

Appendix A

INTRODUCTION

As a starting point to collect information on all of your land and buildings, we have extracted facility information from the School Facilities Inventory System (SFIS) database as attached. Since this data is focused on school facilities and there may be several facilities in one building, we are asking boards to review the information so that we have a complete list of each building and land owned (or leased) by the board.

We require a complete and accurate listing of all the buildings and land assets you own, lease, including, where applicable, those used by the board without any ownership rights as of **March 31, 2005**. Do not report any buildings that are in the process of being built or are scheduled to be built. Do not report any buildings such as portables and portapaks as information related to these will be collected at a later time.

Please note that although we have used the SFIS database as a starting point, any changes you will be making on the attached spreadsheet will not simultaneously update the SFIS database. This is because in many instances, the definitions required for this project differ slightly than those used in the SFIS database.

INSTRUCTIONS FOR VERIFYING AND COMPLETING THE EXCEL LISTING AND SUBMITTING TO THE MINISTRY

In order to ensure that we have a complete and accurate listing of your land and building assets, we would like you to review the attached excel spreadsheet and do eight things:

Step 1

Review column 1, “facilities to be excluded” and flag which facilities should be excluded from the asset listing. Since the information was gathered from the SFIS database there are multiple records associated with the same building. We need you to identify only one facility per building and exclude all others. The spreadsheet has been sorted by campus ID to assist in identifying multiple records. See instructions under Column 1 – Facilities to be excluded for further details.

Step 2

Review all building assets reported and ensure the following fields are completed (where they are blank) and are accurate (where they are completed). All of the following fields must be completed, checked and confirmed:

- Building type (column 10)
- Building ownership (column 12)
- Original year building built or purchased (column 13)

- Is building cost available? (column 14)

Step 3

Where some building assets are missing from the listing, please add them to the bottom of the excel spreadsheet. Please ensure all of the following fields are added:

- Facility / building name (column 5)
- Facility address (column 6 - 8)
- Building type (column 10)
- Building ownership (column 12)
- Original year building built or purchased (column 13)
- Is building cost available? (column 14)

Step 4

Review the land information for those parcels of land with building assets on them and ensure the following fields are completed (where they are blank) and are accurate (where they have already been completed). All of the following fields must be completed, checked and confirmed:

- Land ownership (column 16)
- Year of original acquisition of land (column 17)
- Is land cost available? (column 18)

Step 5

Where some land assets are missing from the listing, please add them to the bottom of the excel spreadsheet. Please ensure all of the following fields are added:

- Facility / building name (column 5)
 - o for vacant land, under name please name it "Vacant Land"
- Address (columns 6 - 8)
- Land ownership (column 16)
- Year of original acquisition of land (column 17)
- Is land cost available (column 18)

Step 6

Review the listing and ensure that the building and land assets have only been reported once. For example, if two buildings are sitting on the same piece of land, ensure that the land columns have only been completed for one of the two situations, and not both.

Step 7

Complete cover page information which consists of two parts:

- Contact information of the person who verified the information being reported
- Confirmation that the Superintendent of Business has reviewed the information and that it is accurate and complete.

Step 8

After having completed steps 1 through 7, save the updated Excel file with the following naming convention:

- For district school boards: DSB_##. For example, DSB_01
- For school authorities: SA_#####, For example, SA_150081

Then return it to the Ministry of Education by May 31, 2005. Please submit your completed excel spreadsheet to the following e-mail address:

Reporting.Entity@edu.gov.on.ca.

INQUIRIES

Any questions relating to the completion of this spreadsheet can be directed to Doreen Lamarche at (613) 225-9210 x. 113 or at Doreen.lamarche@edu.gov.on.ca or Charles Brousseau at (416) 325-8585 or at charles.brousseau@edu.gov.on.ca.

DEFINITIONS

The following definitions may be useful to help you identify which assets must be included on the attached excel spreadsheet:

Land includes vacant land and land for building sites. Vacant land has not been identified for you in the appended excel spreadsheet as it was not included in the SFIS database. Therefore, you will have to add all vacant land that you own or lease.

Buildings generally include structures ranging from administration office complexes to schools to storage facilities. Most of these have been identified for you in the appended excel spreadsheet. Where some buildings are missing, you will have to add them to the listing. Buildings include those that are occupied, vacant but exclude those that are under construction, planned or delayed. For purposes of this exercise, buildings do not include portables or portapaks but include permanent relocatable classroom modules (RCM's).

COLUMN DESCRIPTIONS

The excel spreadsheet contains 19 columns and each column is described below.

Column 1 – Facility Status

Information extracted from the SFIS database. There is no data entry required in this column. You cannot edit this column. It indicates if the facility is open, closed, planned, under construction, or new. (New is where construction has been completed, however no indication has been received by the Ministry from the board to change the status to “open”). There are 6 facility status types, as follows:

O = open

C = closed
P = planned
U = under construction
N = new
D = delayed

Column 2 - Facility to be excluded

Removing multiple records where they are located within one physical building. There are 6 options:

- M = multiple facilities within one building
- P = facility is planned to be constructed
- D = facility is delayed in construction
- U = facility is under construction as of March 31, 2005 but is not completed
- T = building has been sold or transferred to another entity
- Other = other situation not listed above
 - If “other” applies, provide a brief description in comments column (column 19)

Example: Elementary grades and secondary grades may be provided in one building which also houses a few administration offices. If the building was originally built as a secondary school, you would remove the elementary facility listed and the administration office facilities listed and indicate in column 8 “M” as the reason for exclusion.

We have prepopulated some fields based on the status of the facility per the SFIS database extract in column 1. Planned, under construction, and delayed status types have been automatically excluded as these buildings were not fully constructed by March 31, 2005. Please ensure that it is updated where necessary.

NOTE: Where you are excluding a facility, the remaining columns (10, 12, 13, 14, 16, 17 and 18) do not need to be completed.

Column 3 – SFIS Number

Unique identification number used in the School Facilities Inventory System Database. You cannot edit this column.

Column 4 – Campus ID

Unique identification number used in ReCapp database. You cannot edit this column.

Column 5 – Facility / Building Name

Name by which the facility or building is known. You can edit this column for incorrect or missing data.

Column 6 – Address 1

Full description of address of the facility - including street number, street name, etc. You can edit this column for incorrect or missing data.

Column 7 – Address 2

Town or city of the facility. You can edit this column for incorrect or missing data.

Column 8 – Postal Code

Postal code of the facility. You can edit this column for incorrect or missing data.

Column 9 – Facility Type

Information extracted from the SFIS database. There is no data entry required in this column. You cannot edit this column. If the facility is a school, identifies whether it is an elementary school or a secondary school. If the facility is not a school (e.g. administrative facility, maintenance facility, warehouse facility), the type is identified as “other”. There are 3 facility types, as follows:

E = elementary school

S = secondary school

ZZ = all other types of facilities

Column 10 – Building Type

Type of building originally built. For example, was building built to accommodate elementary students, secondary students or is it another type of construction? There are 3 options:

ET = elementary type building

ST = secondary type building

OT = other type of building

This column has been prepopulated for you based on the facility type (column 9) extracted from the SFIS database. Please ensure that it is updated where necessary.

PLEASE NOTE: This field will be used to determine which (if any) construction cost benchmark can be used for pre-1965 buildings. If you have an administration centre that was an elementary school, please enter the building type as “ET” – elementary type.

Column 11 – Facility Ownership per SFIS

Information extracted from SFIS database. There is no data entry required in this column. You cannot edit this column. It identifies whether the board has exclusive ownership, joint ownership, is a lessor or lessee; or is a lessor of a facility for a care and treatment program as described in Section 20 of the General Legislative Grant Regulations.

E = exclusive ownership

J = joint ownership

LeasedOut = Board is Lessor of facility

LeasedFrom = Board is Lessee of facility

S = lessor of a facility for a care and treatment program (Section 20)

L = Leased (old code used for both “leased out” and “leasedfrom”)

Column 12 – Building Ownership

Identifies the ownership status of the building being used by the school board or school authority. There are 5 options:

EO = exclusive ownership (includes if you are renting or leasing the building to another party)

JO = joint ownership

CL = capital lease (you are leasing from another party)

R = renting or using the building through an operating lease

N = you have use of the building but you do not own it, lease it or rent it

This column has been pre-populated for you based on the facility ownership (column 11) extracted from the SFIS database. Please ensure that it is updated where necessary.

Column 13 – Original year building built or purchased

The year in which the building was first constructed or purchased from a party **outside** of the government reporting entity. Government reporting entity includes district school boards, school authorities, colleges, hospitals and the Province of Ontario.

NOTE: If the building was transferred to you from another school board, do not report the transfer date as the original year of purchase. You may need to contact the school board that transferred the building to you to obtain the original year built or purchased.

Column 14 – Is Building Cost Available?

Can the board find the historical cost of constructing or acquiring the original building and the cost associated with any additions made to the building?

We are not asking for the cost information at this time. We will be requesting this information from you at a later time where you have listed yes or maybe. If you have indicated, “no”, we will require more detailed information about the building structure

itself at a future time. The Ministry will also be attempting to determine some historical costs from Capital Grant Plan approval documents.

Cost is the amount of consideration given up to acquire or construct the building and includes all costs directly attributable to acquisition or construction of the building, including installing the asset at the location and in the condition necessary for its intended use.

There are 4 options to select from, as follows:

Yes - Costing information is readily available

No - Costing information cannot be easily determined

Maybe - Costing information is not readily available but with a little effort can be tracked back to board minutes, invoices, debentures, etc.

Not applicable – Vacant land or do not own the building

A Note about HISTORICAL COST: It is very important that we establish a historical cost for assets wherever possible for a number of reasons:

- It is anticipated that the valuation amounts calculated through this process will eventually be the basis on which boards will include capital asset amounts in their financial statements when required by PSAB. It is therefore imperative that the amounts be as accurate as possible so they will be accepted by school board auditors;
- For buildings built in 1965 or later, when historical cost is not available we will be required to have an appraiser give a cost estimate of the asset. This will require significantly more detailed information on the land and buildings from you at a future time.

What do we mean by historical cost?

- The original cost of constructing or purchasing the building or land;
- DO NOT INCLUDE ANY BETTERMENTS or investments in the building after the original construction. The valuation process assumes a betterment rate based on condition.
- If there were additions to the building after the original construction – we will need the historical cost and date of those additions. This information will be requested at a future date.

What are acceptable sources of historical cost?

- Direct Capital Grant plan approvals, financial statements, board's minutes or other records that will substantiate cost.

Column 15 – Site ownership per SFIS

Information extracted from SFIS database. There is no data entry required in this column. You cannot edit this column. Identifies whether the board has exclusive ownership, joint ownership, is a lessor or lessee of a site.

E = exclusive ownership

J = joint ownership

LeasedOut = Board is lessor

LeasedFrom = Board is lessee

S = Lessor of a facility for a care and treatment program (Section 20)

L = (old code used for both “leased out” and “leasedfrom”)

Column 16 – Land Ownership

Identifies the type of ownership associated with the land asset. There are 5 ownership options:

EO = exclusive ownership

JO = joint ownership

L = leasing or renting from another party

N = using the land but there are no costs associated with the use

N/A = more than one building on the parcel of land and the land ownership information was completed when the first building information was completed and verified

This column has been pre-populated for you based on the site ownership (column 15) extracted from the SFIS database. Please ensure that it is updated where necessary.

Column 17 – Year of original acquisition for land

The year in which the site was originally purchased from a party **outside** of the government reporting entity. Government reporting entity includes district school boards, school authorities, colleges, hospitals and the Province of Ontario. If the site has had subsequent site acquisitions to make the site larger, use the date associated with the original purchase.

NOTE: If the piece of land was transferred to you from another school board, do not report that date as original year purchased. You may need to contact the school board that transferred the land to you to obtain the original year purchased.

Column 18 – Is land cost information available?

Can the board find the historical cost of acquiring the original piece of land and the cost associated with any additional pieces of land parcels added to the original one?

We are not asking for the cost information at this time. We will be requesting this information from you at a later time where you have listed yes or maybe. Where you have indicated “no”, we will require more detailed information on the parcel of land at a future time.

Land costs include land acquisition costs, such as purchase price, appraisal fees, brokerage fees, survey fees and legal fees.

There are 4 options to select from, as follows:

Yes - Costing information is readily available

No - Costing information cannot be easily determined

Maybe - Costing information is not readily available but with a little effort can be tracked back to board minutes, invoices, debentures, etc.

Not applicable – do not own the land

For further information on the importance of reporting costing information, see column 14 above.

Column 19 – Comments

Comments column to be completed when column 2 “facility to be excluded” reason is identified as other with a description of the reason why “other” was selected. This column may also be used to put in any relevant or important comments that the board would like to make regarding a building or land asset.