

GUIDE TO COMPLETING THE 2016-17 FINANCIAL STATEMENTS FORMS

Section 68 School Authorities (Hospital Boards)

GENERAL INSTRUCTIONS:

1. The Financial Statements workbook is “protected” with the exception of unshaded cells which are for data entry.
2. Any questions pertaining to this workbook are to be directed to Nigel Duquette at (416) 212-8411 or Nigel.Duquette@ontario.ca or Simi Khan at (416) 325-2038 or Simi.Khan@ontario.ca
3. Upon completion of the Financial Statements, please submit a copy of the electronic version of the signed Financial Statements, including the auditor’s report and notes to the financial statements to the following mailbox: financials.edu@ontario.ca.
4. Boards are required to submit their financial statements to the ministry by December 31, 2017.

NOTES TO THE FINANCIAL STATEMENTS

Boards are reminded to file the management report or include a comment thereon in the notes to the financial statements. We encourage you to visit our FAAB extranet site for a listing of illustrative notes to your financial statements. They can be accessed at the following site:

<https://efis.fma.csc.gov.on.ca/faab>

Please select [Training Sessions](#) under the left column and follow this link to the training manual section and finally, [illustrative notes to your financial statements](#).

INSTRUCTIONS FOR THE COMPLETION OF FINANCIAL STATEMENTS:

The 2016-17 financial statements package consist of the following worksheets:

1. **Cover sheet** - Please select your respective board number from the “drop-down” box.
2. **Table of Contents** – An Index of Schedules and their respective page numbers.
3. **Schedule 1 – Consolidated Statement of Financial Position** - The information for this schedule comes from data entered on Schedule 7; no other data entry is required.

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.

- The cash resources – cash and cash equivalents
- The net debt position – difference between liabilities and financial assets

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

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

Financial Assets

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

Liabilities

- These include current liabilities as well as net long-term borrowings. (Note: there is no requirement to separate out the current portion of long-term debt.)
- Deferred revenues:
 - Many of the current accountability and compliance mechanisms of the grant regulations and other regulations require boards to set aside unspent grant allocations until they are spent on their intended purpose. Additionally, sometimes third parties impose a restriction on how amounts can be spent. Under PSAB standards, amounts put aside due to an external restriction are required to be treated as deferred revenues (a liability) until such time as they are used for the purposes intended. (Section 3100.07 - 3100.13 of the *PSA Handbook*). “**External restrictions** are stipulations imposed by an agreement with an external party, or through legislation of another government, that specify the purpose or purposes for which resources are to be used.” (Section 3100.04).
 - The externally restricted amounts for school boards include Legislative Grants, Other Ministry of Education Grants, Other Provincial Grants and Third Party Grants. The amounts will be included on the Statement of Financial Position as deferred revenues and are reported in detail in Schedule 5.1 (Deferred Revenues Continuity).

Employee benefits payable

- This represents the accumulated liabilities for Retirement Benefits and Post-Employment Benefits, Compensated Absences and Termination Benefits (as covered in Sections 3250 and 3255, *PSA Handbook*).
- Any increase in the employee benefits liability from one year to the next represents the amount by which the expense recognized in the current year (the accounting expenses, as determined by the *PSA Handbook* recommendations) exceeds the amount funded by the board through their annual Surplus/Deficit for compliance purposes.
- 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 the liabilities and financial assets.

Non-Financial Assets

- Under PSAB, prepaid expenses, inventories of supplies and tangible capital assets are non-financial assets.
- Tangible Capital Assets - assets having physical substance that:
 - (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.
- 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

4. **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.

This form conforms to public Sector Accounting Board (PSAB) sections PS-1200 (Financial Statement Presentation) and PSG-4 (Funds and Reserves) with respect to the presentation of accumulated surplus. The impact of deferred capital contributions (DCC) has been added to the form as per PS-3410 (Government Transfers).

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

As per PSG-4, paragraph 10, consistent with paragraph 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.

5. **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). Note that item 5.1 would be a positive amount and 5.3 would be negative.

This schedule has been revised to align some sources of cash to the proper categories. The changes include:

- Separating the changes in accounts receivable and deferred revenues into operating and capital, where those capital related changes are now under financing transactions
- Breaking down the changes in deferred capital contributions (DCC) into its components, where the DCC revenues are classified as non-cash items, and the additions/(disposal) from DCC are classified as financing transactions (*not applicable to Section 68 Authorities*)

Relationship to other schedules:

- All amounts on this schedule are calculated from Schedule 1 (Consolidated Statement of Financial Position), Schedule 1.1 (Consolidated Statement of Operations), Schedule 3C (Tangible Capital Assets Continuity) and Schedule 5.1.

6. **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).

2016-17 Actual

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

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

7. **Schedule 3C – Tangible Capital Assets Continuity Schedule** – Amounts that are capitalized as per the TCA Guide and are accounted for under Public Sector Accounting Standard PS 3150 will be recorded on Schedule 3C. (Please note that the TCA Guide can be found at <https://efis.fma.csc.gov.on.ca/faab/CAImplementation.htm>.)

Expenditures on capital items (e.g. computers, furniture and equipment) that meet the capitalization thresholds outlined in the TCA Guide must be capitalized on Schedule 3C, and amortized on Schedule 10, in order to conform to PSAB.

Schedule 3C has three sections: Cost, Accumulated Amortization, and Net Book Value and Disposals. In the Cost section, enter the opening balance of any tangible capital assets. Enter any additions and disposals/deemed disposals. In the Accumulated Amortization section, enter the amortization expense, write-downs and disposals and deemed disposals. In the NBV section, enter any proceeds of disposition (POD) as well as any gain or loss on disposal.

8. **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 1201, paragraph 39. This amount is defined as the residual interest in the boards' assets after deducting liabilities. Another way to express this is that the accumulated surplus (or deficit) is the sum of all prior annual surpluses (or deficits).

The employee future benefits amounts have been split into three separate lines:

- Retirement gratuities (line 4.1)
- Early Retirement incentive plan (line 4.1.1)
- Retirement health, dental, life insurance plans, etc. (line 4.1.2)
- Other benefits (line 4.1.3)

Relationships to other schedules:

- The amount calculated as the in-year increase/decrease on Schedule 5 for Interest to be Accrued (item 4.2) and Vacation Accrued (item 4.3) comes from Schedule 10ADJ, item 90.
- 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.
- Refer to Schedule 10G section for more details on employee future benefits.

9. **Schedule 5.1 – Deferred Revenues** – This schedule should be completed by any Section 68 School Authority that is reporting deferred revenues on Schedules 1 and 7.

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. 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 will be populated on 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.

10. **Schedule 6 – Trust Funds Administered by the Board** – Where a Section 68 School Authority administers trust funds, this schedule should be completed.

11. **Schedule 7 – Detail of Consolidated Statement of Financial Position** – This schedule provides information that is then summarized on the Consolidated Statement of Financial Position (Schedule 1)

Financial Assets:

- Cash and cash equivalents – cash balances or investments with a maturity of < 90 days.
- Temporary Investments - transitional or current in nature, such as short-term investments made to obtain a return on a temporary basis. Investment with maturity > 90 days and < 1 year as permitted by regulations.
- 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
- Deferred capital contributions
- Employee benefits payable and
- Non-Financial Assets

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

12. **Schedule 9 – Revenues** – This schedule is designed to collect revenue information on a PSAB basis. As per public Sector Accounting Board (PSAB) section PSG-4, paragraph 7, the creation of, addition to or deduction from funds and reserves does not create a revenue or expense.

All revenues of the board are recorded on this schedule (including all legislative grants, federal grants, third party revenues, etc.)

Grants or other amounts received for specific or externally restricted purposes (such as Special Education grants) are *not* recognized as revenue unless they have been used for the purposes they were provided for. These amounts are recorded in deferred revenue on Schedule 5.1.

Amounts coming from deferred revenues increase grant revenues. The amounts in Schedule 9 are carried forward from Schedule 5.1 and are populated as detailed in the chart below:

Schedule 9	Schedule 5.1, column 4
Line 2.8 – Amounts from Deferred Revenue – Other Ministry of Education Grants	Lines 1.5 and 2.5
Line 2.21 – Amounts from Deferred Revenue – Other Ministries	Lines 1.10 and 2.10
Line 8.15 – Amounts from Deferred Revenue – Other Third Party	Lines 1.15 and 2.15

13. **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. As such, as of September 1, 2009, movement in and out of funds will no longer impact the revenue or expenses of the board. Since funds will no longer be presented under PSAB, all of the expenses that were previously recorded in the funds (operating, capital, reserve and school activities funds) will now all be recorded on Schedule 10.

Since TCA was capitalized per PSAB (PS-3150) starting September 1, 2009, capital spending that meets the capitalization threshold per the TCA Guide will not be expensed on Schedule 10; it will be recorded on Schedule 3C – Tangible Capital Asset Continuity Schedule. Only the amortization related to TCA will be recorded on Schedule 10.

Amortization is split into five categories:

- (i) Instruction
- (ii) Administration
- (iii) Transportation
- (iv) Pupil Accommodation
- (v) Other

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 (previously recorded in column 6) will be recorded in column 5.

- 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, post-employment benefits, compensated absences and termination benefits are recorded in expenses as required by Sections 3250 and 3255 of the PSAB Handbook. To the extent that this amount differs from the amount paid, the offsetting difference is included in the Increase/(Decrease) in Unfunded Liabilities – Employee Benefits column on Schedule 10ADJ in Column 16.
- Interest expenses include the accrual amount to year-end, not just the cash payment during the year. This is the amount that should be recorded on Schedule 10. To the extent that this amount differs from the amount paid in cash, the offsetting difference is included in the Increase/(Decrease) in Unfunded Liabilities - Interest Accrued column on Schedule 10ADJ (Adjustments for Compliance Purposes) in Column 14. If the PSAB expense is greater than the amount paid in cash, the unfunded liability has increased, which is recorded as a positive number on Schedule 10ADJ.
- Vacation accruals are included in expenses under PSAB. This expense is the amount that should be recorded on Schedule 10. To the extent that this amount differs from the amount paid in cash (i.e. vacation used during the year), the offsetting difference is included in the Increase/(Decrease) in Unfunded Liabilities - Vacation Accrued column on Schedule 10ADJ (Adjustments for Compliance Purposes) in Column 15. 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.
- 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 amortization entered on Schedule 10, column 12, items 72 to 76 will equal the total 2016-17 amortization and write downs on Schedule 3C (TCA Continuity).
- Code point 5810 should be used to report NTIP expenses.
- Special Equipment Amounts (SEA) expenses should be reported at code point 5510.

14. Schedule 10ADJ –Adjustments for Compliance Purposes – This schedule is designed to show the adjustments required to arrive at expense ‘Adjustments for Compliance Purposes’. This is the amount that must be included as expenses in the financial statements of the board under Section 231 of the Education Act.

Unfunded Liabilities – Interest Accrued

Interest expenses include the accrual amount to year-end, not just the cash payment during the year. This is the amount that should be recorded on Schedule 10. To the extent that this amount differs from the amount paid, the offsetting difference is included in this column. If the PSAB

expense in respect of long term capital debt supported by the Ministry is greater than the amount paid in cash, the unfunded liability has increased, which is recorded as a positive number on Schedule 10ADJ.

Unfunded Liabilities – Accrued Vacation

Vacation accruals are included in expenses under PSAB. This expense 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 - Vacation Accrued column on Schedule 10ADJ (Adjustments for Compliance Purposes) in Column 15. 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.

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. 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 - Employee Benefits column on Schedule 10ADJ (Adjustments for Compliance Purposes) in Column 16. 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. The total for column 16 is preloaded and is taken from Schedule 10G, col.3 – col.2.

Enter in the amount by which expenses were increased (i.e. unfunded liability increased) or decreased (i.e. unfunded liability decreased), due to the application of Section 3250 and 3255 of the PSA Handbook, over the amount required to be included for compliance purposes (the cash payout during the year).

Column 21 and Column 22 are for Ministry use only and require no data entry.

15. Schedule 10G – Supplementary Information on Employee Future Benefits –

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

Exclude from this schedule any defined contribution plans (Section 3250.095) and OMERS, as it is a multi-employer defined benefit plan, which is treated as a defined contribution plan. Also exclude from this schedule any short-term employee benefit plans (i.e. health and dental benefits to current employees). The accounting for these plans is generally straightforward because no actuarial assumptions are required. Please note however that information on any defined contribution plans and OMERS are still required to be disclosed in the Notes to the Financial Statements (PS 3250.100). All amounts reported in this table should follow the accounting guidelines provided in PS 3250 and

PS 3255 and should agree to the liabilities and expenses reported in the audited financial statements.

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

Column 02: Benefits Expenses 2016-17

For retirement benefits and post-employment benefits 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: 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).

Columns 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.

16. Schedule of Enrolment 2016-17 – Complete the section entitled “Enrolment by Month” as of the last day of each month. You are asked to complete both the number of students and their related full-time equivalence (FTE). Next, complete the section entitled “Enrolment by Grade” as at October 31, 2016 and their related FTE. Finally, complete the total pupil days for 2016/17 (this should be equivalent to the sum of the number of days that the pupils attend in 2016/17).
Note: The total number of pupils enrolled by grade as of October 31, 2016 and its full-time equivalency should match code points S1002 and S1013.

17. Schedule of Calculation of 2016/17 Fiscal Year Legislative Grants – This schedule calculates your entitlement to grant. It is automatically populated from information input on previous schedules.

18. Staffing October 31 and Staffing March 31 (Appendix H) – Appendix H staffing forms request information on staffing categories for analysis and funding purposes. New for 2017-18, there are two Appendix H staffing forms. Staffing information must be reported as at October 31st and March 31st. In addition Appendix H also requests information by the following bargaining/employee groups:

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

For each category of staff reported in Appendix H, information must also be reported for the number of hours per week required to equal a full time equivalency (FTE).

FTE is defined as the FTE prescribed by the applicable collective agreement, except where the collective agreement uses fewer hours as the determination of FTE, (For example, lunchroom supervisors who work 1-2 hours per day). In this case, S68's should use a minimum of hours per week (i.e. the length of the typical work week between 30 and 40 hours). Where a collective agreement does not specify the definition of FTE or a position is not covered by a collective agreement, FTE should reflect the expectation of the duration of work as prescribed by contractual agreement. For instance, an employee who is expected to work for 10 months from September to June (for example, an elementary secretary) should be reported as 1.0 FTE. An employee who is expected to work for 12 months (for example, a board administration secretary) but who takes 2 months of unpaid leave and is not replaced should be reported as 0.83 FTE.

Input – General

Appendix H is to include 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.

Input – Completion

Report the FTE of staffing, as at October 31 and March 31 of the school year, under the different staffing categories to one decimal place in the Estimates submissions.

Both the October 31 and March 31 data should reflect estimated FTEs.

Report the total FTE by staff type in column C, rows 11 to 70 of Appendix H.

For the total FTE reported in column C allocate the FTE by bargaining/employee group in columns D,F,H,J,L,N,P,R,T,V,X and Z.

For the FTE reported in column C report the number of hours per week required for full time status (by bargaining/employee group) in columns E,G,I,K,M,O,Q,S,U,W,Y, and AA.

If the number reported in column C does not agree to the sum of the numbers reported in columns D,F,H,J,L,N,P,R,T,V,X and Z an error message will be noted in column AB.

Do not include:

- Vacant positions (even if they are filled immediately after a count date);
- Positions that are not planned to be replaced;
- Duplicates of a position. Only report the position once. (examples include employees on maternity leave, sabbatical leave or other leave of absence with or without pay, for the count date, that are replaced by another employee);
- Staff on unpaid sabbatical leave or other leave of absence without pay;
- Hours relating to temporary assistance; and,
- Hours relating to overtime.

Include FTEs of all positions, except for Continuing Education instructors/teachers as well as other non-teaching staffing positions as their workload is not typically converted to a FTE on the October 31 and March 31 count dates. Continuing Education instructors/teachers as well as other non-teaching staffing positions may be contract positions or positions paid on an hourly basis and are sometimes dependent on whether a program will actually take place (in which case, these are

estimated workload hours based on programs which are converted to FTEs for Estimates).

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 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 agreement.

Deduct

Row 73 enter the FTE of Ineligible Lunchroom, Noon Hour, Yard or Bus Supervision employees. (Enter as a positive number)

Row 74 enter the Trustee FTE reported in Appendix H. (Enter as a positive number)

Rows 75 to 77 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. (Enter as a positive number)

Row 78 enter the FTE of those individuals who are on secondments from a school board. (Enter as a positive number)

Row 79 sums the staffing FTE's ineligible for inclusion in the Provincial Benefit Trust calculation.

Row 80 calculates the eligible staffing positions for Provincial Benefit Trust purposes. (The difference between the total staffing FTE reported in Appendix H less ineligible staffing positions)

Staffing Categories

Classroom Instruction

Classroom Teachers (including preparation time)

Includes all classroom teachers.

(Code of Account references – Function 10 and Object 170 all Programs except 305 (Section 23 program)).

Teacher Assistants

Teacher Assistants (General)

Includes all teacher assistants.

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 should 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

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).

Non-Classroom

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)

School Administration

Principals and Vice-Principals (Administrative Time)

Also included here is any regularly scheduled teacher-in-charge time and is excluded from classroom teachers above.

Clerical and Secretarial

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

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)

19. **Supplementary Schedule** - This schedule captures supplementary information on the breakdown of select expense groups as reported in Schedule 10. Boards are required to provide details on the various budgeted costs included in the Staff Development, Supplies and Services, Rental Expense and Other Expense groups. The total budgeted costs provided for each expense group should equal to the totals reported on Schedule 10, line 90.

20. Ministry Adjustment - *This page is intended for Ministry use only during the 2016-17 review process. No data entry is required.*