

2016-17 Financial Statements Forms for Isolate Boards

An error message report is included in the package. **Boards are required to clear all error messages on file before submitting their financial statements to the ministry.** The application will not allow boards to submit their financial statements to the ministry where there are error messages on file.

Warning messages are to be reviewed before submission; any uncleared messages will be reviewed by Ministry Finance Officers and may be referred back to boards for adjustments and financial statement resubmission.

Boards are required to email an electronic version of the 2016-17 Financial Statements along with a PDF copy of the Certificate signed by the Chief Executive Officer by January 25, 2018 to financials.edu@ontario.ca.

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 Finance Officers.

Reporting under PSAB for local government

District school boards and school authorities are required to adopt Public Sector Accounting Board (PSAB) recommendations for local government as their financial standard and publish financial statements that accord with this standard. The exact presentation of these statements may vary from board to board, however, based on the individual board's circumstances.

The Ministry of Education also requires boards to submit annual financial forms (Ministry Forms)

in addition to publishing their audited financial statements. These Ministry Forms have been designed so that they accord with PSAB recommendations and provide reconciliations that comply with the funding requirements of the Education Act. **Except for form of presentation, the figures in the Ministry Forms must correspond with the audited financial statements.**

These instructions have been prepared to help boards and school authorities to understand how to complete the Ministry Forms.

Suggested Order of Entry

- Enrolment Schedules, Taxation Schedules & Grant Sections
- Employee Benefits – Schedule 10G
- Tangible Capital Asset Continuity Schedule – Schedule 3C
- Detail of Accumulated Surplus/(Deficit) opening balances – Schedule 5
- Deferred Revenues – Schedule 5.1
- Operating Exp. - Schedules 10, 10ADJ, 10.1 and 10.2
- Capital Expenditures – Schedule 3
- Revenues – Schedule 9
- Schedule 14 – School Generated Funds
- Assets & Liabilities – Schedule 7
- Other Schedules – 1, 1.1, 1.2 and 1.3

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Summary of changes

Section 7 – Teacher Qualifications and Experience Allocation

Retroactive funding on Maternity Leave and Sick Leave amount for 2014-15 is provided through this section.

Benefit Trusts funding adjustment is added for 2016-17.

Appendix H is expanded for boards to report the FTE by union groups for the purpose of benefit trusts.

Forms Instructions

Schedule 1: Consolidated Statement of Financial Position

PSAB presentation (PS 1200) requires that the Statement of Financial Position (SFP) highlight four key figures that describe the financial position at the financial statement date

- a) The cash resources – cash and cash equivalents
- b) The net debt position – difference between liabilities and financial assets
- c) 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
- d) 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 (SFP) report Financial Asset, 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:
 - o 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).

- o 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 SFP as Deferred revenues and are reported on 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)

- 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.)

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 its 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:
 - (i) 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;
 - (ii) Have useful economic lives extending beyond an accounting period;
 - (iii) Are to be used on a continuing basis; and
 - (iv) 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

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.

The presentation of the form has been changed to conform to public Sector Accounting Board (PSAB) sections PS-1200 and PSG-4 with respect to the presentation of funds and reserves.

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 FINANCIAL STATEMENT PRESENTATION, paragraph PS 1200.074, 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

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 has been changed to conform to Public Sector Accounting Board (PSAB) sections PS-1200.

The only input cells on this Schedule under the 2016-17 Actuals are for Long-term liabilities issued (item 5.1) and Debt repaid and sinking fund contributions (item 5.3).

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) and Schedule 3C (Tangible Capital Assets Continuity).

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 2.1-2.5) 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. In prior years only the net impact was required. Boards would obtain this information from their general ledger.

Schedule 3 –Capital Expenditures

This schedule reports what boards spent on capital (TCA) during the year in various expenditure categories.

Report the total capital expenditures and additions during the year in the expenditure categories as detailed in the Uniform Code of Accounts. This column should equal what is reported as total additions and betterments on Schedule 3C.

Schedule 3C – Tangible Capital Asset (TCA) Continuity Schedule

This schedule summarizes amounts that are capitalized in accordance with the TCA Guide and are fully accounted for in the 2016-17 financial statements per Public Sector Handbook Section PS3150.

The “Transfer” column would include any transfers 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. Please note that the amounts on this column should net to zero. Enter all transfers to and from Construction in Progress (CIP) under the Transfers to/from CIP column. Note that this column should net to zero, as all amounts out of CIP should go into Assets in Service.

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

For the 2016-17 TCA continuity, the total additions and betterments will equal the total capital

expenditures for the year on Schedule 3 (Capital expenditure) total column, distributed among the various functional areas.

In the Accumulated Amortization section, enter the opening balances, amortization expense, write-downs, disposals and deemed disposals for the pooled assets, capital leased assets and leasehold improvements and any transfer to financial assets, if applicable.

In the NBV section, enter any proceeds of disposition (POD). Input any gain or loss on disposal which should be calculate based on an individual asset basis unless it is related to pooled assets. Note that the gains on disposal of restricted assets (land and buildings) are recorded as deferred revenue on Schedule 5.1, column 2, items 2.22 to 2.24 due to regulation 446/98 – Proceeds of Disposition Reserve Fund. Since the gain is deferred, a gain on sale is not recognized in the Consolidated Statement of Operations. However, a loss incurred is recognized on the Consolidated Statement of Operations.

Relationships to Other Schedules:

The total capital expenditures for the year on Schedule 3 (Capital expenditure) equals to the total additions and betterments on Schedule 3C (Tangible capital asset continuity).

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, to conform to Public Sector Accounting Board (PSAB) section PS 1200, paragraph 37. This amount is defined as the residual interest in the boards' assets after deducting liabilities. That is, the accumulated surplus (or deficit) is the sum of all prior annual surpluses (or deficits).

The schedule tracks the portion of the accumulated surplus/deficit into 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, if any, 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, if any, as calculated in the Compliance Report, Balanced Budget Determination.

Unavailable for Compliance

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

Opening Balance Column

The 2015-16 Financial Statement closing balances from Schedule 5 are used to populate the September 1, 2016 opening balance column.

In-Year Increase/Decrease Column

In the column called In-Year Increase/Decrease, items 2.1 to 2.5, enter the portion of the annual surplus/deficit that you wish to allocate to each category. Any remaining annual surplus/deficit will be automatically populated at item 1.1.

Other Purposes:

For Other Purposes (Items 2.3 and 2.4), boards may choose to 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.

Employee Future Benefits - retirement gratuity liability

Item 4.1 is for Employee Future Benefits - retirement gratuity liability. The unfunded liability as of September 1, 2016 is loaded from Schedule 10G, page 2, item 1, which is populated based on the closing balance of the unfunded liabilities as of August 31, 2016 in Schedule 5 of the 2015-16 ministry reviewed Financial Statements. 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 2 in Schedule 10G. The amortized amount in col. 2 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 liability as of September 1, 2015 is loaded from Schedule 10G, page 2, item 1. 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 2 in Schedule

10G. The amortized amount in col. 2 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 liability as of September 1, 2016 is loaded from Schedule 10G, page 2, item 1, which is adjustable by the board if required. 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 in Schedule 10G. The amortized amount in col. 2 is brought in the calculation of compliance through schedule 10ADJ.

Employee Future Benefits - other than those described in items 4.1 to 4.1.2:

Item 4.1.3 is for Employee Future Benefits - other. The in-year changes in liability for employee future benefits -other will be phased into compliance over 4 years starting in 2012-13 so that by 2016-17 the full PSAB expense is managed for compliance purposes. If a board had outstanding unfunded liabilities (opening balance) that it would like to address using its in-year surplus, they can input the amounts under column 16 of Schedule 10ADJ. It will be brought into column 2 of Schedule 5.

Relationships to other schedules:

- The amount calculated as the in-year increase/decrease in column 2 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 2 of item 4.1 is populated from Schedule 10G, item 2, column 15.
- Amortization of the Employee Future Benefits Early Retirement Incentive Plan liability in column 2 of item 4.1.1 is populated from Schedule 10G, item 2, column 15.1.
- Amortization of the Employee Retirement Health, Dental, Life Insurance Plans in column 2 of item 4.1.2 is populated from Schedule 10G, item 2, 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 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 4.3 less the total expenses related to SGF on Schedule 10, item 79.

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 (now 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 (column 2) and transfers out of deferred revenue are amounts taken out of (column 4) the deferred revenue liability account. The decrease in deferred revenue is the amount recognized as revenue in the current year, and is automatically transferred to Schedule 9.

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.

Insurance Proceeds

As per Ontario Regulation 446/98, all proceeds of property insurance on property of the kind referred to in clause (1)(a) of O.Reg. 446/98 shall be restricted for the purposes specified in clause (1) of O.Reg. 446/98. For specific details, see O.Reg. 446/98; however, in general, this means that any insurance proceeds received related to real property are restricted for use on school building, fixtures and sites. This means that insurance proceeds will be put in deferred revenue until they are used for their intended purpose.

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)

Financials 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

- Long Term Investments – Long-term investments with maturity > 1 year as permitted by regulations.

Liabilities:

- Borrowings should be reported as either
 - 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 for the Consolidated Statement of Financial Position (Schedule 1) for further information on:

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

Note: The information entered in this schedule should tie to the boards Audited Financial Statements.

Schedule 9: Revenues

This schedule is designed to collect Operating Fund 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. Those amounts are recorded in deferred revenue on Schedule 5.1.

Amounts coming from deferred revenues increase grant revenues. The amounts to Schedule 9 are carried forward from Schedule 5.1 and pre-populated onto lines 1.2, 2.8, 2.21, 2.24, 5.5 and 8.15.

- Report any interest on sinking fund assets 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.
- Item 3.4 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.
- All payments to school boards other than grants should be reported on line 8.14 – Government of Ontario: Non-grant payment. One example of such payments is disbursement for employees of the board seconded to the ministry.

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

Banker Boards

When the funding is received from the Ministry, the banker board should record the amount in Other Grants - Ministry of Education revenue (Schedule 9, items 2.1 to 2.16) (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 revenue Other school boards (Schedule 9, line 7.5 or 7.6) or as deferred revenues where applicable.

Data Entry and Relationships to other schedules:

- All amounts on this schedule are to be recorded on a PSAB basis and will be input except:
- Local taxation amount which comes from Schedule 11A.
- Total current year legislative grants from Section 1 and the amounts from deferred

revenues, which come from Schedule 5.1.

- School generated fund revenues come from Schedule 14.
- Tuition Fee revenues come from Appendix B1.

Schedule 10 - Expenses

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 is being capitalized per PSAB (PS-3150), capital expenses that meet the capitalization threshold per the TCA Guide will not be expensed; they will be recorded on Schedule 3(Capital Expenditures) and on 3C, TCA continuity schedule. Only the amortization related to TCA is recorded on Schedule 10. Amortization is split into five categories:

- Instruction (item 72, column 12)
- Administration (item 73, column 12)
- Transportation (item 74, column 12)
- Pupil Accommodation (item 75, column 12)
- Other (item 76, column 12)

Capital expenses 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 will also 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, 80.11, and 81. 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 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 that 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) and item 71 (School Renewal) do not contain any amounts of a capital nature that meet the capitalization threshold per the TCA Guide; these amounts must be recorded on the Capital Continuity schedule, Schedule 3C.

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

Columns on Schedule 10 should include the following object codes:

Salaries & Wages	object codes 101 – 195
Employee Benefits	object codes 201 – 295
Staff Development	object codes 315 – 318
Supplies & Services	object codes 320 – 460, 551-553, 661
Interest charges on long term debt	object codes 752, 754, 761, 762 and 764
Rental Expenses	object codes 601 – 630
Fees & Contractual Services	object codes 651 – 655 and 662 - 682
Other	object codes 701 – 715, 722, 725 and 763
Transfers to Other Boards	object code 720
Amortization	object codes 781-798

- Funding has been provided to a lead board under the learning opportunities grant for a board leader for the implementation of the funding initiatives for students at risk for all boards. This

duty may be assigned fully or partly to a supervisory officer. The associated salary cost should be reported at item 59, Coordinators and Consultants.

Interest cost for long term debt and any interest costs relating to capital not permanently financed are to be included in col 7 lines 54, 62, 66, 68, 70, 71, 72, 73; and short- term borrowing costs for operating purposes is to be included at col 10 line 66.

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

Data Entry and Relationships to other schedules:

- All amounts input on this schedule are to be recorded on a PSAB basis.
- The amortization entered on Schedule 10 in the Amortization & Loss on disposal column, items 72, 73, 74, 80 and 81 should equal the total amortization on Schedule 3C (TCA Continuity).

Schedule 10ADJ: Adjustments for Compliance Purposes

This schedule is designed to show the adjustments required to arrive at Adjusted Expenditures for compliance purposes. This is the amount that must be included as expenditures in the Financial Statements of the board under Section 231 of the Education Act.

Unfunded Liabilities – Accrued Interest:

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 included in the Increase/(Decrease) in Unfunded Liabilities - Interest Accrued column on Schedule 10ADJ (Adjustments for Compliance Purposes) in Column 14. If the PSAB expense is greater than the amount paid in cash, the unfunded liability has increased, which is recorded as a positive number on Schedule 10ADJ.

School Generated Funds (SGF)

Expenses related to school generated funds are excluded for compliance purposes on Schedule 10ADJ at line item 79.

Unfunded Liabilities – Employee Benefits:

Actuarially determined amounts for retirement benefits, post-employment benefits,

compensated absences and termination benefits are recorded in expenses as required by Sections 3250 and 3255 of the PSAB Handbook. Boards are required to report PSAB expense for their EFB, but are also required to manage their EFB cash expense, not the PSAB expense, for budget compliance purposes.

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

During 2012, an amendment was made to Ontario Regulation 488/10 requiring the amortization of retirement health/dental/life insurance liabilities over 10 years or a shorter period, beginning during the 2012-13 school year. This was outlined in memorandum 2012:B14. The total of this column is populated from schedule 5, line 4.1.2, column 2. Boards are to distribute this amount among the available lines as applicable.

Column 16 – (Decrease) Unfunded Liabilities – Employee Benefits

As the four year phase-in spending on benefits that do not relate to retirement gratuities and retirement health/dental/life insurance (i.e. Long-term disability benefits, WSIB benefits and other) from cash to PSAB expense for budget compliance purposes is completed in 2016-17. These expenses are no longer excluded for compliance purpose.

However if the board would like to address the remaining Unfunded Non-retirement Gratuity Related Employee Benefits using in-year surplus/deficit, they could report the amount under column 16, (Decrease) Unfunded Liabilities – Employee Benefits. The total of this column will be populated to Schedule 5, column 2, item 4.1.3.

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

Boards are required to fully address their unfunded retirement gratuity liability over the EARSL of eligible employees under the plan or a shorter period. This includes both the retirement gratuity liability as well as any Early Retirement Incentive Plan liability. The total of this column is populated from the sum of amounts on Schedule 5, items 4.1 and 4.1.1, column 2.

Column 20 – Total Expenses for Compliance

This is the sum of the total expenses adjustment at column 19 and the total expenses.

Schedules 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.

Schedules 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 12.

Secretaries and other expenses (item 10.3) should equal total expenses for School Office on Schedule 10, item 62, column 12.

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 10A and 10B – Special Education Expenditures

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

- Expenditures are to be provided on an adjusted compliance basis only – not on a PSAB basis. This means that expenses will be recorded in a manner consistent to the recording of expenditures 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)
- Interest accrual, vacation accrual, employee benefits and prepaid expenses.
- Expenditures that have corresponding school generated fund revenue should also be excluded.
- And an additional column has been included for any principal payment or sinking fund contribution relating to special education capital (Col 13).

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

In cases where school authorities negotiate specific education services or programs over and above the regular programs provided by the school, these expenses are recovered by separate billing from the Agency requesting the services. The recovery of these expenses is reported on Appendix B - Tuition Revenue for Negotiated Services. School authorities are requested to report the recovery of these expenses in Column 15 against the appropriate expense category.

Net expenditures in column 16 of the special education expenditures grids are used to proportionally distribute the special education allocation within the expenditure categories in data form B and C.

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.

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 20, column 13 should be equal to the total employee benefits expenses reported on Schedule 10 – line 90, column 3.

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

Schedule 10G – Supplementary Information on Employee Benefit Obligations

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 here 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 that arise 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.

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 for Retirement Gratuity Plans is pre-loaded based on the ministry-reviewed 2015-16 Financial Statements' closing balances for these liabilities in column 3 of Schedule 5.
- Items 2 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.
- Item 3 show the in-year amortization of the liabilities into compliance. They are calculated as remaining balance from item 1 divided by the EARSL/amortization period at item 2. If the remaining EARSL/amortization period is less than 1, then the full remaining balance will be taken into compliance. The amounts calculated at item 3 are forwarded to Schedule 5, items 4.1 to 4.1.2, column 2.

Schedule 11A - Tax revenue for the calendar years 2016 and 2017

Information on this schedule is used in the calculation of tax revenues for 2016-17 in Schedule 11A – Tax Revenue and Adjustment tab. The residential and business taxes should reflect the revenue based on the most recent 2015 assessment data and mill rates.

Col. 3, residential taxes include:

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

Col 4, business taxes include:

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

For the Financial Statements only, there is a tax revenue adjustment for the 2016 Calendar Year that includes the tax revenue from Schedule 11B in the 2015-16 Financial Statements.

Schedule 12

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

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

Include in item 1.3 enrolment in a continuing education credit program that begins after the end of the day school instructional program and before 5 p.m., and where the majority of the pupils enrolled are day school pupils. Enrolment reported in this row should not be included in item 1.2.

ADE for transfer courses and cross-over courses reported at items 1.6 and 1.7 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 School Kindergarten – Grade 12: Program and Diploma Requirements, 2011.

ADE for Literacy and Numeracy programs reported at items 1.9, 1.10, 1.11 (and 2.6, 2.7 for those programs delivered in the summer) generate the Literacy and Math for grades 7 to 10 component of the Learning Opportunities funding (calculated in section 13).

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

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

Schedule 13

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

Independent study ADE in respect of pupils of the board and other pupils who are over 21 years old and under 21 years old are to be input on this schedule separately.

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

High-credit FTE is required to be reported separately from regular students who are not over the 34 credits for Grades 9 to 12 full time or part time pupils of the board who are under 21 years of age. The school reports (October and March) require schools to report pupils of the board by grade groupings.

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

1. Pupils of the board

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

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

2. Other pupils

Pupils who are not pupils of the board defined above are reported as other pupils in this schedule. The school reports (October and March) require schools to report pupils of the board by grade groupings. However, other pupils are reported by sources rather than by similar grade groupings.

Schedule 14

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 2.8), which are to be reported separately in the Elementary and Secondary panels in Columns 1 and 2.

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

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

SGF is reported under five categories:

- i. Field Trips/Excursions (including admission, transportation and accommodation)
- ii. Fundraising for External Charities
- iii. Student Activities and Resources (including fees)
- iv. Capital Assets
- v. Other

Field Trips/Excursions

Item 1.1 and item 2.1

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

Fundraising for External Charities

Item 1.2 - Fundraising

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

Examples: Cancer Society, United Way

Item 2.2 - Donations

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

Examples: Cheques provided to the Cancer Society, United Way

Student Activities and Resources

Item 1.3

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

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

Item 2.3

Expenses: Costs associated with student activities and resources.

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

Capital Assets

Item 1.6 – Capital Asset Fundraising

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

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

Item 2.6 – Expenditures on Capital Assets

Expenditures made on capital assets for which there was specific fundraising will be recorded at item 2.6. This amount must also be recorded on the Capital Expenditures schedule (Schedule 3, the “other” column).

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)).

Section 1 – Summary of Allocations

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

The sources of the allocations are listed under the “Item Reference” which shows the line references of the relevant sections. The first digit of the line reference represents the section number.

Section 1.1 – Pupil Foundation allocation

The elementary Pupil Foundation allocation is divided into two allocations, for JK to Grade 3, and Grade 4 to Grade 8 to align funding more clearly with elementary class size standards.

The base amount per pupil for JK and SK is \$6,101.52, for Grades 1 to 3 it is \$5,576.56 and for Grades 4 to 8 it is \$4,644.67.

The base amount per pupil for secondary is \$5,792.23.

Section 1.3 – School Foundation

This allocation provides for in-school administrative costs.

The new funding benchmarks are:

	Elementary	Secondary
Principal salary including benefits	\$125,376.68	\$136,733.56
Vice-Principal salary including benefits	\$118,755.33	\$125,284.93
Secretarial staff salary including benefits	\$ 53,494.29	\$ 56,351.78

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

Section 2 - Special Education

The SEPPA amounts are as follows:

JK to Grade 3	\$949.87
Grade 4 to 8	\$729.62
Secondary	\$481.87

The Behavioural Expertise Amount will be provided to the Moose Factory Island DSA Board and will be used to administer the program for the four remaining Isolate Boards.

Funding for this initiative will be allocated to and administered by the **Moose Factory Island DSAB** to service the four remaining Isolate Boards as follows:

Base Amount	\$85,027
Travel Amount	\$ 7,500
Per Pupil Amount	\$2.85 per pupil

Section 3 – Language Allocation

ESL

Item 3.3 is applicable to English language boards and captures data to calculate the first component of ESL which is based on the number of immigrant pupils born in countries where English is not a first or standard language. Boards should report number of pupils of the board (excluding pupils 21 and over) enrolled in the board's schools as of October 31 who entered Canada during the previous four school years and September/October of the current year.

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

Item 3.3.3 represents the second component of ESL which is based on Statistics Canada data on

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

Section 4 – Outlying Schools (Supported School)

The Supported School Allocation has been changed to reflect the direction required by the School Boards efficiencies and modernization policy. However, the allocation from the 2013-14 Financial Statements will be granted if it is greater than the amount from the new allocation.

Section 5 – Remote and Rural

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

Small board per pupil amount where total ADE < 4000:

$[\$320.61 - (2016-17 \text{ Total day school ADE of the Board, Item 5.1.1} \times \$0.01741)]$, Calculated per pupil distance amount:

- If Item 5.2.1, distance from major city, is less than 151, 0
- If Item 5.2.1, distance from major city, is greater or equal to 151, but less than 650, $(\text{Item 5.2.1} - 150) \times \1.09376 .
- If Item 5.2.1, distance from major city, is greater than or equal to 650 but less than 1,150, $[(\text{Item 5.2.1} - 650) \times \$0.14722] + \$546.88$.
- If Item 5.2.1, distance from major city, is greater than or equal to 1,150, \$620.49.

Section 5A – Rural and small community allocation

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

Section 6 – Continuing Education

Adult Education, Continuing Education and Summer School

The funding calculated under this component supports the provision of adult day school programs, continuing education programs, summer school programs, crossover and transfer courses under the secondary school program as well as the high-credit day school portion of Secondary pupils. The funding for continuing education, Adult Day School and Summer School is \$3,368 per ADE.

The day school ADE of pupils aged 21 and over at item 6.1.1 is derived from item 5.5 pupils of

the board, schedule 13.

The continuing education ADE at item 6.1.3 reflects the total continuing education ADE reported in schedule 12, item 1.8. This includes the ADE relating to the after school credit program referred to in schedule 12.

The Summer School ADE item 6.1.4 reflects the total summer school ADE, excluding literacy and numeracy reported in schedule 12, item 2.5.

International Languages

This funding provides for classes for international languages instruction in a language other than English or French for elementary pupils. Funding is based on \$54.91 per classroom hour for average class sizes of 23 or more. Where the average class size is less than 23, the classroom hour rate is reduced by \$1 for every pupil less than 23.

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

PLAR

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

PLAR equivalency assessment amount is \$121.

PLAR completed challenge for Grade 11 & 12 credit amount is \$364.

Section 7 – Cost adjustment and Teacher Qualification and Experience

The following benchmarks are reflected in this section:

Teacher Q&E allocation per pupil – JK to SK	\$3,884.34
Teacher Q&E allocation per pupil – Grade 1 to 3	\$5,042.66
Teacher Q&E allocation per pupil – Grade 4 to 8	\$4,110.77
Teacher Q&E allocation per pupil – secondary	\$5,107.41

School Boards should report the FTE for Teachers and ECE as of October 31, 2016 on the Q&E grid reflecting movement on the grid at the beginning of the school year.

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

The instructions below describe the normal process of determining the qualification and experience for teacher in any school year:

Teacher distribution grid

Number of full years of teaching experience immediately before the start of the school year are to be reported, rounded to the nearest whole number (S40(6) of Grant Regulation).

Principals and VPs reported on the grid are deemed to have 10+ years of experience, qualification category A4/GP4.

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

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

The following teachers on leave should be excluded:

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

Experience factors

Total experience factors at item 7.6.1 reflect the total (by panel) of the product of teachers reported on the grid and the following instructional salary matrix.

INSTRUCTIONAL SALARY MATRIX

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

Item 7.10.2 is the funding adjustment for the benefit trusts.

Item 7.10.3 is a one-time retroactive funding on Maternity Leave and Sick Leave for 2014-15.

Section 7 – New Teacher Induction Program (NTIP)

NTIP –Input number of Eligible Teachers based on prior year grid using the sum of the FTE teachers with experience of two years or less reported under the grid of Section 7 of the 2015-16 Financial Statements.

The funding is calculated at \$1,538.63 per NTIP eligible teacher, but limited to the lower of the actual NTIP expenses and the NTIP calculated amount.

Section 7 – ECE Q&E

The ECE Q&E allocation is calculated in a similar methodology as the Teacher Q&E except it uses a different Q&E grid, benchmarks and only the JK/SK enrolment.

Section 9 - Transportation

Transportation expenditures are derived from Appendices F1 and F2.

Report at line 9.1.2.2 the home-to-school and school-to-school transportation recoveries anticipated during the year.

At line 9.2.3, the board is required to report the expenditure for board, lodging and weekly

transportation of eligible students attending schools outside of the board's jurisdiction.

A base amount of \$1,000 per board-owned or contracted van or bus will be provided to assist in the first aid training of bus drivers. Report at line 9.5.1 the number of board-owned or contracted van or buses. If the van or bus is being shared, report only the board's share of the van or bus. Report at line 9.5.3, the expenditures related to the training of the bus drivers.

Section 10 – Administration and Governance

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

The administration funding model has been changed from the one before 2016-17. The new funding has moved away from ADE based funding model and towards a fixed model based on School Board Administration and Governance Advisory Group (BAAG) which will provide more stable funding and reflect the larger costs of operating a school authority. This change should also bring funding more in line with actual spending practice. The components of this fixed funding are allocations for Supervisory Officers and Board Administration.

Trustees

The funding for Trustees will remain the same for the 2016-17 school year.

Supervisory Officers

The SO component is intended to cover salaries and benefits of the Supervisory officer of the board and also recognizes the higher administrative costs borne by boards based on circumstances reflected in their Remote and Rural allocation and Learning Opportunities allocations.

The base salary and benefits amount is multiplied by 30% of the Full time salary. The funding for the travel amount has been determined as one third of the base amount. The same amount is funded as remote travel adjustment for the more remote boards north of the French River.

Board Administration

The base amount has been determined at 2.6 Full Time positions. This amount is multiplied by the base salary and benefits. The supplies amount is one third of the supplies amount benchmark.

The grant for Managing Information for Student Achievement (MISA) Local Capacity initiative supports 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 (TELT) provides boards with one TELT 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.

Funding for Trustees Association fee of \$1,000 is provided. Under the School Boards Collective Bargaining Act, boards are provided with the funding necessary to support the labour relations activities of their respective trustees' associations. The amount should be submitted to their Trustee Association by October 15, 2016.

Section 11 – Pupil accommodation

Except for contract leases, no data input is required for this section

School operations

The allocation for school operation offsets the costs of operating schools. The funding for school operation is based on the actual area of the school. The school operation funding benchmark per sq m is \$82.49.

School Renewal

The benchmark area requirement for elementary school renewal remains at 9.7 sq. m to take into account the primary class size initiative. The allocation for school renewal offsets the costs of repairing and renovating schools.

Contract Leases

Ministry approved contract lease arrangements for school facilities are reported on lines 11.15 and 11.16.

Section 11A – Community Use of Schools

Funding for Community Use of Schools has been held at the same level as in 2012-13 to help isolate boards with cost pressures, such as energy and labour costs, in order to support reduced rates and increased access.

The amount for the Community Use of Schools allocation is preloaded at item 11.85.1 based on the amount listed on Table 11 of the 2016-17 Guideline.

Section 12 – Teacherages

Boards must report their inventory of teacherages for the prior, and current coming years and note the purpose for which each of the teacherages is used.

Section 13 – Learning Opportunities

Demographic component

The basic allocation provides funding to school boards for pupils with a higher risk of academic difficulties. The funding is based on a tabled amount (Table 12, 2016-17 Guidelines) and is applied to all day school students enrolled in the board, except for pupils 21 and over.

Literacy and Numeracy assistance

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, lines 2.6 to 2.7.

Line 13.2.2 - ADE for literacy and numeracy courses for adults is the ADE from schedule 12, line 1.9. 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.

Line 13.2.3 - ADE for literacy and numeracy remedial courses provided during the school year outside of the regular school day the total of the ADE from schedule 12, lines 1.10 and 1.110.

Assistance for Student Success (Table 13 of the 2016 17 Instructions)

The Student Success Funding will be provided to the James Bay Lowlands Secondary School Board and will be used to administer the program for the four remaining Isolate Boards.

Funding for this initiative is as follows:

Base Amount	\$87,217
Travel Amount	\$12,875 (lower of this amount and actual expenses)
Per Pupil Amount	Based on \$12.36 per pupil grades 4 – 8 Based on \$30.98 per pupil grades 9 – 12

Assistance for Grades 7 and 8 Student Success Teacher and Literacy/Numeracy Coaches (Table 16 of the 2016 17 Instructions)

This funding will be provided to the James Bay Lowlands Secondary School Board and will be used to administer the program for the four remaining Isolate Boards.

Funding for this initiative is as follows:

Based on \$30.98 per Grades 4 to 8 ADE

Literacy and Numeracy assistance \$6,561 per pupil

Assistance for School Effectiveness (Table 10 of the 2016 17 Instructions)

The Assistance for School Effectiveness funding is provided to the Moosonee DSA Board to be

used to administer the program for the other three Isolate Boards.

Funding for this initiative will be as follows:

Base Amount	\$87,217
Travel Amount	\$12,875 (lower of this amount and actual expenses)
Per Pupil Amount	Based on \$2.74 per pupil of all school authorities

Ontario Focused Intervention Partnership (OFIP) Tutoring

The Ontario Focused Intervention Partnership (OFIP) Tutoring funding, previously funded under EPO, is now funded through GSN. This program, established in 2006-07 allows boards to initiate and expand before-and-after-school, weekend or summer tutoring programs. The focus of these programs is to provide extra help for students who are not yet achieving the provincial standard in reading, writing or mathematics. In 2016-17 funding for this program will be \$2,000 per Isolate Board.

Specialist High Skills Major amount

This amount is listed in Table 15 of the 2016/17 Instructions..

Mental Health Leader amount

This amount is listed in Table 17 of the 2016/17 Instructions and will be provided to Penetanguishene Protestant Separate School Board to provide the services to the other three school authorities

Outdoor Education funding consists of a flat \$5,000 plus \$8.51 per student for each Isolate board.

Library Staff funding is to be spent on teacher-librarians and library technicians to support the learning of Elementary school students. The total grant is \$12,500 for the three Elementary Isolate boards.

Section 15 – Special Approvals

A special approval is issued to a school authority based on an estimated cost for an approved special circumstance expenditure. A school authority will receive recognition for funding based on the lesser of the approved amount and the actual cost.

Where a school authority has underestimated the special approval expenditure in its initial application, it may make a supplementary request. The request for the supplementary amount should be recorded on a separate line item.

Special approvals issued during the year are pre-loaded in the form.

Where a school authority has surplus funds either in a reserve or as a result of current year operations, the school authority must first pay for these exceptional expenditures from surplus funds. Please refer to the Funding Guidelines for School Authorities (Isolate Boards) - section on

Special Approvals.

Capital expenditures for major capital projects will be approved as Capital Program Grants. Capital expenditures must be approved by the Ministry prior to undertaking construction of the project.

Capital Program Grants reported in Section 15.3 will be funded as the expenditures are incurred by the board. The board will need to submit monthly claims for reimbursement including supporting documentation.

Section 16 – Declining Enrolment Adjustment (DEA)

The calculation of DEA is as follows:

- 13 percent of the revenue change in the Pupil Foundation Grant is recognized;
- 100 percent of the revenue change in the other grants that are used in the calculation of DEA (SEPPA, Remote and Rural and Board Administration) is recognized;

Page 2 and 3 of this section are used to calculate the 2015-16 operating revenues for Pupil Foundation, SEPPA, FFL, Remote and Rural, and Board Administration which are preloaded at items 16.1.1 to 16.1.5, column 1.

These items are calculated using the 2015-16 ADE from Ministry reviewed Financial Statements and applying the 2016-17 benchmarks and calculations

Item 16.5.1 – 2015/16 declining enrolment adjustment before phase in amount based on the 2015/16 Ministry reviewed Financial Statements is preloaded. The phase-in amount for the prior school year at item 16.5.2 is 25% of the amount in item 16.5.1.

Section 18 – Indigenous Education Allocation

Indigenous Languages_Elementary pp amounts

20 – 39 minutes	\$1,362.41
40 minutes or more	\$2,043.61

Indigenous Languages Secondary pp credit amounts

Gr. 9 & 10	\$1,135.34
Gr11 & 12	\$1,135.34

Indigenous Studies Secondary pp credit \$1,135.34

Indigenous Studies Demographic component \$181.75

Indigenous Education Per Pupil Amount – The actual ADE of indigenous pupils reported by the board is used to calculate this component of the grant, rather than census data used by District School Boards. Funding for this component is \$181.75 per pupil x weighted incidence factor, where the weighting factor directs more funding to boards with a higher estimated proportion of Indigenous students.

A minimum funding amount of \$41,380 is set to ensure boards have the resources to establish a position that is dedicated to supporting the implementation of the Ontario First Nation, Métis, and Inuit Education Policy Framework. This has been set up in the Indigenous Education Per Pupil Amount calculation.

Section 19 – Safe Schools

This section provides funding for isolate boards for programs and supports for expelled students and students serving long term suspensions.

The total Safe Schools Allocation is found in Table 14 – 2016-17 Guidelines.

Appendix B – Calculation of Fees

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

The calculation of fees has been revised to reflect the funding changes in 2016-17.

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

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

Special approvals for operating purposes are included in the determination of tuition fee per pupil.

Appendix B1 – Calculation of Tuition Fees – Continuing Education/Literacy & Numeracy/Summer School

Tuition fee revenue negotiated under separate arrangement between the school authority and a fee-paying agency are reported in this section. Examples of negotiated services include educational assistants, counselors, etc.

The tuition fee revenue calculated on this form is automatically populated to Schedule 9.

The tuition fee revenue calculated for Continuing Education, Literacy and Numeracy and Summer School Programs is also automatically populated to Schedule 9.

Appendix F1 – Transportation – Contracted and Board-Owned Vehicles

This appendix is used to collect information relating to expenditures incurred transporting board pupils. The total contracted amount and estimated costs are carried forward to section 9.

Appendix F1.1 – Transportation – Board-Owned Vehicles

This appendix is used for the collection of information relating to vehicles owned by the board.

Appendix F2 – Board, Lodging and Weekly Transportation

Boards are to report on this appendix information respecting students for whom the board is reimbursing parents for board, lodging and weekly transportation. The total expenditures from this appendix are carried forward to section 9.

Appendix G – Board Teacher Salary Grid – 2016-17

This appendix is supplementary information to be provided by all boards and is used to review average salaries.

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 31st and March 31st. The staffing form requests information on staffing categories for the following programs:

- Regular program
- Special Education program

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

- 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 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 40 to 46, 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 45, enter the FTE of those individuals who are on secondments from School Boards. If you have individuals on secondments to other organizations, they should **NOT** be included here.

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

Account	Other Academic Staff - Teachers, Principals, VP's	Managerial/ Professional Staff	Clerical/Secretarial/ Technical and Specialized Staff
Director's Office		36-103	36-112,114,115,116
Finance	38-,151,152,170	38-103	38- 110,112,114,115,116,1 36
Procurement	39-,151,152,170	39-103	39- 110,112,114,115,116,1 33
Human Resource Administration	34-,151,152,170	34-103	34- 110,112,114,115,116,1 33
Payroll Administration	37-,151,152,170	37-103	37- 110,112,114,115,116,1 33
Administration, Other Support and Non-staff	33-,151,152,170	33-103	33- 110,112,114,115,116,1 33
Information Technology Administration	35-,151,152,170	35-103	35- 110,112,114,115,116,1 33

TABLE 1

Differentiated Special Education Needs Per-Pupil Amount

	Column 1	Column 2
Item	Name of Board	Per Pupil
		Amount \$
15148	James Bay Lowlands Secondary School Board	1,047
15199	Moose Factory Island District School Area Board	1,047
15202	Moosonee District School Area Board	1,047

79910	Penetanguishene Protestant Separate School Board	614
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TABLE 2

ESL/ESD Grant

Item		
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	6,014
15199	Moose Factory Island District School Area Board	4,098
15202	Moosonee District School Area Board	10,354
79910	Penetanguishene Protestant Separate School Board	8,068

TABLE 4

Remote and Rural Allocation

Item		
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	1,150
15199	Moose Factory Island District School Area Board	1,150
15202	Moosonee District School Area Board	1,150
79910	Penetanguishene Protestant Separate School Board	140

TABLE 5

Cost Adjustment Amount for Non-Teachers

Item		
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	1,677
15199	Moose Factory Island District School Area Board	8,588
15202	Moosonee District School Area Board0	277
79910	Penetanguishene Protestant Separate School Board	619

TABLE 6

Trustees Honoraria as at December 31, 1996

Item			
	Name of Board	# of Trustees	Amount \$
15148	James Bay Lowlands Secondary School Board	3	12,300

15199	Moose Factory Island District School Area Board	5	20,796
15202	Moosonee District School Area Board	5	18,350
79910	Penetanguishene Protestant Separate School Board	8	25,200

TABLE 7

Remote Distance Factor

Item		
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	2.00
15199	Moose Factory Island District School Area Board	2.00
15202	Moosonee District School Area Board	2.00
79910	Penetanguishene Protestant Separate School Board	1.00

TABLE 8

Behavioural Expertise Amount

Item	Column 1	Column 2	Column 3	Column 4
	Name of Board	Base Amount \$	Per Pupil Amount	Travel Amount
15148	James Bay Lowlands Secondary School Board			
15199	Moose Factory Island District School Area Board	85,027	2,817	7,500
15202	Moosonee District School Area Board			
79910	Penetanguishene Protestant Separate School Board			

TABLE 9

School Operation Allocation

Item	Column 1	Column 2
	Name of Board	School area (m ²)
15148	James Bay Lowlands Secondary School Board	5,394
15199	Moose Factory Island District School Area Board	4,693
15202	Moosonee District School Area Board	3,154

79910	Penetanguishene Protestant Separate School Board	1,955
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TABLE 10

School Effectiveness Amounts

Item	Column 1	Column 2	Column 3	Column 4
	Name of Board	Base Amount	Travel Amount	Student Amount
15148	James Bay Lowlands Secondary School Board			
15199	Moose Factory Island District School Area Board			
15202	Moosonee District School Area Board	87,217	12,875	2,708
79910	Penetanguishene Protestant Separate School Board			

TABLE 11

Community Use of Schools Operations Amount

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	4,884
15199	Moose Factory Island District School Area Board	5,390
15202	Moosonee District School Area Board	3,895
79910	Penetanguishene Protestant Separate School Board	2,731

TABLE 12

Learning Opportunities Table Amount

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	645,051
15199	Moose Factory Island District School Area Board	311,849
15202	Moosonee District School Area Board	249,602
79910	Penetanguishene Protestant Separate School Board	56,455

TABLE 13

Student Success

Item	Column 1	Column 2	Column 3	Column 4
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	Name of Board	Base Amount	Travel	School component
15148	James Bay Lowlands Secondary School Board	88,727	12,875	9,187
15199	Moose Factory Island District School Area Board			
15202	Moosonee District School Area Board			
79910	Penetanguishene Protestant Separate School Board			

TABLE 14

Safe Schools Supplement: Program Supports

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	14,052
15199	Moose Factory Island District School Area Board	23,101
15202	Moosonee District School Area Board	20,621
79910	Penetanguishene Protestant Separate School Board	18,029

TABLE 15

Specialist High Skills Major Amount

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	5,241
15199	Moose Factory Island District School Area Board	
15202	Moosonee District School Area Board	
79910	Penetanguishene Protestant Separate School Board	

TABLE 16

Grades 7 & 8 Student Success Teachers and Literacy/Numeracy Coaches

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	21,928
15199	Moose Factory Island District School Area Board	
15202	Moosonee District School Area Board	
79910	Penetanguishene Protestant Separate School Board	

TABLE 17

Mental Health Leader

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	
15199	Moose Factory Island District School Area Board	
15202	Moosonee District School Area Board	
79910	Penetanguishene Protestant Separate School Board	121,161

TABLE 18

Maternity Leave and Sick Leave

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	4,555
15199	Moose Factory Island District School Area Board	4,300
15202	Moosonee District School Area Board	4,438
79910	Penetanguishene Protestant Separate School Board	3,949

TABLE 19

Indigenous Education Board Action Plan

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	41,790
15199	Moose Factory Island District School Area Board	46,957
15202	Moosonee District School Area Board	41,711
79910	Penetanguishene Protestant Separate School Board	33,252

TABLE 20

Benefits Trust Funding Adjustment

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	21,063
15199	Moose Factory Island District School Area Board	16,059
15202	Moosonee District School Area Board	15,216
79910	Penetanguishene Protestant Separate School Board	-8,226

