

Ministry of Education

Capital Policy and Programs Branch
 19th Floor, Mowat Block
 900 Bay Street
 Toronto ON M7A 1L2

Ministère de l'Éducation

Direction des politiques et des programmes
 d'immobilisations
 19^e étage, Édifice Mowat
 900, rue Bay
 Toronto ON M7A 1L2

**2017: SB7**

MEMORANDUM TO: Senior Business Officials

FROM: Colleen Hogan
 Director
 Capital Policy and Programs Branch

DATE: April 10, 2017

SUBJECT: **Reporting Capital Expenditures for the 2017 March Report**

This memorandum is intended to provide school boards with a reminder of upcoming reporting deadlines for capital expenditures. We would like to bring to your attention the following items:

1. School Condition Improvement (SCI) Expenditure Reporting
2. Community Hubs Minor Retrofits & Accessibility Expenditure Reporting
3. School Renewal Allocation Expenditure Reporting
4. Public Release of Condition & Expenditure Data

1. SCI Expenditures

All expenditures funded through SCI must be reported in VFA facility to be reimbursed. Reporting timelines, and uploads to EFIS, for the 2016-17 school year are provided in the table below. For the March Report, the two databases will be synchronized three times a week starting April 13th and ending May 15th.

SCI Expenditure Reporting	First Upload to EFIS	Last Upload to EFIS	Cash Payment
Expenditures from September 1, 2016 to March 31, 2017	April 13, 2017	May 15, 2017	June 2017
Expenditures from April 1, 2017 to August 31, 2017	Mid-September, 2017	October 31, 2017	February 2018

1.1 Reporting Refinements

To recognize that projects can overlap two reporting periods in the same school year, projects in-progress/underway will no longer have to be closed and archived for March reporting (only for financials). Projects in-progress/underway need to be locked in VFA.facility to be successfully transferred to EFIS. Once the March reporting cycle is complete, these projects can be unlocked to include additional expenditures incurred later in the school year. Please ensure that you specify the appropriate funding source, cost incurred in the reporting interval and fiscal year for all expenditures.

In addition, capitalized short-term interest costs will no longer need to be included as part of the project cost in VFA.facility. Boards are to report total capitalized short-term interest costs in EFIS.

If your board needs to report negative values to accommodate adjustments (e.g. rebates) for projects captured in the previous fiscal year, please contact Accruent (formerly VFA) Project Lead: Sazan Bimo at sbimo@accruent.com

1.2 Deferred Revenues from 2011-12 to 2014-15

For the few school boards with deferred revenues from previous years (2011-12 to 2014-15), please remember that you are required to deplete these reserves prior to accessing their 2015-16 allocation. Please note that expenditure funded through deferred revenues will not be uploaded to EFIS. Boards are required to manually enter this information into EFIS. Please ensure that your reported expenditure in EFIS aligns with the amount reported in VFA.facility and that you use the correct budget code.

2. Community Hubs: Minor Retrofit and Accessibility Expenditures

As noted in memorandum **2016: B18 – Community Hubs Capital Funding: Minor Retrofits and Accessibility**, all minor retrofits and accessibility expenditures incurred by school boards must be reported in VFA.facility. Reporting deadlines are similar to SCI, which is specified above. Eligible capital projects include either of the following:

- A retrofit to available school space into space for use by a new community partner(s) or expansion of existing hub spaces in schools, or
- Improved accessibility of a school to enable use by a broader range of community partners.

This funding cannot be used:

- To expand the existing building footprint or gross floor area;
- In a school that is scheduled to close within the next five years;
- To undertake capital work to accommodate a child care or child and family support program operator, as Child Care Retrofit and Schools-First Child Care Capital Retrofit funding exists for this type of work; or
- To make space available exclusively for use after regular school day hours as Community Use of Schools funding exists for this purpose.

Reporting:

To report on community hubs expenditures, school boards will summarize their minor retrofit or accessibility expenditures by school and enter the total under two expenses categories – “Retrofit Expenses” and/or “Accessibility Improvement Expenses”. School boards will report on:

- the expenditures incurred to date (note: all expenditures must be depreciable and qualify for amortization);
- the type of capital work (retrofit and/or accessibility) undertaken;
- the community hub partners that will benefit from the capital work (new or existing);
- the type and description of the services provided by the community partners; and
- the length of the lease agreement between the community hub partner and the school board.

Please be reminded that cash payments will be made twice a year. Unspent funds from a board’s 2016-17 allocation will be carried forward to the 2017-18 school year, however, any 2016-17 amounts unspent by the end of the 2017-18 school year will not carry forward.

3. School Renewal Allocation Expenditures Reporting

School boards must report their 2016-17 School Renewal Allocation capital expenditures in VFA.facility (for buildings and other non-moveable type assets). For 2016-17, expenditures funded through this allocation will not be uploaded to EFIS. Boards are required to manually enter this information into EFIS. Reported expenditures (as in-progress or complete projects) in VFA.facility must match the reported expenditures in EFIS by January 31, 2018.

4. Public Release of Condition & Expenditure Data

The Ministry is reviewing the option to update the publically released facility condition data to reflect 2016 assessments and expenditures reported in VFA.facility. More information will be provided at a later date.

If you are presenting facility condition data from VFA.facility to the public, as best practice, please contact Accruent to verify the data prior to making it publicly available.

5. Key Contacts

For questions about renewal funding, please contact Hitesh Chopra, Team Lead, Policy, Capital Policy and Programs Branch, at (416) 325-1887 or Hitesh.Chopra@ontario.ca

For questions about Community Hubs funding, please contact Hemwanti Dobbs, Senior Policy Analyst, Capital Policy and Programs Branch at (416) 326-9445 or Hemwanti.Dobbs@ontario.ca

For technical questions relating to VFA.facility, please contact Accruent:

Sazan Bimo – Senior Project Manager

sbimo@accruent.com

(647) 497-5421

Al Kostiuk – Senior Functional Consultant

akostiuk@accruent.com

(647) 497-5405

Original signed by:

Colleen Hogan

Director

Capital Policy and Programs Branch

Cc: Facility Managers