

# 2014-15 Financial Statements Instructions

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## Submission instructions and contact information

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

- submit their Revised Estimates to the Ministry under EFIS
- submit a copy of the following documents electronically, from their active EFIS submission:
  - Certificate of Director of Education
  - Compliance Report
  - Schedule 1, 1.1, 1.2, 1.3, 9, 10 and 10ADJ
  - Section 1A - Summary of Allocations (all pages)
  - The audited Financial Statements, including the auditor's report and the notes

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

Only the Certificate from the Director of Education and Schedule 1 in the aforementioned documents requires the Director of Education's and Chair's signature

The file name used should follow the [naming convention](#) specified on the FAAB and boards are asked to include the following text in the subject line of the email "2014-15 Financial Statements Supporting Documentation – DSB ###"

For user/navigation assistance on EFIS, contact:

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## Reference Material

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

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

- [Technical Paper 2014-15](#) - on the education funding model
- [Ministry training session materials](#) - information about the underlying accounting and finance transactions.
- [Uniform Code of Accounts](#) – mapping of revenues and expenses to Ministry's defined revenues and expenses categories for reporting to the Ministry.

## EFIS – Task

The 2014-15 Financial Statements will be completed using the EFIS 2.0 application which is based on Oracle Hyperion Planning. Forms are separated into the following sections in the task list of the application:

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

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

## **SUMMARY OF CHANGES FROM REVISED ESTIMATES**

### **School Enrolment Input - Secondary**

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

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

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

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

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

The cumulative opening balances of the capital expenditures by project under Major Capital Programs and Land are loaded based on Ministry’s review data.

A ministry adjustment column populated the redistribution of build capacity by the Ministry between projects.

The Adjusted Allocation is the sum of the allocation as per GSN table and the Ministry adjustment.

The in-year expenditures by project remain as input by board, actual expenditures on the project should be reported. The total of the actual expenditures is flowed to Schedule 3, Capital Expenditures, lines 1.1 and 1.2.

New columns, “Approved Capital Priorities expenditures”, are added to calculate the Capital Priorities funding:

- The column under “Capital Expenditures – Prior Years” equals to the lesser of the Adjusted Allocation and the cumulative expenditures from prior years. This equals to the funding provided before 2014-15
- The column under “Capital Expenditures” equals to the lesser of remaining Adjusted Allocation (the difference between Adjusted Allocation and Approved Capital Expenditures- Prior Years) and the actual in-year expenditures. The amounts under in-year columns are flowed to Line 3, column 4 & 5 in Schedule

3A as capital grants receivable for Capital Priorities – Major Capital Programs and Land respectively.

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

This schedule is removed.

### **Schedule 3A – Capital Expenditures – New Schools**

The capital grants receivable for Capital Priorities – Major Capital Programs and Land respectively at line 3, column 4 & 5 is populated from Schedule 3.2 from the “Approved Capital Priorities Expenditures “ in-year columns instead of being calculated in this schedule.

### **Schedule 3C**

As of the 2014-15 Financial Statements, boards have to enter the Asset Transferred Link and Asset Fully Transferred Flag if amounts were entered either under the ‘Transfer between Asset Classes’ or the ‘Transfer to Financial Assets’ columns. If either one or both of these cells are not entered, the asset will not be populated under the new asset class nor on Schedule 3D, as an Asset Held for Sale.

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

The 4 digit GRE number for addition and disposal source codes have now been made drop-down cells where boards must choose an entry if amounts were entered either as an addition or disposal.

Assets Held for Sale can be transferred back to TCA initiating the transaction on Schedule 3C. The amount of the AHFS transfer should be entered under the column ‘Transfer to Financial Asset’ as a positive amount and entering “P/T” under the Asset Fully Transferred Flag.



## **Schedule 3D**

As of the 2014-15 Financial Statements, the second tab which provides the listing of all the assets held for sale is pre-populated. An asset is reported as an Asset Held for Sale on Schedule 3D either if it has been brought forward from the prior year or if there was an in-year transfer from TCA to AHFS (Schedule 3C to Schedule 3D).

The Disposal Source Code column has been added as a new column on Schedule 3D. Entry is mandatory in this drop-down cell if an amount has been entered as a disposal from AHFS.

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

The opening balance of the liabilities related to contaminated site is pre-loaded based on the amount reported in the March Report, boards can only input positive amount under the in-year Increase/(decrease) column if they addressed the liabilities in the current school year.

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

A new line is added to report Official Language Education grant (OLE). The allocation amount is populated based on the transfer payment information in EFIS, payment details on the allocation is available for board to download in EFIS by clicking on the “Explore” button in the toolbar and select the “Facilitating Documents” folder, then click on the corresponding document to download.

## **Schedule 10 – Operating expenses**

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

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

A new column, column 14, is created to combine the reporting of adjustments related to interest accrual, school generated funds and contaminated site, where the adjustments related to school generated funds and contaminated site are hard-coded to the school generated funds line and other non-operating line respectively. The rest of the input cells for this column are open for input of the interest accrual adjustment.

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

The compensated absences column is added back for board input.

### **Schedule 10.6 – Supplementary Information on Board Administration Expenses**

A new line, 7.1, Finance – Capital Planning Capacity – related, is added for boards to report the staffing expenses funded by the Capital Planning Capacity Allocation.

### **Schedule 10.7 – Liability for Contaminated Sites**

This new schedule is for boards to report the expenses, payment and liability related to contaminated site under PSAB standard 3260. Any expenses and liability incurred in the current school year after Sept 1, 2014 are reported separately. The in-year expenses should also be included in the amount reported in Schedule 10 under Other Expenses - other non-operating. Number of contaminated sites as of August 31, 2015 is also reported in this schedule.

### **Schedule 12 – Continuing Ed and Summer School Enrolment and PLAR**

This schedule now reflects the enrolment reporting initiative announced November 1, 2013, in memorandum 2013:SB32, 2012-13 PLAR for Mature Students Funding Data & Enrolment Reporting Initiative. Boards will no longer report pupil hours for September to June and July and August. Instead, they will report equivalent ADE. Additionally, they will report equivalent ADE related to the small class adjustment if applicable. The small class adjustment applies to Item 1.1 and may apply to Items 1.2, 1.2.1 and 1.3 if the class or course is offered in a secondary school that is located in a territorial district and is more than 80 kilometres from all other secondary schools in the Province that have the same language of instruction.

PLAR data is changed to input by board instead of loading from OnSIS.

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

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

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

Funding for capital planning capacity is added to this section. The funding was paid to school boards in 2014-15 as a Ministry's adjustment to the GSN grant.

### **Data Form E – Parent Involvement**

This form is added back to Data Form E to collect information related to parent involvement.

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

The pre-loaded EPO allocations are based on 2014-15 transfer payment information in EFIS.

The application to re-profile the unused EPO funding to be used in 2015-16 should be made to the program branch in the Ministry which provided the corresponding funding. However, boards should also report the approved re-profile amount in this appendix to show the proper closing deferred revenues balance.

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

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

### **Warning message – Prior year data and SFIS data refresh**

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

# SCHEDULES

## Enrolment Forms

### Enrolment data load from OnSIS

2014-15 enrolment data from OnSIS is loaded directly into EFIS 2.0 and refreshed on a nightly basis until September 30, 2015. Boards should ensure the enrolment reported in EFIS financial statements are correct. If enrolment adjustment is required, it should be done in OnSIS and update in EFIS through the nightly refresh process. Please refer to Memorandum 2015: SBXX SB21 for more details.

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

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

### Facility Based Enrolment Distribution

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

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

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

This form is used to collect school level data; both pupil enrolment and the number of staff. Only Pupils of the Board enrolment data should be reported on this form. Other Pupils enrolment data will be entered at the board level. FTE and ADE are to be reported to two decimal places and the number of staff is to be reported to one decimal place.

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

The school board's elementary schools, secondary schools and corresponding School IDs and Adjusted On the Ground Capacity (OTG) values per SFIS are populated on a separate tab. The OTG numbers are refreshed from SFIS each hour. If an OTG number is incorrect, please log in to SFIS to correct the data, and then wait for the hourly refresh to update EFIS using "Data Refresh – DSB" function in the task list. Please refer to the [EFIS 2.0 User Guide](#) for more details.

The total Full-Time Equivalent including the FTE for part-time pupils at October 31 and March 31 are loaded on this form based on the OnSIS enrolment shown in the OnSIS Data folder, broken down into categories for Junior Kindergarten, Senior Kindergarten, Grades 1 to 3, and Grades 4 to 8 for elementary Grade 9 to 12 and independent study for secondary.

The prior year ADE has been preloaded, based on data from the prior year's Financial Statements.

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

### **New Schools and Closed Schools in 2014-15 reporting**

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

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

## Sch 12 & 13 Enrolment – Input

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

As a result of the full implementation of FDK, the half-time student definition is removed from the GSN regulation as well as in the ADE regulation. Therefore the column for half-time students is removed from this schedule.

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

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

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

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

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

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

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

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

### ***Pupils of the board***

Pupils of a Board are defined in section 4 of the 2014-15 GSN Grant Regulations which excludes “other pupils” as defined in Section 13 of the 2014-15 ADE Regulations.

Pupils of a board are defined under section 4 of the 2014-15 Grant Regulations.

#### **Pupil of a board**

4. (1) Subject to subsections (2) and (3), for the purposes of this Regulation, a pupil is a pupil of a board if he or she is enrolled in a school operated by the board.

(2) A pupil who receives instruction in an education program provided by a board that is a qualifying education program within the meaning of subsection 23 (2) is not a pupil enrolled in a school operated by the board for the purposes of subsection (1).

(3) For the purposes of this Regulation, —other pupils, as defined in subsection 1 (2) of the 2014-2015 A.D.E. regulation, are not pupils of a board even if they are enrolled in a school of the board.

### **TAB: Day School, Other Pupils:**

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

### ***Other pupils***

Other Pupils are defined under section 1(2) of the 2014-15 ADE Regulations:

“other pupil” means a pupil,

(a) who is a registered Indian residing on a reserve within the meaning of the *Indian Act* (Canada), other than a pupil who is, or whose parent or guardian is, an owner or tenant of property within the area of jurisdiction of the board that is assessed for an amount not less than the assessment limit for the fiscal year set out in section 1 of Ontario Regulation 471/98 (School Attendance Rights — Non-Resident Property Owners),

(b) who is liable to pay fees as specified in subsection 49 (6) of the Act, or

(c) whose parent or guardian does not reside in Ontario and who was not counted as a pupil of a board for the purposes of Ontario Regulation 120/13 (Grants for Student Needs — Legislative Grants for the 2013-2014 School Board Fiscal Year)

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

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

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

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

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

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

Boards will no longer report pupil hours for September to June and July and August. Instead, they will report equivalent ADE. Additionally, they will report equivalent ADE related to the small class adjustment if applicable. The small class adjustment applies to Item 1.1 and may apply to Items 1.2, 1.2.1 and 1.3 if the class or course is offered in a secondary school that is located in a territorial district and is more than 80 kilometres from all other secondary schools in the Province that have the same language of instruction.

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

*Adult Credit for Diploma Offered during Day School:* Include enrolment in a continuing education credit program that begins after the end of the day school instructional program and before 5 p.m., and where the majority of the pupils enrolled are day school pupils. Enrolment reported in this row should not be included in *Adult Credit for Diploma Offered after end of Day School*.



## Transfer Credit Courses on Mathematics and Additional Preparation for Changing Course Types:

ADE for mathematics transfer courses and additional preparation for changing courses reported on the Schedule 12 Report, items 1.5 and 1.6 respectively (and 2.3 and 2.4 if taken during the summer) generate funding to allow students to move from one stream to the other in accordance with the Ontario Schools Kindergarten to Grade 12: Policy and Program Requirements, 2011.

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

ADE for Literacy and Numeracy programs seen on the Schedule 12 Report, items 1.8, 1.9, 1.10 (and 2.6, 2.7 for those programs delivered in the summer) generates Literacy and Math for the grades 7 to 10 component of the Learning Opportunities funding (calculated in Section 13).

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

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

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

This tab is preloaded with data based on the Ministry reviewed 2013-14 Financial Statements submission, Schedule 13.

The values on this tab are seen on the Schedule 13 Results and Reports folder under Prior Year ADE.

For the purpose of the Declining Enrolment Allocation calculation, the prior year JK/SK ADE is the average sum of the number of full-time, half-time and part-time pupils at October 31 and March 31. For the purpose of Transportation Allocation calculation, the prior year JK/SK ADE is not adjusted.

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

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

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

The results for the first six tabs (Day School, Pupils of the Board; Day School, Other Pupils; Day School and Independent Study and Reg. 20-10, Day School ADE, Adult Day School ADE) can be found on the Schedule 13 Report. The results for the Cont. Ed, Summer School and PLAR tab are found on the Schedule 12 Report. The results for the Prior Year ADE are found on the Section 9, 10 and 16 Report. The result for the Prior Year Estimates Enrolment is used in Section 10 Report.

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

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

**TAB: Day School, ADE:**

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

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

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

**TAB: Prior Year ADE:**

This tab is preloaded with data based on the Ministry reviewed 2013-14 Financial Statements submission. The JK/SK prior year ADE is calculated based on the information shown on the Prior Year FDK enrolment Input form, which has been adjusted for proper comparison in Section 16 - Declining Enrolment Allocation calculation and Section 9 -Transportation Allocation as explained above. Therefore the tab shows two sets of enrolment to be used in these sections.

**TAB: Prior Year Estimates Enrolment:**

This tab is preloaded with data based on the Board submitted 2013-14 Estimates submission which is used in Section 10 to calculate the Trustee enrolment amount.

**Compliance Report**

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

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

**Balanced Budget**

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

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

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

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

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

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

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

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

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

### **Administration and Governance**

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

### **Schedule 1 – Report**

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

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

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

### **Financial Assets**

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

## **Liabilities**

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

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

- Many of the current accountability and compliance mechanisms of the grant regulations and other regulations require boards to set aside unspent grant allocations until they are spent on their intended purpose. Additionally, sometimes third parties impose a restriction on how amounts can be spent. Under PSAB standards, amounts put aside due to an external restriction are required to be treated as deferred revenues (a liability) until such time as they are used for the purposes intended. (Section 3100.07 - 3100.13 of the *PSA Handbook*). “**External restrictions** are stipulations imposed by an agreement with an external party, or through legislation of another government, that specify the purpose or purposes for which resources are to be used.” (Section 3100.04).
- The externally restricted amounts for school boards include Legislative Grants, Other Ministry of Education Grants, Other Provincial Grants and Third Party Grants. The amounts will be included on the Statement of Financial Position as deferred revenues and are reported in detail in Schedule 5.1(Deferred Revenues Continuity).

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

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

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

- This represents the liability arising from a capital transfer for the purpose of acquiring or developing a tangible capital asset for use in providing services for a defined number of years (as covered in Sections 3410, *PSA Handbook*). (Note:

Additional information regarding this item is provided in the instructions relating to Schedule 5.3.)

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

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

### **Net Debt**

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

### **Non-Financial Assets**

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

### **Accumulated Surplus (Deficit)**

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

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

### **Schedule 1.1 – Input**

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

### **Schedule 1.1 – Report**

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

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

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

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

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

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

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

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

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

The 2014-15 Actuals for Long-term liabilities issued (item 5.1) and Debt repaid and sinking fund contributions (item 5.3) are picked up from Section 12. Item 5.1, long term debts issued equals the sum of capital lease issued in column 2.1 and long term debts issued in column 4 on Section 12. Item 5.3 equals to the sum of item 12.38, column 2 for Permanent debt retirement and column 5 for principal repayment and column 7 for sinking fund contributions plus the sum of item 12.33 to 12.35, column 4 for refinancing of permanent debts minus the sum of sinking fund assets retirement on Section 12, item 12.45, column 12 and the interest earned on sinking fund assets at column 13.

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

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

### **Schedule 1.2 – Input**

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

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

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



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

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

### Current year Actual

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

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

### Schedule 1.3 – Input

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

## Schedule 3 – Capital Expenditure Budget

### Schedule 3 – Input

Purpose: The purpose of the Schedule 3 series of forms (Schedules 3, 3.1, 3.2, 3.3, and 3A) is to capture capital expenditures; however, only expenditures that are *capitalized* as per the School Board and School Authority Tangible Capital Assets Provincial Accounting Policies and Implementation Guide (TCA Guide) will be recorded here. Capital expenditures that do not meet the capitalization threshold are to be expensed, thus they will be recorded on Schedule 10.

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

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

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

The columns on the Schedule 3 series of forms represent the funding source that will be used to support the capital expenditures. Boards are to report their total capital asset expenditures during the year in the appropriate rows and columns. For example, for a

capital project of \$10M where \$6M is funded by NPP, \$3M by POD and \$1M is unfunded, the board should report \$3M under the POD column and \$6M under the NPP column and \$1M under the other column. The amounts to be included in each column relate to the following sources:

**Table 1: Description of Columns in Capital Expenditure**

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

Column #	Column Name	Amounts Included
6	Temporary Accommodation	Relates to spending against the Temporary Accommodation allocation, which is for the leasing costs and relocation and acquisition costs of portables. (Note that leasing costs of permanent space and portables, and relocation costs of portables are operating expenses that are reported on Schedule 10, as well as entered on Section 11. These expenses are used in Schedule 3A to compare the capital approval room against capital expenditures on portable acquisition costs. )
7	School Condition Improvement	Relates to spending the School Condition Improvement allocation. This allocation is to address the school renewal needs of existing school facilities; therefore, the expenditure cells for new buildings, portables and CIP are closed for input. These expenditures must to be capitalized.
7.1	Retrofitting school space for child care	Relates to spending in retrofitting school space for child care as outlined in 2012 EL Memorandum 4.
8	Minor TCA	Relates to spending the Minor TCA allocation.
9	School Generated Funds	Relates to spending School Generated Funds (i.e. those amounts raised by schools <i>specifically to make a capital purchase</i> ).
10	School Renewal	Relates to spending the School Renewal allocation.
11	Renewable Energy	Relates to spending against the Renewable Energy Funding for Schools program.
12	Energy Efficient Schools	Relates to spending against the Energy Efficiency Schools program.

Column #	Column Name	Amounts Included
13	EDC	Relates to spending of Education Development Charges (EDCs).
14	POD	Relates to spending of proceeds of disposition. Note to spend proceeds of disposition, the board must have approval from the Ministry.
15	Other deferred revenues	Relates to spending of any deferred revenues source not described in columns 1 to 14.
16	Other	Relates to spending that is unfunded, i.e. no capital funding source for the expenditure or board is using operating resources to fund the expenditures. This could include the purchase of other sites, for example, for an administration site.

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

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

### **Schedule 3 – Report**

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

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

depending on the funding source category. For columns 1 to 5 (the funding sources that are paid as a grant or long-term financed instead of through deferred revenues), eligible capital expenditures are calculated as the total capital expenditures less the capitalized interest. This is because short term interest funding for these programs is calculated separately on *Section 11 – Capital Short Term Interest Allocation*. For the remaining columns, eligible capital expenditures equal total capital expenditures, since any capitalized interest can be taken directly from the corresponding deferred revenue account.

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

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

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

### **Schedule 3.1 – Input & Report**

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

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

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

### **Schedule 3.2 – Input**

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

#### ***TAB: Major Capital Programs:***

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

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

*Ministry Adjustment to Capital Priorities Allocation*: populated the redistribution of build capacity by the Ministry between projects.

*Adjusted Allocation for Capital Priorities*: equals the sum of the allocation as per GSN table and the Ministry adjustment.

*Capital Expenditures – Prior Years*: The capital expenditures incurred up to August 31, 2014 under these columns, broken down by type of expenditure, are pre-loaded based on Ministry reviewed data . The amounts **do not include** any capitalized interest.

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

*Approved Capital Priorities expenditures*: calculate the Capital Priorities funding:

- The column under “Capital Expenditures – Prior Years” equals to the lesser of the Adjusted Allocation and the cumulative expenditures from prior years. This equals to the funding provided before 2014-15
- The column under “Capital Expenditures” equals to the lesser of remaining Adjusted Allocation (the difference between Adjusted Allocation and Approved Capital Expenditures- Prior Years) and the actual in-year expenditures. The amounts under in-year columns are flowed to Line 3, column 4 & 5 in Schedule 3A as capital grants receivable for Capital Priorities – Major Capital Programs and Land respectively.

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

***TAB: Land:***

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

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

*Ministry Adjustment to Capital Priorities Allocation:* populated the redistribution of build capacity by the Ministry between projects.

*Adjusted Allocation for Capital Priorities:* equals the sum of the allocation as per GSN table and the Ministry adjustment.

*Capital Expenditures – Prior Years:* The capital expenditures incurred up to August 31, 2014 are pre-loaded based on Ministry reviewed data. The amounts **do not include** any capitalized interest.

*Capital Expenditures:* Enter current year capital expenditures by project, **not including** any capitalized interest.

*Approved Capital Priorities expenditures:* calculate the Capital Priorities funding:

- The column under “Capital Expenditures – Prior Years” equals to the lesser of the Adjusted Allocation and the cumulative expenditures from prior years. This equals to the funding provided before 2014-15
- The column under “Capital Expenditures” equals to the lesser of remaining Adjusted Allocation (the difference between Adjusted Allocation and Approved Capital Expenditures- Prior Years) and the actual in-year expenditures. The amounts under in-year columns are flowed to Line 3, column 4 & 5 in Schedule 3A as capital grants receivable for Capital Priorities – Major Capital Programs and Land respectively.

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

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

Items 1.1 to 1.20 show the total expenditures for Capital Priorities Grant – Major Capital Program projects up to August 31, 2014, excluding capitalized interest, broken down by project and asset category. Items 2.1 to 2.21 show in-year expenditures. Column 11 shows the in-year expenditures excluding capitalized interest, and columns 11.1 and 11.2 report the capitalized interest under Land and Non-Land respectively. The totals calculated at item 2.22 are used to populate Schedules 3 and 3A ,column 4 as follows:

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

- Column 11.0.1 Approved Capital Priorities Expenditures populates Schedule 3A, item 3
- Column 11.1 (Capitalized Interest – Land) populates Schedule 3 item 1.5
- Column 11.2 (Capitalized Interest – Non-Land) populates Schedule 3 item 1.6

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

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

Column 4 shows the total expenditures up to August 31, 2014 for Capital Priorities Grant – Land projects, excluding any capitalized interest. Column 4.1 shows the approved expenditures for funding purposes up to August 31, 2014. Column 5 shows in-year expenditures, also excluding capitalized interest. Column 5.1 shows the in-year approved expenditures for funding purposes. In-year capitalized interest is then reported in Column 6. Column 7 shows the total capital expenditures excluding capitalized interest from current and prior years. Column 7.1 shows the total approved expenditures for funding purposes at end of August 31, 2015.

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

- Column 5 (In-year Land expenditures) + Column 6 (Capitalized Interest – Land) populates Schedule 3 item 1.1
- Column 5.1 Approved Capital Priorities Expenditures populates Schedule 3A item 3
- Column 6 (Capitalized Interest – Land) populates Schedule 3 item 1.5



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

### **Schedule 3A – Input**

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

*Remaining Approved Amounts or Opening Deferred Revenue:* This item is prepopulated based on the closing balance of approval room in the Ministry reviewed 2013-14 Financial Statements.

Capital Grants Receivable or Application of Deferred Revenue – Land: The amount on the line above this one (Capital Grants Receivable or Application of Deferred Revenue – Capital Expenditures – All Categories) is the amount calculated to be either the grant receivable (in the case of the first 5 columns), or the amount to be transferred out of deferred revenues (for the remaining columns). On this line, the board should enter the part of the total that should be applied to Land expenditures. The remaining amount will be assigned to Non-Land automatically.

### **Schedule 3A – Report**

#### ***Columns 1 to 5***

Columns 1 to 5 represent funding sources that provide an approval room under which the board can spend. Spending on capital up to the approved amount will generate a receivable from the province.

#### ***Approvals / Allocations Available***

Items 1.1 to 1.3 are used to calculate item 1.4, the total available approval room for 2014-15.

Item 1.1 (*Remaining Approved Amounts or Opening Deferred Revenue*) is the approval room available as at September 1, 2014 for existing programs. The amounts are populated from the Ministry reviewed 2013-14 Financial Statements.

Item 1.2 (*In-year Approvals and Allocations*) represents the approvals received in the year. For NPP & GPL Other (column 1) and GPL Renewal (column 2), there will be no new approvals. In-year approvals for Full Day Kindergarten (column 3) are automatically populated. Funding for Capital Priorities Grant – Major Capital Programs

(column 4) and Capital Priorities Grant – Land (column 5) are populated from in-year allocations included on Schedule 3.2.

Item 1.3 (*Amounts Used to Fund Eligible Operating*) is only applicable for the Full Day Kindergarten column, and is populated from Section 11 Full Day Kindergarten Allocation, item 11.90.14.12. It represents operating expenses related to FDK that reduce the remaining approval room at item 1.4.

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

### ***Eligible Capital Expenditure***

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

For columns 1 to 5, the “eligible capital expenditure” equals the total capital expenditures less capitalized interest. Please note that short-term interest funding is provided and calculated separately in Section 11 on the eligible not permanently financed capital expenditures before it is paid or long-term financed.

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

These lines show the calculation of the board’s capital grant receivable from the province. To the extent the board spent within its approval room, the board will record a receivable for its eligible capital expenditures. The receivable is calculated to a maximum of the approval room for NPP and GPL Other; GPL Renewal and Full Day Kindergarten, whereas the receivable is populated from Schedule 3.2 for Capital Priorities – Major Capital Programs and Capital Priorities - Land. The board will input the amount of the receivable related to land expenditures on item 3.1, if any and the remaining receivable will be allocated to the non-land amount on item 3.2.

### ***Remaining Approval Room***

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

### ***Capital Budget Shortfall***

The total capital shortfall is shown at item 5.3. An amount is shown here if the eligible capital expenditures excluding capitalized interest at item 2.4 exceed the capital grants receivable at item 3 plus the capitalized interest shortfall at item 6.2. The capital shortfall

is split into land and non-land. Please note that the capitalized interest shortfall at 6.2 is included in non-land (item 5.2) for columns 1 through 4 but for column 5 it is included in land (item 5.1). A capital shortfall on land is further tracked in Schedule 5.6 (Continuity of Revenues Recognized for the Purchase of Land, Capital Deficit on Land). A capital shortfall on non-land (i.e. depreciable assets) is further tracked in Schedule 5.3 (Deferred Capital Contributions Continuity).

### ***Capital Shortfall Related to Capitalized Interest***

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

### ***Columns 6 to 16***

Columns 6 to 15 represent funding sources that are capital deferred revenues, which fund capital expenditures including land. These are amounts that have been received up-front in cash, but have not yet been spent on capital. Spending in these categories will not generate a receivable from the province.

Column 16 represents unfunded capital expenditures which have no capital funding source for the expenditure or board is using operating resources to fund the expenditures. These expenditures will create a capital budget shortfall.

### ***Overspending in Other Deferred Revenue***

It may occur that a board overspends in one 'other deferred revenue' category, but has another type of 'other deferred revenue' available. If this situation occurs, the board should record the overspending in column 16, under the 'other' category, NOT under the 'other deferred revenue' category. If the board does not do this, then the overspending will fall under the 'other deferred revenue' category, for which the spending was not authorized.

For example, assume a board has the following:

Other deferred revenue #1 balance = \$100

Other deferred revenue #2 balance = \$300

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

### ***Approvals / Allocations Available***

Items 1.1 to 1.3 are used to calculate item 1.4, the total deferred revenues available at the beginning of 2014-15.

Item 1.1 (*Remaining Approved Amounts or Opening Deferred Revenue*) is the deferred revenue available as at September 1, 2014 for existing programs. The amounts are populated from the Schedule 5.1, Deferred Revenues opening balances.

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

Item 1.3 (*Amounts Used to Fund Eligible Operating*):

- The amount under the EDC column is an input cell. Boards are to enter any EDC operating expenses for the year, which will reduce the deferred revenue balance available for capital expenditures.
- The amount under the Temporary Accommodation column is populated from the total amount under Section 11, item 11.100.2

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

### ***Eligible Capital Expenditure***

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

For columns 6 to 16, the “eligible capital expenditure” equals the total capital expenditures including capitalized interest.

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

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

At item 3.1, indicate the portion of capital deferred revenue to be applied towards spending on land. For column 13 (EDC), the application of deferred revenues is populated under the use for land at item 3.1. For columns 6 (Temporary accommodation), 7 (School Condition Improvement), 7.1 (Retrofitting school space for child care), 9 (School Generated Fund), 10 (School Renewal), 11 (Renewable Energy), 12 (Energy Efficient Schools), 14 (POD) and 15 (Other deferred revenues), these deferred revenues can be applied to land or non-land spending. Unless the funding sources specifically allow the use of funds to purchase land, typically the land expenditures allowed under these funding sources are for land improvements only. The board will input the amount of the deferred revenues applied to land expenditures on item 3.1, if any and the remaining deferred revenues will be allocated to the non-land amount on item 3.2.

### ***Remaining Approval Room***

This line is not applicable for columns 6 to 16.

### ***Capital Budget Shortfall***

The total capital shortfall is shown at item 5.3. An amount is shown here if the eligible capital expenditures excluding capitalized interest at item 2.4 exceed the capital grants receivable at item 3. The capital shortfall is split into land and non-land. A capital shortfall on land is further tracked in Schedule 5.6 (Continuity of Revenues Recognized for the Purchase of Land, and Capital Deficit on Land). A capital shortfall on non-land (i.e. depreciable assets) is further tracked in Schedule 5.3 (Deferred Capital Contributions Continuity). The closing deferred revenue balance is tracked on Schedule 5.1 (Deferred Revenue).

### ***Capital Shortfall Related to Capitalized Interest***

This section is not applicable for columns 6 to 16.

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

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

Schedule 3C has three input forms in the 2014-15 financial statement forms.

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

This input form replaced the separate Asset Upload System that was used in EFIS 1.0. It is used in the financial statements cycle in order to enter capital asset transactions for Land, Land Improvements, Buildings amortized over 20 years, Buildings amortized over 40 years, and Buildings 40 permanently removed from service. School boards are required to input capital asset activity for these asset classes from September 1, 2014–August 31, 2015 on an asset by asset basis in this schedule.

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

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

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

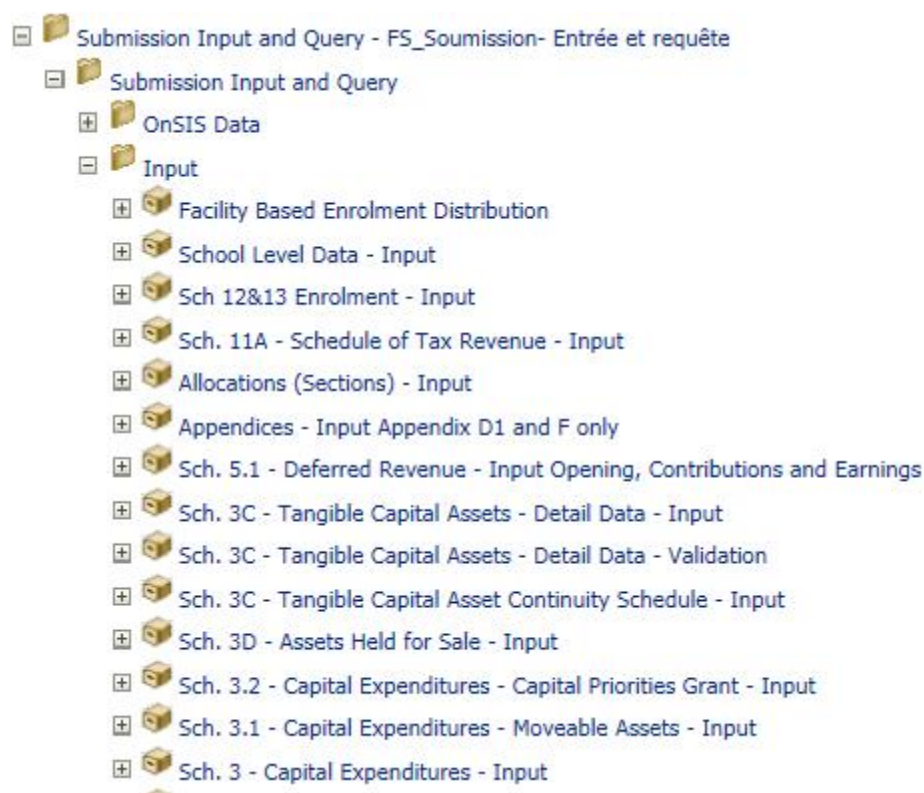
Once the data entered into the Detail Data-Input form are validated, the summarized information is pre-loaded into the Schedule 3C – Tangible Capital Asset Continuity Schedule.

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

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

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

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



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

## Requirements Detail

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

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

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

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

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

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

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

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

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



FIELD NAME	DATA FORMAT	SAMPLE DATA
		40R = Building 40 Permanently Removed from Service  PRH = Building 40 Permanently Removed from Service Held for Sale
Asset Status	Char (1)	N = New
		E = Existing
SFIS Number	Integer (6)	123456
Street Address	Varchar (255)	1099 Martingrove Road
Town/City	Varchar (255)	Etobicoke
Remaining Service Life Opening Balance September 1	Integer (2,2)	10.50
Changes to Remaining Service Life	Integer (2,2)	4
Remaining Service Life Closing Balance	Integer (2,2)	14.5
Cost - Opening Balance September 1	Integer (12,2)	120577.50
Cost - Adjustments to Opening Balance	Integer (12,2)	-206.65
Cost - Transfer Between Asset Class	Integer (12,2)	563.55

FIELD NAME	DATA FORMAT	SAMPLE DATA
Cost - Additions and Betterments	Integer (12,2)	10536.53
Cost - Addition Source	Integer (4)	I = 4 digit GRE number E = 0000
Cost - Amounts transferred to/from CIP	Integer (12,2)	85212.22
Cost Amounts transferred to/from Pre-acquisition	Integer (12,2)	5278.44
Cost – Disposal - Deemed Disposals	Integer (12,2)	0
Cost - Disposal Source	Integer (4)	I = 4 digit GRE number E = 0000
Cost - Transfer to Financial Assets	Integer (12,2)	0
Cost Closing Balance August 31	Integer (12,2)	221961.59
Accumulated Amortization Opening Balance September 1	Integer (12,2)	50657.22
Accumulated Amortization - Adjustments to Opening Balance	Integer (12,2)	308.68
Accumulated Amortization - Transfer Between Asset Classes	Integer (12,2)	22578.95
Accumulated Amortization - Amortization Expense	Integer (12,2)	10567.50

FIELD NAME	DATA FORMAT	SAMPLE DATA
Accumulated Amortization - Write-down	Integer (12,2)	5000.57
Accumulated Amortization – Disposal - Deemed Disposals	Integer (12,2)	8567.22
Accumulated Amortization - Transferred to Financial Assets	Integer (12,2)	7782.45
Accumulated Amortization Closing Balance August 31	Integer (12,2)	62762.11
Net Book Value Opening Balance at September 1	Integer (12,2)	69920.28
Net Book Value Closing Balance at August 31	Integer (12,2)	159199.48
Disposal Type	Char(1)	C = Complete  P = Partial
Percentage disposed. <b>NOTE:</b> If nil, please enter "0"	Integer (2,2)	10.55
Proceeds of Disposition	Integer (12,2)	652785.23
Gain on Disposal	Integer (12,2)	24579.23
Loss on Disposal	Integer (12,2)	742354.46

FIELD NAME	DATA FORMAT	SAMPLE DATA
CIP - Cost Opening Balance September 1	Integer (12,2)	98575.12
CIP - Adjustments to Opening Balance	Integer (12,2)	8754.23
CIP – Additions	Integer (12,2)	4578256.12
CIP - Amounts transferred to/from Preconstruction	Integer (12,2)	6896.89
CIP - Amounts transferred out from CIP to Cost	Integer (12,2)	85212.22
CIP – Closing Balance at August 31	Integer (12,2)	4607270.14
Preacquisition - Balance September 1	Integer (12,2)	9785457
Preacquisition - Adjustments to Opening Balance	Integer (12,2)	2578.97
Preacquisition - Additions and Betterments	Integer (12,2)	3678.97
Preacquisition - Write Downs	Integer (12,2)	157.26
Preacquisition - Amounts transferred to asset ready for use	Integer (12,2)	5278.44
Preacquisition - Amounts transferred to CIP	Integer (12,2)	6896.89

FIELD NAME	DATA FORMAT	SAMPLE DATA
Preacquisition - Cost Closing Balance August 31	Integer (12,2)	9779382.35
Asset Transferred Link	Integer (12)	12345
Fully Transferred Flag	Char (7)	Yes/Oui = Y, P = Partial Transfer, T = Transfer back to TCA

## Data Types

### ***Key Asset Information:***

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

### ***Input Data***

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

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

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

## Information Requirements

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

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

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

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

- Transfer between restricted asset classes (between LAN, LIM, B40, 40R and B20)
  - Enter a negative amount in the cost/accumulated amortization Transfer Between Asset Classes columns
  - A new asset line needs to be created in the New Assets section with the same positive amount under the column 'Transfer Between Asset Classes'
  - The corresponding Asset Transferred Links of both assets should be entered to provide a trail of asset movement
  - The Asset Fully Transferred Flag of the asset transferred out should be entered to indicate whether the old asset line should be carried forward to the following year
- Transfer between restricted and non-restricted asset classes
  - Enter a negative amount in the cost/accumulated amortization Transfer Between Asset Classes columns
  - Enter the Asset Fully Transferred Flag to determine whether the old asset line should be carried forward the following year
  - Enter the positive amount under other TCA asset classes (i.e. equipment) Transfer Between Asset Class on the TCA summary tab
  - While the amounts under the column 'Transfer Between Asset Classes' may not net to zero in the TCA – Detail Data Input sheet, it should net to zero on the TCA Summary tab

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

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

**NEW 2014-15** – As of the 2014-15 financial statement, the transfer from TCA to asset held for sale will be reported in Schedule 3C – Tangible Capital Assets – Detail Data – Input and then populated onto Schedule 3D. Boards need to enter the amount transferred in both the Cost - Transfer to Financial Assets column and the TCA Accumulated Amortization - Transfer to Financial Assets column. Boards will also **HAVE TO** enter the Asset Transferred Link and Asset Fully Transferred Flag. Once the four columns are entered, the asset held for sale will be populated on Schedule 3D. If either of these columns is left blank, the financial asset transferred will not be populated onto Schedule 3D.

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

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

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

- If the same asset exists in both 3C and 3D (was partially transferred to AHFS in a prior year)
  - On Schedule 3C, identify the specific line and enter POSITIVE amount to be transferred back to TCA under the Cost/Accumulated Amortization Transfer to Financial Assets column
  - The serial ID of the AHFS should be in the Asset Transferred Link column. If it is not, enter the AHFS asset ID in the Asset Transferred Link column
  - The Asset Fully Transferred Link should be flagged as 'P/T' to indicate that the closing balance will not be zero and the asset should be carried forward to next year
  - On Schedule 3D, enter "Y" under the Transfer to TCA Flag column; this confirms that this asset has been fully transferred from 3D to 3C and should not be carried forward to the following year; the closing balance for this asset will also be zero
  - If a board has an asset partially transferred back to TCA, please contact the ministry for specific instructions
- If the asset only exists on 3D (was completely transferred to AHFS in a previous year)
  - On Schedule 3C, create a new asset and enter necessary information (original TCA asset ID, asset class, asset name etc.) and POSITIVE amount to be transferred back to TCA under the Cost/Accumulated Amortization Transfer to Financial Assets Column
  - The serial ID of the asset as an Asset Held For Sale on Schedule 3D should be entered under the Asset Transferred Link column

- The Asset Fully Transferred Link should be flagged as 'P/T' to indicate that the closing balance will not be zero and the asset should be carried forward to next year
- On Schedule 3D, there will be two lines referring to the same asset: the original AHFS asset and the new one populated by the information entered in Schedule 3C which will be reducing the closing balance of this asset. The closing balance of the populated asset should be negative and will offset the closing balance of the original AHFS asset.
- Flag with a 'Y' under Transfer to TCA Flag for both asset lines; this confirms that these two assets have been transferred fully out of Schedule 3D and should not be carried forward to the following year; please note that the net total of all the lines with a 'Y', should be zero, otherwise an error will be reported

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

This field is used to track the source when an asset is sold to or bought from a government reporting entity (GRE). In the 2014-15 Financial Statements, these are drop-down cells where boards are required to choose the respective BPS ID of the entity that it has incurred the transaction with.

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

### ***Disposal Type***

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

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

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



### **Fully Transferred Flag**

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

### **Detail Level Validation**

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

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

Validation and Error Checks	Formula (Attribute names) – To Pass Error
Accumulated Amortization Opening Balance must be 0 for Asset Type LAN	If TYPE = LAN then ACC_AMOR_OPEN = 0
Accumulated Amortization Adjustments must be 0 for Asset Type LAN	If TYPE = LAN then ACC_AMOR_ADJUST = 0
Closing balance for Remaining Service Life cannot be negative	RSL_CLOSE >=0
Closing balance for Gross Book Value cannot be negative	GBV_CLOSE >=0
Closing balance for Accumulated Amortization Closing Balance cannot be negative	ACC_AMOR_CLOSE >=0
Closing balance for Net Book Value cannot be negative	NBV_CLOSE >=0
Closing balance for CIP cannot be negative	CIP_CLOSE >=0
Closing balance for Pre-acquisition Cost cannot be negative	PREAC_CLOSE >=0
Board Asset Serial Number Missing	SERIAL_NO is not NULL
Board Asset Serial Number format incorrect	SERIAL_NO is less than 9 digits and greater than 0
Board Asset Serial Number must be unique by board	SERIAL_NO must be unique by Board
Asset Name must not be blank	NAME is not NULL
Asset Type must be 'B40', 'B20', 'LAN', 'LIM', '40R'	TYPE must be B40 or B20 or LAN or LIM' 40R,
SFIS number must not be blank	SFIS is not NULL
Asset Address must not be blank	ADDRESS is not NULL
Asset City must not be blank	CITY is not NULL

Validation and Error Checks	Formula (Attribute names) – To Pass Error
Disposal Type must be C or P or N	DISP_TYPE must be C or P or N
Gross Book Value must be 0 for Disposed Assets	If DISP_TYPE = C then GBV_CLOSE = 0
Accumulated Amortization Value must be 0 for Disposed Assets	If DISP_TYPE = C then ACC_AMOR_CLOSE = 0
Gross Book Value must be 0 for completely transferred Assets	If Fully Transferred Flag = Y then GBV_CLOSE = 0
Accumulated Amortization Value must be 0 for completely transferred Assets	If Fully Transferred Flag = Y then ACC_AMOR_CLOSE = 0
If Disposal Type is C or P Disposal Source must not be null	If DISP_TYPE = C or P then GBV_DISP_SRCE is not null
Check the disposal type field cannot be null if there is disposal amount in GBV or Amort.	If GBV_DISP > 0 then DISP_TYPE is not null If ACC_AMOR_DISP > 0 then DISP_TYPE is not null (not applicable to land & land improvement with infinite life)

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

Task List Status

Task - Sch. 3C - Tangible Capital Assets - Detail Data - Input-F5\_SC3C\_DT14 Task Instructions

CSD cath. des Aurores boréales Board Working Version Period: YearTotal1

Financial Statements		Financial Statements		Financial Statements	
No Category	No Category	No Category	No Category	No Category	No Category
Asset Name	Asset Serial Number	Asset Type	Asset Status	Asset SFIS Number	Street Address
Franco-Superieur	3,299	B40	E	6,515	225 River Street
École secondaire catholique de LV	5,094	B40	E	10,740	175 rue High Nord
École Immaculée Conception	5,097	B40	E	10,768	119 Lily Pad Lake Road
École secondaire catholique de LV	10,401	LAN	E	10,740	chemin Airport
Franco-Superieur	10,402	LAN	E	6,515	175 rue High Nord
École catholique Étoiles-du-Nord	11,277	LAN	E	11,288	161 Red Lake
École catholique Étoiles-du-Nord	11,288	B40	E	11,288	225 River Street
Franco-Superieur	15,584	LIM	E	6,515	175 rue High Nord
Franco-Superieur	15,585	LIM	E	6,515	chemin Airport
École secondaire catholique de LV	15,586	LIM	E	10,740	48 Discovery Road
École catholique de l'Enfant-Jésus	15,586	B40	E	11,288	161 Dryden

Data Validation Messages

Cell Value Must be 0 When Disposal Type is C; FR\_Cell Value Must be 0 When Disposal Type is C; [2]

Cell Value Cannot be Null. / FR\_Cell Value Cannot be Null. [1]

Data Validation Messages

There are 5 different types of validation error:

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

## Consolidation Level Input

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



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

Additions, betterments, disposals/deemed disposals and transfers for assets that are not captured in the Detail Input Schedule should be entered in the appropriate columns of the TCA Gross Book Value Tab. Amortization expense, write-downs and deemed disposals of these assets should be entered in the TCA Accumulated Amortization tab.

Proceeds of disposition (POD), gain on disposal and loss on disposal for non-restricted assets should be entered in the Net Book Value and Proceeds of Disposition tab.

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

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

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

#### **TAB: TCA Gross Book Value:**

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

The total additions and betterments will equal the total capital expenditures for the year on Schedule 3 (Capital Expenditure Budget), item 1.4, column 17. The cells on Schedule 3C are not populated from Schedule 3 because there is less detail in the Schedule 3 categories, and will allow boards to record additions to leased assets.

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

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

**TAB: TCA Accumulated Amortization:**

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

**TAB: NBV & POD:**

On the NBV screen, enter any proceeds of disposition (POD), gain on disposal and loss on disposal for all assets. There should be only either a net gain or net loss on disposal to be reported on pooled assets. On disposal of assets not on a pooled basis, boards can choose to report a gain/loss on disposal on an asset by asset basis or on a net basis. For restricted assets, the POD and gain/loss on disposal is calculated based on an asset by asset basis. Note that the gain on disposal for the assets being restricted under Ontario Regulation 193/10 Restricted Purpose Revenues is recorded in deferred revenue on Schedule 5.1, items 2.25 to 2.27 and 2.29. Therefore, the loss on disposal for the restricted assets and the gains or losses on sale of assets not restricted by the above regulation are recognized in the Consolidated Statement of Operations.

**Relationship to Other Schedules**

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

**Schedule 3D – Assets Held for Sale**

This schedule conforms to PSAB standards relating to assets that are presented for sale during the fiscal period. When TCA meet the criteria under PS 1201.055, they are moved out of TCA and into the financial asset category called Assets Held for Sale. These criteria are:

- a) prior to the date of the financial statements, the government body, management board or an individual with the appropriate level of authority commits the government to selling the asset;
- b) the asset is in a condition to be sold;

- c) the asset is publicly seen to be for sale;
- d) there is an active market for the asset;
- e) there is a plan in place for selling the asset; and
- f) it is reasonably anticipated that the sale to a purchaser external to the government reporting entity will be completed within one year of the financial statement date.

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

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

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

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

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

This schedule is divided into 2 tabs. The first tab is a summary of the assets listed on the second tab and provides the summary of all the Assets Held for Sale by the board on an asset class level.

As of the 2014-15 Financial Statements, the second tab which provides the listing of all the assets held for sale is pre-populated. An asset is reported as an Asset Held for Sale on Schedule 3D either if it has been brought forward from the prior year or if there was an in-year transfer from TCA to AHFS (Schedule 3C to Schedule 3D). Boards can

enter other information such as opening balance adjustments, additional expenditures and disposal directly in the second tab.

- The Asset Held for Sale – Details tab has the following fields: Ministry ID – this is comprised of the board # and original serial ID used when the asset belonged to a TCA class.
- Asset Serial ID – this is the new serial ID assigned to the asset as an Asset Held for Sale. When transferred from a TCA into an AHFS, the ID reported under the Asset Transferred Link on Schedule 3C is pre-populated here.
- Asset Name - the name of the land or building asset is populated here, based on what was used in the prior year or when the asset used to be a TCA on Schedule 3C - Details.
- Asset Transferred Link – this is the previous serial ID of the asset i.e. what the serial ID was when the same asset used to be a TCA prior to being transferred. This is populated from Schedule 3C and provides the original source of the asset.
- Asset Type – this is the asset class and is pre-populated based on what the asset was in the prior year or on Schedule 3C. It is based on the Asset Type that the assets are summarized on the Schedule 3D – Summary tab.
- Assets Held for Sale - Opening Balance September 1: Pre-populated with each asset's closing balance as of August 31, 2014. This column will be pre-populated only for those assets that were reported as Assets Held for sale on the 2013-14 Financial Statements and still active (have not been fully disposed of).
- Assets Held for Sale – In-Year Additions – this column reports the amounts that have been transferred from TCA to AHFS during the 2014-15 year and is pre-populated based on what is entered on Schedule 3C as Transferred to Financial Assets. The net transfer amount (Gross Book Value less Accumulated Amortization) of the asset transferred to financial asset from Schedule 3C is reported here. This will occur when a TCA meets the criteria noted in PS 1201.055, thus the TCA is reduced and the assets held for sale are increased. If an asset held for sale is transferred back to TCA, the in-year addition will become negative.

Data entry is required in the following columns:

- Assets Held for Sale – Prior Year Opening Balance Adjustments – similar to the adjustments column in Schedule 3C, this column should only be used for material adjustments agreed by the auditors to restate the opening balances.
- Additional Expenditures on AHFS - Normally, if there are expenditures on Assets Held for Sale they are expensed during the year. However, if the amount is material, please consult with your auditors to see if it qualifies for adding it to the AHFS.



- In-Year Disposals- Report any in-year decreases to the assets held for sale as a negative amount. This will occur when the board has disposed of the asset. Please note that only negative amounts can be entered in this column.
- Disposal Type - boards are required to provide the Disposal Type (C = Complete; P = Partial), whenever an amount is entered under the Disposal Column. This will help determine if the asset has been fully disposed of or if it should be brought forward to the following year.
- Proceeds of disposition – to enter the proceeds of disposition on the sale of the assets held for sale.

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

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

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

- All existing active Assets Held for Sale as of August 31<sup>st</sup>, 2014 reported on the 2014-15 Audited Financial Statements will be populated with the appropriate Ministry IDs, Asset Names, Asset Transferred Links, Asset Types, and Opening Balances as of September 1<sup>st</sup>, 2014.
- New assets transferred into Assets Held for sale in-year from Schedule 3C, will be populated with the Appropriate Ministry IDs, Asset Names, Asset Transferred Links, Asset Types, and in-year addition amounts from Schedule 3C (Transferred to Financial Assets Column).
- The transactions such as: Prior Year Opening Balance Adjustments, Additional Expenditures, In-Year Disposals, Disposal Types, and Proceeds of Disposition should be entered by boards.
- Whenever there is an amount entered under the Disposal column, boards are required to provide the Disposal Type (C = Complete; P = Partial). This will help determine if the asset has been fully disposed of or if it should be brought forward to the following year.
- A new column 'Transfer to TCA Flag' has been added into the Assets Held for Sale – Details tab. This column identifies assets transferred back to TCA during the year: the options under this drop-down menu are (Y = Yes, or Blank).
- The amount to be transferred back to TCA from Assets Held for Sale (Schedule 3D → 3C) should be first entered into Schedule 3C – under the column 'Amounts Transferred to Financial Assets' as a positive amount.

- If the specific asset transferred back to TCA still exists in Schedule 3C, boards are required to enter a positive transfer amount under 'Transfer to Financial Assets' and flag the Asset Fully Transferred Flag with a "P/T"; if the specific asset transferred back to TCA no longer exists on Schedule 3C, a new line should be created on Schedule 3C reporting the transfer back to TCA reporting the 'Transfer to Financial Assets' as a positive number and flagging the Asset Fully Transferred Flag with a "P/T". This will create that asset line to have a closing balance on Schedule 3C. A new line will also be created on Schedule 3D, reducing the closing balance to a negative amount.
- Boards should flag all assets that are associated with transferring back an asset from AHFS to TCA with a Y under the Transfer to TCA Flag column, and the net total closing balances of all these assets should be zero.
- All assets flagged with a Y = full transfer back to TCA will not be carried forward and populated into the opening balances for the following year.
- All assets reporting disposal amounts are also required to provide the Disposal Type (C = Complete; P = Partial), whenever an amount is entered under the Disposal Column. This will help determine if the asset has been fully disposed of or if it should be brought forward to the following year.

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

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

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

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

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

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

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

**Available for Compliance – Unappropriated**

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

**Available for Compliance – Internally Appropriated**

This portion of the surplus, if any, is available to address any in-year deficit, as calculated in the Compliance Report, Balanced Budget Determination. Accumulated surplus in this section is normally restricted/appropriated for specific purposes.

**Unavailable for Compliance**

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

**Opening Balance Column**

September 1, 2014 opening balances are populated from the board submitted 2013-14 Financial Statements closing balances in Schedule 5. These blue cells can be adjusted by the board if required.

**Transfer to Committed Capital Column**

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

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

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

**Committed Sinking Fund Interest Earned:**

Item 2.8.1 is for committed sinking fund interest earned. Data for this item comes from Schedule 5.5, Committed Sinking Fund Interest Earned. For a detailed explanation of this line item, see the instructions for Schedule 5.5. This amount represents the

earnings on sinking fund assets that will be used to pay off a part of the associated debt.

### **Committed Capital Projects:**

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

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

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

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

Item 4.1 is for Employee Future Benefits - retirement gratuity liability. The unfunded liabilities as of September 1, 2014 are from item 1.4 in Schedule 10G and can be adjusted by the boards where appropriate in Schedule 10G. This opening unfunded liability is to be amortized over adjusted Employee Average Remaining Service Life (EARSL) of eligible employees under the plan or a shorter period reported at item 1.5 in Schedule 10G. The amortized amount in col. 3 is brought in the calculation of compliance through schedule 10ADJ.

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

Item 4.1.1 is for Employee Future Benefits - Early Retirement Incentive Plan. The unfunded liabilities as of September 1, 2014 are from item 1.4 in Schedule 10G and can be adjusted by the boards where appropriate. This opening unfunded liability is to be amortized over adjusted Employee Average Remaining Service Life (EARSL) of eligible employees under the plan or a shorter period reported at item 1.5 in Schedule 10G. The amortized amount in col. 3 is brought in the calculation of compliance through schedule 10ADJ.

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

Item 4.1.2 is for Employee Future Benefits - Retirement Health, Dental, Life Insurance Plans. The unfunded liabilities as of September 1, 2014 are from item 2.4 in Schedule 10G and can be adjusted by the boards where appropriate. This opening unfunded liability is to be amortized over the number of remaining years of the 10 years amortization period or a shorter period reported at item 2.5 in Schedule 10G. The amortized amount in col. 3 is brought in the calculation of compliance through schedule 10ADJ.

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

Item 4.1.3 is for Employee Future Benefits - other. The in-year changes in liability for employee future benefits - other will be phased into compliance over 4 years starting in 2012-13 so that by 2015-16 the full PSAB expense is included for compliance purposes. 25% or less of the in-year change is excluded from compliance in 2014-15, and the calculation of the exclusion is done in Schedule 10ADJ.

**Revenues Recognized for Land:**

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

**Liability for Contaminated Sites**

Item 4.8 is for the liability for contaminated sites as at September 1, 2014. As outlined in Memorandum 2014:SB13, school boards will record this initial liability as an adjustment to the opening accumulated surplus as of the 2014-15 Financial Statements. The initial liability is excluded from compliance and is pre-loaded based on the liability amount reported in 2014-15 March Report, Schedule 26. The board may reduce the opening liability by entering in column 3, in-year increase/(decrease). The liability is addressed if the board set aside a portion of their accumulated surplus for this purpose. It does not necessarily agree to any cash payments made against the liability. There may be a timing difference between the board setting aside accumulated surplus to address the liability, and paying down the liability in cash. Any additional expenses incurred in the year will be included in compliance, and are to be entered on Schedule 10 under Other Expenses - other non-operating and Schedule 10.7 only. Item 4.8, column 3, will only accept positive values since only the initial liability is excluded from compliance.

**Relationship to other schedules**

- The amount calculated as the in-year increase/decrease in column 3 on Schedule 5 Interest to be Accrued (item 4.2) comes from Schedule 10ADJ,

column 14 total minus Schedule 10ADJ, column 14, item 79 minus Schedule 10ADJ, column 14, item 78.

- Amortization of the Employee Future Benefits retirement gratuity in column 3 of item 4.1 is populated from Schedule 10G, item 1.6, column 15.
- Amortization of the Employee Future Benefits Early Retirement Incentive Plan liability in column 3 of item 4.1.1 is populated from Schedule 10G, item 1.6, column 15.1.
- Amortization of the Employee Retirement Health, Dental, Life Insurance Plans in column 3 of item 4.1.2 is populated from Schedule 10G, item 2.6, column 16.
- Change in the unfunded liability of Employee Future benefits other than retirement gratuity and Retirement Health/dental/life in column 2 of item 4.1.3 is populated from Schedule 10ADJ column 16 total minus column 17 total.
- The opening balances on column 1 for item 4.1, 4.1.1 and 4.1.2 come from Schedule 10G, column 15, 15.1 and 16 at item 1.4 and 2.4 respectively.
- The amount calculated as the in-year increase/decrease on Schedule 5 for School Generated Funds (SGF) (item 4.4) is the total revenue from SGF on Schedule 9, item 4.4 less the total expenses related to SGF on Schedule 10, item 79.

## **Schedule 5.1 – Deferred Revenue**

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

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

This schedule provides the information required to report on deferred revenue set up by regulation or legislation, as well as third party amounts. It reports the continuity information relating to the balance sheet account called Deferred Revenue.

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

- Transfers to deferred revenue are the amounts put into the deferred revenue liability account (column 2) and transfers out of deferred revenue are amounts taken out of the deferred revenue liability account (column 4, 5 or 6). The

decrease in deferred revenue is the amount recognized as revenue (Schedule 9) in the current year or the amount transferred to DCC (Schedule 5.3) in the year.

- Any earnings on deferred revenue that are required to be used for the same purpose as the initial deferred revenue amount will be recorded in column 3. If earnings are not required to be used for the same purpose as the initial deferred revenue amount, then the earnings will be recorded on Schedule 9 as interest. The board will enter this amount on Schedule 9 at item 6.1.
- In the case that the agreement with the organization providing the funding under deferred revenues requires the board to return any unspent funding to the organization at the end of the period of the agreement, the board can use the adjustment (column 2.1) to transfer the unspent funding to an account payable to the organization.

### **Tab: Operating**

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

### **Operating Deferred Revenues**

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

<b><i>Item #</i></b>	<b><i>Description</i></b>	<b><i>Source of Contributions Received</i></b>	<b><i>Transfer to Revenue on Schedule 9, Item #</i></b>	<b><i>Additional Information (if applicable)</i></b>
1.4	Distant School / Program Improvements	No new amounts; boards can draw down existing amounts	Sch 9, Item 1.2 (Legislative Grants)	
1.4.1	Internal Audit	Data Form A.2, Internal Audit	Sch 9, Item 1.2 (Legislative Grants)	
1.4.2	Green Schools Pilot	No new amounts; boards can draw down existing amounts	Sch 9, Item 1.2 (Legislative Grants)	See Green School Pilot paragraph below
1.4.3	Mental Health Leader	Data Form A.2, Mental Health Leader	Sch 9, Item 1.2 (Legislative Grants)	See EPO Grants paragraph below
1.7	Energy Efficient Schools – Operating	No new amounts; boards can draw down existing amounts	Sch 9, Item 2.8 (Other Ministry of Education Grants)	See Energy Efficiency paragraph below
1.7.1	EPO Grants – Current Year	Appendix E	Sch 9, Item 2.8 (Other Ministry of Education Grants)	



<b><i>Item #</i></b>	<b><i>Description</i></b>	<b><i>Source of Contributions Received</i></b>	<b><i>Transfer to Revenue on Schedule 9, Item #</i></b>	<b><i>Additional Information (if applicable)</i></b>
1.7.2	EPO Grants – before 2014-15		Sch 9, Item 2.8 (Other Ministry of Education Grants)	
1.7.3	OLE Grants	Populated based on transfer payment	Sch 9, Item 2.8 (Other Ministry of Education Grants)	
1.8 – 1.12	Other – Specify	Enter cell	Sch 9, Item 2.8 (Other Ministry of Education Grants)	Record any restricted amounts for operating from the Ministry of Education not otherwise indicated
1.15	Ministry of Training Colleges & Universities (TCU)	Enter cell	Sch 9, Item 2.21 (Other Ministries)	
1.16 – 1.20	Other Ministries – Specify	Enter cell	Sch 9, Item 2.21 (Other Ministries)	Record any other restricted amounts for operating from Ministries other than TCU
1.23	School Boards	Enter cell	Sch 9, Item 2.24 (Other GRE)	GRE = Government Reporting Entity
1.24	Colleges	Enter cell	Sch 9, Item 2.24 (Other GRE)	GRE = Government Reporting Entity

<b>Item #</b>	<b>Description</b>	<b>Source of Contributions Received</b>	<b>Transfer to Revenue on Schedule 9, Item #</b>	<b>Additional Information (if applicable)</b>
1.25	Hospitals / Local Health Integration Networks	Enter cell	Sch 9, Item 2.24 (Other GRE)	GRE = Government Reporting Entity
1.26	Federal Government	Enter cell	Sch 9, Item 5.5 (Federal Government)	
1.27	School Generated Funds	Enter cell	Sch 9, Item 4.3 (School Generated Funds)	Ex. Restricted revenues from school fund raising for operating type expenses
1.28	Tuition fees – International/VISA students	Enter cell	Sch 9, Item 8.3 (Fees from Individuals – Day School, Other)	
1.29 – 1.33	Other Third Party	Enter cell	Sch 9, Item 8.15 (Other Third Party)	Record any other operating restricted amounts from third parties not otherwise indicated

### **EPO Grants**

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

EPO Grants – Before 2014-15: Report the total of the deferred revenues balance from 2013-14 for all the EPO grants as the opening balance in this line. Report any movement in 2014-15 related to these EPO grants in the other columns.

**Tab: Capital**

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

**Capital Deferred Revenues (Note 1)**

<i><b>Item #</b></i>	<i><b>Description</b></i>	<i><b>Source of Contributions Received</b></i>	<i><b>Transfer to Revenue on Schedule 9, Item #</b></i>	<i><b>Additional Information (if applicable)</b></i>
2.2	Minor Tangible Capital Assets	Section 1, Item 1.18 (same as Item 1.61)	Sch 9, Item 1.2 (Legislative Grants)	Described in Section 1A, at item 1.61
2.3	School Renewal	Data Form A.2, School Renewal	Sch 9, Item 1.2 (Legislative Grants)	See School Renewal paragraph below
2.4	Interest on Capital	Section 1A, Items 1.63 and 1.64	Sch 9, Item 1.2 (Legislative Grants)	Described in Section 1A, at item 1.63 and 1.64.
2.5	Temporary Accommodation	From Schedule 3A, item 1.2	Sch 9, Item 1.2 (Legislative Grants)	Described in Section 1A, at item 1.62.2.

<b>Item #</b>	<b>Description</b>	<b>Source of Contributions Received</b>	<b>Transfer to Revenue on Schedule 9, Item #</b>	<b>Additional Information (if applicable)</b>
2.6	School Condition Improvement	Data Form A.2, School Condition Improvement	Sch 9, Item 1.2 (Legislative Grants)	Described in Section 1A, at item 1.62.1.
2.6.1	Internal audit – Capital	Data form A.2, Internal Audit	n/a	
2.6.2	Green School Pilot - Capital	No new amounts; boards can draw down existing amounts	n/a	
2.6.3	Retrofitting school space for child care	Pre-loaded from GSN Table	Sch 9, Item 1.2 (Legislative Grants)	Ministry still determining board by board allocation and will update EFIS when available
2.9	Improved Access for Special Education	No new amounts; boards can draw down existing amounts	n/a	
2.10	Energy Efficient Schools – Capital	No new amounts; boards can draw down existing amounts	n/a	See Energy Efficiency paragraph below
2.10.1	Renewable Energy - Capital	No new amounts; boards can draw down existing amounts	n/a	

<b>Item #</b>	<b>Description</b>	<b>Source of Contributions Received</b>	<b>Transfer to Revenue on Schedule 9, Item #</b>	<b>Additional Information (if applicable)</b>
2.11 – 2.15	Other - Specify	Enter cell	n/a	Record any restricted capital amounts from the Ministry of Education not otherwise indicated
2.18 – 2.22	Other Provincial Grants	Enter cell	Sch 9, Item 2.21 (Other Ministries)	Record any restricted capital amounts received from the Province of Ontario
2.25	Proceeds of Disposition – School buildings	Enter cell	Sch 9, Item 8.15 (Other Third Party)	See Proceeds of Disposition paragraph below
2.26	Proceeds of Disposition – Other	Enter cell	Sch 9, Item 8.15 (Other Third Party)	See Proceeds of Disposition paragraph below
2.27	Assets Held for Sale	Enter cell	n/a	See Assets Held for Sale paragraph below
2.28	Education Development Charges	Enter cell in Estimates/Revised Estimates.  Populated from Appendix D1 in Financial Statements	Sch 9, Item 8.16 (Education Development Charge)	
2.29	Federal Government	Enter cell	Sch 9, Item 5.5 (Federal Government)	

<b>Item #</b>	<b>Description</b>	<b>Source of Contributions Received</b>	<b>Transfer to Revenue on Schedule 9, Item #</b>	<b>Additional Information (if applicable)</b>
2.30	School Generated Funds - Capital	Enter cell, amount transfer to Schedule 14, item 1.6	n/a	Ex. Restricted revenues from school fund raising for playground equipment, van to transport sports team, etc. Item to be purchased meets capitalization threshold.
2.31	Board Level Donations – Capital	Enter cell	Sch 9, Item 8.15 (Other Third Party)	Ex. Donation received by board to refurbish a gym, add a new wing, etc. Item to be purchased meets capitalization threshold.
232 – 2.36	Other Third Party – Specify	Enter cell	Sch 9, Item 8.15 (Other Third Party)	Record any other restricted capital amounts from third parties not otherwise indicated

**Note 1:**

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

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

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

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

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

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

On April 21, 2009, Ontario announced a \$550M investment in improving the energy efficiency of Ontario schools. All funding under these initiatives flowed to the boards from 2009-10 to 2012-13, and all related projects are expected to be finished by the end of 2012-13. However, the expenditures on Schedule 3 and the deferred revenues lines in Schedule 5 have been retained for input as there may be some projects that did not receive approval from various levels of governments in time to complete by the end of 2012-13.

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

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

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

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

## School Renewal

Changes to Ontario Regulation 193/10 have been reflected in these forms with respect to the school renewal allocation. To the extent that a board has amortization greater than DCC revenue in the year, *attributable to spending on school renewal eligible assets*, boards will be able to recognize the school renewal allocation in revenue up to the amount of DCC revenue shortfall. For example, assume a board has amortization expense in year of \$1,000,000 and DCC revenue of \$700,000, and the shortfall of \$300,000 is due to spending on assets that are eligible under the school renewal allocation. In this case, the board could recognize \$300,000 of their school renewal deferred revenue in revenue. If the shortfall of \$300,000 was not due to spending on assets eligible for school renewal (ex. for an admin building), the board would **not** be able to recognize an amount in revenue.

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

## Proceeds of Disposition

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

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

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

## Assets Held for Sale

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

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



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

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

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

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

Dr:    Deferred revenue (AHFS)    zz

Cr:    Deferred revenue (POD)    zz

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

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

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

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

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

For column 5, boards will transfer deferred revenue to DCC based on the usage of the deferred revenue in the current year. The amount recorded in column 5 will coincide with the usage of deferred revenue that is entered in Schedule 3A (Receivables and Use of Capital Deferred Revenues). Based on the expenditures reported and the available deferred revenue on Schedule 3A, the deferred revenue usage will be

calculated and populated into Schedule 5.1, column 5 for Temporary Accommodation, School Condition Improvement, Internal Audit- Capital, Retrofitting school space for child care, School Renewal, Minor TCA, School Generated Funds, Renewable Energy and Energy Efficient Schools.

For the Proceeds of Disposition (POD), boards will enter on Schedule 5.1, column 5 the amount transferred in-year to DCC related to spending on depreciable assets. The total of the two types of POD (School Buildings and Other) will equal the amount on Schedule 3A, column 14, item 3.2. Similarly, for the usage of POD related to spending on non-depreciable items, boards will enter on Schedule 5.1, column 6 the amount transferred in-year to revenue. The total of the two types of POD (School Buildings and Other) will equal the amount on Schedule 3A, column 14, item 3.

For all other capital deferred revenue, boards will enter on Schedule 5.1, column 5 the amount transferred in-year to DCC related to spending on depreciable assets. Specifically, this would be entered for Improved Access for Special Education, Other Specified Ministry of Education Grants, Other Specified Provincial Grants, Federal Government, Board Level Donations – Capital and Other Specified Third Party. The total of all the aforementioned capital deferred revenues used will equal the amount entered on Schedule 3A, column 15, item 3. Similarly, for the usage of all other capital deferred revenue related to estimated spending on non-depreciable items, boards will enter on Schedule 5.1, column 6 the amount transferred in-year to revenue. This applies to Other Specified Provincial Grants, Assets Held for Sale, Education Development Charges, Federal Government, Board Level Donations – Capital and Other Specified Third Party. The total of the aforementioned capital deferred revenues will equal the amount entered on Schedule 3A, column 15, item 3.2.

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

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

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

### **Relationship to Other Schedules**

- The total capital deferred revenue applied on Schedule 3A, Receivables and Use of Deferred Revenues, columns 6 to 15, must equal the amount of deferred revenue transferred to DCC in column 5 of Schedule 5.1 plus the amount of deferred revenue transferred to revenue in column 6 of Schedule 5.1. Details of specific line items are described above.
- The total at item 2.38 in column 4 cannot exceed the opening depreciable TCA net book value (recorded at Schedule 5.3, column 1, item 2.0) less the opening DCC balance (recorded at Schedule 5.3, column 1, item 2.3).

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

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

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

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

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

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

Boards will continue to long term finance capital expenditures related to these prior capital programs through the Ontario Financing Authority (OFA), and will receive cash

flow from the Ministry to meet their annual debt repayments. This means that a board's cash flow will be different than the revenue recorded (a timing difference only).

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

## **Accounts Receivable Continuity Input**

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

The total receivable shown at item 1.8, column 1 & 2 shows the board's opening accounts receivable from the Province related to the board's supported eligible capital expenditures as at August 31, 2014. These amounts are populated from the Board submitted 2013-14 Financial Statements Schedule 5.2 closing balances. Boards can adjust the pre-loaded amounts, if necessary.

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

Column 3 is the 2014-15 in-year capital grant receivable amount from Schedule 3A, items 1.3 and 3, columns 1 to 5.

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

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

### ***Column 4 – Recovery of payable to province***

Column 4 shows the recovery of the amounts of NPP allocation previously flowed to the boards by the Province to recover the Pupil Accommodation Debt Reserve balance and deferred revenues for 2014-15. These amounts are pre-loaded based on Ministry's

information on application of the NPP reserves against the request for the OFA financing by the boards taking into account the project completion eligibility.

***Column 5 – Reduction in supported NPF***

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

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

Column 6 captures the financing for not permanently financed (NPF) amounts and the refinancing of non-OFA permanent debt. The financing amount through the OFA is populated at item 1.6 based on the OFA loan issued in 2014-15 reported in Section 12. The total of column 6 must equal zero.

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

In column 7, the amount flowed to the board to make principal payments or to retire supported debt will be deducted from the account receivable. The amount at item 1.7 is the sum of principal payments and debt retirement in Section 12 for supported non-OFA debts. The data is pre-loaded in Section 12 based on the information from CWT (Capital Wrap-up Template) and OFA loans. The amount at item 1.6 is based on OFA loan payment reported in Section 12.

This column also includes cells for the capital grant payments for Full Day Kindergarten (FDK), Capital Priorities Grant - Land, Capital Priorities Grant – Major Capital Programs received from the Ministry in the school year on line 1.3 to 1.5. Payment for the FDK and Capital Priorities Grant – Major Capital Programs receivable related to eligible expenditures incurred before September 1, 2014 will be paid after the Ministry receives the 2013-14 Financial Statements from the boards (therefore payment will be early in 2014). Payment for the FDK and Capital Priorities Grant – Major Capital Programs receivable related to eligible expenditures incurred from September 1, 2014 to March 31, 2015 will be made around June and July 2015 based on data in the 2015 March report. Payment for the FDK and Capital Priorities Grant – Major Capital Programs receivable related to eligible expenditures incurred from April 1, 2015 to August 31, 2015 will be paid after the receipt of the 2014-15 financial statements. The payment for capital grants related to Capital Priorities Grant - Land will be made in the month corresponding to the completion of the purchase transaction. The amounts in column 7 are pre-loaded based on the actual payments in 2014-15.

***Column 8 – Balance at August 31***

Column 8 is a subtotal of columns 1 to 7, calculating the receivable as at August 31, 2015.

***NPP Allocation Previously Flowed Input***

This section of the input form is for tracking the NPP allocation that was previously flowed to boards, and which must be reduced to zero. Item 2.0 shows the continuity for 2013-14 (in Estimates and Revised Estimates only), while item 2.1 shows the continuity for 2014-15.

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

Item 2.1, column 9, is the sum of the remaining NPP component of the pupil accommodation debt reserve and NPP deferred revenues (NPP reserves) at August 31, 2014, preloaded from the 2013-14 Financial Statements.

***Column 10 – Recovery of payable to province (NPF)***

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

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

Column 11 is preloaded with the use of cash from the NPP reserves to pay down its supported not permanent finance debts in 2014-15.

***Column 12 – Recovery of payable to province (principal payment)***

Column 12 is preloaded with the recovery against supported debt principal payment as indicated in Section 1B, items 1.59.7 and 1.59.8.

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

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

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

Column 14 is the 2014-15 closing balance of the remaining NPP reserves, which equals to the sum of columns 9 to 13.

## **Schedule 5.3 - Deferred Capital Contributions Continuity**

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

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

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

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

### **Item 2.3 – Total Deferred Capital Contributions**

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

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

The purpose of line items 2.4 and 2.5 is to determine the portion of the DCC balance at item 2.3 that relates to non-government reporting entity (GRE) (item 2.4) and GRE amounts (item 2.5). The government reporting entity relates to the Province of Ontario, and all entities that are consolidated within. For Ministry consolidation purposes, certain GRE amounts must be eliminated. Non-GRE amounts are capital contributions from the federal government, school generated funds for capital, board level donations for capital, and other third parties amounts specified by the board. To the extent that information is available pre-September 1, 2010 for these amounts, boards would enter that information in the open cells at item 2.4. The amount at item 2.5 (GRE contributions) will be calculated as the DCC amount (item 2.3) less the non-GRE contributions (item 2.4). Post-September 1, 2010, boards will be tracking DCC additions, disposals and amortization on an asset by asset basis, so the information will be available. This includes the tracking of non-GRE capital contributions. See *Table 2: Sample Sub-Ledger of Post-August 31, 2010 Capital Spending* for an example of the information boards should be collecting.

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

In column 1, item 2.1.3 boards are to enter their pre-August 31, 2010 unsupported capital spending as at September 1, 2014 and then enter the portion that relates to sinking fund interest to be earned at item 2.1.1. The balance at item 2.1.2 (other unsupported capital spending pre-August 31, 2010) is calculated based on the amounts entered at item 2.1.3 and 2.1.1. In column 1, item 2.2 boards are to enter their post-August 31, 2010 unsupported capital spending as at September 1, 2014.

### ***Column 2 – Additions***

In column 2, the boards' post-August 31, 2010 unsupported capital spending will automatically be entered at item 2.2. This represents the portion of the board's 2014-15 TCA additions that have not been supported with capital contributions. This amount is populated from Schedule 3A, item 5.2, column 17 – the board's total non-land capital shortfall in the year. In other words, if the board's TCA purchase amount exceeds its capital contribution, there will be a capital shortfall. This means that the additions to DCC (column 2, item 2.3) will be less than the additions to TCA (column 2, item 2.0) by the capital shortfall (column 2, item 2.2).

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

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

### ***Column 3.1 – PY Capital Grant Adjustments***

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

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

Column 4 represents the total of columns 1 to 3.1



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

Column 5 is used to enter the disposals of DCC in the year. The disposals of depreciable TCA are automatically entered from Schedule 3C (TCA Continuity). Added to this are the transfers to financial assets for the assets that were reclassified as held for sale, which come from Schedule 3D (Assets Held for Sale).

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

### ***Column 6 – Amortization***

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

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

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

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

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

Item 2.1.2: Item 2.1.3 – item 2.1.1

To explain the calculation, the amortization of the unsupported capital spending is calculated as the unsupported capital spending on depreciable assets, divided by the average remaining service life (RSL) of these assets.

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

For some boards, this automatically calculated number may not be representative of the average RSL of the assets on which there is unsupported debt. If this is the case, boards are able to enter an amount for the adjusted average RSL relating to unsupported debt (at item 3.1). This adjusted amount was only to be used when boards are able to substantiate the assets that relate to the unsupported debt. The 2014-15 adjusted average RSL is usually calculated as the 2013-14 adjusted average RSL per the revised estimates less one year. However if there is a disposal of unsupported assets that changed the RSL of the remaining assets, boards should report the proper RSL rather than following the above calculation.

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

The amortization at column 6, item 2.2 must be entered by the board. To calculate this amount, boards will keep a sub-ledger for capital spending post-August 31, 2010. Post-September 1, 2010, board *are required* to track DCC additions, disposals and amortization on an asset by asset basis. This includes the tracking of non-government reporting entity (GRE) capital contributions. To the extent that information is available pre-September 1, 2010 for these amounts, boards *may* track this information on an asset-by-asset basis. The unsupported spending on assets will be divided by the expected service life to determine the yearly amortization amount. The overspending amount will correspond to the non-land Capital Shortfall that is recorded on the

Schedule 3A, item 5.2, column 17. For Ministry consolidation purposes, boards will track the portion of the capital contribution that came from outside of the government reporting entity (described in Note 1 in the Table below). A sample sub-ledger is shown in *Table 2: Sample Sub-Ledger of Post-August 31, 2010 Capital Spending*.

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

<b>Program</b> <b>(Col 1)</b>	<b>Asset Type</b> <b>(Col 2)</b>	<b>Capital Contributions - Total</b> <b>(Col 3)</b>	<b>Capital Contributions – Non-GRE (Note 1)</b> <b>(Col 4)</b>	<b>Unsupported Spending (i.e. Capital Shortfall)</b> <b>(Col 5)</b>	<b>Total Service Life / Remaining Service Life (years)</b> <b>(Col 6)</b>	<b>Yearly Amortization of Unsupported Capital Spending</b> <b>(Col 5/Col 6)</b>
GPL Renewal	Moveable	\$10,000,000	\$500,000	\$2,500,000	10	\$250,000
Full Day Kindergarten	40 Year Building	\$1,000,000	\$0	\$400,000	40	\$10,000
TOTAL	n/a	\$11,000,000	\$500,000	\$2,900,000	n/a	\$260,000

Note 1: Includes capital contributions from the federal government, school generated funds for capital, board level donations for capital, and other third parties amounts specified by the board.

### ***Column 7 – Balance at August 31***

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

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

- The total on Schedule 5.3, column 3, item 2.3 will equal the amount at Schedule 5.1 (Deferred Revenue), column 4, item 2.38.
- The total on Schedule 5.3, column 2, item 2.2 will equal the total the non-land Capital Shortfall that is recorded on the Schedule 3A, item 5.2, column 17.

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

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

### **TAB: Committed Capital Projects:**

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

### **Depreciable Capital Projects**

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

### **Capital Land Projects**

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

### **Column 1 – Project Description**

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

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

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

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

The amounts input in this column will be based on the closing balance reported in this schedule in Board submitted 2013-14 Financial Statements, which can be adjusted, if necessary.

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

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

**Column 5 – Amount of Projects Committed in 2014-15 from Prior Years Surplus**

Enter the amount budgeted/committed in 2014-15 for committed capital projects using the accumulated surplus from previous years under this column. Only positive values should be entered here. The total depreciable projects amount from this column will be populated on Schedule 5, item 2.8.2, column 2. The total land projects amount from this column will be populated on Schedule 5, item 4.7, column 2.

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

Boards will enter the amount spent/committed in 2014-15 on committed capital projects funded by the in-year surplus under this column.

**Column 6 – Committed Capital - Amortization**

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

**Column 6.1 – Committed Capital – Amount Released in CY**

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

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

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

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

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

**TAB: Sinking Fund Interest:**

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

**Committed Sinking Fund Interest Earned**

Items 8 to 12 are used to calculate the portion of the sinking fund interest earned that goes to Schedule 5 at item 2.8.1, columns 2 and 3.

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

This is pre-loaded from the Board Submitted 2013-14 Financial Statements, which can be adjusted, if necessary.

**Item 8.1 – *Amount Committed in 2014-15 from Prior Years Surplus***

This is an entered cell which allows boards to set aside accumulated surplus to cover future years' shortfalls in sinking fund interest. Enter the amount committed in 2014-15 for sinking fund interest using the accumulated surplus from previous years on this line. Only positive values should be entered here. The total amount from this line will be populated on Schedule 5, item 2.8.1, column 2. On Schedule 5, ensure that a corresponding negative amount is entered on the line(s) where the accumulated surplus is being transferred from.

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

This is an entered cell which allows boards to set aside an in-year surplus to cover future years' shortfalls in sinking fund interest. Enter the amount committed in 2014-15 for sinking fund interest using the in-year surplus here. Only positive values should be entered. The total amount from this line will be populated on Schedule 5, item 2.8.1, column 3. On Schedule 5, the amount entered on this line will reduce the operating accumulated surplus on line 1.1, column 3.

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

This cell contains the estimated amount of sinking fund interest that will be earned by the board in 2014-15. This amount will equal Schedule 9, item 6.2, which is populated from Section 12, item 12.45, column 13. If, however, the board earned a cumulative amount of interest in excess of the amount stated in the sinking fund agreement before 2014-15, the amount here will be \$0. This is because sinking fund earnings after this point will no longer be reported under Available for Compliance, Internally Appropriated. It will go to Operating Accumulated Surplus at item 1.1, column 3 on Schedule 5 (via a reduction at item 2.8.1, column 3, Schedule 5).

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

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

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

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

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

This is the sum of items 8 to 11.

**Sinking fund interest earned in excess of expected interest earned in the sinking fund agreements (Items 13 to 17)****Item 13 – Committed Sinking Funds – Sinking fund interest to be excluded from DCC**

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

**Item 14 – Cumulative interest earned as at Aug. 31, 2014**

This amount is pre-loaded based on Ministry reviewed 2013-14 Financial Statements, Schedule 5.5 item 16. Boards can adjust the pre-loaded amount, if necessary..

**Item 15 – Interest earned in excess of sinking fund agreements in 2013-14**

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

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

This amount is calculated at column 9 plus column 14.

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

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

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

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

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

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



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

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

### **Item 1.1 – Revenues Recognized for Land – Balance at September 1, 2014**

The amounts are pre-loaded based on the closing balance of Schedule 5.6 in the Board Submitted 2013-14 Financial Statements, which can be adjusted, if necessary.

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

This amount is entered by the board (a positive number), and represents the revenues that will be recognized in 2014-15 for the purchase of land that occurred in a prior period. Revenues to support this purchase are only being received in 2014-15. Boards are to enter the portion relating to EDC and non-EDC land revenues.

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

This amount comes from Schedule 3A, item 3.1, column 17 and Schedule 3, item 1.5, columns 1 to 5, and represents the revenues that will be recognized in 2014-15 for the purchase of land including capitalized interest (i.e. capital grants received or deferred revenues used).

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

This amount is entered by the board when land is disposed during the period. When land is purchased, the revenues received to purchase the land are recorded in Schedule 5.6. Accordingly, when the land is disposed, this amount of revenue must be removed from this schedule. Enter the value as a positive number, splitting the amount between EDC and non-EDC.

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

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

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

**Item 1.6 – Revenues Recognized for Land – Balance at August 31, 2015**

This cell is the sum of items 1.1, 1.2, 1.3, and 1.5 minus item 1.4. The amount is populated at Schedule 5, item 4.7, column 4. It represents the cumulative total of revenues that have been included in accumulated surplus for the purchase of land as at August 31, 2015.

**Capital Deficit on Land**

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

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

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

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

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

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

This amount is automatically populated from item 1.6 above.

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

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

## **Schedule 6: Trust Funds Administered by the Board**

The trust fund name and opening balance are pre-loaded from the closing balance of the Board Submitted 2013-14 Financial Statements, which can be adjusted, if necessary

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

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

### **Financial Assets:**

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

### **Liabilities:**

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

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

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

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

## Schedule 7 – Input

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

## Schedule 9: Revenues

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

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

Schedule 9	Schedule 5.1, column 6
Line 2.8 – Amounts from Deferred Revenue – Other Ministry of Education Grants	Lines 1.13 and 2.16
Line 2.21 – Amounts from Deferred Revenue – Other Ministries	Lines 1.21 and 2.23
Line 2.24 – Amounts from Deferred Revenue – Other GRE	Lines 1.23, 1.24 and 1.25

Line 4.3 – Amounts from Deferred Revenues – School Generated Funds	Line 1.27
Line 5.5 – Amounts from Deferred Revenue – Federal Government	Lines 1.26 and 2.29
Line 8.15 – Amounts from Deferred Revenue – Other Third Party	Lines 1.29 to 1.33, and 2.37 less 2.30 less 2.29 less: 2.28
Line 8.3.1 - Fees from Individuals – Day School, Other, the Transfer from deferred revenues column	Line 1.28

- Education Development Charges (EDC) revenue is the amount recognized as revenue in the current year, not the amount of EDCs collected during the year. Most of the EDCs collected will be recorded as deferred revenues until they are used for the purpose for which they were collected. This amount will be populated at item 8.16, based on information entered in Schedules 3, 3A, and 5.1.
- Boards will enter fees from their Extended Day Program related to Early Learning at item 8.17.
- The amortization of deferred capital contributions (DCC) is recorded as revenue on this schedule at item 9.1.
- Most of the proceeds from sales of site and buildings (i.e. real property) are recorded as deferred revenues until they are used as prescribed by regulation 193/10 – Restricted Purpose Revenues. For example, a building is sold in the current year and the proceeds will be used in a future year. The proceeds are not recognized as revenue in the current year but are recorded as a contribution to deferred revenue (Schedule 5.1, column 2, items 2.25 to 2.27) to the extent that the board had capital contributions in DCC for the purchase of this building. The deferred proceeds will be transferred to the DCC account (Schedule 5.3) in the year that they are used for the purposes allowed by the regulation. DCC will be recognized into revenue at the same rate as the amortization of the asset that was purchased with the proceeds. The scenario is different when land is sold. A revenue recovery will be recorded on line item 8.30 in Schedule 9 to the extent that the board had capital contributions in accumulated surplus (Schedule 5, line items 2.8.2 and 4.7) for the purchase of this land. See the [Fall 2011 Training Session slides](#) for the journal entries supporting the proceeds of disposition transactions.

- DCC on disposal of non-pooled and unrestricted assets and DCC related to the loss on disposal of restricted assets is recorded as revenue on this schedule at item 9.2. On the disposal of non-pooled and unrestricted assets, the DCC of the disposed assets is transferred to revenue and reported on this line. On the disposal of restricted assets (including assets held for sale), if there is a loss incurred on disposal, the portion of the DCC of the disposed asset equal to the loss is also transferred to revenue by reporting the amount on line 9.2. The remaining portion of the DCC is transferred to deferred revenue. See the [Fall 2011 Training Session slides](#) for the journal entries supporting the disposition transactions.
- Report any interest on sinking fund assets at Section 12, item 12.45, column 13 which will be populated at item 6.2.
- Any interest earned on debentures raised by boards to pre-finance project costs should be reported as revenue.
- Tuition fees from Ontario residents on tax-exempt land (S4 of Tuition Fee Regulation) are to be reported under item 8.2.
- Tuition fees from Individuals – Day School, Other typically refers to tuition fees collected from international VISA students. Some boards may record the fees received for the upcoming school year from the VISA students as deferred revenue. In those instances, the collected fees can be recognized as revenues in the respective school year through a transfer from Schedule 5.1, item 1.28, col. 6 to Schedule 9, item 8.3.1. This amount from the deferred revenues is excluded from the amount populated in item 8.15, Amounts from deferred revenues – other third party. Some boards may not record the tuition fees from VISA students as deferred revenues, but would accrue fees received in advance. They would in those circumstances continue to report the revenues, when recognized, on item 8.3.2.
- All payments to school boards other than grants should be reported at item 8.14, Government of Ontario, Non-grant payment. An example is a disbursement for an employee of the board seconded to the Ministry.
- Gains reported on Schedule 3C incurred from the disposal of pooled assets and non-restricted assets will be populated under item 8.18.

### **Banker and Recipient Boards**

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

### ***Banker Boards***

When the funding is received from the Ministry, the banker board should record the amount in Provincial Grants - Other revenue (Schedule 9, items 2.9 to 2.14), or deferred revenues where applicable.

When the banker board flows the money to the other board or sets up the payable to the other board, they will record the expense as a "Transfers to other Boards" expense (Schedule 10, column 11).

### ***Recipient Boards***

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

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

#### ***Legislative Grants***

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

#### ***Other Deferred Revenues***

- Other deferred revenues on Schedule 5.1 that meet the criteria for revenue recognition would be transferred out of deferred revenue by recording the appropriate amount on Schedule 5.1, column 6. No data entry is required on Schedule 9, as the amount will be populated automatically. For example, if the revenue recognition criteria have been met for the Energy Efficient Schools – Operating deferred revenue, the board will record the appropriate amount in Schedule 5.1, column 6, item 1.7. This amount will flow automatically to Schedule 9, item 2.8 (Amounts from deferred revenue - Operating Ministry of Education grants).

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

- All amounts on this schedule are to be recorded on a PSAB basis and will be input except:
  - Local taxation amount, which comes from Schedule 11A
  - Total current year legislative grants from Section 1A and the amounts from deferred revenues, which come from Schedule 5.1.
- Gain on disposal of unrestricted assets (i.e., assets other than land and building) is pre-loaded at item 8.18 as the sum of gain on disposal in Schedule 3C for unrestricted assets. Negative amounts will be preloaded on Schedule 10, column 12, item 80.1.
- Item 3.4, which is only applicable to financial statements, is to be used to accrue tax revenue adjustments (write offs and supplementary taxes) relating to 2015, where there are significant variances from adjustments boards experienced in the past. It is expected that this cell will have limited use and will only be used in extraordinary circumstances. Any amount of revenue accrued on this line will have an offsetting amount recorded at item 2.32 to reflect the grant impact.
- The amortization of DCC at item 9.1 will equal the amount recorded on the DCC Continuity (Schedule 5.3, column 6, item 2.3).

### **Schedule 10 – Expenses**

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

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

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

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

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

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

This schedule is designed to collect expense information on a PSAB basis by expense category and object. As per public Sector Accounting Board (PSAB) section PSG-4,



paragraph 7, the creation of, addition to or deduction from funds and reserves does not create a revenue or expense.

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

- Amounts going into deferred revenues are *not* expenses.
- Expenses include capital purchases that do not meet the capitalization threshold in the TCA Guide.
- Item 53.1 and 53.2 – as part of the full implementation of the Full Day Kindergarten initiative, Teacher Assistants and Early Childhood Educators (ECE's) line is split into two lines, teacher assistants (item 53.1) and ECE (item 53.2) for related to day school programs. The expenses reported on item 53.2 ECE line should be related to the ECE work in Full Day Kindergarten. In the case that there are ECEs 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), item 71 (School Renewal) and item 77 (Other Pupil Accommodation) do not contain any amounts that meet the capitalization threshold per the TCA Guide; these amounts would be recorded on the Capital Expenditure schedules (Schedules 3 to 3A).
- Item 77 (Other Pupil Accommodation) includes operating-type expenses regarding pupil accommodation, mostly interest on debt on capital programs.
- Expenses to be reported on this schedule are gross expenses except for HST rebates. Salary recoveries are not netted and any recoveries are to be reported on Schedule 9 in the Other Revenue section. The reporting of expenses to the various categories should be in accordance with the [Uniform Code of Accounts](#) definitions and mapping except where specifically noted below.
- Columns on Schedule 10 should include the following object codes:
  - Salaries and Wages: object codes 101 – 195
  - Employee Benefits: object codes 201 – 295
  - Staff Development: object codes 315 – 318
  - Supplies and Services: object codes 320 – 460, 551 – 553 and 661
  - Interest charges on long term debt: object codes 752, 754 ,761,762 and 764
  - Rental Expenses: object codes 601 – 630
  - Fees and Contractual Services: object codes 651 – 655 and 662 - 682
  - Other: object codes 701 – 715, 722, 725 and 763
  - Transfers to Other Boards: object code 720
  - Amortization: object codes 781 - 798
- Funding has been provided to boards under the learning opportunities grant for a board leader for the implementation of the funding initiatives for students at risk. For some boards this duty may be assigned fully or partly to a supervisory officer. Boards are required to report the associated salary cost at item 59, Coordinators and Consultants.
- Interest cost for long term debt and any interest costs relating to capital not permanently financed (including interest on short term borrowing on capital programs that are waiting for long term financing from OFA) are to be included in

column 7 items 54, 62, 66, 68, 70, 71, or 77; and short-term borrowing costs for operating purposes is to be included at column 10 item 66.

- Other non-operating expenses at item 78 are to include:
  - only the extraordinary expenses as referred to in the [Uniform Code of Accounts](#), restructuring expenses or expenses that are non-educational and for which the board receives offsetting revenues.
  - Payments that the board is required to place in a trust fund as a result of the financing arrangements of the not permanently financed (NPF) debt are to be reported on this line. A corresponding funding is included in the GSN.
  - Any new expenses related to liability on contaminated sites under PSAB standard 3260 incurred after Sept 1, 2014 should be reported in Schedule 10 under Other Expenses - other non-operating

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

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

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

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

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

#### ***Interest Accrued***

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

## **School Generated Funds**

Expenses related to school generated funds are excluded for compliance purposes on Schedule 10ADJ at line item 79. The corresponding revenues are excluded from compliance on the Compliance Report at line item 1.1.

## ***Contaminated Site***

As the initial liability for contaminated sites as at September 1, 2014 is excluded from the compliance, therefore any in-year transactions which reduce the opening liability entered in Schedule 5, column 3, in-year increase/(decrease) is also excluded from the compliance calculation. This is achieved by populating the amount under item 78, Other Non-Operating, in this column.

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

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

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

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

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

This column adjusts the PSAB expense for non-retirement gratuity related Employee Future Benefits back to the cash expense. There will be a further adjustment in column 17, explained below.

## ***Column 17 – Adjustment to Unfunded Non-retirement Gratuity Related Employee Benefits***

Starting in 2012-13, boards will 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. This phase-in will occur over a four year period with the full gap being

phased into compliance by the fourth year (2015-16). Boards should enter the total in-year changes of these liabilities under various expenses in column 16. Boards should input in col. 17 the adjustment reflecting the third year phase-in (the total adjustment should be at least 75% of the total in col. 16).

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

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

### **Schedules 10.1 and 10.2 – School Based Expenses – Elementary and Secondary**

These schedules are identical to Schedule 10 with an elementary/secondary breakdown of expenses on a PSAB basis. Boards are *not* required to produce the adjustments on Schedule 10ADJ on an elementary/secondary basis.

Boards are required to report their school-based expenses by panel. Only Schedule 10.2 - Secondary requires data entry, if applicable; the amounts on Schedule 10.1 are calculated as the totals from Schedule 10 less the amounts input for secondary on Schedule 10.2. They are to include special education expenses reported in schedule 10A and 10B.

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

### **Schedule 10.3 – Textbooks, Classroom Supplies, and Equipment Expenses**

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

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

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

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

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

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

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

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

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

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

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

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

Number of contaminated sites as of August 31, 2015 is also reported in this schedule.

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

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

### **Tab: Option 1**

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

### **Tab: Option 2**

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

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

- Include expenses (including Section 23 programs in approved facilities) that fall within the classroom and non-classroom categories, except for those expenses which, although related (directly or indirectly) to special education pupils, fall under other funding categories (e.g. transportation, administration, supervisory officers and school operations).
- Expenses are to be recorded on an adjusted compliance basis only – not on a PSAB basis. This means that expenses would be recorded in a manner consistent to the recording of expenses on Schedule 10 ADJ. Therefore boards should not include the additional expenses for (and do not have to make the adjusting entries by program for):
  - (i) Interest accrual
  - (ii) Employee benefits (*however*, boards *must include* any changes to the Employee Benefit Expense resulting from plan or benefit changes)
  - (iii) School generated funds
- Boards are to record the amortization, to the extent it applies to the Special Education category. It is expected that the amortization amount will be minimal, since special education equipment (SEA, formerly known as ISA 1 equipment) is

not capitalized per the TCA Guide. SEA will be recorded in column 5 (Supplies and services).

- The total amortization that relates to special education will be entered in column 11 on the amortization line (item 72). All amounts that do not meet the criteria for capitalization per the TCA Guide should be included in column 5 (Supplies and Services).
- The revenue relating to the foundation and other allocations for special education pupils in self-contained classes is distributed under column 15 to classroom teachers and supply teachers expense categories. The Net Expenses in column 16 of the special education expense grids are used to proportionally distribute the special education allocation within the expenditure categories in Data Form B and C.
- Boards are to report total expenses for classroom teachers and supply teachers related to special education self-contained classes. It should be noted that where a class has been determined by the board to be a self-contained special education class and the related expenses have been reported as special education expenses on schedules 10A and 10B, then the class is not part of the primary class size (PCS) calculation or the board's average class size calculation.

Boards are required to refer to the instructions provided in the [Uniform Code of Accounts](#) in the section 'costing for special education' in reporting data on these schedules. The [Uniform Code of Accounts](#) is available on the Ministry's website site for users as a reference in completing this schedule.

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

This schedule provides a more detailed breakdown of the school operations and maintenance expenses reported on Schedule 10.

All expenses are to be reported on a PSAB basis and the detail expense categories are based on recommendations from the School Operations Working Group.

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

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

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



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

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

- Long-Term Disability
- Life Insurance

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

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

There are warning messages to ensure that expense amounts for each of the above categories tie back from one schedule to the other.

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

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

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

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

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

The report for this schedule has two pages: the first appears only in the Financial Statements, while the second appears in all cycles. The first page tracks the liabilities

and expenses for employee future benefits and termination benefits. The second page tracks the amortization of the retirement gratuity and retirement health, dental and life insurance liabilities into compliance.

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

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

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

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

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

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

### **Column 01 – Opening EFB Liability as of September 1, 2014**

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

### ***Column 02 – Benefits Expenses 2014-15***

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 2014-15***

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 2015***

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 2015***

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, 2015 should be input here. There are two cells available here to report each of the following:

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

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

The purpose of this schedule is to calculate the amount to be brought into compliance for the unfunded liabilities for retirement gratuity, early retirement incentive plans and retirement health/dental/life insurance plans.

- The balances at items 1.1 and 2.1 are pre-loaded based on the board submitted 2013-14 Financial Statements' closing balances for these liabilities in column 4 of Schedule 5. Boards are able to overwrite these values to adjust the opening balances, if necessary. The adjusted opening unfunded liabilities are shown on items 1.4 and 2.4 taken into account of any Ministry adjustments at items 1.3 and 2.3 if applicable.
- Items 1.5 and 2.5 show the EARSL and amortization periods applicable for 2014-15, which are based on the EARSL and amortization period reported in Schedule 10G of the board submitted 2013-14 Financial Statements minus 1 year. Boards could use the input cells at items 1.6 and 2.6 to 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 2013-14 school year.

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

This schedule calculates property tax revenues for the school year. This schedule now has three input tabs: Property Tax by Municip.2014, Property Tax by Municip.2015 and Tax Revenue Changes. The latter tab used to be a separate section (Section 14), but it has now been integrated into Schedule 11A.

### **Tab: Property Tax by Municip. 2014 – Input, Property Tax by Municip. 2015 – Input**

Municipalities for the board are automatically populated on this schedule. Where the populated list is incomplete, the board is required to contact the Ministry to request an update of the municipality reference table.

Information on this tab, along with the Tax Revenue Changes tab, is used in the calculation of tax revenues for 2014-15. The residential and business taxes should reflect the revenue based on the most recent 2014 assessment data and mill rates.

Residential taxes include:

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

Business taxes include:

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

## **Tab: Tax Revenue Changes**

This tab collects information on election costs.

### ***Sch. 11A - Tax Revenue and Territorial District Adjustments - Report***

Since school boards report on a school year basis, tax revenue is based on two calendar years' tax revenue; the conversion to school year is made using a 38% / 62% split. These percentages were determined in 1998 when the province introduced the Student Focused Funding model and also introduced a transitional short year funding and shown on item 14.1.1.5 and item 14.1.2.5 respectively.

Tax revenues at item 14.1.1, 14.1.2 and tax adjustments at items 14.3 to 14.5 are populated from the totals compiled on data input in the Property Tax by Municipality tabs.

The calculation of the prior year adjustment at item 14.6.1 resulting from the 2014 calendar year tax revenues reported in the 2013-14 financial statements is done on a total basis and is populated from the ***Sch.11A – Calendar Year 2014 Property Tax Revenue Adjustment - Report***

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

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

This schedule shows the activity for SGF that have been consolidated into the board's financial statements. It includes total school-based revenues (items 1 to 1.8) and total school-based expenses (items 2 to 2.8), 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. 85-88.

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

SGF is reported under five categories:

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

## **Field Trips/Excursions**

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

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

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

## **Fundraising for External Charities**

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

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

Examples: Cancer Society, United Way

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

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

Examples: Cheques provided to the Cancer Society, United Way

## **Student Activities and Resources**

### ***Item 1.3***

Revenues: All monies raised/received related to student activities and resources. Athletic activities are recorded under this category (e.g. tournament fees, league fees,

etc.). The exception would be a field trip (e.g. art club visits an art gallery) or excursion (rugby team travels to Scotland).

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

### ***Item 2.3***

Expenses: Costs associated with student activities and resources.

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

## **Capital Assets**

### ***Item 1.6 – Capital Asset Fundraising***

Funds raised specifically to purchase capital assets comes from input on Schedule 5.1 (Deferred Revenue), item 2.30, column 2. Board will need to distribute the amount between Elementary and Secondary, if necessary. The amount will stay in deferred revenue until the specified capital asset is purchased, then the amount will be transferred to Schedule 5.3 (DCC). Even if funds were raised for band equipment, pottery equipment or technology investments (normally recorded under the Student Activities and Resources line), if these items meet the capitalization threshold as per the TCA Guide, they would be recorded in the Capital Asset category.

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

### ***Item 2.6 – Expenditures on Capital Assets***

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

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

## **Other**

### ***Item 1.4 and Item 2.4***

This includes all items that do not fit under categories above (e.g. general fundraising by the school or school council, interest on accounts). Expenses related to fundraising



activity if any would be recorded here (e.g. costs of running fun fair event, costs related to fundraising partner (e.g. magazine sales)).

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

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

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

Boards are required to provide the Ministry information on the Government Reporting Entity (GRE) Inter-Entity Revenues from September 1, 2014 to August 31, 2015, which will be used by the Ministry to obtain the 5 month period numbers for provincial consolidation. In both schedules, boards are asked only to report activities relating to colleges, hospitals and government agencies.

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

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

Boards are required to provide the Ministry information on the Government Reporting Entity (GRE) Inter-Entity Expenses from September 1, 2014 to August 31, 2015, which will be used by the Ministry to obtain the 5 month period numbers for provincial consolidation. In both schedules, boards are asked only to report activities relating to colleges, hospitals and government agencies.

## **Schedule 21H – Future debt repayments**

### **Tab: Sch. 21H – Future debt repayments - Input**

Report the future payments of principal, interest and sinking fund contributions related to the outstanding debt at year end. The amounts reported should be consistent with the disclosure notes to financial statements.

## Allocations (Sections) – Input

### Purpose:

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

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

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

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

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

### TAB: Section 2 Special Education

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

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

Distribute the total approved Facilities amount in Approved Combined Facilities between elementary and secondary by entering the secondary portion of the allocation here. The elementary amount will be calculated as the Total Day School amount less the secondary portion.

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

### TAB: Sec. 3 French Language

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

*Pupil Credits:* (English Language Boards only). The second section of this tab is used to show the number of pupil credits at the secondary level based on the data in ONSIS. Credits are to be entered as whole numbers. For semestered schools, pupil credits in eligible courses on October 31 and March 31 are to be reported. For non-semestered schools pupil credits in eligible courses on October 31 are included.

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

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

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

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

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

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

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

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

On this tab, boards are to enter the teachers FTE as of October 31<sup>st</sup>, 2014 in the Q&E grid assuming the qualification and experience of teachers are frozen at the 2013-14 level for the qualification and experience allocation.

***Reporting the Teacher Distribution Grid***

The qualification category of a teacher is recognized as of October 31, 2013 except where the qualification category of a teacher is changed after October 31, 2013 in the 2013-14 school year and the change for salary purposes is retroactive to October 31, 2013 or earlier, the changed category is to be reported on the grid.

For new teacher to a board that were not employed to teach by any school boards before 2014-15, the qualification is determined as of October 31, 2014 in the same way as how it would be determined under the "Q&E grid – with Movement"

For new teacher to a board that were employed to teach by other school boards before 2014-15, the qualification is determined as of October 31, 2013 as if the teacher had been employed to teach by the board as of that date.

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

The board's teacher distribution grid should reflect the FTE of active teachers as of October 31, 2014. The FTE should be reported to one decimal place. In general, teachers who are assigned a regular timetable as of October 31, 2014 are included on the grid with the following exceptions:

- Exclude continuing education teachers and teachers providing instruction in respect of programs funded under Special Education Facilities amount.
- Include teachers on leave of absence with pay for which the board is not reimbursed (S39(2) of Grant Regulation).
- Include occasional teachers if the teacher being replaced is not expected to resume instructional duties during the school year.
- Include library/guidance teachers.
- Include teachers assigned to instruct for part of their time (S41(5) of the Grant Regulation).
- Include principals or vice-principals assigned to instruct for part of their time (S41(5) paragraph 2 of the Grant Regulation).

The following teachers on leave should be excluded:

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

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

On this tab, boards are to enter the teachers FTE as of October 31<sup>st</sup>, 2014 in the Q&E grid assuming the movement of Q&E is allowed for 2014-15 at the beginning of the school year.

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

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

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

The board's teacher distribution grid should reflect the FTE of active teachers as of October 31, 2014. The FTE should be reported to one decimal place. In general, teachers who are assigned a regular timetable as of October 31, 2014 are included on the grid with the following exceptions:

- Exclude continuing education teachers and teachers providing instruction in respect of programs funded under Special Education Facilities amount.
- Include teachers on leave of absence with pay for which the board is not reimbursed (S39(2) of Grant Regulation).
- Include occasional teachers if the teacher being replaced is not expected to resume instructional duties during the school year.
- Include library/guidance teachers.
- Include teachers assigned to instruct for part of their time (S41(5) of the Grant Regulation).
- Include principals or vice-principals assigned to instruct for part of their time (S41(5) paragraph 2 of the Grant Regulation).

The following teachers on leave should be excluded:

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

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

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

An educator who is a member of the College of Early Childhood Educators on October 31, 2014 is in category A. An educator who is not in category A is in category B.

The GSN allows grid movement on the 97<sup>th</sup> day in 2014-15 for funding purposes:

- One column which does not reflect grid movement in 2014-15: Number of full years of experience immediately before the start of the 2013-14 school year are to be reported, rounded to the nearest whole number (e.g. 0 – 0.49 years of experience are to be reported at line “Qualified ECEs with no year experience”).
- One column which does reflect grid movement in 2014-15: Number of full years of experience immediately before the start of the 2014-15 school year are to be reported, rounded to the nearest whole number (e.g. 0 – 0.49 years of experience are to be reported at line “Qualified ECEs with no year experience”).
- The FTEs should be reported to one decimal place.

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

This tab is used to collect the additional information required to calculate the Board Administration and Governance allocation. The 2013-14 ADE used at item 10.11.5a to calculate the Trustee enrolment amount is preloaded from item 3.9 in Schedule 13 of the 2013-14 Estimates.

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

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

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

*Number of T4 slips issued by the board:* Enter the Number of T4 slips issued by the board in 2014 for all of its employees. This will be used in calculating the board administration allocation under human resources and payroll functions.

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

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

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

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

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

Average Internal Borrowing Related to eligible NPF Expenditures:

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

Col. 1	Col. 2	Col. 3 2014-15	Col. 4
Date of Internal Borrowing	Amount Borrowed	# of days to Aug. 31/15	Weighted Borrowing (col. 2 X col. 3 / 365)
March 31, 2014	200,000	365	200,000
April 15, 2014	100,000	365	100,000
Sept. 15, 2014	500,000	350	479,452
June 15, 2015 (Note 1a)	(1,400,000)	77	(168,767)
Average Internal Borrowing Related to eligible NPF Expenditures**			610,685

**Note 1a: Sum of the internal borrowing in 2014 (\$800,000) x Col.3/365**

\*\*Internal Borrowing amounts are to be calculated net of any recovery of NPP Reserves.

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

*Short-Term Interest on External Borrowing Related to eligible NPF Expenditures:*

Boards are to report here any external borrowing costs related to the eligible capital programs prior to OFA financing. External borrowing amounts are to be calculated on expenditures net of any recovery of NPP Reserves.

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

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

**TAB: Sec. 11 FDK**

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

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

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

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

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

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

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

**TAB: Sec. 11 Temporary Accommodation**

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

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

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



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

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

## **TAB: Sec. 12 Debt Charges**

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

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

Columns requiring input:

*Capital Debts – Balance at September 1 column:* The 2014-15 opening balances are pre-loaded based on the capital debts closing balances as reported in the board's 2013-14 Financial Statements. These values can be adjusted if required.

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

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

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

*Capital Debts – Refinancing or NPF Retirement column:* This column is to be used when a Board has long-term debt to be refinanced or their NPF is being permanently

financed. Where NPF debt is permanently financed, the amount being permanently financed must be input as a negative number and a positive number must be input on the OFA loans line in this column in Estimates and Revised Estimates. In Financial Statements, this information will be pre-loaded based on actual data. Where any unsupported NPF debt is repaid without refinancing or where non-CWT related NPF is paid by the Ministry, the payment amount should be input as negative number without any corresponding positive number input in this column. Where an existing non-OFA supported long term debt is re-financed through OFA, the details will be pre-loaded in this column. In the case of unsupported debt, other third party long term financing could be used if the rates and terms are more favourable than those offered by OFA.

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

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

***OFA loan related information:***

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

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

***Capital Lease information:***

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

***Not Permanently Financed Lines:***

Some boards have used the NPF lines to track amounts that they have pre-financed on capital projects. As a result, negative amounts are reported in the NPF balances.

Negative balances must not be recorded in the NPF sections; any outstanding pre-financed long-term debt will be shown as unsupported long term debt.

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

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

*Sinking Fund Assets – Balance at September 1:* The 2014-15 sinking fund assets opening balance is pre-loaded based on the sinking fund assets closing balances reported in the board-submitted 2013-14 Financial Statements. This amount is adjustable by the board to the latest data.

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

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

Sinking Fund Retirement Contribution – Funded by Board information

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

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

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

## **Allocations – Reports**

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

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

#### **Operating Grants**

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

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

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

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

Item 1.4 – Supported School Allocation: The supported school allocation amount is calculated on the Section 4 Report.

Item 1.5 – Remote and Rural Allocation: The remote and rural allocation amount is calculated on the Section 5 Report.

Item 1.5.1 – Rural and Small Community Allocation: The rural and small community allocation amount is calculated on the Section 5A Report.

Item 1.6 – Learning Opportunities Allocation: The learning opportunities allocation amount is calculated on the Section 16 Report.

Item 1.7 – Continuing Education Allocation and Other Programs: The continuing education allocation and other programs amount is calculated on the Section 6 Report.

Item 1.8 – Cost Adjustment and Teacher Qualification Allocation: The cost adjustment and teacher qualification allocation amount is calculated on the Section 7 Report.

Item 1.8.1 – New Teacher Induction Program (NTIP): The new teacher induction program amount is calculated on the Section 7 Report.

Item 1.8.2 – ECE Q&E Allocation: The Qualification and Experience Allocation for ECE is calculated on the Section 9 – ECE Q&E Allocation.

Item 1.8.3 – Restraint Savings Allocation: Item 1.8.2 records the recovery of \$10 million under the Public Sector Compensation Restraint to Protect Public Services Act, 2010. The amount for a board is calculated as \$10 million multiplied by the factor set out in Column 2 of Table 15 of the 2014-15 GSN regulation divided by 6,161.38.

Item 1.9 – Transportation Allocation: The transportation allocation amount is calculated on the Section 9 Report.

Item 1.10 – Administration and Governance Allocation: The administration and governance allocation amount is calculated on the Section 10 Report.

Item 1.11 – School Operations Allocation: The school operations allocation amount is calculated on the Section 11 Report.

Item 1.12 – Community Use of Schools Allocation: The community use of schools allocation amount is calculated on the Section 11 Report.

Item 1.13 – Declining Enrolment Adjustment: The declining enrolment adjustment amount is calculated on the Section 16 Report.

Item 1.14 – First Nations, Metis and Inuit Supplemental Allocation: The First Nations, Metis and Inuit supplemental allocation amount is calculated on the Section 18 Report.

Item 1.15 Safe Schools Allocation: The safe schools allocation amount is calculated on the Section 19 Report.

Item 1.16 – Permanent Financing of NPF: Item 1.16 populates the amount of grant that will be payable to boards via the blocked account set up under the blocked account agreement between the boards and the 55 School Board Trust. This revenue is distributed to the non-operating expense line on the Data Form D Report (item 1.25).

Item 1.19 – Temporary Accommodation-Relocation and Leasing: Item 1.19 is the operating component of the Temporary Accommodation allocation for the relocation and leasing of Portables and instructional spaces. This excludes leasing costs and portable relocation costs related to FDK programs.

Item 1.19.1 – FDK-Portable Relocation and Leasing: Item 1.19.1 is the portion of the Full Day Kindergarten funding provided for related operating costs, such as portable relocation costs and operating lease costs for portables and instructional spaces.

### **Capital Grants.**

Item 1.60 – Capital Grants-Non Land: Item 1.60 reflects the Capital Grants that are not related to land. These amounts represent the board's grant entitlement based on eligible capital spending. These amounts are determined on the Capital Grants Funding

– Deferred Revenue Schedule (Schedule 3A, item 3.2 columns 1 to 5). The calculation of these amounts is explained in the Schedule 3 Reports section.

Item 1.60.1 – Capital Grants-Land: Item 1.60.1 reflects the Capital Grants related to land. These amounts represent the board's grant entitlement based on eligible capital spending. These amounts are determined on the Capital Grants Funding – Deferred Revenue Schedule (Schedule 3A, item 3.1 Columns 1 to 5). The calculation of these amounts is explained in the Schedule 3 Reports section.

Item 1.61 – Minor Tangible Capital Assets Capital Adjustment: The Minor Tangible Capital Assets allocation is not new funding. It is simply a reclassification of a portion of the operating allocation (2.5% of the General Operating Allocation at item 1.17) into a capital allocation. Effectively, a portion of the operating allocation is available to be used for spending on minor tangible capital assets (mTCA) first to cover any spending on capitalizable mTCA. Any remaining amount will be applied towards operating expenses.

Item 1.62 – School Renewal Allocation: The school renewal allocation amount is calculated on the Section 11-School Renewal Allocation Report

Item 1.62.1 – School Condition Improvement: The school condition improvement allocation is provided to address school renewal needs and must be used for expenditures that meet the requirement to be capitalized. The funding has been allocated to boards based primarily on the number of schools, excluding schools built since 2007 and schools for which boards have received Ministry funding to substantially renovate and/or replace.

Item 1.62.2 - Temporary Accommodation – portable purchase allocation: This allocation will be paid through the monthly grant base for payment to the board instead of financing through OFA. Consequently, this amount is now separately shown from Capital Grants at item 1.60, as the latter will either be OFA financed or paid twice in a year (upon submission of the March Report, and Financial Statements).

Item 1.62.3 – Retrofitting school space for child care : This allocation was flowed to the board separately from the monthly grant base.

Item 1.63 - Short Term Interest on Capital allocation: This allocation supports short-term interest costs related to capital. During the construction of an asset, short-term interest costs should be capitalized. When the asset is substantially complete, the short-term interest costs should be expensed. The amount must first be used to cover any capitalizable short-term interest costs. If there is any allocation remaining, the balance can be used to cover non-capitalizable short-term interest costs.

Item 1.64 - Capital Debt Support Payments – Interest Portion: This capital allocation is to support interest expenses on long-term borrowing. This amount is calculated on the Section 12 Report as indicated on the form.

Capital allocations (with the exception of Capital Grants at item 1.60 and 1.60.1) will be recorded in deferred revenue upon receipt. When they are spent on their intended purpose, they will be recognized in revenue or transferred to DCC, depending on how they were spent. Amounts spent on capitalizable items will be transferred to DCC. Amounts spent on non-capitalizable items will be recognized in revenue. Capital Grants will be recorded directly in DCC. The grant entitlement is based on eligible capital expenditures incurred, thereby bypassing the need to be recorded in deferred revenue.

Items 1.81 through 1.86: These items reconcile the yearly allocations that flow to revenue (Schedule 9), deferred revenue (Schedule 5.1) and deferred capital contributions (Schedule 5.3).

Items 1.90 through 1.92: These items show the Operating Allocation (item 1.92) that is used in the Balanced Budget Compliance calculation. When determining if a board is in compliance with the Education Act (231.(1)) with respect to any in-year deficit incurred, it is necessary to compare the board's deficit in relation to the 1% of operating allocation benchmark as well as taking into account any accumulated surplus available to the board.

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

The purpose of Section 1B is to show the operating and capital transfer payments that will flow to the board in the year, in cash. For operating amounts, the transfer payment will be substantially the same as the operating allocation (there may be adjustments for flow-through amounts, and some amounts may be reclassified from capital to operating for transfer payment purposes only).

The main difference between Section 1A and 1B relates to the Principal Portion of Capital Debt Support Payments. An amount is transferred to boards yearly relating to their principal payments (item 1.55 and 1.56.1), sinking fund contributions (item 1.56.2) and debt retirement on supported capital debt (item 1.57). The transfer payment will be shown on Section 1B, but a yearly allocation will not be shown on Section 1A. This is because the boards have recognized the entire amount of the supported capital debt at August 31, 2010 as part of the Capital Wrap-Up (i.e. the entire allocation was recognized as revenue in 2009-10).

Item 1.20 – Permanent Financing of NPF: Item 1.20 populates the amount of grant that will be payable to boards via the blocked account set up under the blocked account

agreement between the boards and the 55 School Board Trust. This revenue is distributed to the non-operating expense line in Data Form D Report (item 1.25).

Item 1.22 – Temporary Accommodation –Relocation and Leasing: Item 1.22 is the operating component of the Temporary Accommodation allocation for the relocation and leasing of portables and instructional spaces and excludes the related funding for FDK, which is reported at item 1.22.1.

Item 1.22.1 – FDK – portable relocation and leasing: Item 1.22.1 is the funding provided for portable relocation costs and operating lease costs for portables and instructional spaces related to the FDK programs.

Item 1.57.1 – Retirement of Capital Debt: Item 1.57.1 shows the reduction of the grant for retirement of supported permanently financed debt by the available former NPP reserves (now in accumulated surplus) indicated on the Schedule 5.2 Report in column 18.

Item 1.71 – Capital Debt Support Payments – OFA: The amount of the Capital Debt Support Payments (principal and interest) for OFA long-term loans is populated at Item 1.71. This amount is not paid to the school boards on a monthly basis and is therefore not part of the base for grant advances. The payment is made in October and April of each year.

### **Recovery of NPP Reserve**

Items 1.59.1 to 1.59.8 are only applicable to boards that have NPP reserves amount greater than the sum of NPF amount and available approval room as at August 31, 2010 for NPP/GPL others and GPL renewals. The excess amount will be offset by the Ministry against the board's supported debts principal payment starting 2011-12. This offset will continue after 2011-12 until the excess amount is totally recovered.

## **Section 1.1 – Pupil Foundation Allocation**

The elementary Pupil Foundation allocation is divided into three allocations, for JK to SK, Grade 1 to Grade 3, and Grade 4 to Grade 8 to align funding more clearly with elementary class size standards.

The base amounts per pupil can be found in the [Technical Paper](#) on the [Education Funding](#) website



## Section 1.3 – School Foundation Allocation

This allocation provides for in-school administrative costs.

The new funding benchmarks can be found in the [Technical Paper](#) on the [Education Funding](#) website.

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

School facilities that are on the same site will be combined into one qualifying school for the purpose of this allocation.

Where elementary and secondary facilities are on the same site, they are treated as a combined qualifying school and the combined school will be funded as a secondary school except where the total day school ADE in the elementary facilities of the combined school exceeds 300 and the total day school ADE in the secondary facilities of the combined school exceeds 500. An FTE of 2.0 for principals will be provided for the combined school.

Where multiple facilities of the same panel are on the same site, they are treated as one elementary (or secondary) qualifying school.

Schools facilities reported under the same BSID number are treated as one elementary (or secondary) qualifying school (facilities that are already combined under the same site rule will, however, not be part of this combination).

The school foundation amounts are calculated for each qualifying school based on the information entered on the **School Level Data – Input** form. The Ministry has populated the school combination applying the rules above and using information in SFIS. For any questions on the combination of the schools populated, contact your Ministry Financial Analyst.

## Section 1.3 – School Based Calculations – School Foundation Amount

The purpose of this report is to show the method of the school foundation calculation and summarizes the school based calculations by School IDs.

## **Section 2 – Special Education Allocation**

The Special Education Grant provides additional funding for students who need special education programs, services, and/or equipment.

### **SEPPA**

The SEPPA benchmarks can be found in the [Technical Paper](#) on the [Education Funding](#) website.

The ADE used in the calculation of SEPPA are from the Schedule 13 – Day School Enrolment-Average Daily Enrolment as follows:

JK to Gr3: Schedule 13, total of items 3.1 to 3.3, pupils of the board

Gr4 to gr.8: Schedule 13, Item 3.4, pupils of the board

Secondary: Schedule 13, Item 3.8, pupils of the board

### **Special Equipment Amount (SEA)**

The SEA amount consists of two components, the SEA formula based amount and the SEA claim-based amount.

SEA Claim Based Amount: The SEA claimed based amount is populated at item 2.2.1 is from the Ministry approved claim submission from the boards

SEA Formula based amount: The SEA formula based amount is the sum of the board amount of \$10,000 at item 2.2.2 plus total pupils of the board ADE multiplied by the SEA per pupil amount for the board at item 2.2.3.

### **High Needs**

The high needs calculation is incorporated in this section under items 2.3 to 2.3.3.

High Needs Amount (HNA) is going to be phased over four years to use the HNA Measures of Variability Amount (MOV) and the Special Education Statistical Prediction Model (SESPM) as the basis of funding. The per pupil amount will be phased out in the same period of time and the stabilization amount is eliminated.

Item 2.3.1 - 2014-15 Enrolment Based High Needs Allocation equals to the total pupils of the board's ADE multiplied by the per pupil amount multiplied by 75%. This percentage will change to 50%, 25% and 0% in the next three school years.

Item 2.3.2 - High Need - Measures of Variability amount is provided through a table in the grant regulation. It has already taken into account of the 25% phase-in percentage

in this school year. This amount will continue to adjust for higher percentage in the next three school years.

Item 2.3.3 High Needs Based Amount for Integration and Collaboration funding is provided through a table in the Grant Regulation.

Item 2.4 – Total HNA Excluding SIP: The breakdown of the net new needs allocation between the Elementary and Secondary panel that was entered on the **Section 2 - Special Education Input TAB** screen is populated on this line.

### **Approved SIP**

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

### **Section 23 Facilities amounts**

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

### **Behavioural Expertise Amount (BEA)**

The Behavioural Expertise Amount provides funding for boards to build capacity by hiring staff with Applied Behaviour Analysis (ABA) expertise.

The new BEA allocation funding formula can be found in the [Technical Paper](#) on the [Education Funding](#) website

## **Section 3 – Language Allocations**

The language allocations' benchmarks can be found in the [Technical Paper](#) on the [Education Funding](#) website

Pupils enrolled over the 34-credit threshold that are eligible for ESL/ELD Recent Immigrant, FSL, PANA, and Native Languages/Native Studies will continue to be funded as long as they generate regular day school ADE. However, fully high-credit pupils (those who generate no regular day school ADE) are excluded from these allocations as they are funded at the Continuing Education rate.

### **Section 3 -1 – French Language Allocation**

The purpose of this report is to calculate allocations for French as a second Language (FSL) and French as a First Language (FFL).

### ***French as a second language (FSL)***

This section of the report is for applicable to English Language Boards only.

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

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

### ***French as a First Language***

This section of the report is applicable to French Language Boards only.

Item 3.7 – Number of Elementary Pupils of the Board as at October 31: Number of elementary pupils of the board as of October is a derived cell that represents the total number of full time, half time and part time pupils shown on the Schedule 13 Report at item 1.5.

Item 3.8 - Current year Secondary Day School ADE of pupils of the Board: The secondary day school ADE pupils of the board used in this calculation is shown on the Schedule 13 Report at item 3.8 and excludes pupils 21 and over.

Item 3.10 – Start-up: This line calculates the allocation for new Elementary schools eligible for the start-up allocation under French as first language. The number of new schools that were entered on the Section 3 – French Language Input TAB screen is populated in the Pupil Credits column.

## **Section 3 -2 – ESL / ESD / PANA**

### ***ESL/ESD***

This section of the report is applicable to English language boards and captures data to calculate the first component of ESL which is based on the number of immigrant pupils born in countries where English is not a first or standard language.

The number of pupils of the board in Column 1 and Column 2 in this section of the report are pre-loaded based on ONSIS data.

The factors applicable to the amount per pupil indicated in the [technical paper](#) depend on the year of entry and are as follows:

Year of entry: Factor

September 1, 2013 to October 31, 2014: 1.0

September 1, 2012 to August 31, 2013: 0.85

September 1, 2011 to August 31, 2012: 0.5

September 1, 2010 to August 31, 2011: 0.2

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

Item 3.13 represents the second component of ESL that is based on Statistics Canada data on the number of children aged 5 to 19 whose language spoken at home is neither English nor French. The data being populated reflect Table 2 of the Grant Regulation and is a proxy measure for ESL needs not provided for in the first component. This data includes the fourth and final year phase in changes due to the move to the Census 2006 data.

### **PANA**

This section of the report is applicable to French language boards only.

Immigrant students who were born in countries described below are eligible for the Programme d'appui aux nouveaux arrivants (PANA) funding:

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

The number of pupils of the board in Column 1 and Column 2 in this section of the report are pre-loaded based on ONSIS data.

Item 3.15 calculates the entitlement of the French Language Board to the PANA allocation. The criteria are similar to ESL regarding years of entry to Canada. Factors are applicable to the PANA calculation.

Schools are required to retain appropriate records for verification of year of entry into Canada and eligibility through the admission committee for audit purposes.

### **Section 3 -2 – Actualisation linguistique en français (ALF)**

The elementary and secondary ADE used in the calculations on this report are from the ADE pupils of the board reported on the Schedule 13 report.

The assimilation factor at item 3.17 is the factor listed for the board in Table 3 of the Grant regulation. This factor is a proxy for the percentage of the boards' enrolment

whose language spoken most often at home does not include French. The factor is based on home language data from the Statistics Canada's Census for the school aged population (0-19 year olds) in the region of the board, and the boards' enrolment and has been revised in 2005-06 to reflect at least 75% assimilation for all French language boards.

The number of schools reported on the Section 1.3 Report for School Foundation purposes at items 1.3.1 and 1.3.10 are used in the calculation of the school amounts at items 3.18.2 and 3.19.2.

The secondary school enrolment based amount at Item 3.19.3 is calculated on a school by school basis from the information entered on the **School Level Data – Input** form.

## **Section 4 – Supported Schools Allocation**

Supported schools are, in the case of elementary schools, 20 km away from the nearest elementary school within the same board, and in the case of secondary schools, 45 km away from the nearest secondary school within the same board. The definition of schools used is consistent with the definition used for school foundation purposes. Where a school consists of more than one facility, the facility with the largest capacity on the ground (OTG) will be used to measure distance to the nearest school.

The Supported School Allocation for combined schools with Elementary and Secondary students is calculated separately for elementary teachers and secondary teachers using the elementary enrolment and secondary enrolment for the combined school respectively. This recognizes the operational reality that elementary and secondary teachers are not interchangeable.

The supported schools allocations' benchmarks can be found in the [Technical Paper](#) on the [Education Funding](#) website

The calculation of funding is school based on, and is done based on the information entered on the **School Level Data – Input** form. For French boards, the Supported School Allocation is offset by the ALF allocation.

## **Section 4 – School Based Calculations – Supported Schools Amount**

The purpose of this report is to show the method of the school foundation calculation and summarizes the school based calculations by School IDs.

## Section 5 – Remote and Rural Allocation

The Remote and Rural Allocation supports the higher cost of purchasing goods and services for small school boards, as well as for boards that are distant from major urban centres, and for boards with schools that are distant from one another.

### Small School Board Component

Item 5.1.1 – Average Daily Enrolment: The elementary and secondary ADE used in the calculations on this report are from the ADE pupils of the board on the Schedule 13 report.

Item 5.1.2 – Small School Board Per-Pupil Amount: The small board per pupil amount is calculated as follows.

Small board per pupil amount where total ADE < 4000:

$[\$319.05 - (2014-15 \text{ Total day school ADE of the Board, Item 5.1.1} \times \$ 0.01733)],$

Small board per pupil amount where total ADE is 4000 or more and less than 8000:

$[\$249.74 - ((2014-15 \text{ Total day school ADE of the Board, Item 5.1.1} - 4000) \times \$ 0.01990)]$

Small board per pupil amount where total ADE is 8000 or more:

$[\$170.15 - ((2014-15 \text{ Total day school ADE of the Board, Item 5.1.1} - 8000) \times \$ 0.02127)]$

### Distance Amount

Item 5.2.2 – Distance Per-Pupil Amount: The distance per pupil amount is calculated as follows

If Item 5.2.1, distance from major city, is less than 151km, 0

If Item 5.2.1, distance from major city, is greater or equal to 151km, but less than 650km,  $(\text{Item 5.2.1} - 150) \times \$ 1.08$ .

If Item 5.2.1, distance from major city, is greater than or equal to 650km but less than 1,150km,  $[(\text{Item 5.2.1} - 650) \times \$ 0.14650] + \$ 544.21$ .

If Item 5.2.1, distance from major city, is greater than or equal to 1,150, \$ 617.46.

More details on the calculation of the remote and rural allocations' amounts can be found in the [Technical Paper](#) on the [Education Funding](#) website.

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

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

When  $RSCM < 25\%$ , the allocation is zero

When  $25\% \leq RSCM < 75\%$ , the allocation is  $\$42.10 \times 2014/15 \text{ Day School ADE} \times (RSCM - 25\%)$

When  $RSCM \geq 75\%$ , the allocation is  $\$21.05 \times 2014/15 \text{ Day School ADE}$

## **Section 6 – Continuing Education Allocation and Other Programs**

The continuing education and other programs allocations' benchmarks and calculations can be found in the [Technical Paper](#) on the [Education Funding](#) website.

### **Adult Education, Continuing Education and Summer School**

The funding calculated under this component supports the provision of adult day school programs, continuing education programs, summer school programs, crossover, and transfer courses under the secondary school program as well as the high-credit day school portion of secondary pupils.

Item 6.1 – Total Adult Day School Allocation: The day school ADE of pupils aged 21 and over at Item 6.1 is derived from the Schedule 13 Report at Item 3.16 under the Pupils of the Board column that includes both Elementary and Secondary students over the age of 21.

Item 6.2 – Total High Credit Allocation: The high credit ADE Grades 9 to 12 (under 21 years) is derived from the Schedule 13 Report at Items 3.10 and 3.11 under the Pupils of the Board column.

Item 6.3 – Total Continuing Education Allocation: The continuing education ADE is derived from the Schedule 12 Report at Item 1.7. This includes the ADE relating to the after school credit program referred to in the Schedule 12 Report.

Item 6.4 – Total Summer School Allocation: The Summer School ADE reflects the total summer school ADE, excluding literacy and numeracy reported on the Schedule 12 Report at Item 2.5.



## **International Languages**

This funding provides for classes for international languages instruction in a language other than English or French for elementary pupils.

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

## **PLAR**

The allocation for PLAR for mature students is calculated in this section using data reported on the Schedule 12 Report at Items 3.1 to 3.2.

## **Section 7 – Cost Adjustment and Teacher Qualification and Experience Allocation**

The cost adjustment and teacher qualification and experience allocation's benchmarks and calculations can be found in the [Technical Paper](#) on the [Education Funding](#) website.

### **Section 7 – Teacher Q&E Pages 1, 2 and 3**

The first two pages of the Section 7 Reports are summaries of the data entered on the **Section 7 Q&E Grid – Input Tabs** for no movement and with movement. The Reports also calculate the Total Teacher FTE (items 7.3.1 and 7.6.1), Experience Factor (items 7.3.2 and 7.6.2) and Average Experience Factor (items 7.3.3 and 7.6.3).

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

This report calculates the New Teacher Induction Program Allocation.

#### **NTIP –Number of Eligible Teachers based on prior year grid:**

This number is pre-populated using the sum of the FTE teachers with experience of two years or less reported under grid 2 (i.e. grid with movement) of Section 7 of the 2013-14 Financial Statements Ministry reviewed submission.

### **Section 7 – ECE Q&E**

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

## Section 9 – Transportation Allocation

The transportation allocation is the sum of the:

- Enrolment based amount
- Cost Update amount
- Fuel escalator/de-escalator amount
- Full Day Kindergarten transportation amount
- Approved expenses for transportation to and from provincial schools
- Territorial Student Program Funding from School Authorities Amalgamation, if applicable

The transportation allocation's benchmarks and calculations can be found in the [Technical Paper](#) on the [Education Funding](#) website.

### Enrolment based amount

The Student Transportation Enrolment Based Grant is based on the change in enrolment from 2013-14 to 2014-15 with no reduction if the enrolment is declined. For comparison purposes, due to the full implementation of FDK, the total 2014-15 pupils of the board's ADE is multiplied by 0.5.

The transportation allocation base, Item 9.1 is preloaded from the Ministry reviewed 2013-14 Financial Statements, Section 9, Item 9.21 minus Item 9.20

2013-14 enrolment data is preloaded at Item 9.3 from Schedule 13, item 7.5.

### Cost Update Adjustment

A 2 percent cost benchmark update for student transportation in 2014-15 is provided, offset by any 2013-14 surplus of the transportation allocation over transportation expenditures.

For boards receiving the Cost Update Adjustment of 2 percent, 12 percent of this update is retained and will be provided through the fuel escalation portion of the Fuel Escalator and De-escalator Component, if it applies.

Item 9.9 picks up Net Transportation *Expenses*. This means that Item 9.9 includes the amortization expense of capital assets, not the full cost of capital assets.

The amounts at Item 9.8 and 9.9 are populated from the Ministry reviewed 2013-14 Financial Statements for its 2013-14 transportation allocations and net transportation expenses.

### **Fuel escalator/de-escalator amount**

The fuel escalation/de-escalation compares the monthly average diesel benchmark rate for Southern and Northern Ontario from September to June, published by the Ministry of Energy, to the adjusted diesel pegged rate for Southern and Northern Ontario. The escalator/de-escalator amount will only be calculated when the percentage difference between the two rates is greater than plus or minus 3 percent.

The “adjusted pegged rate plus HST” is calculated as the amount listed in the 2014-15 Grant Regulation Section 44(1): \$0.957 for Northern Boards, \$0.936 for all other boards multiplied by HST Rate (3 decimals).

This amount can also be seen at Item 9.13.1 in the Section 9 – Transportation Report.

### **Full Day Kindergarten Transportation amount**

Funding is provided for transportation required for the Full Day Kindergarten initiative. The amount comes from Table 16 of the GSN regulation.

Item 9.20 are the Approved Expenses for Transportation To and From Provincial Schools, requiring the entry of an expense amount, not an expenditure amount. Since approved amounts are operating in nature, they therefore do not include the amortization of capital assets.

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

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

The recommendations of the School Board Administration and Governance Advisory Group (BAAG) have been implemented in this section; the new calculation of the Board Administration funding will be phased in over four years to replace the Directors and Supervisory Officers, the Board Administration and the Multiple Municipalities allocations in the old model.

In the report, the board administration allocation funding based on the model before 2014-15 and the board administration allocation funding based on the BAAG model are shown on separate pages. 75% of the old model amount and 25% of the BAAG model amount is added on a new summary page to get to the total board administration funding.

### **Trustee Remuneration**

The trustee funding component covers trustee honoraria, expenses, meeting costs and professional development (for example conferences). Dues to stakeholder

organizations and secretarial costs for trustees are to be funded where necessary from board administration. It is calculated based on amounts entered by the board on the **Sec. 10 Admin and Governance** tab of the **Allocations (Sections) – Input form**.

The 2013-14 ADE used at item 10.11.5a to calculate the Trustee enrolment amount is preloaded from item 3.9 in Schedule 13 of the 2013-14 Estimates.

This section also calculates funding for student trustees honoraria and expenses. Boards can elect up to three student trustees, and the funding calculation is based on the sum of the days each student trustee is in office. Item 10.9 shows the number of student trustees, and item 10.9.1 shows the cumulative number of days in office; these amounts were entered by the board on the **Sec. 10 Admin and Governance** tab of the **Allocations (Sections) – Input form**.

### **Board Administration– Old Model**

The Director and Supervisory Officers (SO) Component Allocation is intended to cover salaries and benefits of directors and Supervisory officers of the board and also recognizes the higher administrative costs borne by boards based on circumstances reflected in their Remote and Rural allocation, Learning Opportunities allocation and Capital activities.

The board administration component provides funding for the business and other administrative functions of a board and the costs of operating and maintaining board offices and facilities, including expenses and support staff for the director and supervisory officers as well as support staff (where necessary) for trustees.

The Capital Administration amount is a table amount in the 2014-15 GSN grant regulation which is shared equally between Director/SO and Board Administration.

The multiple municipalities component recognizes the additional administrative costs associated with boards whose jurisdictions include a large number of municipalities.

### **Board Administration – New Model**

The School Board Administration and Governance Advisory Group (BAAG) recommend funding the board administration based on different drivers under ten core functions related to board administration.

For benchmarks, calculation and core functions related to this section, please refer to the [Technical Paper](#) on the [Education Funding](#) website.

Separate funding is provided for the non-instructional spaces from School Authorities at Item 10.30.7b where applicable.

**Parent Engagement funding** is calculated in Sec. 10 Administration and Governance Allocation – School Level Report based on the following formula:

- an amount for school councils to support local communication and engagement efforts (\$500 per school). In addition to this basic per school amount of \$500, any combined school with 300 or more elementary students and 500 or more secondary students will receive a further \$500.
- an amount to support the work of each board's Parent Involvement Committee (\$5,000 per board + \$0.17 per student).

ADE pupils of the board is the total day school ADE pupils of the board calculated at item 3.9 on schedule 13.

**The internal audit and audit committee allocation** provides funding based on a regional model consisting of eight regions. Each region will have a host board that will be responsible for the administrative functions relating to the initiative.

## **Section 11 – Pupil Accommodation Allocation**

This section consists of seven reports:

- (i) School Operations Allocation
- (ii) School Operations Allocation – School Level
- (iii) School Renewal Allocation
- (iv) School Renewal Allocation – School Level
- (v) Capital Short Term Interest Allocation
- (vi) Full Day Kindergarten Accommodation Allocation
- (vii) Temporary Accommodation Allocation

### **School Operations Allocation and School Operations Allocation – School Level**

The allocation for school operations provides for the costs of operating schools. There are two reports related to this allocation: the school level results are on the report for **School Operations Allocation – School Level**; while the board level results are on the **School Operations Allocation** report.

High credit day school ADE is funded through the Continuing Education Allocation and Other Programs Grant. The high-credit ADE has been added to the calculation of this grant. Items 11.4, 11.5, 11.6 and 11.7 is now include high credit ADE to accommodate this policy.

The schools from School Authorities are included in the **School Level Data – Input** form for the top-up calculation. Where schools provided Elementary programs that include grades 9 and 10, the on the ground capacity (OTG) of the Elementary facility will be the total capacity of the school minus the Secondary enrolment for the purpose of calculating the top-up allocation. The OTG capacity of the Secondary facility will be deemed to be the same as the Secondary enrolment in that facility and therefore will not attract any top-up allocation. Any negative adjustment to the Secondary OTG is offset by a corresponding positive adjustment to the Elementary OTG for the school. This calculation happens automatically, and can be seen on the **School Level Data – Results** form on the *OTG Adjustment* tab.

Separate funding is provided for the capital leases from School Authorities (Item 11.14.5).

Except for rural schools and supported school, the School Operation Top-Up funding is up to 15% for all schools with utilization percentage (enrolment / on the ground capacity) greater than 65%, otherwise the top up percentage is 10%. Top-up funding will not be provided to new schools for the first five years of operation; this applies to new schools that opened in 2009-10 school year and after. These schools are identified in the **School Operations Allocation – School Level** report, in the *School Not Eligible for Top-Up* column.

The calculation of Top-up for school operations provides for (school by school amount calculated in the **School Operations Allocation – School Level** report):

- (i) Regular top-up calculated at items 11.13 and 11.14
- (ii) Rural schools enhancement portions at item 11.13.2 and 11.14.2 up to 100% top-up
- (iii) Supported schools enhancement portions at item 11.13.3 and 11.14.3 up to 100% top-up

Elementary day school ADE used in calculating Item 11.1 is the ADE pupils of the board calculated at item 3.5, schedule 13. Secondary day school ADE used in calculating Item 11.8 is the ADE pupils of the board calculated at Item 3.8, Schedule 13.

Adult, continuing education, high credit and summer school ADE used in calculating item 11.4 is the sum of the Total High-Credit ADE at item 3.12 Schedule 13 and the Adult ADE at items 1.2, 1.2.1, Schedule 12 and item 3.16, Schedule 13 and the Total Summer School ADE at item 2.8, Schedule 12.

The supplementary area factors that are populated at items 11.2, 11.6, and 11.9 are the Ministry approved factors in Table 12 of the 2014-15 GSN Regulation.

Top-up allocations at items 11.13 to 11.13.3 and 11.14 to 11.14.3 are the totals that are calculated on the **School Operations Allocation – School Level** report.

The Community use of Schools amount at item 11.85 is listed in Column 2 of Table 20 of the 2014-15 GSN Regulation.

## **School Renewal Allocation and School Renewal Allocation – School Level**

The allocation for school renewal offsets the costs of repairing and renovating schools. There are two reports related to this allocation: the school level results are on the report for **School Renewal Allocation – School Level**; while the board level results are on the **School Renewal Allocation** report.

The schools from School Authorities will be included in the **School Renewal Allocation – School Level** report calculation. Where schools provided Elementary programs that include grades 9 and 10, the on the ground capacity (OTG) of the Elementary facility will be the total capacity of the school minus the Secondary enrolment for the purpose of calculating top-up allocation. The OTG capacity of the Secondary facility will be deemed to be the same as the Secondary enrolment in that facility and therefore will not attract any top-up allocation. Any negative adjustment to the Secondary OTG is offset by a corresponding positive adjustment to the Elementary OTG for the school. This calculation happens automatically, and can be seen on the

**School Level Data – Results** form on the *OTG Adjustment* tab.

Except for rural schools and supported schools, the School Renewal Top-Up funding is up to 15% for all schools with utilization percentage (enrolment / on the ground capacity) greater than 65%, otherwise the top up percentage is 10%. Top-up funding will not be provided to new schools for the first five years of operation; these apply to new schools that opened in 2009-10 school year and after. These schools are identified in the *School Not Eligible for Top-Up* of the **School Renewal Allocation – School Level** report.

The calculation of Top-up for school renewal provides for (school by school amount calculated in **School Renewal Allocation – School Level** report):

- i. Regular top-up calculated at items 11.26 and 11.27
- ii. Rural schools enhancement portions at item 11.26.2 and 11.27.2 up to 100% top-up
- iii. Supported schools enhancement portions at item 11.26.3 and 11.27.3 up to 100% top-up

Column 1 populates the approved school area percentages that are less than 20 years old and those that are 20 years or older in respect of elementary schools and secondary schools.

The weighted benchmark in column 3 is calculated by multiplying the percentage in column 1 to the benchmark renewal cost per square meter shown in column 2.

Weighted average renewal cost per square meter at items 11.20 is the total of items 11.16 and 11.17, column 3.

Weighted average renewal cost per square meter at item 11.21 is the total of items 11.18 and 11.19, column 3.

The school renewal enhancement amount populated at item 11.27.5 represents the budget initiative of \$25M provided in 2002-03 and an additional \$25M for 2003-04 to enable school boards to make urgently needed repairs and renovations.

## **Capital Short Term Interest Allocation**

The Ministry provides short-term capital interest funding for the eligible expenditures under capital programs that are not permanently financed until the expenditures are long term financed through the OFA, or paid directly as a capital grant. These capital programs include:

- New Pupil Places (NPP)/Good Places to Learn (GPL) other
- GPL Renewals
- Full Day Kindergarten
- Capital Priorities Grant - Land
- Capital Priorities Grant – Major Capital Programs

Expenditures are netted off against any NPP reserve balances before they are eligible for the short term interest funding.

Item 11.30.1 shows the receivable of the eligible programs that are not permanently financed before the financing from OFA.

Item 11.30.2 shows the OFA financing in the year.

Item 11.30.3 shows the receivable of the eligible programs that remains not permanently financed after the financing from OFA.

The amounts on item 11.30.1 to item 11.30.3 come from Schedule 5.2 – Accounts Receivable Continuity – Approved Capital schedule. These items provide information on the eligible borrowing (internally or externally) for short term interest funding.



The imputed internal borrowing interest costs at 1% annually (item 11.30.8 to 11.30.10) and the lower of the 3-month bankers' acceptance (BA) rate plus 75 basis points and actual interest cost on external short term borrowing (item 11.30.11 to 11.30.13) will be funded.

## **Full Day Kindergarten Accommodation Allocation**

This section calculates the funding for eligible capital expenditures as well as eligible operating expenses related to Full Day Kindergarten (FDK).

Funding for first-time equipping is based on the increase in pupils of the board enrolled in FDK, as of October 31, 2014 over October 31, 2013. The increase in enrolment at item 11.90.4 is converted to number of classroom based on the loading factor of 26 students. The calculated classroom number is multiplied by \$10,000 which will be added to the FDK approval room stated in Table 26 of the GSN regulation at item 11.90.1.

Items 11.90.1 to 11.90.9 calculate the remaining FDK approval room for 2014-15. The approved expenditures before 2014-15 are pre-loaded at item 11.90.8 and the prior year allocation for FDK operating expenses at item 11.90.8.1 from Ministry reviewed prior years' financial statements.

Items 11.90.10 to 11.90.12 are split into 2 categories; one for the total of projects with individual project cost under \$250,000 and one for total of projects with individual project cost equal to or greater than \$250,000, based on input on the **Allocations (Sections) – Input** form.

5% of the maximum FDK allocation can be spent on operating expenses to address FDK temporary accommodation needs, such as portable relocation costs, operating lease. On an annual basis, only up to 2.5% of the maximum FDK allocation can be spent for these purposes - the calculation is at items 11.90.14.1 to 11.90.14.10.

The cumulative funding for FDK operating expenses is limited to 5% of the maximum FDK allocation and the calculation of this cap is at items 11.90.14.11 to 11.90.14.15

## **Temporary Accommodation Allocation**

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

This allocation does not support leasing costs of permanent spaces where the lease is a capital lease meeting the criteria for capitalization under PSG2 – Leased tangible capital assets

A table amount is provided in the 2014-15 GSN Grant Regulation. The amounts can be used for operating costs (portable relocation and leasing expenses) or capital expenditures (portable acquisitions). Boards enter data on the operating spending under this funding source in the **Allocations (Sections) – Input** form, on the *Sec. 11 Temporary Accommodation* tab. The portion of the allocation applied against operating costs is transferred to Section 1A, item 1.19 and Section 1B, item 1.22. Any remaining table amount is available for portable acquisitions, which the board will enter under Schedule 3 – Capital Expenditure, item 1.2, column 6 or for land improvements, which the board will enter under Schedule 3 – Capital Expenditure, item 1.1, column 6

## **Other Capital allocations**

The following capital allocations are not shown in Section 11 as boards will get capital grants based on the information input in the Schedule 3 to 3A series of forms. Below is a description of what these allocations cover.

### **School Condition Improvement**

This funding is provided to address school renewal needs; this is allocated to boards based primarily on the number of schools, excluding schools built since 2007 and schools for which boards have received Ministry funding to substantially renovate and/or replace. These funds must be used for expenditures that meet the requirement to be capitalized. Table 25 of the 2014-15 GSN Regulation indicates the board-by-board allocations for 2014-15.

The funding is reported in deferred revenues, and recognized as DCC as expenditures are made, and reported in the Schedule 3 to 3A series of forms. Any unused allocation will remain in deferred revenue. The grant will be paid to the boards as part of the monthly grant base, which is also shown in Section 1A, item 1.62.1 and in Section 1B, item 1.53.

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

The Ministry will allocate up to \$350M in funding for major capital projects needed to be opened in 2013-14 to 2015-16. This will include funding to build or purchase schools, build additions, and/or undertake major retrofits to existing schools. The focus will be on funding the most urgent and pressing needs to address accommodation pressures (including support for under-served French-language rights holders) and facility condition. Projects that can be completed in conjunction with FDK will also be a priority for funding consideration. Details of the above are in memorandum 2012: B7 – Request for Capital Priorities.

The Ministry also has funding available to support the purchase of land needed for schools, where required.

## **Section 12 – Debt Charges Allocation**

This report has three sections: Debt Charges Allocation, Debt Charges Allocation Summary, and Sinking Fund and Capital Interest Continuity.

### **Debt Charges Allocation**

Most of the principal, interest, and sinking fund contributions for the supported debt are pre-loaded based on the Capital Wrap Up Template. Most of the opening balances are pre-loaded based on the closing balances of the 2013-14 Board submitted Financial Statements. Any data that could not be pre-loaded by the Ministry is populated based on board entry on the **Allocations (Sections) – Input** form, on the *Sec. 12 Debt Charges* tab.

This section is divided into:

- Supported debt – reflects supported debt relating to wrapped-up capital programs (pre-98 supported debt, post-98 supported debt) and NPF (not permanently financed) debt on new capital programs (i.e. not related to Capital Wrap Up but for which the Ministry provides grant support, such as FDK, Energy Efficient Schools, etc.)
- Unsupported debt

OFA loan related information is reported at items 12.5, 12.5.1 and 12.18:

- Item 12.5 – Supported OFA loans are pre-loaded on this line based on Ministry information
- Item 12.18 - unsupported OFA loans are pre-loaded on this line based on Ministry information.

### **Column 2 – Permanent debt retirement**

Any debt retirement is reported as a negative amount in this column. The amounts for supported debt retirement are based on Ministry's information collected from boards. Any debt refinancing is through the OFA unless otherwise advised.

### **Column 2.1 – NPF & capital lease issue**

This column allows boards to record any capital expenditures incurred in the year under the NPF line and any capital lease committed to in the year related to unsupported spending.

### ***Column 3 – Retirement of supported NPF debt against NPP reserve***

This reflects the offset of the amount of NPP component available in the pupil accommodation debt reserve against supported NPF debt. Any remaining NPF related to CWT will be financed through the OFA. The non-CWT related NPF will be paid by the Ministry and not offset by the NPP reserve.

### ***Column 4 – Refinancing/NPF retirement***

This column is used when there is a long-term debt that is refinanced or the NPF is permanently financed. Where NPF debt is permanently financed, the amount being permanently financed must be input as a negative number and a positive number must be input on the OFA loans line in this column in the Estimates and Revised Estimates. In the Financial Statements, this information will be pre-loaded based on actual data. Where any unsupported NPF debt is repaid without refinancing or where non-CWT related NPF is paid by the Ministry, the payment amount should be input as negative number without any corresponding positive number input in this column. Where an existing non-OFA supported long term debt is re-financed through the OFA, boards will report the details in this column. In the case of unsupported debt, other third party long term financing could be used if the rates and terms are more favourable than those offered by OFA.

### ***Column 5 – Principal Payments, Column 6 – Interest Payments, Column 7 – Sinking Fund Contributions***

The total annual payment of the supported capital lease is pre-loaded based on CWT under the principal column (item 12.3 and 12.8). Boards distributed the amount into principal and interest amount by inputting the appropriate amount under the interest column on the **Allocations (Sections) – Input** form, *Sec. 12 Debt Charges* tab.

The unsupported debt information will be input by the board on the **Allocations (Sections) – Input** form, *Sec. 12 Debt Charges* tab.

Amounts reported as “Not permanently financed” in this section include internal borrowing as well as short term borrowing from external financial institutions. However, interest reported should only include interest related to external borrowing.

Total Interest must equal the total of Debt and Interest Charges on Schedule 10 and the capitalized interest on schedule 3 less the change in interest accrual on Schedule 10ADJ (Item 12.38, Column 5 equals Schedule 10, row 90, column 7 + Schedule 3, item 1.7 – Schedule 10ADJ, column 14, , row 90).

## **Debt Charges Allocation Summary**

This report is a summary of the debt continuity information from the previous page, broken down into categories for OFA loans, third party debentures, sinking fund debentures, capital leases, and NPF debt.

## **Sinking Fund & Capital Interest Continuity**

This report summarizes both the sinking fund asset information and the total interest on capital debts.

Items 12.45 and 12.50 to 12.52 track the continuity of board sinking fund assets, based on data entry from the board on the **Allocations (Sections) – Input** form as well as preloaded amounts from the Ministry's information. Items 12.60 to 12.66 summarize the interest payments on capital debt in the year.

## **Section 13 - Learning Opportunities Allocation**

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

### **Demographic component**

Item 13.1 represents the demographic component of the Learning Opportunities that is provided in Table 6 of the grant regulation.

### **Literacy and Numeracy Assistance**

Item 13.2 - The Grade 7 to 10 Literacy and numeracy programs component provides additional support to enhance the literacy and numeracy skills of students at risk of not meeting the new curriculum standards and the requirements of the Grade 10 literacy test.

These courses or programs can be provided during the summer, and during the regular school year outside the regular school day and are classes or courses for pupils in grade 7 and higher grades for whom a remedial program in literacy and numeracy has been recommended by the principal of the day school.

Item 13.2.1 - ADE for courses provided in the summer is the ADE from Schedule 12, items 2.6 and 2.7.

Item 13.2.2 - ADE for literacy and numeracy courses for adults is the ADE from Schedule 12, item 1.8. These are classes or courses in literacy and numeracy established for adults who are parents or guardians of pupils in all grades for whom the

principal of the day school has recommended a remedial course in literacy and numeracy.

Item 13.2.3 - ADE for literacy and numeracy remedial courses provided during the school year outside of the regular school day is the total of the ADE from Schedule 12, items 1.9 and 1.10.

### **Student Success**

Funding is provided to Lakehead DSB, for providing the program coordination for the isolate schools under the Territorial Student Program.

A stabilization amount is included in this section (item 13.4) that adjusts the overall funding provided to District School Boards so that the amalgamation impact on the board in relation to the funding that the School Authorities would have received if the amalgamation did not take place is minimized.

Mental Health Leader funding is \$120,000 per board.

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

The calculation of the decline in operating revenues for DEA purposes in 2014-15 takes into account the following:

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

Page 2 and 3 of this report are used to calculate the 2013-14 operating revenues for Pupil Foundation, SEPPA, FFL, Remote and Rural, Board Administration and School Operations which are preloaded at items 16.1.1 to 16.1.6, column 1.

These items are calculated using the 2013-14 ADE from the Ministry reviewed Financial Statements and applying the 2014-15 benchmarks and calculations. For comparison purposes due to the full implementation of FDK, the board level JK/SK ADE for 2013-14 is calculated as the average of the sum of the total number of JK/SK full-time, half-time and part-time pupils at both count dates, October 31, 2013 and March 31, 2014.

The School Operations Top-up amounts for DEA purposes for 2013-14 and 2014-15 at item 16.1.7 are calculated in the **Declining Enrolment Adjustment – School Level** report. Only schools that have enrolment in both 2013-14 and 2014-15 will be included in the calculation. The 2013-14 school level ADE from the submitted 2013-14 Financial

Statements is preloaded in this report to calculate the 2013-14 Top-up amount for DEA purpose using 2014-15 on the ground capacity and benchmarks. For comparison purposes due to the full implementation of FDK, the school level JK/SK ADE for 2013-14 is calculated as the 2013-14 ADE of JK/SK multiplied by 2.

Item 16.5.3 – 5% of the 2012-13 declining enrolment adjustment before phase in amount at item 16.5.2 is calculated.

## **Section 18 – First Nation, Métis and Inuit Supplement**

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

Aboriginal amount – a weighted incidence factor for each board, derived from census-based data is listed in Table 4 of the 2014-15 grant regulation. Funding for this component equals the per pupil amount x the weighted incidence factor. The weighting factor directs more funding to boards with a higher estimated proportion of First Nation, Métis and Inuit students.

Pupils enrolled over the 34-credit threshold who are eligible for ESL/ELD Recent Immigrant, FSL, PANA, and Native Languages/Native Studies will continue to be funded as long as they generate regular day school ADE. However, fully high-credit pupils (those who generate no regular day school ADE) are excluded from these allocations as they are funded at the Continuing Education rate.

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

This allocation is made up of the Professional Support Staff component and the Program and Support component. The allocation is based on enrolment, geographic factors, and on social and economic indicators, with all boards receiving a minimum allocation stated in the GSN regulation for professional support and for programs and support for suspended and expelled students.

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

## **Data Form A.2 - Enveloping**

The calculations on these forms implement the enveloping provisions of the legislative grant regulation and are summarized in the compliance report that the Director of Education has to certify or to arrive at the amount of the enveloped deferred revenues which can be recognized as revenues for the school year based on the eligible expenses under these envelopes.

## Special Education Envelope

The allocation in respect of the pupils in self-contained classes is deducted on Schedules 10A and 10B in arriving at the total net special education expenses which are used to proportionally distribute the special education allocation in Data Form B and C to the various expenses categories.

Item 2.4 picks up the total special education expenditure reported in schedule 10A and 10B including Section 23 Facilities expenditures. As indicated in memorandum 2011:B03, the funding enhancements for education assistants include additional supervision time which may benefit the general student population rather than students with special education needs. That part of the enhancement is included in the foundation allocation. Education assistants' costs are reported mainly in special education programs; however expenses relating to the supervision of the general student population should be excluded from the special education expenses.

The reporting of special education expenditures outlined in the [Uniform Code of Accounts](#) requires all expenditure categories to be reported on an incremental basis, except classroom teachers and supply teachers which for self-contained classes are reported on a total basis. As a result, the portions of the various allocations that are used to determine the incremental special education expenditures reflect the classroom teachers and supply teachers components only. These are reflected in the rates that are applied to the allocations in Items 2.11a to 2.16.

The calculation of the elementary allocation for pupils in self-contained special education classes is divided into JK to Grade 3, Grade 4 to Grade 8 for Pupil Foundation and Teacher Q&E in item 2.11a, 2.11b, 2.15a and 2.15b.

For enveloping purposes, the special education revenues are separated into the Special Education – SEA and Special Education- Regular (i.e. total Special Education allocation minus the SEA enrolment based allocation) from Section (item 2.13).

SEA formula based amount inside the Special Education allocation is separately enveloped for eligible expenses such as related computing technology, staff training and technician amounts reported by the board under item 2.21. Any unspent allocation will stay in separate SEA deferred revenue (Schedule 5.1, item 1.3.1) from the special education deferred revenue (Schedule 5.1, item 1.3).

Any amount of spending on special equipment that exceeds the non-claims component of the SEA allocation will be part of the general special education envelope (item 2.22).

The calculation on this Data Form will determine the amount to be transferred out from the special education deferred revenue, Full Day Kindergarten – special education deferred revenue and SEA deferred revenues (item 2.23).



**Tab: Special Education Envelope - Input**

*Number of Pupils, Average Daily Enrolment:* The enrolment information requested in this first section is used for the calculation of the special education allocation regarding pupils in self-contained classes.

For Elementary grades, report full ADE when the students spend more than 50% of their time in the self-contained classes; do not report ADE when the students spend equal or less than 50% of their time in the self-contained classes.

For grades 9 to 12, average daily enrolment (ADE) is based on the existing two count dates within the school year, October 31 and March 31, which is consistent with all reporting. Where secondary self-contained students are integrated into a regular classroom for one or more period(s), the ADE should reflect **only** the portion of the day the student is in a self-contained classroom.

*Enveloping Net Strike Savings:* Input any net strike savings that are attributable to special education. These savings will reduce the net incremental special education expenses for enveloping purposes

*Special Education Expenses for Pupils who are not Pupils of the board:* Input the special education expenses for pupils defined under subsection 1 (2) of the A.D.E. regulation. These expenses are excluded from the net incremental special education expenses calculation for enveloping purposes.

*Other Revenue Sources - Special Education:* Input any other revenues other than the GSN funding which are used to provide special education to the pupils. Please provide a description of the revenues under *Description* and the amount under *Enveloping Amount*. These other revenues will net off against the incremental special education expenses before it is used for the enveloping calculation purposes.

*Special Education – SEA, Enveloping Incremental Expenses:* Input the eligible expenses that are funded by the Special Education Equipment Allocation (SEA) per pupil funding component. Please refer to the section “Board Responsibilities for SEA Per Pupil and Claims-Based Funding” in the [Special Education Funding Guidelines: Special Equipment Amount \(SEA\), 2014-15](#) for details of eligible expenses.

**Administration and Governance Envelope**

The School Board Administration and Governance Grant provides funding for administration and governance costs such as operating board offices and central facilities, board-based staff and expenditures, including supervisory officers and their secretarial support.

School boards are required to keep these expenses lower than the grant given to it. If the expenses are higher than the allocations, then the board is not compliant with the regulation requirement and this will be reflected in the compliance report.

Boards are allowed to use other revenue sources to lower their administrative and governance expenses, which should be reported under item 4.4 of this data form.

Internal audit allocations and expenses are excluded from the envelope calculation for Administration and Governance as it has its own envelope calculation.

***Tab: Administration and Governance Envelope - Input***

*Other Revenue Sources – Admin and Governance:* Input any other revenues other than the Board Administration and Governance Allocation which are used on Board Administration and Governance expenses. Please provide a description of the revenues under *Description* and the amount under *Enveloping Amount*. These other revenues will net off against the Board Administration and Governance expenses before it is used for the enveloping calculation purposes.

***Administration and Governance Category, Enveloping Compensation Restraint Savings:***

This is for boards to report the portion of the Public Sector Compensation Restraint saving amount that is attributable to Board Administration and Governance excluding the portion related to Internal Audit which is separately enveloped. This portion of the savings reduces the Grant for Board Administration and Governance.

**Internal Audit Envelope**

The internal audit allocation to host boards funds the staffing and non-staffing expenses related to the internal audit initiative.

Any unspent allocation will remain in the internal audit deferred revenue, Schedule 5.1, item 1.4.1.

***Internal Audit Envelope - Input***

*Internal Audit - Operating Category, Enveloping Compensation Restraint Savings:* This is for boards to report the portion of the Public Sector Compensation Restraint saving amount that is attributable to Internal Audit. This portion of the savings reduces the allocation for Internal Audit.

*Internal Audit - Operating Category, Enveloping Operating Expenses:* This is for boards to input staffing and non-staffing operating expenses related to the internal audit.

*Internal Audit - Capital Category, Enveloping Capital Expenses:* This is for boards to input Ministry approved capital expenditures related to the internal audit.

## **School Renewal Envelope**

The use of School Renewal Allocation calculated in Section 11 is restricted by legislation to be used in eligible School Renewal expenses as defined in the Ministry's [Code of Accounts](#); therefore it will be treated as deferred revenue.

The available School Renewal deferred revenues is the sum of the opening balance of the deferred revenues plus the current year School Renewal Allocation plus interest earned in the deferred revenues. The available deferred revenues used for eligible School Renewal capital expenditures will be transferred to DCC (Schedule 5.1, item 2.3, col. 5).

School Renewal deferred revenues can be used for net non-capitalized School Renewal expenses, which are the non-capitalized School Renewal expenses reported on Schedule 10, item 71, col. 13 offset by the amount of other third parties revenues used for school renewal purposes at item 11.1 and item 11.2 reported by the boards. The use of the School Renewal deferred revenue on net non-capitalized School Renewal expenses is limited to the average of the School Renewal expenses spent in the period from 2010-11 to 2012-13 plus 5% of the average (item 9.1 to 9.4)

The Ministry also allows boards to use the deferred revenues, if available after addressing the in-year capital expenditures, to address the in-year difference between the DCC revenues and amortization expenses related to school renewal type assets (i.e. DCC gap). The use of the deferred revenues for this purpose is reported on item 13.

Item 7 picks up the transfer of School Renewal funding to DCC for prior year expenditures from the input amount reported in Schedule 5.1. This will be taken into account on the calculation of the amount to be transferred to revenues and give the board the flexibility to determine how to use the remaining School Renewal funding after current year capital expenditures in operating and prior year expenditures. An error message ensures that the amount transferred to revenues is not a negative amount resulting from the calculation. The lower of the unused amount after taking into account the transfer to DCC for current and prior year expenditures and the sum of the net non-capitalized School Renewal expenses and the use of the deferred revenues to address DCC gap will be recognized as current year revenues (Schedule 5.1, item 2.3, col. 6).

## **School Renewal Envelope - Input**

*Other Revenue Sources – School Renewal:* Input any other revenues other than the School Renewal Allocation which are used on School Renewal expenses. Please provide a description of the revenues under *Description* and the amount under *Enveloping Amount*. These other revenues will net off against the Board Administration and Governance expenses before it is used for the enveloping calculation purposes.

*School Renewal Category, Dev Ref for diff between DCC Rev and amortization of school renewal related assets:* This is for boards to report the use of school renewal deferred revenues, if available after addressing the in-year capital expenditures, to address the in-year difference between the DCC revenues and amortization expenses related to school renewal type assets (i.e. DCC gap).

### **School Condition Improvement**

The use of School Condition Improvement Allocation is restricted by legislation to be used for eligible School Renewal expenditures as defined in the Ministry's [Code of Accounts](#) and can only be spent on capitalized expenditures.

This funding is therefore treated as deferred revenue; the available School Condition Improvement deferred revenues is the sum of the current year School Condition Improvement Allocation plus interest earned in the deferred revenues. As boards incur eligible School Condition Improvement capital expenditures, amounts will be transferred to DCC (Schedule 5.1, item 2.6, col. 5).

No input is required on this form.

### **Mental Health Leader - Input**

This funding should only be used on salaries and benefits of the Mental Health Leader.

Input the salaries and benefits for the Mental Health Leader for the board.

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

### **Data Form B**

This data form is to distribute all the GSN operating allocations to expense categories to be used in Data Form D – Variance Report to compare the funding with the expenses.

In general, the distribution is done by:

1. Using provincially determined percentages, or
2. Board input based on how they use the funding

There are some additional distribution methodologies as listed below:

The distribution of the school foundation allocation is based on the actual funding generated for principals and vice-principals, secretaries and supplies.

The distribution of the special education allocation is proportional to net special education expenses on schedules 10A (or 10B). Therefore it is important that Schedule 10A or 10B need to be filled out first before the distribution shown up in this data form.

***Tab: Data Form B - Input***

This tab only shows the input cells for the allocations that need input to distribute the funding to the expense categories, therefore allocations that use the provincially determined percentages to distribute the funding are not shown.

The distribution of allocations (except Declining enrolment adjustment, special education, learning opportunities, non-teaching cost adjustment, Rural and Small Community, First Nation, Métis and Inuit Supplement – aboriginal amount, , Safe Schools amount, NTIP amount, Elementary Supervision) to the various expense categories is done by using provincially determined percentages.

The amount or the percentage to be distributed for each allocations are shown on the first line of each allocation in grey cells, if the sum of the distributed amounts or percentages input by the boards did not equal to the pre-loaded amount, the sum will be highlighted in red to indicate the error.

In general, boards should allocate the amount or percentage to various expense categories that reflects the use of the funds. However, there are some allocations with a portion of it pre-allocated to some expense categories according to the rules described below. Boards are required to distribute the remaining portion of the allocations.

The literacy and numeracy component and the transportation for students at risk under learning opportunities allocation are split between panels based on ADE.

100% of the native language and native studies component of the First Nation, Métis and Inuit Supplement is allocated to classroom teachers. The distribution percentage is for the board to allocate the aboriginal amount based on how the funds are used in the classroom categories and the coordinators and consultant category.

## **Data Form C – Allocation of Funding to Expenditure Categories – Secondary**

### **Data Form C**

This data form is to distribute all the GSN operating allocations to expense categories to be used in Data Form D – Variance Report to compare the funding with the expenses.

In general, the distribution is done by:

1. Using provincially determined percentages, or
2. Board input based on how they use the funding

There are some additional distribution methodologies as listed below:

The distribution of the school foundation allocation is based on the actual funding generated for principals and vice-principals, secretaries and supplies.

The distribution of the special education allocation is proportional to net special education expenses on schedules 10A (or 10B). Therefore it is important that Schedule 10A or 10B need to be filled out first before the distribution shown up in this data form.

***Tab: Data Form C - Input***

This tab only shows the input cells for the allocations that need input to distribute the funding to the expense categories, therefore allocations that use the provincially determined percentages to distribute the funding are not shown.

The distribution of allocations (except Declining enrolment adjustment, special education, learning opportunities, non-teaching cost adjustment, Rural and Small Community, First Nation, Métis and Inuit Supplement – aboriginal amount, , Safe Schools amount, NTIP amount) to the various expense categories is done by using provincially determined percentages.

The amount or the percentage to be distributed for each allocation are shown on the first line of each allocation in grey cells, if the sum of the distributed amounts or percentages input by the boards did not equal to the pre-loaded amount, the sum will be highlighted in red to indicate the error.

In general, boards should allocate the amount or percentage to various expense categories that reflects the use of the funds. However, there are some allocations with a portion of it pre-allocated to some expense categories according to the rules described below. Boards are required to distribute the remaining portion of the allocations.

The literacy and numeracy component and the transportation for students at risk under learning opportunities allocation are split between panels based on ADE.

100% of the native language and native studies component of the First Nation, Métis and Inuit Supplement is allocated to classroom teachers. The distribution percentage is for the board to allocate the aboriginal amount based on how the funds are used in the classroom categories and the coordinators and consultant category.

## **Data Form D – Variance Report – Allocation to Net Expenditures**

### **Data Form D**

This data form shows the current year's funding allocations in relation to the net adjusted expenses of the board and is divided into two parts:

- (i) Calculation of net legislative revenues for compliance (Columns 1 through 8)
- (ii) Calculation of net expenses for compliance and Variance Report (Columns 9 through 15)

### ***Net legislative revenues for compliance***

Net legislative revenues for compliance are:

- Total operating allocations including allocation for supported debt interest; less
- Amount of the operating allocation transferred to mTCA deferred revenue; plus
- Amount of deferred capital contribution recognized as current year revenues; less
- Amount of the operating allocations that are transferred to deferred revenues because of the enveloping requirement; plus
- Amount of unused mTCA in deferred revenue transferred to current year revenue; plus
- Amount of the enveloped operating allocation deferred revenues recognized as current year revenues, less
- Public Sector Compensation Restraint savings amount

### ***Net expenses for compliance, other revenues***

Net adjusted expenses are:

- (i) Adjusted expenses for compliance purposes from Schedule 10 ADJ excluding School generated funds expenses; less
- (ii) Tuition Fees; less
- (iii) Other revenues; less
- (iv) Strike savings; less

(v) Amounts from deferred revenues not related to legislative grants  
Two variances columns are shown in this data form.

*Variance - GSN Revenues vs Adjusted Expenses for compliance*, Column 9.1 – this variance is the result of the comparison of the net legislative revenues in column 8 with the adjusted expenses for compliance in column 9 before any application of other revenues sources.

*Variance: Net GSN revenues vs Net Expenses*, Column 15 – this variance is the result of the comparison of the net legislative revenues in column 8 with the adjusted expenses for compliance in column 14 after application of other revenues sources.

#### **Tab: Data Form D – Input**

Total from various revenue sources are pre-loaded in each corresponding column under the line, *Reconciliation Target Category*. Boards are required to distribute the revenues based on how the funds are being used in those columns. If the total of the distributed amounts does not equal to the pre-loaded amount, the difference will be shown under the line, *Variance: Total vs. Reconciliation Target*, and highlighted as red to indicate the error. Boards need to clear the error before they can submit to the Ministry.

In general, revenues must be distributed to the expense categories to the extent to which the revenues relate to costs incurred in those expense categories. Otherwise revenues must be proportionally distributed to the various expense categories.

Proportional distribution is to be done by distributing the applicable revenue across the expense categories based on the proportion of allocation within that category (Col. 1) to the total of the allocations in the categories over which the revenue is to be distributed.

Below are notes for each column on how pre-loaded numbers are arrived at the various expense categories and how boards should allocate the remaining portion of the column total to various expense categories. The column numbers and item numbers in the following notes are not shown on the Input screen, please refer to the report to see the column numbers and item numbers.

#### **Column 1 – Total Allocations to Expense**

The operating allocations in Section 1 are distributed into various expense categories in Data Form B and Data Form C according to Ministry's prescribed notional shares or distributed by the boards based on the use of the allocations. The results are summarized in Column 1.



Item 1.15 includes the school operations allocation calculated in data forms B and C, as well as the operating component of the temporary accommodation funding and the FDK-portable relocation & leasing allocation in Section 1A, items 1.19 and 1.19.1.

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

### ***Column 2 – Transferred to Deferred Revenues - Minor TCA***

2.5% of the operating allocation is designated for boards to spend on minor tangible capital assets and therefore reduces the amount of the operating allocations available for operating uses. This amount is placed in deferred revenue.

Boards must report how they will spend the mTCA amount against various expense categories. Certain expense categories that have no minor tangible capital assets component are blocked off from data input.

### ***Column 3 – Deferred Capital Contribution***

This represents the amount of deferred capital contributions that is recognized as current revenues (Schedule 5.3, item 2.3). The amount is shown on item 1.23, amortization, to offset the amortization expenses in the adjusted net expenses for compliance. The difference between the two amounts represents the portion of the amortization of the assets associated with the unsupported debt in Section 12 (i.e. the assets in respect of which there was no capital contributions).

### ***Column 4 – Transfer to Deferred Revenue – Operating Legislative Grants***

Some of the operating allocations are subject to enveloping restrictions placed on them through legislation (e.g. Special Education allocation, internal audit allocation), therefore these allocations cannot be recognized as revenues until the boards have incurred expenses according to the restriction requirements.

The internal audit allocation that is transferred to deferred revenues is populated at item 1.14, Board Administration.

The distribution of these deferred revenues should be based on the plans on how these allocations are to be used

### ***Column 5 – Transfer from Deferred Revenues – Minor TCA***

Any unused Minor TCA deferred revenues, after application to capitalized minor tangible assets, will be transferred back to operating revenues to cover any spending on non-capitalized minor tangible assets as well as other operating expenses. Boards will distribute this amount to various expense categories according to its use

Please note that for Board Administration expenses (item 1.14), the amount transferred back from mTCA deferred revenues (Col. 5) cannot exceed the amount put in the same line under Minor TCA transferred to deferred revenues (Col. 2)

### ***Column 6 – Transfer from Deferred Revenues – Operating Legislative Grants***

When the board spends the allocations that have enveloped restrictions according to the restriction requirement, the board can recognize the deferred allocations as revenues up to the lesser of the eligible expenses and the deferred revenues. The recognized revenues are shown in this column (sum of Schedule 5.1, item 1.5 and item 2.7 less any revenues recognized for land and mTCA).

The distribution of the recognized revenues should be based on how the funds are spent with the following exceptions:

- transfer from internal audit deferred revenue is populated to the Board Administration line
- transfer from school renewal deferred revenue to address non-capitalized school renewal expenses is populated to the School Renewal line
- transfer from Interest on debt deferred revenue is populated to the Other Pupil Accommodation line
- transfer from school renewal deferred revenue to address DCC gap of school renewal type asset is populated to the amortization line.

### ***Column 7 – Restraint Savings***

This is the portion of the \$10 million Public Sector Compensation Restraint savings shared by the boards; boards must distribute the amount in the various expenses categories where they achieved the savings.

### ***Column 8 – Net GSN Revenues***

This column = column 1 – column 2 + column 3 – column 4 + column 5 + column 6 – column 7

### ***Column 9 – Adjusted Expenses for compliance***

The amounts in this column come from Schedule 10ADJ.

Line 1.24 is for Gain/Loss on disposal for unrestricted assets. The amount populated in column 9 under this line is the net loss on disposals reported on Schedule 10.

### ***Column 10 - Fees Revenue***

68.49% of tuition fee revenues included in Schedule 9 Items 5.1, 8.1 and 8.3 are to be allocated to classroom expenses and are to be distributed proportionally (based on classroom allocations in column 1) across all classroom expense categories at items 1.2 to 1.10 inclusive. The remaining amount is to be allocated to other expense categories. Where boards have tuition fees revenue in respect of visa students and have charged a fee in excess of the normal fee calculated in Appendix B, boards may distribute the excess to expense categories as they deem appropriate.

Individuals – Day School, Ontario Residents (Sch. 9 Items 8.2) is not deducted from expenses, as this amount is included in the grant determination.

Individuals – Continuing Education (Sch. 9 Item 8.4) is included in column 11 – Other Revenues.

### ***Column 11 – Other Revenues Excluding School Generated Funds***

#### ***Individual – Continuing Education Fees***

Continuing Education Fees (Sch. 9 Item 8.4) are to be distributed to Continuing Education – item 1.16.

#### ***Transportation Recoveries***

Transportation recoveries (Sch. 9 Item 5.2, 7.1, 8.5) are to be distributed to Transportation – item 1.17.

#### ***Rental Revenue***

Rental revenues in Schedule 9 Item 8.6 (Instructional Accommodations) should be distributed to item 1.15 (School Operations).

Schedule 9 Items 8.7 (Non-instructional Accommodations) should be distributed to item 1.14 (Board Administration).

Schedule 9 Items 8.8 and 8.9 (Community Use and Other) should generally be distributed to item 1.15 (School Operations) but may be distributed to other expense lines to the extent to which these revenues relate to costs incurred in those categories.

#### ***Other Revenues***

Schedule 9, item 8.12 (Donations – Classroom) is to be distributed within the Classroom expense categories items 1.2 to item 1.10 inclusive.

All other revenues are to be distributed to the appropriate expense category based on the use or source of funds. General revenues not specifically related to any expense category should be distributed proportionally.

Line 1.24 is for Gain/Loss on disposal for unrestricted assets. The amount populated in column 11 under this line is the net gain on disposals reported on Schedule 9.

#### *Other Provincial Grants*

Schedule 9 Items 2.17, revenue from the Ministry of Citizenship and Immigration should be distributed to the continuing education line (item 1.16).

Schedule 9 Item 2.35 (Prior years' grant adjustments) should be distributed proportionally across all operating expense categories (items 1.2 through 1.17).

All other provincial grants in Schedule 9 Items 2.1 to 2.40 (Other Operating Expense Grants) except for those specified above should be distributed as appropriate based on the purpose of the grant.

#### **Column 12 – Strike Savings**

Boards that experience strikes or lockouts are to report the amount of savings as the result of the strike in Column 12 of Data Form D. It is to be distributed to the expense categories in accordance with the nature and distribution of the strike savings. Usually, this is not applicable for estimates/revised estimates reporting.

#### **Column 13 – Transfer from Deferred Revenues – Non GSN Grants Excluding Revenues in Land**

There are other revenues to school boards that are subject to external restrictions that are not through legislation. In those cases, these revenues also need to be placed in deferred revenue. Once the spending meets the external restriction requirements, the deferred amount can be recognized as current year revenues. These amounts are captured in this column from Schedule 9 lines 2.8 + 2.21 + 2.24 + 5.5 + 8.15 + 8.16 - Compliance Report line 1.1.1 + Section 1A line 1.60.1 + Schedule 3A line 3.1 columns 6+7+7.1+9+10 – Schedule 9 line 8.30.

Item 1.23 is for boards to report any revenues recognized from deferred revenues to cover the loss on disposal of assets held for sale. Please refer to [Fall 2011 Training Session slides](#), page 81 and 85.

The distribution of this amount to various expense categories should be based on how the funds are being used.

Revenues for acquisition of land are excluded from this column.

## **Data Form E – Supplementary information on Community use of Schools**

Below are the Definitions for Community use of Schools reporting in the 2014-15 School Year:

### **Tab: Total Schools – Input**

if you are not using the same definition for schools as elsewhere in EFIS please note in Comments

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

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

Under *Time period of greatest community use under CUS*, input a 2 hour time period maximum for Monday-Friday

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

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

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

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

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

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

### **Tab: Space Type – Input**

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

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

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

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

Permitted Hours- Utilizing the categories in the form, please indicate the number of permitted hours granted to not-for-profit groups by type of activity, target age group and gender. (Note: For this section only, if more than one of the categories listed under Activity Type and/or Target Age Group apply to a permit, please count the permitted hours for that permit under each category. For example, if a permit is for 30 hours of programming and the program targets both 13-18 year olds and 19-24 year olds, please enter 30 hours into both age group categories.)

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

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

Not-for-profit groups: means

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

### **Tab: Joint Use Agreement - Input**

Please pick the type of partner from the drop down menu and provide the name of the partner under the description column.

## **Appendix B – Calculation of Fees**

### **Appendix B**

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

There is no input in this appendix.

The calculation of fees reflects the funding changes in 2014-15.

Line 1.7.3 is for the Public Sector Compensation Restraint saving which is allocated based on the day school pupil of the board ADE by panel.

The calculation of fees for the Special Education allocation does not include the claims based portion of SEA funding in the calculation

NTIP is allocated to the Elementary and Secondary panel based on the number of new teachers reported in section 7. The Safe Schools grant is allocated based on the day school pupil of the board ADE by panel.

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

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

In the case of boards that receive the school foundation allocation generated from combined schools (i.e. Elementary and Secondary facilities combined for school foundation allocation purposes), Item 1.13, Secondary column, adjustments are pre-loaded to reallocate a portion of school foundation allocation generated by the Elementary facilities from the Secondary panel to the Elementary panel. This calculated based on the proportion of Elementary and Secondary enrolment in the combined school in the Appendix B – School Level Report

## Appendix B1 – Tuition Fees Revenue – Regular Day School

### Appendix B1

This appendix collects detailed information on tuition fee revenues from regular day schools received by the boards. The total of this appendix should equal to the regular day school tuition fee revenue reported by the board on Schedule 9 – Revenues.

#### **Tab: App. B1 – Tuition Fees Revenues - Input**

Information in this appendix is collected under the following categories:

- *Government of Canada Students – Native Bands* : Input the name of the band under the *Description* column
- *Prior Year Adjustments*
- *Out of Province Students*
- *Visa Students*

*Average Daily Enrolment* – Input the ADEs that generate the tuition fees.

*Base Fee Revenues* – is calculated for Government of Canada Students based on the input ADE multiplied by the per pupil tuition fee amount calculated in Appendix B – Tuition Fee Calculation. For the other categories, input the tuition fee revenues.

*Additional Fees* – Input any additional fees charged on top of regular fees to cover higher costs incurred for special needs students.

*PAC* – Input the pupil accommodation charge (PAC) billed to the native bands according to the provisions in the Calculation of Fees for pupil regulation for this school year.

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

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

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

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



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

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

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

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

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

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

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

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

### **Appendix E – EPO Grants – Input**

This appendix lists the EPO grants provided by the Ministry. Boards should report the corresponding spending in the school year.

The variance between the funding and the actual expenses is calculated automatically. Boards will need to provide an explanation of the variances. Boards should request approval for re-profiling the variances, i.e. transferring the unspent amount to the following school year through TP agreement change from the corresponding branch of the Ministry which provided the program funding. Please input the approved re-profile amount received from the Ministry under the Re-profile amount column. The sum of the re-profile amount is equal to the closing deferred revenue balance.

The total of the EPO grants paid in 2014-15 is populated as contribution received in deferred revenues at Schedule 5.1 – Operating Deferred Revenues under EPO grants.

The total of the lesser of the EPO grant and expenses by program is populated as transfer to revenue at Schedule 5.1 – Operating Deferred Revenues under EPO grants.

Any unspent allocation after re-profiling will be calculated and put as deferred revenue adjustment, which represents a payable back to the Ministry.

## **Appendix F – Transportation to Provincial Schools**

### **Appendix F**

This Appendix F captures the expenses incurred by the board and the number of students transported to attend programs in the Provincial Schools listed in this appendix on a daily basis for the current and the last school year. Do not include expenses that are related to the weekly transportation program in this appendix.

#### ***TAB: App. F – Daily Transportation - Input***

Input the current school year expenses incurred by the board to transport students to attend programs in the Provincial Schools on daily basis under the columns *Number of Pupils* and *Transportation Expenses*. Do not include expenses that are related to the weekly transportation program in this appendix.

Input the last school year expenses incurred by the board to transport students to attend programs in the Provincial Schools on daily basis under the columns *Prior Year Number of Pupils* and *Prior Year Transportation Expenses*. Do not include expenses that are related to the weekly transportation program in this appendix.

Expenses reported are divided into the following categories:

- *Daily Transportation*
- *Board and Lodging*
- *Other Provincial Schools Transportation Expenses*

## **Appendix F1 – Weekly Transportation to Provincial Schools**

### **Appendix F1**

Weekly transportation of students to attend programs in the Provincial Schools listed in this appendix are co-ordinated by two lead boards, Ottawa Carleton District School Board and Conseil scolaire de district catholique du Centre-Est de l'Ontario, for all school boards in Ontario.

Only these two lead boards are required to complete this Appendix, which captures the expenses incurred by the board and the number of students transported to attend the weekly programs in the Provincial Schools listed in this appendix, as well as the administrative costs incurred in running this program

***TAB: App. F1 – Weekly Transportation - Input***

Input the current school year expenses incurred by the board to transport students to attend programs in the Provincial Schools on weekly basis under the columns *Number of Pupils* and *Transportation Expenses*. Do not include expenses that are related to the daily transportation program in this appendix.

## **Appendix G – Board Teacher Salary Grid – 2014-15**

### **Appendix G**

This appendix is supplementary information to be provided by all boards and is for Ministry use for the review of average salaries.

***Tab: App. G – Salary Grid Year – Input***

*Most Recent Year Grid – Elementary Teachers, Most Recent Year Grid – Secondary Teachers:* Select from the drop down menu the school year that represents the most recent agreement.

***Tab: App. G – Salary Grid – Input***

*Qualification Category, Year of Teaching:* Report the salary grid applicable to the most recent agreement. Where this grid has multiple increases scheduled during the year, the average salary grid for the year should be reported. Where a board has more than one salary grid in any one panel because it has more than one predecessor board, report the weighted average of the grids.

Where a board's teacher salary grid identifies teachers with 13 years of teaching experience or more, report the average on line 13+.

## **Appendix H – 2014-15 Staffing**

### **Appendix H**

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

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

#### ***Tab: App. H - Staffing by Programs - Input***

Include all staff hired on a regular basis and report Full-Time Equivalent of staffing as of October 31 of the school year under different categories to one decimal place.

Do not include hours relating to temporary assistance and overtime.

Full-time staff currently on secondment, unpaid sabbatical leave or other leave of absence without pay should not be reported.

Please ensure staffing numbers are reflective of the appropriate percentage of time each staff member or category spends on regular programs versus special education services and programs and other programs, and are consistent with the prorating of expenditures within these categories.

Please ensure all special education staffing is included under the Special Education Program

#### ***FTE (Full-time equivalent)***

For all personnel covered by a teachers' collective agreement, use the full-time equivalent prescribed by the agreement.

For Principals and Vice-Principals use the standard full-time equivalent definition in use by the board.

For Teacher Assistants, use the full-time equivalent prescribed by the applicable collective agreements or in use by the board.

For ECE's reported in day school programs, use the full-time equivalent prescribed by the applicable collective agreements or in use by the board or translate the full time equivalents using a standard 1,358 hours (based on 194 days x 7 hours per day).

For Clerical and Secretarial staff, use the full-time equivalent prescribed by the applicable collective agreements whether 10-months or 12-months. Therefore a full-

time 10-month elementary school secretary will be 1.0 FTE and a 12-month board administration secretary will be 1.0 FTE.

For all other staff – use the full-time equivalent prescribed by the applicable collective agreements or policy or translate all full-time equivalents using a standard 1,820 Hours (based on 35 hrs. per week x 52 weeks)

Administration, transportation and school operations Staffing is to be reported on a board total basis.

### ***Staffing Categories***

#### ***Classroom Teachers (including Preparation Time)***

##### **Classroom Teachers**

Include all classroom teachers including special education self-contained classes (except Approved Treatment facilities teachers). Ensure that the special education classroom teachers are included under the Special Education Program and that elementary teachers in French extended and immersion programs are included separately under the JK to grade 3 and Gr. 4 to Gr. 8 columns.

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

#### ***Other School Based Teachers, specialist teachers and Resource Teachers***

Include all teachers within a school that are not specifically assigned a class. Examples would include itinerant French teachers, specialist teachers as defined above, special education resource teachers and home instruction teachers. Remember to include them under the appropriate Program category. (Code of Account reference – 10-171, 10-173 and 10-192)

#### ***Care and Treatment Facilities Teachers***

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

#### ***Specialist teachers***

Certified classroom teachers with rotating, regularly scheduled, full or partial teaching assignments in subject areas such as literacy and numeracy, physical education, music, arts, drama, French, and English.

### Student Success Teachers

Teachers hired to support the student success initiatives (which is measured by increased credit accumulation in Grades 9 to 12, improved graduation rates, and decreased dropout rates) should be reported under the line 'Student Success Teachers' for the regular secondary day school program and/or under additional support for students.

### *Teacher Assistants*

### Teacher Assistants

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

### Care and Treatment and Correctional Facilities Assistants

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

### Early Childhood Educators

Boards should report the Early Childhood Educators' (ECE) in day school programs under Elementary regular program, and under Elementary Special Education, if any.

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

### *Student Support Services – Professionals, Paraprofessionals and Technicians*

School boards will report the Child and Youth Workers (CYW) hired by the boards separately. These would exclude any CYW who are hired as teaching assistants (these should be reported under the teaching assistants' line). They would include CYW reported under the professional and paraprofessional grouping, including those hired under the safe schools initiative.

School boards can also report the FTE of Clerical/secretarial staff providing support to this function separately.

### *Library and Guidance*

Do not report any Library and Guidance staff under the Special Education program **except** for specific situations as described in the "Special Education Expenditure

Reporting Instructions for DSBs for 2003-04". In those cases, report the breakdown between regular and special education on a basis consistent with the prorating of expenditures.

Library technicians are to be reported separately from the other staff – Library/Guidance.

#### *Technicians and Other Staff – Library/Guidance*

(Code of Account References - 23-136, 24-136, 23-135, 24-135, 23-191, 24-191). Use 10-month FTE conversion.

#### *Teacher Support Services – Coordinators and Consultants*

##### Coordinators and Consultants

Includes teachers, vice-principals or principals acting in a teacher support role as a coordinator or consultant. Also includes the board coordinator for students at risk programs. (Code of Account References – 25-161, 25-170, 25-151, 25-152)

##### *Clerical and Secretarial Staff*

School boards can also report the FTE of Clerical/secretarial staff providing support to this function separately.

##### *School Administration*

##### Vice-Principals – Administrative Time

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

##### Department. Head Release Time

Convert FTE based on the number periods per school year/8 and ensure that the applicable FTE is NOT included in classroom teachers above.

##### Clerical/Secretarial/Admin – School Administration

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

##### *Admin and Governance*

Trustees (Code of Accounts Reference – 31-101)

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

## Code of Accounts Reference

Account	Other Academic Staff - Teachers, Principals, VP's	Managerial/Professional Staff	Clerical/Secretarial/Technical and Specialized Staff
Director's Office		36-103	36-112,114,115,116
Finance	38-,151,152,170	38-103	38-110,112,114,115,116,136
Procurement	39-,151,152,170	39-103	39-110,112,114,115,116,133
Human Resource Administration	34-,151,152,170	34-103	34-110,112,114,115,116,133
Payroll Administration	37-,151,152,170	37-103	37-110,112,114,115,116,133
Administration, Other Support and Non-staff	33-,151,152,170	33-103	33-110,112,114,115,116,133
Information Technology Administration	35-,151,152,170	35-103	35-110,112,114,115,116,133

## Appendix L - Early Year Leadership Strategy Expenses

This appendix is to reconcile actual expenses with the funding. The allocation for Early Years Leads and Release time for Professional Learning and Meeting are pre-populated at items 3.1 through 3.2.

The recovery for the allocations is calculated at items 3.7 to 3.9 when the expenses are less than the allocation.

### Tab: App. L – EY Lead Strategy Exp - Input

Report the actual FTEs and expenses for the Early Years Leads at *EY Leads Amount -> Full-Time Equivalent, Salaries and Wages, Employee Benefits* respectively.

Report release time expenses at *Release time for Professional Learning and Meetings*.

## Warning Message Explanation

Please input your explanation in the Warning Explanation – Input screen, any warning messages without an explanation will trigger an error which will prevent submissions to the Ministry.