

2009-10 ESTIMATES – School Authorities (Isolate Boards)

The estimates forms are provided in EXCEL. Please ensure **all error messages are cleared from the file before submitting the estimates to the ministry**. Any file that contains errors or sections that have not been completed may be referred back to the isolate board for re-submission.

In order to ensure that the September 2009 payment reflects the 2009-10 Estimates, please ensure that **two signed copies** of the 2009-10 Estimates are sent **by August 27, 2009** to:

Ms. Diane Strumila
Project Manager, Grant Services
Transfer Payment and Financial Reporting Branch
21st Floor, Mowat Block, 900 Bay Street
Toronto, Ontario
M7A 1L2

An electronic copy of the 2009-10 Estimates should also be submitted to the following mailbox by August 27, 2009:

Estimates.met@ontario.ca

Summary of changes

- The forms implement the funding increases that support the provisions in the Provincial Framework Agreements (PFAs). The technical paper includes an addendum that provides the applicable benchmarks and formulae to support the PFA negotiated between the Elementary Teachers' Federation of Ontario (ETFO) and the Ontario Public School Boards' Association (OPSBA). The benchmarks for boards with collective agreements that conform to this PFA are already incorporated in the calculations in EFIS in a seamless way i.e. the calculation will automatically use the appropriate benchmarks based on board type.

- Section 1 – Summary of allocation

Line 1.22.2, adjustment to entitlement for non-compliance to Provincial Framework Agreements (PFAs) is used to reduce the board's GSN allocation if any of the board's local bargaining unit did not reach a collective agreement with the board that meets the provisions of the PFAs. Boards should contact their Ministry Finance Officer for further instructions where this is applicable

- Section 1.1 – Pupil Foundation allocation

The base amount per pupil has been revised from \$4,118.00 to \$4,255.85 at the elementary level and from \$5,277.94 to \$5,387.19 at the secondary level. The changes reflect the provisions of the PFAs regarding salary benchmarks increases and other enhancements which include Elementary Supervision; Secondary Programming; Professional learning for Elementary teaching staff, Specialist teachers and preparation time and Professional and Para-professional support.

In the case of English Public school boards, the base amount per elementary pupil is \$4,180.15 .

To support class size reductions in grades 4-8 starting in 2009-10, funding of \$10.7M is provided. This represents 0.18 additional teacher per 1,000 Grade 4-8 students and is a component of the the Pupil Foundation Grant. The per pupil amount is \$13.77; in the case of English Public school boards, the per pupil amount is \$13.50.

- Section 1.2 – Primary Class Size Reduction

This section calculates the board’s entitlement to the Primary class size initiative. The amount per pupil (JK to Gr.3) has been increased from \$823.38 to \$855.66. In the case of English Public school boards, the per pupil amount is \$839.11.

- Section 1.3 – School Foundation

The funding benchmarks reflect 3 % salary increase for principals, Vice-principals and secretaries - the new funding benchmarks are:

	Elementary	Secondary
Principal salary including benefits	\$118,778.12	\$129,537.05
Vice-Principal salary including benefits	\$112,505.42	\$118,691.46
Secretary salary including benefits	\$48,866.16	\$ 51,476.73

- An increase in funding of \$10.3M for an estimated 211 additional elementary school office support staff is included in the elementary component of the School Foundation Grant. Benchmark increases within the calculation provide funding of at least an additional .25 FTE office support staff for elementary schools with 1,000 or more students and incremental funding for schools with at least 250 but fewer than 1,000 students.

- Section 2 – Special Education

The new SEPPA amounts are as follows

JK to Grade 3	\$755.47
Grade 4 to 8	\$581.57
Secondary	\$383.80

In the case of English Public school boards, the SEPPA for elementary are:

JK to Grade 3	\$739.95
Grade 4 to 8	\$569.62

Allocation for High needs is consistent with the 2008-09 calculation.

- Section 3

The following benchmark increases have been incorporated in this section:

FSL Elementary pp amounts	
20 – 59 minutes gr. 4 - gr.8	from \$272.90 to \$279.31
60 – 149 minutes gr.4 – gr.8	from \$310.92 to \$318.23

Immersion JK to gr.8	from \$347.82 to \$356.00
----------------------	---------------------------

In the case of English Public school boards, the FSL Elementary pp amounts are:

20 – 59 minutes gr. 4 - gr.8	\$275.28
60 – 149 minutes gr.4 – gr.8	\$313.64
Immersion JK to gr.8	\$350.86

FSL secondary pp credit amounts	
Gr. 9 & 10 French	From \$69.71to \$71.47
Gr11 &12 French	From \$92.19 to \$94.52
Gr. 9 & 10 Other subjects taught in French	From \$114.68to \$117.58
Gr11 & 12 Other subjects taught in French	From \$178.78 to \$183.30

French as a first Language	
Elementary per pupil amount	From \$683.23 to \$699.29
Secondary per ADE	From \$776.98 to \$796.60
New Elementary schools start up	From \$16,964.11 to \$17,362.88

ALF	
Elementary per pupil amount	From \$822.45 to \$845.91
Secondary per pupil amount	From \$362.26 to \$371.90
Elementary school amount	From \$43,248.55to \$44,362.51
Secondary school amount	From \$80,377.10 to \$82605.01
<i>(see enrolment based amount below)</i>	
Board amount	From \$269,122.00 to \$277,195.77

ESL per pupil amount	From \$3,576 to \$3,682
----------------------	-------------------------

In the case of English Public school boards, the ESL per pupil amount is \$3,618 for Elementary and \$3,682 for Secondary.

PDF per pupil amount	From \$3,576 to \$3,682
----------------------	-------------------------

- Section 4 – Learning Resources for Distant Schools and Outlying (supported) Schools

The following new benchmarks have been incorporated in this section:

<u>Elementary Supported School Size (2008/09 ADE)</u>	<u>Funding</u>
ADE greater than 1 and less than 50	\$62,000.63 + (ADE x \$6,214.48)
ADE equal to or greater than 50 and less than 150	\$540,703.22 - (ADE x \$3,359.57)
ADE equal to or greater than 150	\$36,767.82
 <u>Secondary Supported School Size (2008/09 ADE)</u>	 <u>Funding</u>
ADE greater than 1 and less than 50	\$52,988.91 + (ADE x \$14,959.46)
ADE equal to or greater than 50 and less than 200	\$1,009,312.67 - (ADE x \$4,167.02)
ADE equal to or greater than 200 and less than 500	\$245,118.79- (ADE x \$346.05)
ADE equal to or greater than 500	\$72,093.76

- Section 5 – Remote & Rural

The calculation of this allocation is now split between Elementary and Secondary. New benchmarks are reflected in the description of section 5 in this document

- Section 6 – Continuing Education

The funding for continuing education has been increased from \$2,962 to \$3,153 per ADE - this includes the enhancement for improvements in the working conditions for continuing education instructors.

The funding for Adult Day School and Summer School has been increased from \$2,962 to \$3,046 per ADE

PLAR equivalency assessment amount increases from \$111 to \$114.

PLAR completed challenge for Grade 11 & 12 credit amount increases from \$333 to \$342.

Changes to the international language include the classroom hourly rate being increased from \$47.01 per hour to \$51.02 per hour.

- Section 7

The following benchmark increases are reflected in this section:

Teacher Q&E allocation per pupil – elementary	From \$3,605.03 to \$3,745.32
Teacher Q&E allocation per pupil – secondary	From \$4,577.96 to \$4,729.83

In the case of English Public school boards, the Teacher Q&E allocation per pupil – elementary is \$3,672.91

A new Grade 4 – 8 Class Size Reduction – teacher Q&E component is added in this section. This is calculated based on the Grade 4 – 8 Class Size Reduction per pupil amount multiplied by (the average elementary teacher experience factor minus 1).

Cost adjustment for non-teachers is increased by 3%

The amount per new teacher is \$720.

- Section 9 - Transportation

The transportation allocation is consistent with the 2008-09 calculation.

- Section 10 - Administration and Governance

Trustees

The trustee honoraria remain frozen at the December 1, 1996 amounts. Trustee expenses will be funded in accordance with the following table:

ADE	Amount per Trustee
100 or less	\$1,500
101-300	\$2,000
Greater than 300	\$3,000

Supervisory Officers

Funding is based on the size and remoteness of an isolate board and focuses on the costs associated with performing the duties of a supervisory officer. This component is intended to cover salaries and benefits and travel costs of this position. This component also recognizes the higher travel costs borne by some boards by applying the remote distance factor* for the board to the base travel amount.

Salary Amount

<u>Enrolment</u>	<u>Base Amount</u>
<50	\$ 20,067
50 to 100	\$ 24,080
101 to 200	\$ 30,100
>200	\$ 40,134

Travel Amount

The travel amount is intended to capture a base travel cost that reflects the enrolment of the board as well as a cost related to the remoteness of the board. The base amount for travel reflects a direct relationship to the supervisory officer salary and is calculated at 1/3 of the supervisory officer salary amount. This amount is increased by the board's remote distance factor* to reflect the higher travel cost to the more remote boards north of the French River.

Boards south of the French River:

S.O. salary X 1/3

Boards north of the French River:

S.O. salary X 1/3 X (Remote Distance Factor* - 1)

* **The** Remote Distance Factor is described in the Learning Opportunities Grant

Board Administration

Isolate board benchmarks:

Base Funding:	\$ 65,000.00
Per pupil amount for first 150 pupils	\$ 466.82
Per pupil amount for next 150 pupils	\$ 399.76
Per pupil amount for remaining pupils	\$ 199.90
% Remote & Rural Grant	11.94%
% Learning Opportunity Grant	0.62%

Reporting Entity Project

Funding for the Reporting Entity Project (REP) supports school boards with the costs of preparing and reporting financial information to the Province for the implementation of the generally accepted accounting standards prescribed by the Public Sector Accounting Board (PSAB).

Since 2005-06, the Ministry of Education has been working with school boards to ensure all financial information required for consolidation purposes is accurately collected, prepared, and reported. This has resulted in new reporting requirements for boards including:

- the requirement for boards to track and report investments in major tangible capital assets (land and buildings) to the Province; and
- the future implementation of full capital asset accounting in Financial Statements

For 2009-10, funding for the REP is \$10,000 per isolate board, which is consistent with the allocation method used in 2008-09.

Parent Engagement

Parent Engagement funding is transferred from EPO to the GSN under Board Administration and Governance starting in 2009-10. Funding for school authorities is allocated as an amount for school councils to support local communication and engagement efforts (\$500 per school).

- Section 11 – School Operations
The school operation funding benchmark per sq m has been increased from \$68.61 to \$71.81
- Section 13 – Learning Opportunities

Benchmark changes:

Base amount	from \$158,089 to \$162,576
Literacy and Numeracy assistance	from \$6,005 to \$6,175pp
Student Success – Demographic component	from \$11,381,505 to \$11,704,514
Student Success (gr 9-12)	from \$28.35 to \$29.16

Student Success (gr 7-8) from \$11.32 to \$11.64

(In the case of English Public School Boards, the Student Success (Gr. 7 – 8) is \$11.52)

Student Success – Geographic component (Elem) from \$0.22 to \$0.23
(In the case of English Public School Boards, Geographic component (Elem) is \$0.21)

Student Success – Geographic component (Sec) from \$0.57 to \$0.59

- Section 14 – Tax revenues and Territorial District Adjustment

Legislation changes have been made for areas without municipal organization because of a restructuring of the tax collection in these areas - as a result, the recognition for tax collection cost for unorganized area is eliminated.

- Section 16 – Declining Enrolment Adjustment (DEA)

The calculation of DEA is modified in 2009-10 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, School Operations, Remote and Rural, Board Administration and FFL) are recognized;
- Funding in the third year of transitional support will be 5 percent of the 2007-08 DEA amount (before phase in).

The 2008-09 operating revenues for Pupil Foundation, SEPPA, FFL, Remote and Rural, Board Administration and School Operations are calculated using the 2008-09 ADE from Ministry reviewed Estimates and applying the 2009-10 benchmarks and calculations.

- Section 18 – First Nation, Métis and Inuit Supplement

The following benchmark increases have been incorporated in this section:

Native Languages

Elementary pp amounts

20 – 39 minutes	From \$1,856.43 to \$1,912.13
40 minutes or more	From \$2,784.64 to \$2,868.19

In the case of English Public School Boards, the pp amounts are:

20 – 39 minutes	\$1,875.16
40 minutes or more	\$2,812.74

Native Languages Secondary pp credit amounts	
Gr. 9 & 10	From \$1,547.02 to \$1,593.44
Gr11 & 12	From \$1,547.02 to \$1,593.44
Native Studies Secondary pp credit amount	From \$1,547.02 to \$1,593.44
Native Studies Demographic component	From \$91.05 to \$93.78
• Section 19 – Safe Schools	

The following benchmark increases have been incorporated in this section:

Programs and Supports	
Per pupil amount	From \$7.17 to \$7.39
Dispersion – Gr. 4 – 8	From \$0.172116 to \$0.177279
Dispersion – Gr. 9 – 12	From \$0.458976 to \$0.472745
Minimum allocation	\$50,000 to \$51,500
Professional Supports	
Per pupil amount	From \$3.28 to \$3.38
Dispersion – Gr. 4 – 8	From \$0.078624 to \$0.080983
Dispersion – Gr. 9 – 12	From \$0.209664 to \$0.215954
Minimum allocation	From \$25,000 to 25,750

Suggested Order of Entry

- Enrolment Schedules & Grant Sections
- Reserves – Schedule 5
- Deferred Revenues – Schedule 5.1 (Except transfer to reserves resulting from enveloping provisions calculated in DataForms A2 and A3)
- Operating Exp. - Schedules 10.1, 10.2, 10, and 10ADJ
- Capital Expenditures – Schedule 3
- Schedule 3A – Good Places to Learn
- Operating Revenues – Schedule 9
- Capital Revenues – Schedule 2.2 School Activity – Schedule 2.4
- Other Schedules – 2.1, 2.3 and 1.1

Schedule 1.1: Statement of Financial Activities

The Statement of Financial Activities (SFA) shows the revenues, expenditures, changes in non-financial assets and changes in amounts to be recovered for all funds on a consolidated basis. The individual amounts for each line are summed from the various fund schedules. Because they cancel each other out, all transfers to/ (from) other funds are eliminated on this schedule.

Relationship to other schedules:

- All amounts on this schedule come from the Operating, Capital, Reserve and School Activities Fund schedules.

- Additional information on the recording of revenues, expenditures, changes in non-financial assets and financing transactions are included in the instructions relating to the more detailed schedules.

Schedule 2.1 – Schedule of Operating Fund

This schedule is designed to show the activity in the Operating Fund of the board and the change in the Operating Fund balance (in-year surplus/deficit) while recording all revenues and expenditures in accordance with *PSA Handbook* recommendations. It gives the revenues and expenditures on a PSAB basis and then includes the adjustments required to arrive at a surplus/deficit figure based on the revenues and expenditure that accord with the S231 (1) of the Education Act.

Revenues:

- Grants or other monies received for specific or externally restricted purposes (such as Pupil Accommodation Grants or Special Education grants) are *not* recognized as revenue unless they have been used for the purposes they were provided for. Year-end externally restricted reserve balances are treated as Deferred Revenue, which shows up as a liability on the SFP.
- Amounts coming from externally restricted reserves (that is, from deferred revenues) increases grant revenues. Similarly, amounts going to externally restricted reserves (to deferred revenue) reduces grant revenue.
- Transfers from Reserves (Internally Restricted) are recorded on the Schedule of Operating Fund – but not as revenues.
- Proceeds from Dispositions – both “Sales of school sites and buildings” and “Sales of other buildings & sites” are no longer reported as revenue in the Operating Fund. Report recognized “proceeds of disposition revenue” in the Capital Fund.

Expenditures:

- Debt Principal payments and sinking fund contributions are not recorded as expenses under PSAB. They are recorded on the Schedule 2.1: Schedule of Operating Fund as Changes in Amounts to be Recovered.
- Actuarially determined amounts for retirement benefits, post-employment benefits, compensated absences and termination benefits, are recorded in expenses as required by Sections 3250 and 3255 of the PSAB Handbook. To the extent that this amount differs from the amount charged to the Operating Fund (usually the paid amount), the offsetting difference is included in the “Increase in Unfunded Liabilities”, found under Changes in Amounts to be Recovered.
- Interest expenses include the accrual amount to year-end – not just the cash payment during the year. To the extent that this amount differs from the amount charged to the Operating Fund (usually the paid amount), the offsetting difference is included in the Increase in Unfunded Liabilities, under “Changes in Amounts to be Recovered”.
- Vacation accruals are included in expenses under PSAB. To the extent that this amount differs from the amount charged to the Operating Fund (usually the paid amount), the offsetting difference is included in the Increase/(Decrease) in Unfunded Liabilities, under

Changes in Amounts to be Recovered.

- Prepaid Expenses and Inventories of Supplies are to be recognized in the period in which they are acquired. Therefore the amounts set up as prepaid or inventories of supplies would have to be shown as expenditure in the Operating Fund in the year acquired. The effect of including these amounts in expenditure is reversed by adjusting for the Increase (Decrease) in Non-Financial Assets.
- Transfers to Reserves (Internally Restricted) are recorded on the Schedule of Operating Fund – but not as expenditures.
- Amounts going into externally restricted reserves (increases in deferred revenues) are *not* expenditures or transfers to reserves.
- Other expenditures (line 2.6) include the net amount of the contingency fund/unallocated expenditures and year-end savings on Schedule 10.

Adjustments to PSAB Net Revenues (Expenditures) to arrive at Change in Fund Balance (In-year surplus/deficit)

Increase/Decrease in Non-Financial Assets:

- Add back the increase (decrease) in prepaid expenses and inventories so they are not included in the fund balance or surplus/deficit calculation.

Change in amounts to be recovered:

- Subtract debt principal repayments, sinking fund contributions and increase in sinking funds due to interest.
- Add the increase in unfunded liabilities – this is the amount included in expenditures above relating to employee benefits, interest accrual and vacation accrual that the board does not provide for in its operating budget and surplus/deficit calculation.
- Adjust for transfers to and from other funds.

Change in Operating Fund Balance = In-year surplus/deficit

<u>Closing Balance–Operating Fund = Accumulated surplus/(deficit)</u>
--

Relationship to other schedules:

- Revenue amounts come from Schedule 9 – Operating Fund – Revenues.
- Expenditure amounts come from Schedule 10 – Operating Fund –Expenditures.
- Change in Amounts to be Recovered and the Increase (decrease) in Non-Financial Assets comes from Schedule 10ADJ: Operating Fund – Adjustments for Compliance Purposes.
- Transfer (to)/from Capital Fund comes from Schedule 3: Capital Fund - Expenditures and Financing.

- Transfers (to)/from Reserve Funds come from Schedule 9: Operating Fund - Revenues.
- Transfer (to)/from School Activities Fund comes from Schedule 2.4: Schedule of School Activities Fund.

Change in amounts to be recovered comes from schedule 10ADJ: Operating Fund – Adjustments for compliance purposes.

Schedule 2.2: Schedule of Capital Fund

This schedule is designed to show the activity in the board's Capital Fund and the change in the Capital Fund balance while recording all revenues and expenditures in accordance with *PSA Handbook* recommendations.

Revenues:

- Most of the revenues of the board flow through the Operating Fund (including the pupil accommodation and all other legislative grants).
- The only revenues that are recorded directly in the Capital fund are:
 - Federal Grants
 - Education Development Charges Revenue. This is the amount recognized as revenue in the current year -- not the amount of EDC's collected during the year. Most of the EDC's collected will be recorded as deferred revenues until they are used for the purpose for which they were collected.
 - Proceeds from sales of site and buildings recognized in the current year. Most of the proceeds from sales of site and buildings are recorded as deferred revenues until they are used as prescribed by the Reg. 446/98 – Reserve Funds. For example: A property is sold in the current year and the proceeds will be used in a future year. The proceeds are not recognized as revenue in the current year but are recorded as deferred revenue (Transferred to the Proceeds of Disposition Reserve). The proceeds will be recorded as revenue in the Capital Fund in the future year in which they are used for the purposes allowed by the regulation.
 - Transfers from any old MECR or BECR Reserve Funds.

Expenditures:

- These are the total capital expenditures during the year to be reported in the same functional categories (Instruction, Administration, Transportation, School Operations & Maintenance, Pupil Accommodation and Other) as used in the Operating Fund so that they can be consolidated on a line-by-line basis into the Statement of Financial Activities.
- Pupil Accommodation expenditures include the expenditures for growth schools, PCS, PTR, capital transitional adjustment from Schedule 3

Long-term Financing:

- This represents the Change in the Amounts to be recovered from the Capital fund.

Net Transfers from (to) other Funds:

- These are the amounts transferred from other funds to finance capital expenditures.
- Transfers from Operating Fund: This amount equals the total amount of capital expenditures that are to be funded from the Operating Fund. (Remember – all of the legislative grants are recorded as revenue in the Operating Fund and then the portion to be used to fund capital expenditures is transferred to the Capital Fund.)

Change in Capital Fund Balance:

- This describes whether or not the school board “has secured permanent financing for its capital expenditures or whether it has secured financing but not yet spent the resources raised. (Section 1800.59, *PSA Handbook*)

Relationships to other schedules:

- Capital revenue detail must be input on this schedule.
- Total Revenues must equal the total Capital Revenues (Col 02) on Schedule 3: Capital Fund - Expenditures & Financing.
- Capital expenditures amounts, Long Term Financing and Transfers from/(to) Operating Fund come from Schedule 3: Capital Fund - Expenditures & Financing.
- Transfers (to)/from Reserve Fund is a derived cell from schedule 2.3, schedule of reserve funds. This amount is also equal to the total of col. 5 on schedule 3, capital fund – expenditure and financing.
 - The sum of the amounts reported here plus the amounts reported on the Operating and School Activities Fund schedules must equal the net transfers to and from reserves reported on Schedule 5: Reserve Funds (Internally Restricted).
- Transfer (to)/from School Activities Fund comes from Schedule 2.4: Schedule of School Activities Fund.

Schedule 2.3 – Schedule of Reserve Funds

This schedule shows all activity for internally restricted reserve funds set up by the board. These funds do *not* include externally restricted reserve funds, which are recorded as a deferred revenue liability on the Statement of Financial Position not as part of the fund balances.

Relationships to other schedules:

- Investment Income comes from Schedule 5: Reserve Funds (Internally Restricted) – Statement of Continuity.
- Transfers from/(to) Operating Fund come from Schedule 9: Operating Fund – Revenues

- Transfer from/(to) School Activities Fund comes from Schedule 2.4: Schedule of School Activities Fund.
- Transfer from/(to) Capital comes from schedule 3: Capital Fund – Expenditures and Financing.

Schedule 2.4 – Schedule of School Activities Fund

This schedule shows the activity for school funds that have been consolidated into the board's financial statements. It includes total school-based revenues, total school-based expenditures, as well as transfers to other funds (if any) and the School Activities Fund balance. Although there are spaces to enter any transfers to other funds (Operating, Capital or Reserve) it is not expected that this would be a regular occurrence. Any such transfers would be clearly shown separately on the various schedules in order to clearly record and ensure accountability for the use of school funds for any other purposes.

School fundraising & other revenues in Elementary and Secondary panel are to be reported separately at Items 1.1 and 1.2.

Any amount of Parent Involvement Funding (the component relating to the per school amount for mobilization and outreach by school councils) received by the board that is transferred to school councils are to be reported under a separate line (item 3.1.1) under transfer from/(to) Operating Fund

(Note: School activities fund revenues and expenditures are *not* included in the board's Operating or Capital Fund schedules).

Relationships to other schedules:

- All amounts related to School Activities Fund (revenues, expenditures and any transfers to other funds) will be input on this schedule.

Schedule 3 – Capital Fund - Expenditures and Financing

This schedule is designed to show Capital Fund expenditures and financing in accordance with *PSA Handbook* recommendations.

Any interest earned on debentures raised by boards to prefinance project costs should be reported as capital revenue in the capital fund. Boards are required to transfer those interests to their pupil accommodation (internally restricted) capital reserves so that they are applied against future debt servicing costs on capital projects or the costs of future capital projects.

This schedule has two pages. Page 1 is for reporting of the capital expenditures and page 2 is for reporting of the sources of funding for the capital expenditures.

Land, Buildings & Other TCA's (Col. 01.1)

Report total tangible capital assets expenditures during the year for each categories which fall within the criteria for asset capitalization as stated in "School Board & School Authority Tangible Capital Assets Provincial Accounting policies & implementation guide".

Other capital (Col. 01.2)

- Report other non tangible capital assets expenditures during the year for each categories.

Capital Expenditures (Col 01.1, Col. 01.2):

- Report total capital expenditures 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 will allow consolidation of expenditures on a line-by-line basis into the Statement of Financial Activities. **(Note:** This schedule includes *all* capital expenditures during the year – not just the portion funded through the Operating Fund in the current year.)

Site purchases for instructional purposes included, if any, under line 71(school renewal) or line 72(new pupil places) should be in compliance with Section 1 paragraph (a), (a.1) or (a.2) of Ontario Regulation 446/98. Other site purchases are included on line 73, other capital and approved debt or line 66, board administration based on whether the expenditure was incurred for administrative purposes or not. Expenditures on outstanding capital projects that are funded under “Outstanding Capital Commitments” of the grant regulation are to be reported on line 72 – New Pupil Places.

Report capital expenditures relating to Good Places to Learn projects in line 75 of this schedule. Any interest expense on the projects is reported in schedule 10.

The table at the bottom section of the schedule requires boards to report additional information on capital expenditures to capture the summary of the following categories of tangible capital assets expenditures reported under Col. 0.1.1:

- Buildings (40 years)
- Portables
- Buildings (20 years)
- Land
- Land improvements
- Construction in Progress (CIP)
- Pre-Acquisition & Pre-Construction

Note the asset category reference above relates to the capital assets activities excel files.

Sources of Financing:

This section of the schedule details the sources of financing of expenditures in the Capital Fund.

Report on line 76 expenditures and financing on projects which are eligible for the provincial initiative to provide long term financing for the new capital programs:

- Prohibitive to Repair (PTR)
- Primary Class Size Capital
- Growth Schools
- Capital Transitional Adjustment Programs for French-language boards

Projects funded from the regular new pupil places allocation and the Best start program will be reported on line 72.

Capital Fund Revenues (Col 02):

Allocate any Capital Fund revenues to the appropriate expenditure category.

- The only revenues that will be recorded directly in the Capital fund are:
 - Federal Grants
 - Education Development Charges (EDC) Revenue. This will be the amount recognized as revenue in the current year and does not necessarily equal to EDC's collected during the year. EDC revenue recognized under PSAB is equal to EDC collections +/- decrease/increase in EDC externally restricted reserve balance, which is now part of Deferred Revenue – Reserves in the SFP.
 - Proceeds of Dispositions recognized in the current year;
 - Any transfers from old MECR and BECR reserves (now deferred revenues)
 - Any interest earned on debentures raised by boards to prefinance project costs
- The total of this column must equal the Total Revenues on Schedule 2.2: Schedule of Capital Fund.

Transfer from (to) Operating Fund:

- The amount transferred from the Operating Fund includes the funding for “operating type capital” such as furniture and equipment (which is reported as GSN revenue in schedule 9) as well as a significant portion of the amount of pupil accommodation allocation recognized as revenue (amount transferred from pupil accommodation allocation reserve, schedule 5.1 item 1.5) which boards are required to allocate to lines 71 and 72
- In most cases, any capital expenditures in categories other than New Pupil Places, School Renewal, PTR, PCS, Growth schools, Capital transitional Adjustments and Other Capital and Approved Debt are furniture and equipment items and will be financed by a transfer from the Operating Fund in the current year. Exceptions to this might be purchases of major equipment such as computers or photocopiers that could be financed on a capitalized lease.

Transfer from (to) Internally Restricted Reserves:

- Record any amounts transferred from Internally Restricted Reserves as funding against the appropriate expenditure category.
- Transfer to reserves from within the Capital Fund would be extremely unusual.
 - EDC proceeds collected and not spent would be set up as deferred revenues – not as a transfer to reserve.
 - Federal capital grants are usually for a specific purpose as well and would be set up as deferred revenue if not used in the current year.

Transfer from (to) School Activities Fund:

- Record amounts transferred from School Activities Fund (if any) as funding against the appropriate expenditure category.
- Although there are spaces to enter any transfers from the School Activities Fund it is not expected that this would be a regular occurrence. The transfers are clearly shown separately on the various schedules in order to ensure accountability for the use of school funds for any purposes within the board

Long-term Financing:

- Record any long-term financing secured by the board during the year against the appropriate expenditure category.

Change in Fund Balance:

- Total capital expenditures for the year less the sources of financing for capital equals the Change in the Fund Balance for the year.
- The Capital Fund Balance describes whether or not the school board “has secured permanent financing for its capital expenditures or whether it has secured financing but not yet spent the resources raised. (Section 1800.59, *PSA Handbook*)

Relationships to Other Schedules:

- Amounts from Total Capital Expenditures are pulled forward and summarized on Schedule 2.2 – Schedule of Capital Fund - Expenditures.
- Total Capital Fund Revenues must equal Total Revenues on Schedule 2.2
- Totals of Transfers from (to) Operating Fund, Transfers from (to) Reserve Funds are pulled forward to Schedules 2.1, 2.2 and 2.3.
- Total of Transfers from (to) School Activities Fund must equal the amount reported on Schedule 2.4.

Schedule 5 – Reserve Funds (Internally Restricted) – Statement of Continuity

This schedule reports all information for discretionary reserves set aside by the board for specific purposes. It is similar in all respects to the previous reserve fund schedule showing amounts transferred in, earning on investments and transfers out.

Where boards have pre-financed their capital projects, any interest earned on the pre-financed funds should be included in the amounts transferred into their pupil accommodation (internally restricted) capital reserves so that they are applied against future debt servicing costs on capital projects or the costs of future capital projects.

Relationships to other schedules:

- Net transfers to/(from) reserves on this schedule must equal the sum of the amount recorded as transfers to/(from) reserves in each of the other 3 funds (Operating, Capital and School

Activities).

Schedule 5.1 – Deferred Revenues (Externally Restricted Reserves)

This schedule provides the information required to report on externally restricted reserves set up by regulation or legislation. It reports the continuity information relating to the balance sheet account Deferred revenues – reserves.

- Amounts from this statement do *not* show up on Schedule 2.3: Schedule of Reserve Funds or in the other fund schedules as transfers to/from reserves. Under PSAB, these transfers are not part of the Transfers to/from Reserve Fund.
- Transfers to/from these externally restricted reserves are the amounts put into or taken out of the deferred revenue liability account and decrease/increase the amount recognized as revenue in the current year.

Transfers to the externally restricted reserves that are required for enveloping purposes (Items 1.2 and items 1.5) should correspond to the amounts determined from the enveloping calculations in dataforms A.2 and A.3.

Schedule 9: Operating Fund - Revenues

This schedule is designed to collect Operating Fund revenue information on a PSAB basis.

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 (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.

"Recipient Boards"

- Amounts received or receivable from the banker board should be recorded as "Other revenue - Other school boards (Schedule 9, line 5.3) or as deferred revenues where applicable.
- The expense should be recorded when incurred in the appropriate expense account(s).

Tuition fees from Ontario residents on tax exempt land (S4 of Tuition fee Regulation) are to be reported under item 1.3.

Interest on Sinking Fund Assets:

- Report any interest on sinking fund assets in the Operating Fund at line 5.7. It is adjusted for in

2009-10

Schedule 10ADJ so that the increased revenue recorded does not affect the Operating Fund (surplus/deficit) balance of the board. Refer to the instructions relating to the recording of contributions to sinking funds in Schedule 10ADJ – Adjustments for Compliance.

Transfers To/From Reserves:

- Transfers from Reserves are accounted for in the financing and transfers section of the Schedule of Operating Fund in determining the Change in Fund Balance (In-Year Surplus/Deficit). (See Schedule 2.1 – Schedule of Operating Fund)
- Because externally restricted reserves are treated as deferred revenues under PSAB, this means a significant change in the way some revenues are to be recorded.

Capital - Externally Restricted Reserves: (Education Development Charges, Proceeds of Disposition, MECR, BECR):

- Record revenues on a PSAB basis in the Capital Fund.

Any other externally restricted reserves:

- Record revenues on a PSAB basis in the appropriate fund.

Legislative Grant Reserves:

- Under PSAB, any amounts transferred to Special Ed, Pupil Accommodation, or Strike Savings Reserve must be deferred because they are externally restricted reserve amounts. Also, any amounts transferred from these reserves (including any amounts transferred from the classroom and distant schools reserves) are brought into the current year's operating revenue.
- In order that the ministry's revenue schedule continue to show the gross amount of the grant calculation from Section 1, lines 7.2 and 7.3 in Schedule 9 to account for the adjustment of the current year's grant calculation for the amounts in and out of deferred revenue related to grant amounts.

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 Section 14.
 - Total current year legislative grants from Section 1 and the amounts to and from deferred revenues, which come from Schedule 5.1: Deferred Revenues (Externally Restricted Reserves) - Statement of Continuity.
- Input the Opening Accumulated Surplus/(Deficit) position at line 12.
- Input the amount transferred from (to) Reserve Funds (Internally restricted) to the Operating Fund at line 12.4.

- Line 6.3.1, which is only applicable to financial statements, is to be used to accrue tax revenue adjustments (write offs and supplementary taxes) relating to 2008 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 on line 9 to reflect the grant impact.

▪

Schedule 10 - Operating Fund - Expenditures

This schedule is designed to collect Operating Fund expenditure information on a PSAB basis by expenditure category and object. The data entry on this schedule is extensive and users may wish to use the import data function provided in the application to complete this schedule.

The entry data relating to this grid has been organized into two screens. The first screen captures expenditures for cols. 02 to 06 of the grid and the second captures the remaining columns. Column headings may not be visible on the screen as users scroll down the screen; therefore users should exercise care in ensuring that expenditures are reported in the appropriate input cell. Column numbers have been incorporated on the last row and in the middle row to assist users.

The budget process is based on forecasts and assumptions; in keeping with best practices in other jurisdictions, including that of the Provincial budget and to increase transparency, two new lines (only applicable for estimates and revised estimates) have been added to this schedule.

Line 81 permits a board to incorporate a Contingency Fund which is an unallocated expenditure that the board may not have distributed on decided on the specific cost centre. This may also be used to “set aside” a specific amount of funds for potential cost pressures.

Line 82 creates the capacity to include a Year-End Savings estimate. In any given year there is a typical amount of underspending that occurs due to delays in new programs, staff turn-over, delays in recruitment, etc. This new line permits the board to build into the estimates an explicit amount for year-end savings, which is not to exceed 0.25% of the board’s operating allocation.

Expenditures to be reported on this schedule are gross expenditures except for GST rebates Salary recoveries are no longer netted and any recoveries are to be reported on schedule 9 in the Other Revenue section. The reporting of expenditures 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 – 193
Benefits	object codes 201 – 293
Staff Development	object codes 315 – 318
Supplies & Services	object codes 320 – 450 and 661
Replacements	object codes 501 – 503
Interest charges on long term debt	object codes 752, 754 and 761
Rental Expenditures	object codes 601 – 630
Fees & Contractual Services	object codes 651 – 655 and 662 - 682
Other	object codes 701 – 715, 722, 725

Transfers to Other Boards object code 720

Funding has been provided to boards under the learning opportunities grant for a board leader for the implementation of the new 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 in line 59, coordinators and consultants.

Expenditures on financing and tax collection costs that are funded under territorial adjustments (refer to section 14) should be reported in line 66.

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

Other non-operating expenditures on line 78 are to include only the extraordinary expenditures as referred to in the Uniform Code of Accounts, restructuring fund expenditures or expenditures that are non-educational and for which the board receives off-setting 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 background schedules) are to be recorded on a PSAB basis.
- All expenditures are to be recorded as per the Uniform Code of Accounts except capital expenditures and principal payments on debt, which are excluded from this schedule.

Schedule 10ADJ: Operating Fund – Expenditure Adjustments for Compliance

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 revised estimates of the board under Section 231 of the Education Act and in Data Form D for classroom, administration and pupil accommodation enveloping purposes.

Data Entry:

Principal Payments and Increase in Sinking Funds on Long-term Debt:

- Principal payments on long-term debt and contributions to sinking funds are not included as Operating Fund expenditures under PSAB accounting standards. However, boards are required to include these charges when calculating the surplus/deficit and expenditures for compliance purposes. Therefore they are added to the expenditures for compliance purposes.
- In the past, interest on sinking fund assets was not recorded as part of the revenue fund and not included in expenditures. Under PSAB, this revenue is recorded as part of the Operating Fund revenues and must therefore be offset here for compliance purposes in arriving at the Operating Fund surplus/deficit.

This column must equal :

debt principal payments +
sinking fund contributions +
increase in sinking fund assets from interest.

Unfunded Liabilities – Accrued Interest:

- Enter the net difference in amount of interest accrued.

Unfunded Liabilities – Accrued Vacation:

- Enter the net difference in amount of vacation accrued.

Unfunded Liabilities – Employee Benefits:

- Enter the amount by which expenditures were increased, due to the application of Section 3250 and 3255 of the PSA Handbook, over the amount required to be included for compliance purposes.

The amount that boards are required to include for surplus/deficit compliance purposes is the amount that would have been expensed except that:

- **the amount shall not be less than the lesser of:**
 - **the cash payout during the year; or**
 - **the expenses as determined under PSAB.**

Example:

Expense included in Schedule 10 based on actuarial studies and PSAB Sections 3250 and 3255	\$6 M
Expense based on previous practice (Cash payout)	\$4 M
Increase in Unfunded Liabilities – Employee Benefits	\$2 M

Increase (Decrease) in Non-Financial Assets:

- Enter the amount operating expenditures increased/(decreased) due to the change in Non-Financial Assets (Prepaid expenses or Inventories of supplies).

Schedule 10.3 – Textbooks and Classroom Supplies

This schedule provides a more detailed breakdown of the Texts and classroom supplies expenses reported on Schedule 10.

- All expenses are to be reported on a PSAB basis.

Schedules 10.4 – Salary & Benefits Expenditures – supplementary information

This schedule is expanded to capture supplementary information at the elementary and secondary panel level on salary and benefits for library teachers, guidance teachers, library technician and other information that are 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 expenditures in this schedule.

Principal and Vice-Principal expenditures (Item 1.3) should equal total expenditures for Principal & Vice Principal on Schedule 10 (CP 6112)

Secretaries and others expenditures (Item 2.3) should equal total expenditures for School Office on Schedule 10 (CP 6212)

Total salary and benefits of library teachers, library technicians and guidance teachers must agree to the sum of CP5702 and CP5703 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

- Expenditures are to be provided on an adjusted compliance basis only – not on a PSAB basis.
- 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.
 - Additional columns have been included for
 - special education capital expenditures funded from the Operating Fund (Col 7); and
 - any principal payments or sinking fund contributions relating to special education capital (Col 13).

Elementary special education expenditures are to be reported in schedule 10A and secondary special education expenditures in schedule 10B.

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.

Schedule 10C School Operation & Maintenance Report

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 is a schedule reintroduced this year for boards to provide a breakdown of the benefits expenditures (reported on schedule 10) by benefit types.

Total employee benefits expenditures on line 18, Col. 6, Schedule 10F should be equal to the total employee benefits expenditures on line 90, Col. 3, Schedule 10

Schedule 11A - Tax Revenue for the Calendar Year 2008

Information on this schedule is used in the calculation of tax revenues for 2008-09 in section 14. The residential and business taxes should reflect the revenue based on the most recent 2008 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

Schedule 12 – Continuing Education, Summer School and International Language Enrolment

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

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

FTE (Full Time Equivalent) enrolment is as defined in section 5 of the Legislative Grants: Grant for Student Needs Regulation.

Where a board offers a combined JK/SK program, the FTE enrolment of pupils on the program is to be reported under 'FTE of part time pupils' and the number of pupils enrolled is 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.

Except for Northern DSAB, boards are required to break down the Day School ADE by instructional units in section 4. Northern DSAB operates two schools and must break down its enrolment by school in section 4.

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'.

Section 1

Line 1.22.2, adjustment to entitlement for non-compliance to Provincial Framework Agreements (PFAs) is used to reduce the board's GSN allocation if any of the board's local bargaining unit did not reach a collective agreement with the board that meets the provisions of the PFAs. Boards should contact their Ministry Finance Officer for further instructions where this is applicable

Section 1.1 – Pupil Foundation allocation

The base amount per pupil has been revised from \$4,118.00 to \$4,255.85 at the elementary level (In the case of the English Public Boards, the amount is \$4,180.15) and from \$5,277.94 to \$5,387.19 at the secondary level.

The changes reflect the provisions of the PFAs regarding salary benchmarks increases and the other enhancements which include Elementary Supervision; Secondary Programming; Professional learning for Elementary teaching staff, Specialist teachers and preparation time and Professional and Para-professional support.

To support class size reductions in grades 4-8 starting in 2009-10, funding of \$10.7M is provided. This represents 0.18 additional teacher per 1,000 Grade 4-8 students and is a component of the Pupil Foundation Grant. The per pupil amount is \$13.77; in the case of English Public school boards, the per pupil amount is \$13.50.

Section 1.2 – Primary class size reduction

This section calculates the board's entitlement to the Primary class size initiative. The amount per pupil (JK to Gr.3) has been increased from \$823.38 to \$855.66. In the case of English Public School Boards, the amount is \$839.11.

Section 1.3 – School Foundation

This allocation provides for in-school administrative costs.

The funding benchmarks change reflect 3 % salary increase for principals, vice-principals, secretaries, the new funding benchmarks are:

	Elementary	Secondary
Principal salary including benefits	\$118,778.12	\$129,537.05
Vice-Principal salary including benefits	\$112,505.42	\$118,691.46
Secretary salary including benefits	\$48,866.16	\$ 51,476.73

Each qualifying school with enrolment greater than 50 receives funding for one principal. 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 except elementary schools operating grade 9 and 10 programs. 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 new SEPPA amounts reflects are as follows

JK to Grade 3	\$755.47
Grade 4 to 8	\$581.57
Secondary	\$383.80

In the case of English Public school boards, the SEPPA for elementary are:

JK to Grade 3	\$739.95
Grade 4 to 8	\$569.62

ADE used in the calculation of SEPPA are from schedule 13 as follows:

JK to Gr3	Schedule 13, total of items 3.1 to 3.3, pupils of the board
Gr4 to gr.8	Schedule 13, Item 3.4, pupils of the board
Secondary	Schedule 13, Item 3.8, pupils of the board

High Needs

High needs calculation is incorporated in this section under items 2.3 to 2.3.6. Funding for high needs

special education is based on the board's per pupil amount for 2008-09, applied to the enrolment of the board. Where a board's enrolment declined from the previous year, it will receive the high needs amount at the 2008-09 level.

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 following benchmark increases have been incorporated in this section:

FSL Elementary pp amounts	
20 – 59 minutes gr. 4 - gr.8	From \$272.90 to \$279.31
60 – 149 minutes gr.4 – gr.8	From \$310.92 to \$318.23
Immersion JK to gr.8	From \$347.82 to \$356.00

In the case of English Public school boards, the FSL Elementary pp amounts are:

20 – 59 minutes gr. 4 - gr.8	\$275.28
60 – 149 minutes gr.4 – gr.8	\$313.64
Immersion JK to gr.8	\$350.86

FSL secondary pp credit amounts	
Gr. 9 & 10 French	From \$69.71to \$71.47
Gr11 &12 French	From \$92.19 to \$94.52
Gr. 9 & 10 Other subjects taught in French	From \$114.68to \$117.58
Gr11 & 12 Other subjects taught in French	From \$178.78 to \$183.30

French as a first Language	
Elementary per pupil amount	From \$683.23 to \$699.29
Secondary per ADE	From \$776.98 to \$796.60
New Elementary schools start up	From \$16,964.11 to \$17,362.88

ALF	
Elementary per pupil amount	From \$822.45 to \$845.91
Secondary per pupil amount	From \$362.26 to \$371.90
Elementary school amount	From \$43,248.55to \$44,362.51
Secondary school amount	From \$80,377.10 to \$82,605.01
(see enrolment based amount below)	
Board amount	From \$269,122.00 to \$277,195.77

ESL per pupil amount	From \$3,576 to \$3,682
----------------------	-------------------------

In the case of English Public school boards, the ESL is \$3,618 for Elementary and \$3,682 for Secondary.

PDF per pupil amount	From \$3,576 to \$3,682
----------------------	-------------------------

French Languages

Items 3.1 and 3.2 are applicable to English Language Boards and Items 3.7 to 3.11 are only

applicable to French Language boards.

- Item 3.1: Enter FSL enrolment at the elementary level as whole numbers.
- Item 3.2: FSL allocation at the secondary level is based on pupil credits which are reported as whole numbers. For semestered schools, pupil credits in eligible courses on October 31 and March 31 are to be reported. For non-semestered schools pupil credits in eligible courses on October 31 are included.
- Item 3.7 Number of elementary pupils of the board as of October is a derived cell that represents the total number of full time, half time and part time pupils shown in item 1.5, schedule 13.
- Item 3.8 Secondary day school ADE pupils of the board used in this calculation is item 3.8, schedule 13 and excludes pupils 21 and over.

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 \$3,682 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 \$3,618):

Year of entry	Factor
Sept.01, 2008 to Oct. 31, 2009	1.0
Sept. 01, 2007 to August 31, 2008	0.85
Sept. 01, 2006 to August 2007	0.5
Sept. 01, 2005 to August 2006	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.

Item 3.15 calculates the entitlement of the French Language Board to PDF allocation. Criteria similar to ESL re.years of entry to Canada, factors are applicable to the PDF calculation. However, eligible pupils are those who are admitted through the board's admission committee and satisfy one of the following:

- they speak a variety of language different from standard French
- their schooling has been interrupted

- they have limited knowledge of Canada's official languages

Schools are required to retain appropriate records for verification of year of entry into Canada and eligibility through the admission committee for audit purposes.

ALF

Elementary and secondary ADE used in the calculation are from schedule 13, ADE pupils of the board.

Assimilation factor at item 3.17 is the factor listed for the board in Table 3 of the grant regulation. This factor is a proxy for the percentage of the boards' enrolment whose language spoken most often at home does not include French. The factor is based on home language data from the Statistics Canada's Census for the school aged population (0-19 year olds) in the region of the board and boards' enrolment and has been revised in 2005-06 to reflect at least 75% assimilation for all French language boards.

The number of schools determined under Section 1.3 for School Foundation purposes, items 1.3.1 and 1.3.10 are used in the calculation of the school amount at items 3.18.2 and 3.19.2.

The secondary school enrolment based amount at item 3.19.3 is calculated on a school by school basis in the excel based appendix C.

Section 4 – Learning Resources for Distant Schools Allocation

This section has been revised to reflect the enhancements introduced in 2007-08 in respect of supported schools. These are schools that are, in the case of elementary schools, 20 km away from the nearest elementary school within the same board, and in the case of secondary schools, 45 km away from the nearest secondary school within the same board. The definition of schools used is consistent with the definition used for school foundation purposes. Where a school consists of more than one facility, the facility with the largest capacity (OTG) will be used to measure distance to the nearest school.

For purposes of this grant, school authorities offering English and French programs are considered operating two separate schools.

The learning resources component of the distant schools allocation calculated for the board in 2003/04 (adjusted for closed and opened schools) continues to be provided in respect of schools that do not meet the supported schools criteria.

Where the funding (on a board aggregate basis) for schools that meet the supported schools criteria is lower than the learning resources calculated in 2003/04 (adjusted for new and closed schools) of distant schools that meet the supported school criteria, boards will receive the amount calculated in 2003/04 (adjusted for new and closed schools).

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:

2009-10

Estimates Forms – School Authorities (Isolate Boards) 29

Small board per pupil amount where total ADE < 4000:

[\$312.9 - (2009/10 Total day school ADE of the Board, Item 5.1.1 X \$0.01699)],

In the case of English Public boards, the amount for the Elementary panel is :

[\$310.52 - (2009/10 Total day school ADE of the Board, Item 5.1.1 X \$0.01686)]

Small board per pupil amount where total ADE is 4000 or more and less than 8000:

[\$244.93 - ((2009/10 Total day school ADE of the Board, Item 5.1.1 - 4000} X \$0.01952)]

In the case of English Public boards, the amount for the Elementary panel is :

[\$243.07 - ((2009/10 Total day school ADE of the Board, Item 5.1.1 - 4000} X \$0.01937)]

Small board per pupil amount where total ADE is 8000 or more

[\$166.87 - ({2009/10 Total day school ADE of the Board, Item 5.1.1 - 8000} X \$0.02086)]

In the case of English Public boards, the amount for the Elementary panel is :

[\$165.60 - ({2009/10 Total day school ADE of the Board, Item 5.1.1 - 8000} X \$0.02071)]

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 \$1.06746) .

In the case of English Public School Boards, the per pupil amount for Elementary is (Item 5.2.1 - 150) X \$1.05936)

- 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 \$0.14366] + \$533.73.

In the case of English Public School Boards, the per pupil amount for Elementary is [(Item 5.2.1 - 650) X \$0.14258] + \$529.68

- If Item 5.2.1, distance from major city, is greater than or equal to 1,150, \$605.56.

In the case of English Public School Boards, the per pupil amount for Elementary is \$600.97

The dispersion amount is calculated from the average school dispersion for the board listed in Table 6 of the grant regulation. The dispersion factor used in the calculation of dispersion amount is \$5.61662.

In the case of English Public School Boards, the amount for Elementary panel is \$5.57401.

Section 5A – Rural and small community allocation

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

When $RSCM < 25\%$, the allocation is zero

When $25\% \leq RSCM < 75\%$, the allocation is $\$42.10 \times 2009/10 \text{ ADE} \times (RSCM - 25\%)$

When $RSCM \geq 75\%$, the allocation is $\$21.05 \times 2009/10 \text{ ADE}$

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 \$3,153 per ADE for continuing education and \$3,046 per ADE for adult education and summer school.

The day school ADE of pupils aged 21 and over at item 6.1 is derived from item 3.12 pupils of the board, schedule 13.

The continuing education ADE at item 6.2 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 2010 Summer School ADE item 6.3 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 \$45.64 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.

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 \$50.12 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 increases from \$111 to \$114.

PLAR completed challenge for Grade 11 & 12 credit amount increases from \$333 to \$342.

Section 7 – Cost adjustment and Teacher Qualification and Experience

The following benchmark increases are reflected in this section:

Teacher Q&E allocation per pupil – elementary	From \$3,605.03 to \$3,745.32
In the case of English Public School Boards, the amount is \$3,672.91	

Teacher Q&E allocation per pupil – secondary	From \$4,577.96 to \$4,729.83
--	-------------------------------

A new Grade 4 to 8 Class Size Reduction – Q&E component is added to this section. It is calculated as follows:

(Average elementary teacher experience – 1) x benchmark pp amount \$13.77 (for English Public School Boards, the pp amount is \$13.50).

The change in Table 10 amounts in the Grant regulation reflects a 3% salary increase impact for non teachers.

Qualification categories

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

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 (S36(7) 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 teachers providing instruction in respect of programs funded under ISA 4.
- Include teachers on leave of absence with pay for which the board is not reimbursed (S36(6) 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 (S36(5) of Grant Regulation)
- Include Principals or vice-principals assigned to instruct for part of their time (S36(5) 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 reflect the total (by panel) of the product of teachers reported on the grid and the following instructional salary matrix (Table 9 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

The New Teacher Induction Program that was previously funded from EPO is now part of GSN and added as a new page under this section.

Funding is provided at a rate of \$720 per New Teacher. An eligible teacher is a teacher (including a teacher trained out-of-province) certified by Ontario College of Teachers who has been hired into a permanent full-time or part-time position between October 2, 2008 and October 31, 2009 inclusively by a school board, school authority or provincial school to begin teaching for the first time in Ontario. The grant is calculated as the product of \$720 and the number of teachers counted for purposes of subsection 40(3) of the 2008-2009 grant regulation who had 0, 1 or 2 full years of teaching experience under subsection 40(6) of the 2008-2009 grant regulation

Section 9 - Transportation

Estimated transportation expenditures are derived from Appendices F1 to F4.

Report at line 9.1.2.2 the estimated 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 estimated expenditure for board, lodging and weekly transportation of eligible students attending schools outside of the board's jurisdiction.

Report at line 9.4.2.2 the estimated territorial student transportation recoveries anticipated during the year.

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 9.5.4, the estimated 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 6 – 2008-09 Guidelines)

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 Allocation

School Operations

2009-10

Estimates Forms – School Authorities (Isolate Boards) 34

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.

Assistance for well water testing for boards operating water wells is reported here. (Table 10 – 2008-09 Guidelines)

School Renewal

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

Contract Leases

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

Section 11A – Community Use of Schools

The Community Use of Schools Allocation is no longer part of the School Operations Allocation. It is also shown as a separate item in section 1.

Funding for Community Use of Schools has been increased to help isolate boards with cost pressures, such as energy and labour costs, in order to support reduced rates and increased access. Funding for isolate boards is calculated as the sum of:

[(1.3% of the School Operations Benchmark Operating Cost per square foot)

+

(\$800 per school, using the same definition of “school” that is used for the School Foundation Grant)]

The amount for the Community Use of Schools allocation is preloaded at item 11.85.1 based on the amount listed on Table 11 of the 2009-10 Guidelines.

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 Allocation

Demographic Component

The basic allocation provides funding to school boards for pupils with a higher risk of academic difficulties. The funding is based on a tabled amount (Table 12 – 2008-09 Guidelines) and is applied to all day school students enrolled in the board, except for pupils 21 and over.

Literacy and Numeracy Assistance

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

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

Item 13.2.1 - ADE for courses provided in the summer is the ADE from schedule 12, lines 2.7 and 2.8.

Line 13.2.2 - ADE for literacy and numeracy courses for adults is the ADE from schedule 12, line 1.8. These are classes or courses in literacy and numeracy established for adults who are parents or guardians of pupils in all grades for whom the principal of the day school has recommended a remedial course in literacy and numeracy.

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 1.9 and 1.10.

Assistance for Student Success

Line 13.3.7 provides funding to the following three boards: Nakina DSAB (Thunder Bay English-language boards), James Bay Lowland SSB (North Bay/Sudbury English-language boards), and Gogama RCSSB (French-language boards.) Funding includes components for a student success coordinator , including travel and for the school. (Table 13 – 2008-09 Guidelines)

Territorial Student Program – Counsellor

Item 13.4 provides funding for a counsellor to assist secondary school students who come from very remote communities to attend school in Thunder Bay. (Table 14 – 2008-09 Guidelines)

Section 14 – Tax Revenue and Territorial District Adjustments

This section calculates property tax revenues for the school year, using calendar year data reported on schedule 11. Items 14.1.2 and 14.1.3 are only applicable to the estimates cycle.

Since school boards report on a school year basis, tax revenue is based on two calendar year tax revenue and the conversion to school year is made using a 38% 62% split. These percentages were determined in 1998 when the province introduced the Student Focused Funding model and also introduced a transitional

short year funding.

Item 14.1.2 allows boards to project the average % assessment growth they expect within their jurisdiction in the 2008 calendar year. For example, if the board is expecting a 1.1% growth in residential assessment, 1.1000 should be entered in the residential taxes column. Where there is an assessment decline being projected, a negative number should be entered.

Item 14.1.3 captures the amount of business tax (BET) reduction estimated for 2009. This is the provincial initiative introduced in 1998 relating to the multi year phase in of the BET cuts.

Tax revenues at item 14.1.1 and tax adjustments at items 14.1.5 to 14.1.7 are populated from the totals compiled in schedule 11A.

Legislation changes have been made that would result in tax collection in areas without municipal organization to be made centrally starting January 1, 2009. As a result, the funding for the tax collection costs are discontinued in 2009/10.

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 a 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. (This is applicable only at Estimates and Financial Statement stages.)

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 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 modified in 2009-10 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, School Operations, Remote and Rural, Board Administration and FFL) is recognized;
- funding in the third year of transitional support is 5 percent of the 2007-08 amount.

Operating revenues that are enrolment driven are included and the effects of policy changes made in the 2009-10 funding are removed at line 16.1.8 for the purpose of determining the 2008-09 operating revenue for declining enrolment purposes.

ADE pupils of the board calculated in schedule 13 is used to calculate the enrolment decline.

The scaling factor calculated on the form increases as enrolment decreases in recognition that the more significant the decline in enrolment, the more transitional assistance a board may need to adjust its cost structure. The funding formula also recognizes that boards with declining enrolment are expected to achieve costs reductions of 58% of the prior year operating revenues x the % enrolment decline.

Line 16.5.1 – Enter the declining enrolment adjustment for 2008-09 (item 16.4 from the 2008-09 forms)

Line 16.5.2 – Enter the declining enrolment adjustment for 2007-08 (item 16.4 from the 2007-08 forms).

Section 17 – Other Grants

The program enhancement funding provided in 2009-10 which supports programs and activities such as art, music, physical education, and outdoor education,

Based on the number of schools of the board X \$9,650

The same definitions of schools as the ones used in the school foundation determination is applicable to this section.

It should be noted that, while each board's level of funding is based on its number of schools, boards have flexibility to decide how to use this funding within their jurisdiction.

Section 18 – First Nation, Métis and Inuit Supplement

Native Languages Elementary pp amounts

20 – 39 minutes	From \$1,856.43 to \$1,912.13
40 minutes or more	From \$2,784.64 to \$2,868.19

In the case of English Public School Boards, the pp amounts are:

20 – 39 minutes	\$1,875.16
40 minutes or more	\$2,812.74

Native Languages Secondary pp credit amounts

Gr. 9 & 10	From \$1,547.02 to \$1,593.44
Gr11 & 12	From \$1,547.02 to \$1,593.44

Native Studies Secondary pp creditl amount From \$1,547.02 to \$1,593.44

Native Studies Demographic component From \$91.05 to \$93.78

Aboriginal amount – The actual number of aboriginal pupils reported by the board is used to calculate this component of the grant, rather than census data used by District School Boards. Funding for this component is \$69.48 per pupil x weighted incidence factor, where the weighting factor directs more funding to boards with a higher estimated proportion of First Nation, Métis and Inuit students.

Section 19 – Safe Schools

This section provides funding for isolate boards for programs and supports for expelled students and students serving long term suspensions. The amount for programs and supports for these students is consistent with 2008-09.

The total Safe Schools Allocation is found at Table 16 – 2009-10 Guidelines.

Appendix B – Calculation of Fees

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

The calculation of fees has been revised to reflect the funding changes in 2008/09. NTIP is allocated to Elementary and Secondary panel based on the number of new teachers reported in section 7. Safe Schools grant is allocated based on the day school pupil of the board ADE by panel.

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

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

In the case of boards that receive school foundation allocation generated from combined schools (i.e. Elementary and Secondary facilities combined for the school foundation allocation purposes) report at Item 1.13.2, Secondary column, an adjustment to reallocate a portion of school foundation allocation generated by the Elementary facilities from the Secondary panel to the Elementary panel. The adjustment should be calculated based on the proportion of Elementary and Secondary enrolment in the combined school.

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

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

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

counselors, etc.

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

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

Appendix F1 – Transportation – Contracted and Board-Owned Vehicles

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

Appendix F1.1 – Transportation – Board-Owned Vehicles

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

Appendix F2 – Board, Lodging and Weekly Transportation

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

Appendix 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 F4 – Territorial Student Program – Transportation by Air

This appendix captures information relating to contracted air travel for eligible secondary pupils qualifying for the territorial student program. The estimated expenditures and recoveries are carried forward to Section 9.

Appendix G – Board Teacher Salary Grid – 2009/10

This appendix is supplementary information to be provided by all boards and is for ministry use for the review of average salaries.

Report the salary grid applicable to the most recent agreement and indicate which school year the grid relates to. Where this grid has multiple increases scheduled during the year, the average salary grid for the year should be reported. Where a board has more than one salary grid in any one panel because it has more than one predecessor board, report the weighted average of the grids.

Where a board's teacher salary grid identifies teachers with 13 years of teaching experience or more, report the average on line 13+.

APPENDIX H – 2009-10 Staffing

The staffing form requests information on staffing categories for the following programs:

- Regular program
- Special Education program

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

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

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 (ISA4)).

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 (ISA4) – Include all classroom teachers in ISA 4 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 ISA 4, 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 (ISA 4) – Include all teacher assistants in ISA 4 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 and the special education program 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 are consistent with the prorating of expenditures within these categories.

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)

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).

TABLE 1
High Needs Per-Pupil Amount and Guarantee Amount

Item	Name of Board	Per Pupil Amount \$	Guarantee Amount \$
15148	James Bay Lowlands Secondary School Board	688	124,872
15199	Moose Factory Island District School Area Board	699	83,356
15202	Moosonee District School Area Board	1,158	339,000
79910	Penetanguishene Protestant Separate School Board	789	193,700

TABLE 2
ESL/ESD Grant

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

TABLE 3
Learning Resources for Distant Schools Allocation (Schools Opened/Closed After 2003-04)

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

TABLE 4
Remote and Rural Allocation

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

TABLE 5
Cost Adjustment Amount for Non-Teachers

Item		
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	1,581
15199	Moose Factory Island District SchoolArea Board	8,095
15202	Moosonee District School Area Board	261
79910	Penetanguishene Protestant Separate School Board	583

TABLE 6
Trustees Honoraria as at December 31, 1996

Item			
	Name of Board	# of Trustees	Amount \$
15148	James Bay Lowlands Secondary School Board	3	12,300
15199	Moose Factory Island District School Area Board	5	20,796
15202	Moosonee District School Area Board	5	18,350
79910	Penetanguishene Protestant Separate School Board	8	25,200

TABLE 7
Remote Distance Factor

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

TABLE 8
Tax Collection Amount

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

TABLE 9
School Operation Allocation

Item	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	4,171
15199	Moose Factory Island District School Area Board	4692.72
15202	Moosonee District School Area Board	3154.06
79910	Penetanguishene Protestant Separate School Board	1,955

TABLE 10
Well Maintenance Amount

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

TABLE 11
Community Use of Schools Operations Amount

Item	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	4,694
15199	Moose Factory Island District School Area Board	5,181
15202	Moosonee District School Area Board	3,744
79910	Penetanguishene Protestant Separate School Board	2,625

TABLE 12
Learning Opportunities Table Amount

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

TABLE 13
Student Success

Item	Column 1 Name of Board	Column 2 Base Amount	Column 3 Travel	Column 4 School component
15148	James Bay Lowlands Secondary School Board	162,576	25,000	127,904
15199	Moose Factory Island District School Area Board			
15202	Moosonee District School Area Board			
79910	Penetanguishene Protestant Separate School Board			

TABLE 14
Territorial Student Program

Item	Column 1 Name of Board	Column 2 Counsellor	Column 3 Transportation
15148	James Bay Lowlands Secondary School Board		
15199	Moose Factory Island District School Area Board		
15202	Moosonee District School Area Board		
79910	Penetanguishene Protestant Separate School Board		

TABLE 15
Per Pupil Exclusion for Declining Enrolment Adjustment

Item	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	343
15199	Moose Factory Island District School Area Board	323
15202	Moosonee District School Area Board	333
79910	Penetanguishene Protestant Separate School Board	326

TABLE 16
Safe Schools Supplement: Program Supports

Item	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	13,427
15199	Moose Factory Island District School Area Board	22,073
15202	Moosonee District School Area Board	19,704
79910	Penetanguishene Protestant Separate School Board	17,227