Primary class size requirements. More details on the reduction can be found in memorandum 2016: 7B06.

### ***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.

### **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.

An additional \$40 million investment is made by the ministry on School Renewal in 2016-17, boards can spend up to 40% of that investment on eligible operating school renewal expenses or choose to use that portion on capital school renewal expenditures. If a board choose to use some of the 40% on capital expenditures, the remaining of the 40% will be added to the fixed 3 years' average operating expenses cap in this school year. Any unspent amount of this portion will be carried forward to next year and if not used for capital school renewal expenditures will be treated as part of the cap of the operating expenses for next year.

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 plus the remaining school renewal investment on maintenance as per GSN Table 24.1, column 3 that has not been used on eligible school renewal capital expenditures (items 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 ensures 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 Envelope**

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 Envelope**

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 and any strike savings, if applicable, under the *Mental Health Leader – Input* form.

### **Learning Opportunities Grant (LOG) – Student Achievement Envelope**

Report the expenses and any strike savings, if applicable, related to the total funding received from the seven 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.

### **Learning Opportunities Grant (LOG) – Library Staff Envelope**

This funding is to be spent on teacher-librarians and library technicians to support the learning of Elementary school students.

Input the salaries and benefits for the library staff funded by this component for the board and any strike savings, if applicable under *Library Staff - Input* form

### **Temporary Accommodation**

This allocation provides for leasing costs and portable relocation and acquisition costs.

Input the portable relocation and portable leasing costs that were funded under the Temporary Accommodation allocation. Data Form B - Allocation of Funding to Expense Categories – Elementary

## **Data Form B - Allocation of Funding to Expenditure Categories – Elementary**

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 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, Indigenous Education– Per Pupil amount, FNMI Board Action Plan allocation, 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.

Distribution of the LOG funding:

- To the library and guidance expenses category should be equal to or greater than the library staff component.
- On Mental Health Leader, School Effectiveness consultant should be made to the coordinator/consultant expenses category

100% of the indigenous language and Indigenous studies component of the Indigenous Education is allocated to classroom teachers. At least 50% of the Minimum Per Pupil Amount (PPA) should be distributed to the Coordinators and Consultants line. The remaining amount of the PPA and Board Action Plan allocation should be distributed to the expenses categories based on how the funds are being used

## **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 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, Indigenous Education– Per Pupil amount, Board Action Plan allocation, 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.

Distribution of the LOG funding on Mental Health Leader, School Effectiveness consultant should be made to the coordinator/consultant expenses category

100% of the indigenous language and Indigenous studies component of the Indigenous Education is allocated to classroom teachers. At least 50% of the Minimum Per Pupil Amount (PPA) should be distributed to the Coordinators and Consultants line. The remaining amount of the PPA and Board Action Plan allocation should be distributed to the expenses categories based on how the funds are being used. .

**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:

- Calculation of net legislative revenues for compliance (Columns 1 through 8)

- 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; plus
- Labour related adjustments; plus
- Benefit trusts contribution; 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 also includes the FDK – portable relocation & leasing allocation from Section 1, item 1.19.1.

Item 1.21 includes the approved demolition operating costs from Section 1A, item 1.19.3.

Item 1.25 includes the allocation for the Financing of NPF debt (55 School Board Trust).

### ***Column 1.1 – Labour related adjustments***

The column total represents the sum of the funding adjustments related to earned leave savings and early payout of retirement gratuities in Section 7. School boards should distribute this amount to the expenses categories where applicable.

### ***Column 1.2 – Benefit trusts contribution***

The Benefit Trusts funding amount is distributed using the proportion of expenses reported in current employee's health, life and dental expenses – Benefits Trust Plans column in Schedule 10F.

### ***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) 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 10 + 11 +12 +14 + 15 – 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 E – Supplementary information on Community use of Schools**

Below are the Definitions for Community use of Schools reporting in the 2016-17 School Year:

### **Tab: Open Schools & Usg and Pmt Req - Input**

Open for CUS: means that a school is available for use by a not-for-profit group under Community Use of Schools rates.

Monday-Friday: means Monday - Friday during the school year on regular instructional days.

Weekends: Saturdays and/or Sundays during the school year.

Summer Season: means any day (i.e. Monday - Friday, weekends) from July 1<sup>st</sup> to August 31<sup>st</sup>.

March Break: refers to the mid-winter school break.

Other (e.g. Christmas Break, P.A. Days): means other days that do not fall into the above categories.

Permit: means the written order of permission to rent and use a specific type of space.

### **Tab: Space Type – Input**

Number of Permits Issued: permits should be counted by a single space type. For example, if an organization rents a single gym and a classroom, it may be the policy of the school board to issue a single permit covering both rooms; however, this would count as 1 permit for a single gym and 1 permit for a classroom on the EFIS form.

Participant Visits: means the total number of visits by individuals. For example, if a single individual uses the school space 10 times, this would be counted as 10 participant visits, not 1.



Number of Hours Permitted: means the sum of the total number of hours for all permits.

**Tab: Permitted Hours & Custodial – Input**

Permitted Hours- Utilizing the categories in the form, please indicate the number of permitted hours granted to not-for-profit groups by type of activity and target age group

(Note: For this section only, if more than one of the categories listed under Activity Type and/or Target Age Group apply to a permit, please count the permitted hours for that permit under each category. For example, if a permit is for 30 hours of programming and the program targets both 13-18 year olds and 19-24 year olds, please enter 30 hours into both age group categories.)

Saturday/Sunday Average Hourly Custodial Rates: means the cost that user groups must pay in order to rent space on the weekend in addition to the average hourly rate. For example, if a user group is charged \$25 for a single gym, and the average hourly rate is \$5, then the Saturday/Sunday hourly custodial rate would be \$20.

**Tab: Details of CUS Spending - Input**

Not-for-profit groups: means

- a) Not-for-Profit Youth-Related Community Groups – run by local youth groups such as Boy Scouts, Girl Guides, 4H Clubs and Cadets, etc. where the activities are intended for participants under the age of 18 (or where the participants have a disability, then under the age of 28).
- b) Not-for-Profit Recognized Children's Sport and Recreation Service Providers - groups that are: a.) sponsored or recognized by a municipality as providing services or programs for the benefit of the community, or b.) members of a provincial sports organization or an accredited camping organization, or c.) universally recognized as service providers, such as the YMCA or Red Cross.
- c) Not-for-Profit Childcare Operations – groups involved with before and after school childcare programs delivered by eligible operators (as per the *Child Care and Early Years Act*) within the school board district.
- d) Other Not-for-Profit or Charitable Groups – other groups such as local service clubs, community health associations, parent groups, seniors groups, etc. as determined by the District School Board.

**Tab: Joint Use Agreement - Input**

Please provide the name of the partner under the description 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 Indigenous Education allocation, 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.

*Tuition Fee Receivable at August 31* – Input any tuition fee receivable at August 31 of the school year by native bands and other categories where applicable.

## **Appendix D1 and D2 – Report on Education Development Charges and supplementary information**

### **Tab: App. D1 - EDC - Input**

Boards should report the Education Development Charges (EDC) information by By-laws. Where there are insufficient columns to report all by-laws, please report the major five by-laws separately and summarized the rest of the by-laws in one column.

Appendix D1 will calculate the amount of EDC revenues that can be recognized as revenues in the school year, the summarized information is populated in Schedule 5.1, EDC deferred revenue line.

Line 1.1.1 is for boards to report the adjustment to the accumulated eligible expenditures, if any, related to disposed land during the school year. The adjustment represents the unfunded portion of the disposed land. As the asset is being disposed, there should be no more accumulated eligible expenditures on the related assets in the calculation of the revenue recognition and deferred revenues balance.

Line 2.4 is for boards to report only the past contribution received related to disposed EDC land that was not used for pupil accommodation instead of the proceed of disposition on the land. Any gain on the disposal should be reported as contribution to proceed of disposition – other deferred revenues. This change is made in accordance to the provisions in the Ontario regulation 193/10 – Restricted purpose revenues. The proceeds of disposition attributed to the land portion of a disposed building should be reported under the proceeds of disposition deferred revenues – other.

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

### **Tab: Ap. D2 – EDC per site - Input**

Report supplementary information on EDC eligible capital expenditures and financing for each site in this tab.

### **Tab: Ap. D2 – EDC Capital Cost - Input**

Report supplementary information on long term debt obligation on EDC eligible capital expenditures in this tab.

## **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**

Appendix H staffing form requests information on staffing categories for analysis purposes. There are two Appendix H staffing forms, staffing information must be reported as at October 31<sup>st</sup> and March 31<sup>st</sup>. 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**

This includes all staffing positions regardless of funding sources and eligibility for health, life and dental benefits. Appendix H is the proxy used to remit funding to the Provincial Benefit Trusts on an ongoing basis and therefore must include all staffing positions based on rules of inclusion for Appendix H.

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 in Estimates, Revised Estimates and Financial Statements.

FTE is defined as the FTE prescribed by the applicable collective agreement, except where the collective agreement uses few hours as the determination of FTE, for example, lunchroom supervisors who work 1-2 hours per day. In this case, school boards should use a minimum number of hours per week i.e. the length of the typical work week (between 30 and 40 hours) to establish the equivalent of 1 FTE. Where a collective agreement does not specify the definition of FTE or a position is not covered by a collective agreement, FTE should depend on the expectation of the duration of work as prescribed by contractual agreement..

Where a collective agreement does not specify the definition of FTE or a position is not covered by a collective agreement, documentation (for example, board policy and procedures, signed contractual agreements) should be retained by the board to support the FTE for audit purposes. The ministry requires that, for audit purposes, documentation be retained for the current school year and the previous school year.

For the 2017-18 Estimates and the 2016-17 Financial Statements only, for each staff type by bargaining/employee group, include the number of hours used to calculate one FTE in the column provided, i.e. the length of the typical work week for a particular staff type, (column 14.1 to column 25.1).

Do not include:

- Vacant positions (even if they are filled immediately after a count date);
- Positions that are not to be replaced;
- Duplicates of a position (for example, if an individual is filling in for a person on leave, the position that those individuals represent should be reported but only once);
- 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 Estimates cycle, both the October 31 and March 31 data should reflect estimated FTEs.

In the Revised Estimates cycle, the October 31 data should reflect actual FTEs instead of budgeted FTEs, except for Continuing Education instructors/teachers as well as other non-teaching staffing positions as their workload is not typically converted to a FTE on the October 31 and March 31 count dates. Continuing Education instructors/teachers as well as other non-teaching staffing positions may be contract positions or positions paid on an hourly basis and are sometimes dependent on whether a program will actually take place (in which case, these are estimated workload hours based on programs which are converted to FTEs for Estimates and Revised Estimates) .

In the Revised Estimates cycle, the March 31 data should reflect revised FTE estimates.

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

If upon completion of Appendix H, a warning message is received that Appendix H and Section 7 do not reconcile due to how teachers are reported (for example, resource teachers), an explanation for the variance should be provided upon submission to explain the warning message rather than omitting the FTE positions from Appendix H altogether.

### **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 fulltime 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 Childrens, Ottawa Children's Treatment Centre.

For row 17, enter the FTE of those individuals who are employed by the Trustee Associations ONLY if they are receiving employee benefits through a school board.

For row 19, enter the FTE of those individuals in rare cases that are not part of the central collective agreement but are receiving employee benefits. 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 which is populated based on the information entered under Section 10.

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

**Code of Accounts Reference**

<b>Account</b>	<b>Other Academic Staff - Teachers, Principals, VP's</b>	<b>Managerial/ Professional Staff</b>	<b>Clerical/Secretarial/ Technical and Specialized Staff</b>
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 2016-17 Financial Statements data to the 2015-16 Financial Statements 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.