

20010-11 ESTIMATES – School Authorities (Isolate Boards)

The estimates forms are provided in EXCEL. An error message report is included in the package. **Isolate boards are required to clear all error messages on file before submitting their 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.

Boards are required to send **two signed copies** of the 2010-11 Estimates **by August 31, 2010** to:

Ms. Diane Strumila
Project Manager, Grant Services
Transfer Payment and Financial Reporting Branch
17th Floor, Mowat Block, 900 Bay Street
Toronto, Ontario
M7A 1L2

An electronic copy of the 2010-11 Estimates should also be submitted to the following mailbox by August 31, 2010.

Estimates.met@ontario.ca

Summary of changes

NOTE: For the 2010-11 Estimates , Isolate Boards are not required to report deferred capital contributions according to the changes to PSAB sections, however total compliance will be required and additional forms will be included for the 2010-11 Financial Statements. Isolate Boards and Auditors will be provided with appropriate training during the 2010-11 school year.

- **Schedule 1.1 - Consolidated Statement of Operations**

The name of this form has been changed from Statement of Financial Activities to Consolidated Statement of Operations. The presentation of the form has been changed to conform to public Sector Accounting Board (PSAB) sections PS-1200 and PSG-4 with respect to the presentation of funds and reserves. The impact of deferred capital contributions (DCC) has been added to the form.

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

- **Schedule 2.1 – Schedule of Operating Fund**

- Schedule 2.2 – Schedule of Capital Fund
- Schedule 2.3 – Schedule of Reserve Funds
- Schedule 2.4 – Schedule of School Activities Fund

These schedules have been deleted to conform to Public Sector Accounting Board (PSAB) sections PS-1200 and PSG-4 with respect to the presentation of funds and reserves. As per PSG-4, paragraph 7, the creation of, addition to or deduction from funds and reserves does not create a revenue or expense, and would therefore not be reported on the statement of operations. As a result, all revenues will be recorded on Schedule 9 (Revenues) and all expenses will be recorded on Schedule 10 (Expenses).

- **Schedule 3 - Capital Expenditure Budget – For Financial Statement Purposes Only**

The name of this form has been changed from Capital Fund – Expenditures and Financing to Capital Expenditure Budget. The purpose of the form is still to capture capital expenditures; however, only expenditures that are *capitalized* as per the School Board and School Authority Tangible Capital Assets Provincial Accounting Policies and Implementation Guide (TCA Guide) will be recorded here. The expenditures will be compared to the approval room available in the year. The expenditures will also be compared to capital allocations received. This form will also be used to determine the board's receivable from the province related to funded capital programs.

- **Schedule 5 – Detail of Accumulated Surplus/(Deficit) – For Financial Statement Purposes Only**

This schedule was formerly known as Reserve Funds (Internally Restricted) – Statement of Continuity. It has been deleted to conform to Public Sector Accounting Board (PSAB) sections PS-1200 and PSG-4 with respect to the presentation of funds and reserves. As per PSG-4, paragraph 7, the creation of, addition to or deduction from funds and reserves does not create a revenue or expense, and would therefore not be reported on the statement of operations. As a result, all revenues will be recorded on Schedule 9 (Revenues) and all expenses will be recorded on Schedule 10 (Expenses).

Schedule 5 will now be called Detail of Accumulated Surplus/Deficit. This schedule has been added to conform to Public Sector Accounting Board (PSAB) section PS 1200, paragraph 37, requiring the board to report, on their statement of financial position, their accumulated surplus or deficit. This amount is defined as the residual interest in its assets after deducting its liabilities. Another way to express this is that the accumulated surplus (or deficit) is the sum of all prior annual surpluses (or deficits).

The schedule will track the portion of the accumulated surplus/deficit that is:

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

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

- **Schedule 5.1 – Deferred Revenue Continuity**

This form has changed from Deferred Revenue (Externally Restricted Reserves) – Statement of Continuity, to Deferred Revenue Continuity.

Lines have been added to this schedule to have a more comprehensive list of deferred revenues, under both the Operating and Capital sections (now categorized as Legislative Grants, Other Ministry of Education Grants, Other Provincial Grants and Third Party Grants).

The schedule contains two new columns for amounts to be transferred out of deferred revenue and into deferred capital contributions (DCC) **For Financial Statements Only**. Previously, amounts were only transferred out of deferred revenue to revenue. Due to the implementation of DCC, Capital Deferred Revenues that have been used to purchase capitalizable assets will be transferred to DCC (previously, these amounts were transferred to revenue) **For Financial Statements Only**. When deferred revenue is used for its intended purpose and capitalizable assets are *not* purchased, the amount will be transferred to revenue.

As part of this change, two new columns were added. Column 4 will be used to transfer amounts to DCC related to prior year expenditures and column 5 will be used to transfer amounts to DCC related to current year expenditures **For Financial Statements Only**.

For the purposes of the 2010-11 Isolate Estimates only, cells have been opened at lines 1.4 and 1.4.2 to allow boards to enter information relating to former Reserves for Working Funds and Other Internally Restricted Reserves. This is an interim measure only and these reserves will be properly reported on Schedule 5 for the 2010-11 Financial Statements.

- **Schedule 9 – Revenues**

The name of this form has changed from Operating Fund – Revenues, to Revenues.

Since funds will no longer be presented under PSAB (as per PS-1200), all of the operating revenues that were previously recorded in the funds (operating, capital, reserve and school activities funds) will now all be recorded on Schedule 9.

This schedule has been reorganized to align the headings in Schedule 9 with the summary categories presented on Schedule 1.1 (Consolidated Statement of Operations).

The other main change is that the amortization of deferred capital contributions (DCC) has been included at item 9.1, but will not be an open cell until the 2010-11 Financial Statements. Accordingly for the 2010 Estimates, the Surplus/Deficit – Operating Fund Calculation remains the same as in prior years at items 10 through 13.

- **Schedule 14 – School Generated Funds**

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

- **Section 1 – Summary of allocation**

Includes new Reporting Allocations which are transferred from other schedules

- **Section 1.1 – Pupil Foundation allocation**

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

The primary class size reduction amount is dropped because of this alignment.

In the case of English Public school boards, the base amount per pupil for JK to Grade 3 is \$5,231.64 and for Grade 4 to Grade 8 is \$4,317.65.

The base amount per pupil for secondary is changed from \$5,387.19 to \$5,589.60.

- **Section 1.2 – Primary Class Size Reduction Allocation**

This allocation is removed and realigned with the Pupil Foundation allocation.

- **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	\$ 122,660.44	\$ 133,771.59
Vice-Principal salary including benefits	\$ 116,183.11	\$ 122,571.33
Secretary salary including benefits	\$ 50,461.89	\$ 53,157.46

- **Section 2 – Special Education**

The new SEPPA amounts are as follows

JK to Grade 3	\$783.65
Grade 4 to 8	\$603.26
Secondary	\$406.18

Allocation for High needs is consistent with the 2009-10 calculation.

The Behavioural Expertise Amount, previously funded under EPO, is now funded through GSN and provides \$10.8M funding for boards to build capacity by hiring staff with Applied Behaviour Analysis (ABA) expertise. This funding will be provided to the **Moose Factory Island DSA Board** and will be used to administer the program for the four remaining Isolate Boards.

Funding for this initiative will be allocated to and administered by the **Moose Factory Island DSAB** to service the four remaining Isolate Boards as follows:

Base Amount	\$80,000
Travel Amount	\$ 7,500
Per Pupil Amount	\$ 2,321Based on \$2.68 per pupil

- **Section 3**

The following benchmark increases have been incorporated in this section, where the ESL/ELD and ALF benchmarks also reflects the use of updated 2006 Census data:

FSL Elementary per pupil amounts	
20 – 59 minutes gr. 4 - gr.8	From \$275.28 to \$281.77
60 – 149 minutes gr.4 – gr.8	From \$313.64to \$321.03
Immersion JK to gr.8	From \$350.86 to \$359.13

FSL secondary per pupil credit amounts	
Gr. 9 and 10 French	From \$71.47 to \$73.28
Gr. 11 and 12 French	From \$94.52 to \$96.92
Gr. 9 and 10 Other subjects taught in French	From \$117.58 to\$120.56
Gr. 11 and 12 Other subjects taught in French	From \$183.30 to \$187.95

French as a First Language

No longer applicable

ALF

No longer applicable

- **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	\$67,182.80 + (ADE x \$6,564.79)
ADE equal to or greater than 50 and less than 150	\$580,933.65 - (ADE x \$3,710.23)
ADE equal to or greater than 150	\$24,399.21

<u>Secondary Supported School Size (2008/09 ADE)</u>	<u>Funding</u>
ADE greater than 1 and less than 50	\$58,029.74 + (ADE x \$16,337.72)

ADE equal to or greater than 50 and less than 200	\$1,105,788.88 - (ADE x \$4,617.46)
ADE equal to or greater than 200 and less than 500	\$269,601.86- (ADE x \$436.52)
ADE equal to or greater than 500	\$51,340.20

- **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 \$3,153 to \$3,243 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 \$3,046 to \$3,133 per ADE

PLAR equivalency assessment amount increases from \$114 to \$117.

Changes to the international language include the classroom hourly rate being increased from \$50.12 per hour to \$51.62 per hour.

- **Section 7**

The elementary Teacher Q&E per pupil benchmark is split into two benchmarks, for JK to Grade 3 and for Grade 4 to Grade 8.

Teacher Q&E allocation per pupil - JK to Grade 3	\$4,696.10
Teacher Q&E allocation per pupil - Grade 4 to Grade 8	\$3,782.11
Teacher Q&E allocation per pupil - secondary	\$4,909.70

The Grade 4 – 8 Class Size Reduction – teacher Q&E component is removed in this section. Cost adjustment for non-teachers is increased by 3%

The NTIP amount per new teacher is changed from \$720 to \$819.25.

- **Section 9 - Transportation**

The transportation allocation is consistent with the 2009-10 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	\$ 20,669.01
50 to 100	\$ 24,802.40
101 to 200	\$ 31,003.00
>200	\$ 41,338.02

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:	\$ 66,950
Per pupil amount for first 150 pupils	\$ 480.42
Per pupil amount for next 150 pupils	\$ 411.75
Per pupil amount for remaining pupils	\$ 205.90
% Remote & Rural Grant	11.94%
% Learning Opportunity Grant	0.62%

Parent Engagement

Parent Engagement funding is transferred from EPO to the GSN under Board Administration and Governance starting in 2010-11. 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 \$71.81 to \$73.76.

- **Section 13 – Learning Opportunities**

The Student Success Funding will be provided to the **James Bay Lowlands Secondary School Board** and will be used to administer the program for the four remaining Isolate Boards.

Funding for this initiative will be as follows:

Base Amount	\$83,599
Travel Amount	\$12,500
Per Pupil Amount	\$ 6,714Based on \$11.97 per pupil grades 7 – 8 Based on \$29.99 per pupil grades 9 - 12

The **Assistance for School Effectiveness** funding, previously funded under EPO, is now funded through GSN. This funding will be provided to the **Moosonee DSA Board** will be used to administer the program for the four remaining Isolate Boards.

Funding for this initiative will be as follows:

Base Amount	\$83,599
Travel Amount	\$12,500
Per Pupil Amount	\$ 1,830Based on \$2.63 per pupil elementary

Benchmark changes :

Literacy and Numeracy assistance	from \$6,175 to \$6,351 pp
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The Ontario Focused Intervention Partnership (OFIP) Tutoring funding, previously funded under EPO, is now funded through GSN. This program, established in 2006-07 allows boards to initiate and expand before-and-after-school, weekend or summer tutoring programs. The focus of these programs is to provide extra help for students who are not yet achieving the provincial standard in reading, writing or mathematics. In 2010-11 funding for this program will be \$2,000 per Isolate Board

- **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 adjustment column to the previous year allocation amount is removed from page 1 of this section. This is replaced by the adjustment cells for previous year's enrolment or number of new elementary schools in page 2 of this section (item 16.8.2 , item 16.10.3 and item 16.10.6). This will allow board to provide updated 2009-10 data if it is different from the pre-loaded data, which is based on the Ministry's reviewed 2009-10 Estimates.

The adjusted 2009-10 enrolment data is used in page 2 and page 3 of this section to calculate the 2009-10 allocations for the Declining Enrolment Adjustment (DEA) purpose that are populated in page 1 of this section under item 16.1.1 to 16.1.8.

- **Section 18 – First Nation, Métis and Inuit Supplement**

The following benchmark increases have been incorporated in this section:

<u>Native Languages</u>	
Elementary pp amounts	
20 – 39 minutes	From \$1,875.16 to \$1,936.45
40 minutes or more	From \$2,812.74 to \$2,904.67
Native Languages Secondary pp credit amounts	
Gr. 9 & 10	From \$1,593.44 to \$1,645.52
Gr11 & 12	From \$1,593.44 to \$1,645.52
Native Studies Secondary pp credit amount	From \$1,593.44 to \$1,645.52
Native Studies Demographic component	From \$93.78 to \$174.28

- **Section 19 – Safe Schools**

The safe schools allocation is consistent with the 2009-10 calculation.

Suggested Order of Entry

- Enrolment Schedules & Grant Sections
- Deferred Revenues – Schedule 5.1
- Operating Exp. - Schedules 10.3, 10.4, 10, 10ADJ, 10A and 10B
- Operating Revenues – Schedule 9
- Schedule 3 – Capital Expenditure – Moveable Assets – Additions and Betterments
- Schedule 5.1 – Deferred Revenue Schedule (columns 1, 2, 3 and 4 only)
- Schedule 14 – School Generated Funds
- Schedule 5.1 – Deferred Revenue Schedule (remainder of schedule)
- Appendices

Schedule 1.1: Consolidated Statement of Operations

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

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

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

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

Relationship to other schedules:

- All amounts on this schedule come from the revenue (Schedule 9) and expense (Schedule 10) schedules.
- Additional information on the recording of revenues and expenses are included in the instructions relating to the detailed schedules.

Schedule 3 – Capital Expenditures – Moveable Assets

Screens 1 to 4 are not included in the estimates package but will be included in the 2010-11 Financial Statement Forms

Screen 5 is set up similarly to screens 1 and 2. The rows in each screen represent the categories that fall within the criteria for asset capitalization as stated in the TCA Guide. The columns represent the funding source that will be used to support the capital expenditures. Boards are to report their total capital asset expenditures during the year in the appropriate rows and columns.

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

Schedule 3C - For Financial Statement Purposes Only

Schedule 5 - For Financial Statement Purposes Only

Schedule 5.1 – Deferred Revenue Continuity

Background and treatment under PSAB

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

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

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

- Transfers to/from deferred revenue are the amounts put into or taken out of the deferred revenue liability account. The decrease in deferred revenue is the amount recognized as revenue in the current year or the amount transferred to DCC in the year.

Transfers to Revenue versus DCC (DCC Columns not required for the estimates)

The schedule contains two new columns for amounts to be transferred out of deferred revenue and into deferred capital contributions (DCC). Previously, amounts were only transferred out of deferred revenue to revenue. Due to the implementation of DCC, Capital Deferred Revenues that have been used to purchase capitalizable assets will be transferred to DCC (previously, these amounts were transferred to revenue). When deferred revenue is used for its intended purpose and capitalizable assets are *not* purchased, the amount will be transferred to revenue.

As part of this change, two new columns were added. Column 4 will be used to transfer amounts to DCC related to prior year expenditures and column 5 will be used to transfer amounts to DCC related to current year expenditures. These columns are only open in the Capital section, since transfers to DCC are not applicable for Operating amounts.

For column 5, boards will transfer deferred revenue to DCC based on the usage of the deferred revenue in the current year. The amount recorded in column 5 will coincide with the estimated usage of deferred revenue that is entered in Schedule 3 (Capital grant room and receivable, screens 3 and 4). In Schedule 3 (Capital grant room and receivable, screens 3 and 4), at item 8.1 and item 8.2, boards will enter their estimated usage of non-legislative capital deferred revenues against eligible capital expenditures for the year. Boards will have to enter the same amount on Schedule 5.1, in column 5. Specifically, The total capital deferred revenue applied on Schedule 3 (Capital grant room and receivable, screens 3 and 4), column 10, item 8.3, must match amount of deferred revenue transferred to DCC in Schedule 5.1, column 5, the total of items 2.9, 2.11 to 2.15, 2.23, 2.25 to 2.30, and 2.32 to 2.37.

The remaining amounts in Schedule 5.1, column 5 are pre-populated. Item 2.5 (Pupil Accommodation) comes from Schedule 3, screen 3, column 1, item 12. Item 2.10 (Energy Efficient Schools – Capital) comes from Schedule 3, screen 3, column 5, item 12. Items 2.2 to 2.4 (Minor TCA, School Renewal and Interest on Capital, respectively) and item 2.31 (School Generated Funds) are automatically calculated based on the data that is entered in Schedule 3, screen 4. Essentially, the amount transferred to DCC is the lesser of the deferred revenue available (opening balance plus in-year earnings and contributions) and the eligible capital expenditures entered on Schedule 3.

Column 4 is where boards will transfer amounts to DCC based on prior year eligible capital expenditures. In the current year, the board may receive a capital contribution. For example, the board may have received an amount to be spent on Education Development Charges (EDCs, these are amounts received from municipalities to purchase land for new schools). The board is required to record the receipt in deferred revenue until the amount is spent on land (recorded in column 2 of Schedule 5.1). The board, however, already purchased the land last year, in anticipation of receiving the EDCs. Therefore, the board *already made* an eligible capital expenditure in the prior year. That means that the board has *already met* the criteria of the capital deferred revenue based on its prior year spending. Because the criterion has been met, the amount will be transferred to DCC using column 4.

This is analogous to how the old Data Form A.3 used to work (it has been removed from EFIS since the functionality of column 4 replaces it). Data Form A.3 used to track Pupil Accommodation Expenditures, both current and prior year, that had not yet been paid for with the Pupil Accommodation Allocation or other sources. That is, it tracked the eligible expenditures that had not yet been paid for with capital contributions. If the board had an opening balance of eligible capital expenditures, and the board received a capital contribution in-year, the contribution would go into deferred revenue, and then would *immediately be removed* from deferred revenue since the criteria *had already been met*.

It is no longer necessary to use Data Form A.3 to track eligible capital expenditure for which a capital contribution has not yet been received. This is because boards will now track the TCA and DCC balances. The TCA balance represents all of the past capital expenditures and DCC represents all of the past capital contributions. The TCA less the DCC represents the portion of

the capital expenditures that have not had a corresponding capital contribution. Therefore, the maximum amount that a board can enter in column 4 is the TCA balance less the DCC balance. The total at item 2.39 in column 4 cannot exceed the opening TCA net book value (recorded at Schedule 5.3, page 2, column 1, item 2.0) less the opening DCC balance (recorded at Schedule 5.3, column 1, item 2.8).

Pupil Accommodation

At item 2.5, boards will record their estimated August 31, 2010 closing Pupil Accommodation deferred revenue balance. Boards can continue to use any existing deferred revenue. In the September 1, 2010 School Renewal opening balance cell, boards are to enter the portion of their August 31, 2010 Pupil Accommodation deferred revenue that relates to School Renewal. The sum of the September 1, 2010 School Renewal (item 2.3) and Pupil Accommodation (item 2.5) deferred revenues must equal the closing balance of the August 31, 2010 Pupil Accommodation deferred revenue balance.

Schedule 9: Revenues

This schedule is designed to collect revenue information on a PSAB basis. As per public Sector Accounting Board (PSAB) section PSG-4, paragraph 7, the creation of, addition to or deduction from funds and reserves does not create a revenue or expense. As such, movement in and out of funds will no longer impact the revenue or expenses of the board. Since funds will no longer be presented under PSAB (as per PS-1200), all of the revenues that were previously recorded in the funds (operating, capital, reserve and school activities funds) will now all be recorded on Schedule 9.

- All revenues of the board are recorded on this schedule (including all legislative grants, federal grants, third party revenues, etc.).
- Grants or other amounts received for specific or externally restricted purposes (such as Special Education grants) are *not* recognized as revenue unless they have been used for the purposes they were provided for. The amounts would be recorded in deferred revenue on Schedule 5.1.
- Amounts coming from deferred revenues increase grant revenues.
- Education Development Charges (EDC) revenue is the amount recognized as revenue in the current year, *not* the amount of EDCs collected during the year. Most of the EDCs collected will be recorded as deferred revenues until they are used for the purpose for which they were collected. (the amount that is recognized into revenue is not expected to be significant in relation to the main purpose of EDC's i.e. purchase of land)
- The amortization of deferred capital contributions (DCC) is recorded as a revenue on this schedule at item 9.1.
- Most of the proceeds from sales of site and buildings are recorded as deferred revenues until they are used as prescribed by regulation 446/98 – Proceeds of Disposition Reserve Fund. 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 a contribution to deferred revenue (Schedule 5.1, column 2, items 2.25 to 2.27). The deferred proceeds will be transferred to the DCC account (Schedule 5.3) in the year that they are used for the purposes allowed by the regulation. DCC will be recognized into revenue at the same rate as the amortization of the asset that was purchased with the proceeds.

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

Transfers To/From Deferred Revenue

Legislative Grants

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

Other Deferred Revenues

Other deferred revenues on Schedule 5.1 that meet the criteria for revenue recognition would be transferred out of deferred revenue by recording the appropriate amount on Schedule 5.1, column 6. No data entry is required on Schedule 9, as the amount will be populated automatically.

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 1A and the amounts from deferred revenues, which come from Schedule 5.1.
- Item 3.4, which is only applicable to financial statements, is to be used to accrue tax revenue adjustments (write offs and supplementary taxes) relating to 2011, where there are significant variances from adjustments boards experienced in the past. It is expected that this cell will have limited use and will only be used in extraordinary circumstances. Any amount of revenue accrued on this line will have an offsetting amount recorded at item 2.32 to reflect the grant impact.
- Input the opening surplus/deficit position at line 10.

- Input the amount transferred from (to) Reserve Funds (Internally restricted) to the Operating Fund at line 12.1.

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 2009 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.

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** 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

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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 2010

Information on this schedule is used in the calculation of tax revenues for 2010-11 in section 14. The residential and business taxes should reflect the revenue based on the most recent 2010 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

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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.

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

Section 1.1 – Pupil Foundation allocation

The base amount per pupil has been revised from \$4,180.15 at the elementary level to \$5,231.64 for grades JK to grade 3 and to \$4,317.65 for grades 4 to 8. For secondary students, from \$5,387.19 to \$5,589.65.

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	\$122,660.44	\$133,771.59
Vice-Principal salary including benefits	\$116,183.11	\$122,571.33
Secretary salary including benefits	\$50,461.89	\$ 53,157.46

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.

Section 2 - Special Education

The new SEPPA amounts reflects are as follows

JK to Grade 3	\$783.65
Grade 4 to 8	\$603.26
Secondary	\$406.18

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 2009-10, 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 2009-10 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 Behavioural Expertise Amount, previously funded under EPO, is now funded through GSN and provides \$10.8M funding for boards to build capacity by hiring staff with Applied Behaviour Analysis (ABA) expertise. This funding will be provided to the **Moose Factory Island DSA Board** and will be used to administer the program for the four remaining Isolate Boards.

Funding for this initiative will be allocated to and administered by the **Moose Factory Island DSAB** to service the four remaining Isolate Boards as follows:

Base Amount	\$80,000
Travel Amount	\$ 7,500
Per Pupil Amount	\$ 2,321Based on \$2.68 per pupil

Section 3 Language Allocations

The following benchmark increases have been incorporated in this section:

FSL Elementary pp amounts	
20 – 59 minutes gr. 4 - gr.8	From \$275.28 to \$281.77
60 – 149 minutes gr.4 – gr.8	From \$313.64 to \$321.03
Immersion JK to gr.8	From \$350.86 to \$359.13

FSL secondary pp credit amounts	
Gr. 9 & 10 French	From \$71.47 to \$73.28
Gr11 &12 French	From \$94.52 to \$96.92
Gr. 9 & 10 Other subjects taught in French	From \$117.58 to \$120.56
Gr11 & 12 Other subjects taught in French	From \$183.30 to \$187.95

French as a first Language	
Elementary per pupil amount	From \$699.29 to \$715.83
Secondary per ADE	From \$796.60 to \$816.81

ALF

Not Applicable in 2010-11

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

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.

- ESL

Year of entry	Factor
Sept.01, 2009 to Oct. 31, 2010	1.0
Sept. 01, 2008 to August 31, 2009	0.85
Sept. 01, 2007 to August 2008	0.5
Sept. 01, 2006 to August 2007	0.25

Item 3..3.3 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.

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:

Small board per pupil amount where total ADE < 4000:

$[\$315.22 - (20010/11 \text{ Total day school ADE of the Board, Item 5.1.1} \times \$0.01712)],$

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 \$1.07540) .
- 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 \$0.14447] + \$537.70.
- If Item 5.2.1, distance from major city, is greater than or equal to 1,150, \$610.07.

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 $\$42.10 \times 2010/11 \text{ ADE} \times (RSCM - 25\%)$

When $RSCM \geq 75\%$, the allocation is $\$21.05 \times 2010/11 \text{ ADE}$

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 \$3,243 per ADE for continuing education and \$3,133 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 \$51.62 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 \$114 to 117.

PLAR completed challenge for Grade 11 & 12 credit amount remains at \$342.

Section 7 – Cost adjustment and Teacher Qualification and Experience

The following benchmark increases are reflected in this section:

In the case of English Public School Boards, the amount is \$4,696.10 for JK to grade 3 and \$3,782.11 for grades 4 to 8

Teacher Q&E allocation per pupil – secondary the amount is \$4,909.70

The change in Table 5 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 \$819.25 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, 2009 and October 31, 2010 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 \$819.25 and the number of teachers counted for purposes of subsection 40(3) of the 2009-2010 grant regulation who had 0, 1 or 2 full years of teaching experience under subsection 40(6) of the 2009-2010 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 – 2010/11 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

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.

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 2010-11 Guidelines. A 2 per-cent increase over the 2009-10 amounts have been included.

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 – 2010/11 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 (Table 13 of the 2010/11 Instructions)

The Student Success Funding will be provided to the **James Bay Lowlands Secondary School Board** and will be used to administer the program for the four remaining Isolate Boards.

Funding for this initiative will be as follows:

Base Amount	\$83,599
Travel Amount	\$12,500
Per Pupil Amount	\$ 6,714Based on \$11.97 per pupil grades 7 – 8 Based on \$29.99 per pupil grades 9 - 12

Assistance for School Effectiveness (Table 11 of the 2010/11 Instructions)

The **Assistance for School Effectiveness** funding, previously funded under EPO, is now funded through GSN. This funding will be provided to the **Moosonee DSA Board** will be used to administer the program for the four remaining Isolate Boards.

Funding for this initiative will be as follows:

Base Amount	\$83,599
Travel Amount	\$12,500
Per Pupil Amount	\$ 1,830Based on \$2.63 per pupil elementary

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 2010/11.

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 the decline in operating revenues for DEA purposes in 2010-11 takes into account the following:

- (i) 13 percent of the revenue change in the Pupil Foundation Grant;
- (ii) 100 percent of the revenue change in the other grants that are used in the calculation of DEA (SEPPA, Remote and Rural and Board Administration) is recognized;

Page 2 and 3 of this section are used to calculate the 2009-10 operating revenues for Pupil Foundation, SEPPA, FFL, Remote and Rural, and Board Administration which are preloaded at items 16.1.1 to 16.1.6, column 1.

These items are calculated using the 2009-10 ADE from Ministry reviewed Estimates and applying the 2010-11 benchmarks and calculations. Where the enrolment data or the number of elementary schools eligible for FFL are different from the latest data, the boards can use the adjustment cells in item 16.8.2, 16.10.3, 16.10.6, 16.13.4 and 16.13.13 to report the difference.

The enrolment data at item 16.8.3 will also be used in Section 9, item 9.3 and Section 10, item 10.3.5a for

the grant calculation in these sections.

Item 16.5.1 – 2009/10 declining enrolment adjustment before phase in amount based on the 2009/10 Ministry reviewed Estimates submission is preloaded. Where this amount is different from the latest data, the boards can use the adjustment cell at column B to report the difference.

Section 17 – Other Grants

The program enhancement funding provided in 2010-11 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

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

20 – 39 minutes	\$1,936.45
40 minutes or more	\$2,904.67

Native Languages Secondary pp credit amounts

Gr. 9 to 10	\$1,645.52
Gr11 & 12	\$1,645.52

Native Studies Secondary pp credit amount	\$1,645.52
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Native Studies Demographic component	\$174.28
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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 \$174.28 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 14 – 2010-11 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.

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Appendix F2 – Board, Lodging and Weekly Transportation

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

Appendix F3 – Transportation to/from Provincial Schools

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

Appendix G – Board Teacher Salary Grid – 2010/11

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 – 2010-11 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	Column 1 Name of Board	Column 2 Per Pupil Amount \$	Column 3 Guarantee Amount \$
15148	James Bay Lowlands Secondary School Board	688	120,579
15199	Moose Factory Island District School Area Board	699	80,385
15202	Moosonee District School Area Board	1,158	305,423
79910	Penetanguishene Protestant Separate School Board	789	180,681

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	1,628
15199	Moose Factory Island District School Area Board	8,338
15202	Moosonee District School Area Board	269
79910	Penetanguishene Protestant Separate School Board	600

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
Behavioural Expertise Amount

Item	Column 1 Name of Board	Column 2 Base Amount \$	Column 3 Per Pupil Amount	Column 4 Travel Amount
15148	James Bay Lowlands Secondary School Board			
15199	Moose Factory Island District School Area Board	80,000	2,321	7,500
15202	Moosonee District School Area Board			
79910	Penetanguishene Protestant Separate School Board			

TABLE 9
School Operation Allocation

Item	Column 1	Column 2
	Name of Board	School area (m ²)
15148	James Bay Lowlands Secondary School Board	4,171.34
15199	Moose Factory Island District School Area Board	4,692.72
15202	Moosonee District School Area Board	3,154.06
79910	Penetanguishene Protestant Separate School Board	1,954.59

TABLE 10
School Effectiveness Amounts

Item	Column 1	Column 2	Column 3	Column 4
	Name of Board	Base Amount	Travel Amount	Student Amount
15148	James Bay Lowlands Secondary School Board			
15199	Moose Factory Island District School Area Board			
15202	Moosonee District School Area Board	83,599	12,500	1,830
79910	Penetanguishene Protestant Separate School Board			

TABLE 11
Community Use of Schools Operations Amount

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	4,788
15199	Moose Factory Island District School Area Board	5,285
15202	Moosonee District School Area Board	3,819
79910	Penetanguishene Protestant Separate School Board	2,678

TABLE 12
Learning Opportunities Table Amount

Item	Column 1	Column 2
	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	Column 2	Column 3	Column 4
	Name of Board	Base Amount	Travel	School component
15148	James Bay Lowlands Secondary School Board	83,599	12,500	6,714
15199	Moose Factory Island District School Area Board			
15202	Moosonee District School Area Board			
79910	Penetanguishene Protestant Separate School Board			

TABLE 14
Safe Schools Supplement: Program Supports

Item	Column 1	Column 2
	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

TABLE 15
Specialist High Skills Major Amount

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	9,500
15199	Moose Factory Island District School Area Board	
15202	Moosonee District School Area Board	
79910	Penetanguishene Protestant Separate School Board	