

2014-15 Financial Statements Forms for Isolate Boards

Contents

2014-15 Financial Statements Forms for Isolate Boards.....	1
Publication and Notice	1
Reporting under PSAB for local government	2
Suggested Order of Entry	2
Summary of changes.....	3
Schedule 5 – Detail of Accumulated Surplus/(Deficit).....	3
Schedule 10ADJ – Adjustment for Compliance Purposes	3
Schedule 11A Tax Revenue for Calendar Years 2014 and 2015.....	3
Forms Instructions	3
Schedule 1: Consolidated Statement of Financial Position	3
Schedule 1.1: Consolidated Statement of Operations	6
Schedule 1.2: Consolidated Statement of Cash Flow	7
Schedule 1.3: Consolidated Statement of Change in Net Debt.....	7
Schedule 3 –Capital Expenditure Budget	7
Schedule 3C – Tangible Capital Asset (TCA) Continuity Schedule.....	8
Schedule 5 – Detail of Accumulated Surplus/(Deficit).....	9
Schedule 5.1 – Deferred Revenue	12
Schedule 7: Detail of Consolidated Statement of Financial Position	13
Schedule 9: Revenues	14
Schedule 10 - Expenses.....	15
Schedule 10ADJ: Adjustments for Compliance Purposes.....	18
Schedules 10.3 – Textbooks, Classroom Supplies and Equipment Expenses.....	19
Schedules 10.4 – Supplementary Information on Salary and Benefits Expenses	19
Schedule 10A and 10B – Special Education Expenditures	20
Schedule 10C – School Operations and Maintenance Expenses	21
Schedule 10F – Employee Benefits.....	21
Schedule 10G – Supplementary Information on Employee Benefit Obligations	21

Schedule 11A - Tax revenue for the calendar years 2014 and 2015	22
Schedule 12	22
Schedule 13	23
Schedule 14	24
Section 1 – Summary of Allocations	27
Section 1.1 – Pupil Foundation allocation	29
Section 1.3 – School Foundation	29
Section 2 - Special Education	30
Section 3 – Language Allocation	31
Section 4 – Learning resources for Distant Schools allocation	32
Section 5 – Remote and Rural	32
Section 5A – Rural and small community allocation	33
Section 6 – Continuing Education	33
Section 7 – Cost adjustment and Teacher Qualification and Experience The following benchmarks are reflected in this section:	34
Section 9 - Transportation	37
Section 10 – Administration and Governance	38
Section 11 – Pupil accommodation	38
Section 12 – Teacherages	39
Section 13 – Learning Opportunities Demographic component	39
Section 15 – Special Approvals	40
Section 16 – Declining Enrolment Adjustment (DEA)	40
Section 17 – Other Grants	41
Section 18 – First Nation, Métis and Inuit Supplement	41
Section 19 – Safe Schools	42
Appendix B – Calculation of Fees	42
Appendix B1 – Calculation of Tuition Fees – Continuing Education/Literacy & Numeracy/Summer School	42
Appendix F1 – Transportation – Contracted and Board-Owned Vehicles	42
Appendix F1.1 – Transportation – Board-Owned Vehicles	42
Appendix F2 – Board, Lodging and Weekly Transportation	43
Appendix F3 – Transportation to/from Provincial Schools	43

Appendix G – Board Teacher Salary Grid – 2014-15.....	43
Appendix H – 2013/14 Staffing.....	43
FTE (Full-time equivalent)	44
Staffing Categories	44
Classroom Teachers (including Preparation Time).....	45
Teacher Assistants.....	45
Student Support Services – Professionals, Paraprofessionals and Technicians.....	45
Library and Guidance	46
Teacher Support Services – Coordinators & Consultants.....	46
School Administration.....	46
Continuing Education	47
Admin and Governance.....	47

2014-15 Financial Statements Forms for Isolate Boards

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

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

Boards are required to email an electronic version of the 2014-15 Financial Statements along with a PDF copy of the Certificate signed by the Chief Executive Officer by October 9, 2015 to Estimates.met@ontario.ca.

Publication and Notice

Boards are required under S252(2) of the Education Act to publish their audited financial statements. As a minimum this would include the Consolidated Statement of Financial Position, Consolidated Statement of Operations, Consolidated Statement of Cash Flow, Consolidated Statement of Change in Net Debt, the Auditor's report, and the notes to the financial statements. In addition boards are required to publish their annual report.

This information is the minimum to be published or made available under clauses 252(2)(a) or (b) of the *Education Act*; however a board may wish to publish further details.

As an alternative to publishing, a board may choose to meet the requirements of clause 252(2)(c) instead. For the purposes of this clause, a board may make the above information available to its supporters by publishing a notice in local newspaper(s). Such notice shall include the following minimum components:

- That copies of the financial statement package, auditor's report, notes to the financial statements and the board's annual report are available upon request,
- The board's website address where the package etc. will be posted, and
- The school board office address and a phone number to call for requests for the information.

Where possible, the notice should state other locations where the above information may be obtained (e.g. at schools).

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

Reporting under PSAB for local government

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

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

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

Suggested Order of Entry

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

- Other Schedules – 1, 1.1, 1.2 and 1.3

For user assistance on the Excel Forms, contact: Elain Kwan, Tel: 416-326-9923,

Email : elain.kwan@ontario.ca

Summary of changes

Schedule 5 – Detail of Accumulated Surplus/(Deficit)

The In-Year cell for Interest to be Accrued at Col.2 Item 4.2 is no longer an input cell. The amount now picks up from Schedule 10ADJ, column 14 total minus Schedule 10ADJ, column 14, item 79 minus Schedule 10ADJ, column 14, item 78.

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 11A Tax Revenue for Calendar Years 2014 and 2015

The format for this schedule has been changed so that the calculation of the tax revenue is easier to follow. For the Financial Statements only there is a tax revenue adjustment for the 2014 Calendar Year that includes the tax revenue from Schedule 11B in the 2013-14 Financial Statements.

Forms Instructions

Schedule 1: Consolidated Statement of Financial Position

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

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

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

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

Financial Assets:

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

Liabilities:

- These include current liabilities as well as net long-term borrowings. (Note:there is no requirement to separate out the current portion of long-term debt.)
- Deferred revenues:
 - 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 SFP as Deferred revenues and are reported on in detail in Schedule 5.1(Deferred Revenues Continuity)

Employee benefits payable:

- This represents the accumulated liabilities for Retirement Benefits and Post-Employment Benefits, Compensated Absences and Termination Benefits (as covered in Sections 3250 and 3255, PSA Handbook).
- Excluding the one-time change to employee future benefits payable as a result of the PDT, 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.)

Vacation and interest accrual

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

Net Debt:

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

Non-Financial Assets:

- Under PSAB, prepaid expenses, inventories of supplies and tangible capital assets are non- financial assets
 - (i) Tangible Capital Assets - assets having physical substance that:
 - (ii) 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;
 - (iii) Have useful economic lives extending beyond an accounting period;
 - (iv) Are to be used on a continuing basis; and

(v) Are not for sale in the ordinary course of operations Examples of tangible capital assets would be land, buildings, equipment, vehicles Note: Additional information regarding tangible capital assets is provided in the instructions relating to Schedule 3C

- Prepaid expenses – claims to goods and services
- Inventories of supplies – consumable goods Accumulated Surplus (Deficit):
- The accumulated surplus (deficit) is calculated as the sum of the net debt and non-financial assets.
- Note: Additional information regarding this item is provided in the instructions relating to Schedule 5)

Schedule 1.1: Consolidated Statement of Operations

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

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

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

As per PSG-4, paragraph 10, consistent with FINANCIAL STATEMENT PRESENTATION, paragraph PS 1200.074, the residual amount of the statement of operations is the ending accumulated surplus/deficit unless a separate statement reconciling the beginning and ending accumulated surplus / deficit with surplus / deficit for the period is provided. In this case, the residual amount for the statement of operations is the accumulated surplus / deficit at the end of the period.

Relationship to other schedules:

- All amounts on this schedule come from the revenue (Schedule 9) and expense (Schedule 10) schedules.

- Additional information on the recording of revenues and expenses are included in the instructions relating to the detailed schedules

Schedule 1.2: Consolidated Statement of Cash Flow

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

The presentation of the form has been changed to conform to public Sector Accounting Board (PSAB) sections PS-1200.

The only input cells on this Schedule under the 2014-15 Actuals are for Long-term liabilities issued (item 5.1) and Debt repaid and sinking fund contributions (item 5.3).

Relationship to other schedules:

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

Schedule 1.3: Consolidated Statement of Change in Net Debt

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

Current Year Actual

The amounts pre-populated for Tangible Capital Asset Activity (items 2.1-2.5) are forwarded from Schedule 3C (Tangible Capital Asset Continuity).

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

Schedule 3 –Capital Expenditure Budget

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

Report the total capital expenditures and additions during the year in the expenditure categories as detailed in the Uniform Code of Accounts (Object codes 551 - 554 and 758 – 760, 762, 763). This column should equal what is reported as total additions and betterments on Schedule 3C.

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

This schedule summarizes amounts that are capitalized in accordance with the TCA Guide and are fully accounted for in the 2014-15 financial statements per Public Sector Handbook Section PS3150.

This would include any transfers from the Assets in Service category to Assets Permanently Removed from Service and vice-versa. All asset transfers from Capital Leased Assets to Assets Permanently Removed from Service and vice-versa would also be reported here. Please note that the amounts on this column should net to zero. Enter all transfers to and from Construction in Progress (CIP) under the Transfers to/from CIP column. Note that this column should net to zero, as all amounts out of CIP should go into Assets in Service.

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

For the 2014-15 TCA continuity, the total additions and betterments will equal the total capital expenditures for the year on Schedule 3 (Capital expenditure), column 0.1.1 distributed among the various functional areas.

In the Accumulated Amortization screen, enter the adjustments to opening balances. The amortization expense, write-downs and disposals and deemed disposals for the pooled assets, capital leased assets and leasehold improvements.

In the NBV screen, enter any proceeds of disposition (POD). Any gain or loss on disposal for all assets will be calculated based on disposal and proceeds of disposition data on this schedule. Note that the gains on disposal of restricted assets (land and buildings) are recorded as deferred revenue on Schedule 5.1, column 2, items 2.22 to 2.24 due to regulation 446/98 – Proceeds of Disposition Reserve Fund. Since the gain is deferred, a gain on sale is not recognized in the Consolidated Statement of Operations. However, a loss incurred is recognized on the Consolidated Statement of Operations.

Relationships to Other Schedules:

The total capital expenditures for the year on Schedule 3 (Capital expenditure), column 0.1.1 equal the total additions and betterments on Schedule 3C (Tangible capital asset continuity).

Schedule 5 – Detail of Accumulated Surplus/(Deficit)

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

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

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

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

Available for Compliance – Unappropriated

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

Available for Compliance – Internally Appropriated

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

Unavailable for Compliance

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

Opening Balance Column

To populate the September 1, 2013 opening balance column, use the 2012-13 Financial Statement closing balances from Schedule 5.

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.

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.

Employee Future Benefits - retirement gratuity liability

Item 4.1 is for Employee Future Benefits - retirement gratuity liability. The unfunded liability as of September 1, 2013 is loaded from Schedule 10G, page 2, item 1.4, which is adjustable by the board if required. 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 liability as of September 1, 2013 is loaded from Schedule 10G, page 2, item 1.4, which is adjustable by the board if required. 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 liability as of September 1, 2013 is loaded from Schedule 10G, page 2, item 2.4, which is adjustable by the board if required. This opening unfunded liability is to be amortized over the number of remaining years of the 10 years

amortization period or a shorter period reported at item 2.5 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. 50% 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.**In-Year Increase/Decrease Column:**

In the column called In-Year Increase/Decrease, items 1.2, 2.1 to 2.15, 4.6, 4.7 and 4.10, 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.

Relationships 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 4.3 less the total expenses related to SGF on Schedule 10, item 79.

Schedule 5.1 – Deferred Revenue

Background and treatment under PSAB

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

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

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

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

Any earnings on deferred revenue that *are required to be used for the same purpose* as the initial deferred revenue amount will be recorded in column 3. If earnings are *not* required to be used for the same purpose as the initial deferred revenue amount, then the earnings will be recorded on Schedule 9 as interest. The board will enter this amount on Schedule 9 at item 6.1.

Pupil Accommodation:

Earnings on Deferred Revenue (Col.3) and Transferred to revenues (Col. 4) that are related to School Renewal on line 2.3 and Pupil Accommodation on line 2.5.

Insurance Proceeds

As per Ontario Regulation 446/98, all proceeds of property insurance on property of the kind referred to in clause (1)(a) of O.Reg. 446/98 shall be restricted for the purposes specified in clause (1) of O.Reg. 446/98. For specific details, see O.Reg. 446/98;

however, in general, this means that any insurance proceeds received related to real property are restricted for use on school building, fixtures and sites. This means that insurance proceeds will be put in deferred revenue until they are used for their intended purpose.

Schedule 7: Detail of Consolidated Statement of Financial Position

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

Financials Assets:

- Cash and cash equivalents – cash balances or investments with a maturity of < 90 days.
- Temporary Investments - transitional or current in nature, such as short-term investments made to obtain a return on a temporary basis. Investment with maturity > 90 days and < 1 year as permitted by regulations
- 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.
- Long Term Investments – Long-term investments with maturity > 1 year as permitted by regulations.

Liabilities:

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

Please refer to the instructions for the Consolidated Statement of Financial Position (Schedule 1) for further information on:

- Deferred revenue

- Employee benefits payable and
- Non-Financial Assts

Note: The information entered in the open cells (items 1.1 through 2.4, items 4.1 and 4.2) should tie to the boards Audited Financial Statements.

Schedule 9: Revenues

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

- All revenues of the board are recorded on this schedule (including all legislative grants, federal grants, third party revenues, etc.).
- Grants or other amounts received for specific or externally restricted purposes (such as Special Education grants) are *not* recognized as revenue unless they have been used for the purposes they were provided for. Those amounts are recorded in deferred revenue on Schedule 5.1.
- Amounts coming from deferred revenues increase grant revenues. The amounts to Schedule 9 are carried forward from Schedule 5.1 and pre-populated onto lines 1.2, 2.8, 2.21, 2.24, 5.5 and 8.15.
- Report any interest on sinking fund assets at item 6.2.
- Any interest earned on debentures raised by boards to prefinance project costs should be reported as revenue.
- Tuition fees from Ontario residents on tax-exempt land (S4 of Tuition Fee Regulation) are to be reported under item 8.2.
- Item 3.4 is to be used to accrue tax revenue adjustments (write offs and supplementary taxes) relating to 2013, where there are significant variances from adjustments boards experienced in the past. It is expected that this cell will have limited use and will only be used in extraordinary circumstances. Any amount of revenue accrued on this line will have an offsetting amount recorded at item 2.32 to reflect the grant impact.

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

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

Banker Boards

When the funding is received from the Ministry, the banker board should record the amount in Other Grants - Ministry of Education revenue (Schedule 9, items 2.1 to 2.16) (or Deferred Revenues where applicable).

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

Recipient Boards

Amounts received or receivable from the banker board should be recorded as "Other revenue - Other school boards (Schedule 9, line 7.5 of 7.6) or as deferred revenues where applicable.

Data Entry and Relationships to other schedules:

- All amounts on this schedule are to be recorded on a PSAB basis and will be input except:
 - Local taxation amount which comes from Schedule 11A.
 - Total current year legislative grants from Section 1 and the amounts from deferred revenues, which come from Schedule 5.1.

Schedule 10 - Expenses

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

- Since TCA is being capitalized per PSAB (PS-3150), capital expenses that meet the capitalization threshold per the TCA Guide will not be expensed; they will be recorded on Schedule 3(Capital Expenditures) and on 3C, TCA continuity

schedule. Only the amortization related to TCA is recorded on Schedule 10. Amortization is split into five categories:

- (i) Instruction (item 72, column 12)
 - (ii) Administration (item 73, column 12)
 - (iii) nsportation (item 74, column 12)
 - (iv) Pupil Accommodation (item 75, column 12)
 - (v) Other (item 76, column 12)Capital expenses that do not meet the capitalization threshold as per the TCA Guide will continue to be recorded in column 5 (Supplies and Services). Any expenses related to the replacement furniture and equipment that do not meet the capitalization threshold (previously recorded in column 6) will now 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 Cap./Apr. Debt) do not contain any amounts of a capital nature that meet the capitalization threshold per the TCA Guide; these amounts must be recorded on the Capital Continuity schedule, Schedule 3C.
- Item 77 (Other Cap./Apr. Debt) 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 & Wages object codes 101 – 195
 - Employee Benefits object codes 201 – 295
 - Staff Development object codes 315 – 318
 - Supplies & Services object codes 320 – 463, 551-553, 661, 760, 762
Interest charges on long term debt object codes 752, 754 and 761
 - Rental Expenses object codes 601 – 630
 - Fees & Contractual Services object codes 651 – 655 and 662 - 682
 - Other object codes 701 – 715, 722 and 725

- 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 are to be included in col 7 lines 54, 62, 66, 68, 70, 71, 72, 75, 76, or 77; and short- term borrowing costs for operating purposes is to be included at col 10 line 66.
- Other non-operating expenses at line 78 are to include only the extraordinary expenses as referred to in the Uniform Code of Accounts, restructuring fund expenses or expenses that are non-educational and for which the board receives offsetting revenues. Payment that the board is required to place in a trust fund as a result of the financing arrangements of the NPF debt are to be reported on this line.

Data Entry and Relationships to other schedules:

- All amounts input on this schedule (or the Elementary and Secondary School Based Expense schedules) are to be recorded on a PSAB basis.
- The amortization entered on Schedule 10 in the Amortization & Loss on disposal column, items 72, 73, 74, 80 and 81 should equal the total amortization on Schedule 3C (TCA Continuity), screen 2.

Schedule 10ADJ: Adjustments for Compliance Purposes

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

Unfunded Liabilities – Accrued Interest:

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

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

School Generated Funds

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

Unfunded Liabilities – Employee Benefits:

Actuarially determined amounts for retirement benefits, post-employment benefits, compensated absences and termination benefits are recorded in expenses as required by Sections 3250 and 3255 of the PSAB Handbook. Boards 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.

Schedules 10.3 – Textbooks, Classroom Supplies and Equipment Expenses

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

Schedules 10.4 – Supplementary Information on Salary and Benefits Expenses

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

Boards are required to provide details of the school administration expenses in this schedule. Principal and Vice-Principal expenses (item 9.3) should equal total expenses for Principals and Vice-Principals on Schedule 10, item 61, column 12.

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

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

Schedule 10A and 10B – Special Education Expenditures

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

- Expenditures are to be provided on an adjusted compliance basis only – not on a PSAB basis. This means that expenses will be recorded in a manner consistent to the recording of expenditures on Schedule 10 ADJ.
- Therefore boards should not include the additional expenses for (and do not have to make the adjusting entries by program for)
 - Interest accrual, vacation accrual, employee benefits and prepaid expenses.
 - Expenditures that have a corresponding school generated fund revenue should also be excluded.
 - And an additional column has been included for any principal payment or sinking fund contribution relating to special education capital (Col 13).

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

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 extranet site for users as a reference in completing this schedule.

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

Boards are to report total expenditures 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 expenditures have been reported as special education expenditures 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.

Schedule 10C – School Operations and Maintenance Expenses

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

All expenses are to be reported on a PSAB basis.

Schedule 10F – Employee Benefits

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

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

Schedule 10G – Supplementary Information on Employee Benefit Obligations

Schedule 10G reports information relating to the actuarially determined liabilities and expenses of retirement benefits, post-employment benefits, compensated absences, termination benefits and pension benefits as outlined in Section 3250 and 3255 of the *PSA Handbook*. Defined benefit plans to be included here include retirement gratuity plans; retirement health, dental, and life plans for retirees, post employment benefits and some types of pension arrangements. Self-insured benefit obligations that arise from specific events that arise from time to time (ie. 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).

Schedule 11A - Tax revenue for the calendar years 2014 and 2015

Municipalities for the board are automatically populated on this schedule. Where the populated list is incomplete, the board is required to contact the ministry to request an update of the municipality reference table. Once updated, a recalculation of the submission will update schedule 11A on the screen allowing the board to proceed with further input.

Information on this schedule is used in the calculation of tax revenues for 2014-15 in section 14. The residential and business taxes should reflect the revenue based on the most recent 2011 assessment data and mill rates.

Col. 3, residential taxes include:

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

Col 4, business taxes include:

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

The format for this schedule has been changed so that the calculation of the tax revenue is easier to follow. For the Financial Statements only there is a tax revenue adjustment for the 2014 Calendar Year that includes the tax revenue from Schedule 11B in the 2013- 14 Financial Statements.

Schedule 12

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

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

Include in item 1.2.1 enrolment in a continuing education credit program that begins after the end of the day school instructional program and before 5 p.m., and where the majority of the pupils enrolled are day school pupils. Enrolment reported in this row should not be included in item 1.2.

ADE for transfer courses and cross-over courses reported at items 1.5 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 Secondary School Grades 9 – 12: Program and Diploma Requirements, 1999.

ADE for Literacy and Numeracy programs reported at items 1.8, 1.9, 1.10 (and 2.6, 2.7 for those programs delivered in the summer) generate the Literacy and Math for grades 7 to 10 component of the Learning Opportunities funding (calculated in section 13).

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

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

Schedule 13

Enrolment data for day school programs that have been reviewed and confirmed for financial statements purposes are loaded on this schedule. Independent study ADE in respect of pupils of the board under 21 years old are part of the enrolment confirmation and top up/distant schools calculation process and are therefore populated in schedule 13. Board would however be required to input on this schedule the independent study ADE for other pupils and for pupils 21 years and over. Input data relating to FTE and ADE are to be reported to two decimal places.

FTE (Full Time Equivalent) enrolment is as defined in section 5 of the Grant Regulation. Where a board offers a combined JK/SK program, the FTE enrolment of pupils on the program are to be reported under 'FTE of part time pupils' and the number of pupils enrolled are to be reported under 'Number of part-time pupils'.

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

1. *Pupils of the board*

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

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

2. *Other pupils*

Pupils who are not pupils of the board defined above are reported as other pupils in section 2 of this schedule. The school reports (October and March) require schools to report pupils of the board by grade groupings. However, other pupils are reported by sources rather than by similar grade groupings. To enable compilation of enrolment data from the school reports to this schedule at financial statements stage, and to maintain consistency in format from revised estimates to financial statements forms, this section of the schedule requires boards to report other JK/SK pupils enrolled on full time JK or SK programs as half time under the column 'Number of half-time pupils'.

Schedule 14

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

This schedule shows the activity for SGF that have been consolidated into the board's financial statements. It includes total school-based revenues (items 1 to 1.8) and total school-based expenses (items 2 to 2.8), which are to be reported separately in the Elementary and Secondary panels in Columns 1 and 2.

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

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

SGF is reported under five categories:

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

Field Trips/Excursions

Item 1.1 and item 2.1

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

Fundraising for External Charities

Item 1.2 - Fundraising

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

Item 2.2 - Donations

- Expenses: Expenses in support of an external charity where the school provides the administrative process for collecting the funds. This charity would be registered with the Canada Revenue Agency.
- Examples: Cheques provided to the Cancer Society, United Way

Student Activities and Resources Item 1.3

- Revenues: All monies raised/received related to student activities and resources. Athletic activities are recorded under this category (e.g. tournament fees, league fees, etc.). The exception would be a field trip (e.g. art club visits an art gallery) or excursion (rugby team travels to Scotland).
- Examples: student activity fees, athletic fees, student clubs, support for student council/governments, agendas, yearbooks, extracurricular activities.
- Item 2.3
- Expenses: Costs associated with student activities and resources.
- Examples: purchase of locks, purchase of team uniforms, entry fees, cost of agendas.

Capital Assets

Item 1.6 – Capital Asset Fundraising

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

Item 2.6 – Expenditures on Capital Assets

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

Section 1 – 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. Page | 96

- 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 – 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 14 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 1.11.1 – Community Use of Schools Allocation: The community use of schools allocation amount is calculated on the Section 11 Report.
- Item 1.12 – 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 1.15.1 – Total Labour-Related Enhancements: this item populates the one-time funding for Attendance Recognition reported in Section 17.

- Item 1.17 – Special Approval - Operating: the special operating approval amounts from Section 15.

Capital Grants

- Item 1.19 – School Renewal Allocation: The school renewal allocation amount is calculated on the Section 11-Accommodations
- Item 1.20 – Capital Leases: This amount is picked up from the inputted capital lease amounts in Section 11-Accommodations
- Item 21 – Teacherage: The teacherage amount is calculated in Section 12.
- Item 22 – Special Approval - Capital: the special capital approval amounts from Section 15.

Section 1.1 – Pupil Foundation allocation

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

The base amount per pupil for JK and SK is \$6,045.59, for Grades 1 to 3 it is \$5,526.15 and for Grades 4 to 8 it is \$4,.94.

The base amount per pupil for secondary is \$5,740.96.

Section 1.3 – School Foundation

This allocation provides for in-school administrative costs. The new funding benchmarks are:

Position	Elementary	Secondary
Principal salary including benefits	\$125,762.31	\$137,154.12
Vice-Principal salary including benefits	\$119,120.60	\$125,670.28
Secretarial staff salary including benefits	\$ 52,976.16	\$ 55,805.89

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

School facilities that are on the same site will be combined to 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.

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, 2.0 FTE 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)

Section 2 - Special Education

The SEPPA amounts are as follows:

- JK to Grade 3 \$933.42
- Grade 4 to 8 \$716.98
- Secondary \$473.65

High Needs

The high needs calculation is incorporated in this section under item 2.3. A per pupil amount is determined by the Ministry for each board based on the board's prior year Total High Needs allocation excluding SIP.. (Table 4)

Boards should provide a breakdown of the net new needs allocation between the Elementary and Secondary panel based on the proportion of its Elementary and Secondary high needs pupils. The Section 23 Facilities amounts are entered directly in this section. **The Behavioural Expertise Amount**, previously funded under EPO, is now funded through GSN and provides \$10.8M funding for boards to build capacity by hiring staff with Applied Behaviour Analysis (ABA) expertise. This funding will be provided to the **Moose Factory Island DSA Board** and will be used to administer the program for the four remaining Isolate Boards.

Section 3 – Language Allocation

The following benchmark increases have been incorporated in this section: FSL
Elementary pp amounts

- 20 – 59 minutes gr. 4 - gr.8 \$291.40
- 60 – 149 minutes gr.4 – gr.8 \$332.00
- Immersion JK to gr.8 \$371.41

FSL secondary pp credit amounts

- Gr. 9 & 10 French \$74.80
- Gr11 &12 French \$98.93
- Gr. 9 & 10 Other subjects
taught in French \$123.05
Gr11 & 12 Other subjects
taught in French \$191.83
- ESL per pupil amount
(Elementary) \$3,885
- ESL per pupil amount
(Secondary) \$3,885

ESL and PDF

Item 3.12 is applicable to English language boards and captures data to calculate the first component of ESL which is based on the number of immigrant pupils born in countries where English is not a first or standard language. Boards should report number of pupils of the board (excluding pupils 21 and over) enrolled in the board's schools as of October 31 who entered Canada during the previous four school years and September/October of the current year.

The factors applicable to the amount per pupil of \$3,908 depend on the year of entry and are as follows (In the case of English Public School boards, the per pupil amount for Elementary is \$3,840):

Year of entry	Factor
Sept.01, 2012 to Oct. 31, 2013	1.0
Sept. 01, 2011 to August 31, 2012	0.85
Sept. 01, 2010 to August 2009	0.5
Sept. 01, 2007 to August 2008	0.25

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

Item 3.13 represents the second component of ESL which is based on Statistics Canada data on the number of children aged 5 to 19 whose language spoken at home is neither English nor French. The data being populated reflect Table 2 of the Grant Regulation and is a proxy measure for ESL needs not provided for in the first component. The amount has been revised to reflect the impact of the School Authority amalgamation.

Section 4 – Learning resources for Distant Schools allocation

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

Section 5 – Remote and Rural

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

- Small board per pupil amount where total ADE < 4000:
- [$319.05 - (2014/15 \text{ Total day school ADE of the Board, Item 5.1.1} \times \$0.01733)$],

- Calculated per pupil distance amount: If Item 5.2.1, distance from major city, is less than 151, 0
- If Item 5.2.1, distance from major city, is greater or equal to 151, but less than 650, (Item 5.2.1 - 150) X \$1.08842).
- If Item 5.2.1, distance from major city, is greater than or equal to 650 but less than 1,150, [(Item 5.2.1 - 650) X \$0.14650] + \$544.21.
- If Item 5.2.1, distance from major city, is greater than or equal to 1,150, \$617.46.

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% <= RSCM < 75%, the allocation is \$21.05 x 2014/15 ADE x (RSCM – 25%)

When RSCM >= 75%, the allocation is \$21.05 x 2013/14 ADE

Section 6 – Continuing Education

Adult Education, Continuing Education and Summer School

The funding calculated under this component supports the provision of adult day school programs, continuing education programs, summer school programs as well as crossover and transfer courses under the secondary school program.

The funding is \$3,341 per ADE for continuing education and \$3,341 per ADE for adult education and summer school.

The day school ADE of pupils aged 21 and over at item 6.1.1 is derived from item 3.12 pupils of the board, schedule 13.

The continuing education ADE at item 6.1.2 reflects the total continuing education ADE reported in schedule 12, item 1.7. This includes the ADE relating to the after school credit program referred to in schedule 12.

The 2013 Summer School ADE item 6.1.3 reflects the total summer school ADE, excluding literacy and numeracy reported in schedule 12, item 2.5.

International Languages

This funding provides for classes for international languages instruction in a language other than English or French for elementary pupils. Funding is based on \$54.39 per classroom hour for average class sizes of 23 or more. Where the average class size is less than 23, the classroom hour rate is reduced by \$1 for every pupil less than 23.

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

PLAR

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

PLAR equivalency assessment amount is \$120.

PLAR completed challenge for Grade 11 & 12 credit amount is \$362.

Section 7 – Cost adjustment and Teacher Qualification and Experience The following benchmarks are reflected in this section:

- Teacher Q&E allocation per pupil – JK to SK \$3,848.17
- Teacher Q&E allocation per pupil – JK to Grade 3SK \$4,995.70
- Teacher Q&E allocation per pupil – Grade 4 to 8 \$4,072.49
- Teacher Q&E allocation per pupil – secondary \$5,059.83

Qualification categories

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

To implement the provisions in the MOU which allow teachers' movement on the Q&E grid on the 97th days of the school year, boards are required to report the teachers' FTE distribution under two Q&E grids.

Report the teachers FTE as of October 31st, 2013 in the Q&E grid on page 1 of this section assuming the qualification and experience of teachers are frozen at the 2012-13 level for the qualification and experience allocation purpose and the movement of Q&E is not allowed for 2014-15, i.e., under the same reporting criteria as the 2014-15 Estimates.

Report the teachers FTE as of October 31st, 2013 in the Q&E grid on page 2 of this section assuming the movement of Q&E is allowed for 2014-15 at the beginning of the school year, i.e., under the same reporting criteria as what had been reported in the years before 2014-15.

The average Q&E factor calculated under these two grids is the greater of zero and the following:

{Sum of (each cells in grid 1 x corresponding experience factor in Table 13 of the GSN regulation)

/ Total number of teachers in grid 1 - 1} x 96 /194 Plus

{Sum of (each cells in grid 2 x corresponding experience factor in Table 13 of the GSN regulation)

/ Total number of teachers in grid 2 - 1} x 98 /194

The instructions below describe the normal process of determining the qualification and experience for teacher in any school year. Please note that due to the frozen requirement described above for page 1 of the section, the determination of qualification and experience will be based on October 31, 2013.

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

Teacher distribution grid

Number of full years of teaching experience immediately before the start of the school year are to be reported, rounded to the nearest whole number (S40(6) of Grant Regulation). Principals and VPs reported on the grid are deemed to have 10+ years of experience, qualification category A4/GP4.

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

- Exclude continuing education teachers and teachers providing instruction in respect of programs funded under Care and Treatment and Correctional Facilities amount.

- Include teachers on leave of absence with pay for which the board is not reimbursed (S38(2) of Grant Regulation).
- Include occasional teachers if the teacher being replaced is not expected to resume instructional duties during the school year
- Include Library/Guidance teachers
- Include Teachers assigned to instruct for part of their time (S40(2) of Grant Regulation)
- Include Principals or vice-principals assigned to instruct for part of their time (S40(4) para.4 of Grant Regulation)

The following teachers on leave should be excluded:

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

Experience factors

Total experience factors at item 7.5 reflect the total (by panel) of the product of teachers reported on the grid and the following instructional salary matrix (Table 10 of the Grant Regulation)

Instructional Salary Matrix

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

Section 9 - Transportation

Transportation expenditures are derived from Appendices F1 to F4.

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

At line 9.2.3, the board is required to report the expenditure for board, lodging and weekly transportation of eligible students attending schools outside of the board's jurisdiction.

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

Section 10 – Administration and Governance

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

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. The honoraria are frozen at the December 1, 1996 amount. (Table 13)

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

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.

Section 11 – Pupil accommodation

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

School operations

The allocation for school operation offsets the costs of operating schools. The funding for school operation is based on the actual area of the school.

Item 11.85.1 on Section 11A populates the funding for the community use of schools that was announced in July 2004. (Table 20)

School Renewal

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

Contract Leases

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

Section 12 – Teacherages

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

Section 13 – Learning Opportunities Demographic component

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

Literacy and Numeracy assistance

The Grade 7 to 10 Literacy and numeracy programs component provides additional support to enhance the literacy and numeracy skills of students at risk of not meeting the new curriculum standards and the requirements of the Grade 10 literacy test.

These courses or programs can be provided during the summer, and during the regular school year outside the regular school day and are classes or courses for pupils in grade 7 and higher grades for whom a remedial program in literacy and numeracy has been recommended by the principal of the day school.

- Item 13.2.1 - ADE for courses provided in the summer is the ADE from schedule 12, lines 2.6 to 2.8.
- Line 13.2.2 - ADE for literacy and numeracy courses for adults is the ADE from schedule 12, line 1.9. These are classes or courses in literacy and numeracy established for adults who are parents or guardians of pupils in all grades for whom the principal of the day school has recommended a remedial course in literacy and numeracy.
- Line 13.2.3 - ADE for literacy and numeracy remedial courses provided during the school year outside of the regular school day the total of the ADE from schedule 12, lines 1.10 and 1.11.

Assistance for Student Success

Line 13.3.7 provides funding to the following board: James Bay Lowland SSB to administer the program for the four remaining Isolate Boards. Funding includes components for a student success coordinator, for travel and for the school.

Assistance for School Effectiveness

Line 13.4.6 provides funding to the following board: Moosonee DSA Board to administer the program for the four remaining Isolate Boards. Funding includes components for a student success coordinator, for travel and for the school.

Section 15 – Special Approvals

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

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

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

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

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

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

Section 16 – Declining Enrolment Adjustment (DEA)

The calculation of DEA is as follows:

- the scaling factor (that adjusts the DEA based on the specific percentage enrolment decline) is eliminated so the calculation of the allocation is based on revenue change;
- 13 percent of the revenue change in the Pupil Foundation Grant is recognized;
- 100 percent of the revenue change in the other grants that are used in the calculation of DEA (SEPPA, Remote and Rural and Board Administration) is recognized;

- funding in the third year of transitional support is 5 percent of the 2010-11 amount.

The 2012-13 operating revenues for Pupil Foundation, SEPPA, Remote and Rural and Board Administration are preloaded at items 16.1.1 to 16.1.8, Col. 1. Page 2 in this section show the calculation of 2012-13 amounts for all the eligible allocations.

These items are calculated using the 2012-13 ADE from Ministry reviewed Financial Statements and applying the 2014-15 benchmarks and calculations.

Item 16.5.1 – 2012/13 declining enrolment adjustment before phase in amount based on the 2012/13

Ministry reviewed Financial Statements submission is preloaded.

Item 16.5.2 – 5% of the 2011/12 declining enrolment adjustment before phase in amount at item 16.5.2 is calculated.

Section 17 – Other Grants

As a result of a change that was made to Ontario Regulation 1/13, a new input line has been added to the Section 17 - Other Grants tab in the Input task area for the Attendance Recognition Allocation. The change was first communicated in Memorandum 2013:B20 and further clarified in Memorandum 2014: SB15. Boards are required to report the total payout calculated from the Attendance Recognition Template that was attached to Memorandum 2014:SB15. The amount reported should agree to the signed summary sheet and electronic Excel template submitted to the Ministry.

Section 18 – First Nation, Métis and Inuit Supplement

Native Languages Elementary pp amounts

- 20 – 39 minutes \$1,349.72
- 40 minutes or more \$2,024.58

Native Languages Secondary pp credit amounts

- Gr. 9 & 10 \$1,124.77
- Gr11 & 12 \$1,124.77
- Native Studies Secondary pp credit amount \$1,124.77

- Native Studies Demographic component \$179.51

Aboriginal amount – a weighted incidence factor for each board, derived from census based data is listed in the 2014-15 grant regulation. Funding for this component is \$179.51 pp x weighted incidence factor. The weighting factor directs more funding to boards with a higher estimated proportion of First Nation, Métis and Inuit students.

Section 19 – Safe Schools

These are pre-populated amounts from Table 28.

Appendix B – Calculation of Fees

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

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

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

The tuition fee revenue calculated on this form is automatically populated to Schedule 9, lines 1.1, 1.2 and 1.4

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

Appendix B1 calculates the tuition fees chargeable in respect of Continuing Education, Literacy and Numeracy and Summer School Programs. The tuition fee revenue calculated on this form is automatically populated to Schedule 9, line 1.5

Appendix F1 – Transportation – Contracted and Board-Owned Vehicles

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

Appendix F1.1 – Transportation – Board-Owned Vehicles

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

Appendix F2 – Board, Lodging and Weekly Transportation

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

Appendix F3 – Transportation to/from Provincial Schools

On this appendix, boards are to report the number of students and the projected expenditure that is approved by the Minister for the transportation of pupils to and from provincial schools. Prior year information is also required on this form. The total expenditures from this appendix are carried forward to section 9.

Appendix G – Board Teacher Salary Grid – 2014-15

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

Report the salary grid applicable to the most recent agreement. Where this grid has multiple increases scheduled during the year, the average salary grid for the year should be reported. Where a board's teacher salary grid identifies teachers with 13 years of teaching experience or more, report the average on line 13+.

Appendix H – 2013/14 Staffing

This form has been simplified consistent with the removal of program reporting. The staffing form requests information on staffing categories for the following programs:

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

The staffing is reported on a panel basis (elementary & secondary).

Specialist teachers are 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 anglais.

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.

Administration, transportation & school operations Staffing are to be reported on a board total basis.

Child and Youth workers (CYW) excludes 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.

Library technicians are to be reported separately from the other staff – Library/Guidance.

PLEASE ENSURE ALL SPECIAL EDUCATION STAFFING IS INCLUDED UNDER THE SPECIAL EDUCATION PROGRAM

Include all staff hired on a regular basis and report the FTE as of October 31 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.

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 Clerical and Secretarial staff, use the full-time equivalent prescribed by the applicable collective agreements whether 10-month or 12-month. 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)

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 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 (Care & Treatment & Correctional facilities programs)).

Other School Based Teachers, specialist teachers & 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 & Treatment Facilities Teachers – Include all classroom teachers in Care & Treatment & Correctional facilities programs. (Code of Account reference – Function 10, Object 170, Program 305)

Teacher Assistants

Teacher Assistants – General – Include all teacher assistants except those included below under Care & Treatment & Correctional 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 reference – Function 10, Object 191 except Program 305).

Care and Treatment and Correctional Facilities Assistants – Include all teacher assistants in Care & Treatment & Correctional facilities programs. (Code of Account reference – Function 10, Object 191, **Program 305**).

Student Support Services – Professionals, Paraprofessionals and Technicians

The FTE of professional, paraprofessional and technical staff is to be prorated between the regular program, the special education program and other programs on a rational, defensible basis consistent with the services being offered to the student population.

Please ensure staffing numbers are reflective of the appropriate percentage of time each staff member or category spends on regular programs vs. special education

services and programs and other programs and are consistent with the prorating of expenditures within these categories.

A new line is added for school boards to 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.

As a result of the changes made in 2009-10 to the Uniform Code of Account (2007:SB31), an additional line has been added to allow boards to report the FTE of Clerical/secretarial staff providing support to this function.

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 breakdown between regular & special education on a basis consistent with the prorating of expenditures.

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 & Consultants

Coordinators & 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)

As a result of the changes made in 2009-10 to the Uniform Code of Account (2007:SB31), an additional line has been added to allow boards to report the FTE of Clerical/secretarial staff providing support to this function

School Administration

Vice-Principals – Administrative Time – also include here any regularly scheduled teacher-in- charge time and exclude it from classroom teachers above.

Dept. Head Release Time – Convert FTE at a rate of # periods per school year/8 and ensure 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).

Continuing Education

Principals, VP’s, Teachers - Record any contract teaching staff assigned to positions within continuing education. Do not include any hourly or part time continuing education teachers or instructors.

Admin and Governance

Other Academic Staff – Teachers, Vice-Principals, Principals - Include any academic staff with central administration responsibilities. (Code of Account References – 32-151, 33-151, 34-151, 35- 151, 32-152, 33-152, 34-152, 35-152, 32-170, 33-170, 34-170, 35-170)

Managerial/Professional – (Code of Accounts References – 21-103, 22-103, 32-103, 25-103, 33- 103, 34-103, 35-103, 44-103)

Clerical/Secretarial/Technical & Specialized – (Code of Accounts References – 33-110, 34-110, 35-110, 44-110, 21-112, 25-112, 31-112, 32-112, 33-112, 34-112, 35-112, 44-112).