

GUIDE TO COMPLETING THE 2017-18 ESTIMATES FORMS

Section 68 School Authorities (Hospital Boards)

The Estimates forms are provided in Excel. Section 68 School Authorities are required to email an electronic version of the 2017-18 Estimates and variance report along with a PDF copy of the Certificate signed by the Chief Executive Officer by **July 31, 2017** to Estimates.met@ontario.ca.

Where the Estimates are filed after this date, cash flow penalties may be implemented and the school authorities' regular cash flow will be reduced by 50% for the payment(s) in the month(s) following the extended date. Upon submission of the outstanding Estimates, the ministry will revert back to the normal monthly payment process and will include in the monthly payment the total amount withheld up to that point.

If you have any questions related to the completion of the Estimates package please contact:

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Summary of Changes

Form	Changes
Variance report	<ul style="list-style-type: none">Section 68 School Authorities are to now report forecasted results for 2016-17 expenses and explain variances between the 2017-18 requested amounts to the 2016-17 forecast
Enrolment	<ul style="list-style-type: none">Total pupil days calculation has been removed (formerly calculated at cell F24)
Grant Calculation	<ul style="list-style-type: none">Legislative grants payable (line 1.8) now includes requested amounts for capitalized expenditures (line 1.1.1)
Tuition Calculation	<ul style="list-style-type: none">This form has been removed

- Schedule 9 Revenues
- Schedule 10 Expenses
- Supplementary Schedule Supplemental Information – Expenses
- Schedule 10ADJ Adjustments for Compliance Purposes
- Schedule 5 Detail of Accumulated Surplus/(Deficit)
- Schedule 5.1 Deferred Revenues
- Enrolment Projected Enrolment for 2017-18
- Appendix H 2017-18 Staffing
- Schedule 3C Tangible Capital Assets
- Schedule 1.1 Consolidated Statement of Operations
- Certificate of Secretary of the Board

Instructions for Completion Of The Estimates Forms

The 2017-18 Estimates package consist of the following worksheets:

Schedule 1.1 – Consolidated Statement of Operations

This statement shows the revenues, expenses, and calculates the annual and accumulated surplus/deficit. The only input required is to report the opening Accumulated Surplus/(Deficit) balance in cell H32.

Schedule 3C- Tangible Capital Assets Continuity Schedule (TCA)

Amounts that are capitalized per the Tangible Capital Asset (TCA) Guide and are accounted for under Public Sector Accounting Standard (PSAB) PS 3150 will be recorded on Schedule 3C. The purpose of entering the (TCA) data into this schedule is to provide the capital expenditure funding requested as part of the budget submission and report the amortization of TCA in order to conform with PSAB.

Schedule 3C consists of three sections: Cost, Accumulated Amortization and Net Book Values and Disposals. Beginning in the Cost section, enter the opening balance of any tangible capital assets as at September 1, 2017 by the categories provided. Enter the estimated additions and betterments and disposals/deemed disposals.

In the Accumulated Amortization section, enter the opening balance of any accumulated amortization as at September 1, 2017 by the categories provided. Enter the amortization expense, write-downs and deemed disposals.

In the NBV section, enter any proceeds of disposition as well as any gain or loss on disposal.

As per the regulation changes implemented in 2016-17 with regards to capital expenditures, funding eligibility now includes certain capital expenditures such as equipment, computer hardware or computer software.

Please review the (TCA) Guide to view capitalization requirements for assets which can be found found at the following link:

https://efis.fma.csc.gov.on.ca/faab/Capital%20Asset%20Valuation/TCA%20GUIDE%202015_EN_Updated.pdf

Schedule 5 – Detail of Accumulated Surplus/(Deficit)

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

Schedule 5.1 – Deferred Revenues – Statement of Continuity

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 required by regulation or legislation, as well as third party amounts. It reports the continuity information relating to the statement of financial position account called Deferred Revenue.

Schedule 9 –Revenues

This schedule is designed to collect revenue information on a PSAB basis. There are no significant changes from the prior year.

Schedule 10 – Expenses

This schedule is designed to collect expense information on a PSAB basis by expense category and object. As per (PSAB) guideline PSG-4, paragraph 7, the creation of, addition to or deduction from funds and reserves does not create a revenue or expense. As such, as of September 1, 2010, movement in and out of funds no longer impact the revenue or expenses of the board. Since funds will no longer be presented under PSAB, all of the expenses that were previously recorded in the funds (operating, capital, reserve and school activities funds) are now recorded on Schedule 10.

Since TCA have been capitalized per PSAB PS-3150 starting September 1, 2009, capital expenditures that meet the capitalization threshold per the TCA Guide are no longer expensed; they are recorded on the tangible capital asset continuity schedule (Schedule 3C). Only the amortization related to TCA is recorded on Schedule 10. Amortization is split into five categories:

1. Instruction (item 72, column 12)
2. Administration (item 73, column 12)
3. Transportation (item 74, column 12)
4. Pupil Accommodation (item 75, column 12)
5. Other (item 76, column 12)

Capital expenditures that do not meet the capitalization threshold as per the TCA Guide will continue to be recorded in column 5 (Supplies and Services). Any expenditures related to the replacement of furniture and equipment that do not meet the capitalization threshold will be recorded in column 5.

- Actuarially determined amounts for retirement benefits, post-employment benefits, compensated absences and termination benefits are recorded in expenses as required by PSAB Sections 3250 and 3255. To the extent that this amount differs from the amount paid, the offsetting difference is included in the Increase/(Decrease) in Unfunded Liabilities - Employee Benefits column on Schedule 10ADJ (Adjustments for Compliance Purposes) in Column 16. If the PSAB expense is greater than the amount paid in cash, the unfunded liability has increased, which is recorded as a positive number on Schedule 10ADJ.
- Interest expense includes the accrual amount to year-end, in addition to the cash payment made during the year. This is the amount that should be recorded on Schedule 10. To the extent that this amount differs from the amount paid in cash, the offsetting difference is included in the Increase/(Decrease) in Unfunded Liabilities - Interest Accrued column on Schedule 10ADJ (Adjustments for Compliance Purposes) in Column 14. If the PSAB expense is greater than the amount paid in cash, the unfunded liability has increased, which is recorded as a positive number on Schedule 10ADJ.
- Vacation accruals are included in expenses under PSAB. This expense is the amount that should be recorded on Schedule 10. To the extent that this amount differs from the amount paid in cash (i.e. vacation used during the year), the offsetting difference is included in the Increase/(Decrease) in Unfunded Liabilities - Vacation Accrued column on Schedule 10ADJ (Adjustments for Compliance Purposes) in Column 15. If the PSAB expense is greater than the amount paid in cash, the unfunded liability has increased, which is recorded as a positive number on Schedule 10ADJ.
- Prepaid Expenses and Inventories of Supplies are to be recorded as non-financial assets in the period in which they are acquired. These assets will be drawn down and recognized in expense in the period in which they are used (not when acquired as was done prior to September 1, 2010).

- Expenses to be reported on this schedule are gross expenses except for HST rebates. Salary recoveries are not netted and any recoveries are to be reported on Schedule 9 in the Other Revenue section.
- Amounts going into deferred revenues are *not* expenses.
- Expenses include capital purchases that do not meet the capitalization threshold in the TCA Guide.

Please report the Trustees' Association Fee as an expense in Schedule 10, using code point 6610 under Board Administration. Under the School Boards Collective Bargaining Act boards are provided with the funding necessary to support the labour relations activities of their respective trustees' associations. The Section 68 School Authorities have been provided with the funding of \$1,000 each to be submitted to their Trustee Association by October 15, 2017.

Code point 5810 should be used to report NTIP expenses.

Special Education Equipment Approvals should be reported at code point 5510.

Schedule 10ADJ – Adjustments for Compliance Purposes

This schedule is designed to show the adjustments required to arrive at Expense Adjustments for Compliance Purposes. This is the amount that must be included as expenses in the financial statements of the board under Section 231 of the Education Act.

Unfunded Liabilities – Accrued Interest

Interest expense includes the accrual amount to year-end, in addition to the cash payment during the year. This is the amount that should be recorded on Schedule 10. To the extent that this amount differs from the amount paid, the offsetting difference is included in the Increase/(Decrease) in Unfunded Liabilities - Interest Accrued column on Schedule 10ADJ (Adjustments for Compliance Purposes) in Column 14. If the PSAB expense in respect of long term capital debt supported by the ministry is greater than the amount paid in cash, the unfunded liability has increased, which is recorded as a positive number on Schedule 10ADJ.

Unfunded Liabilities – Accrued Vacation:

Vacation accruals are included in expenses under PSAB. This expense is the amount that should be recorded on Schedule 10. To the extent that this amount differs from the amount paid, the offsetting difference is included in the Increase/(Decrease) in Unfunded Liabilities - Vacation Accrued column on Schedule 10ADJ (Adjustments for Compliance Purposes) in Column 15. If the PSAB expense is greater than the amount paid in cash, the unfunded liability has increased, which is recorded as a positive number on Schedule 10ADJ.

Unfunded Liabilities – Employee Benefits:

Actuarially determined amounts for retirement benefits, post-employment benefits, compensated absences and termination benefits are recorded in expenses as required by PSAB Sections 3250 and 3255. To the extent that this amount differs from the amount paid in cash, the offsetting difference is included in the Increase/(Decrease) in Unfunded Liabilities – Employee Benefits column on Schedule 10ADJ (Adjustments for Compliance Purposes) in Column 16. If the PSAB expense is greater than the amount paid in cash, the unfunded liability has increased, which is recorded as a positive number on Schedule 10ADJ.

Report the amount by which expenses were increased (i.e. unfunded liability increased) or decreased (i.e. unfunded liability decreased), due to the application of PS 3250 and 3255, over the amount required to be included for compliance purposes (the cash payout during the year).

Column 21 and Column 22 are for ministry use only and require no data entry.

Projected Enrolment for 2017-18

This page is used to capture projected average enrolment for 2017-18. The full-time equivalent enrolment of pupils is to be reported for each month end within the school year and is calculated as instructed on the enrolment schedule. This information drives analysis performed by ministry staff. Take extra care in completing this schedule.

Calculation of Legislative Grants

There is no data entry required on this page. The calculation is driven entirely from the data entered on Schedules 9, 10 and 10ADJ.

Appendix H – 2017-18 Staffing

Appendix H staffing forms request information on staffing categories for analysis and funding purposes. New for 2017-18, there are two Appendix H staffing forms. Staffing information must be reported as at October 31st and March 31st. In addition Appendix H also requests information by the following bargaining/employee groups:

- AEFO : Association des Enseignantes et des Enseignants Franco-Ontariens
- ETFO: Elementary Teachers Federations of Ontario
- OECTA: Ontario English Catholic Teachers Association
- OSSTF: Ontario Secondary Schools Teachers Federation
- CUPE: Canadian Union of Public Employees
- ETFO-EW: Elementary Teachers Federation of Ontario - Education Workers
- EWAO: Education Workers Alliance of Ontario (including AEFO Education Workers, Association of Professional Student Services Personnel (APSSP), Coalition of Education Assistants of Ontario – Dufferin-Peel Educational Resources Workers'

Association, Coalition of Assistants of Ontario – Halton District Educational Assistants' Association(HDEAA), Coalition of Education Assistants of Ontario – Waterloo Region DSB, Services Employees International Union(SEIU), and Unite Here (UH).

- OCEW: Ontario Coalition of Educational Workers (including Canadian Office and Professional Employees Union (COPE), Coalition of Education Assistants of Ontario – Educational Resource Facilitators of Peel (ERFP), Labour International Union of North America (LIUNA), Maintenance and Construction Skill Trades (MCSTC), and Ontario Public Service Employees Union (OPSEU)
- OSSTF-EW: Ontario Secondary Schools Teachers Federation – Education Workers
- Other Unions: Other unions not specifically listed here (including Unifor)
- Other Non-Union: Management or Non-unionized (excluding Principals and Vice-Principals)
- PVP: Principals and Vice-Principals

New for 2017-18, for each category of staff reported in Appendix H, information must also be reported for the number of hours per week required to equal a full time equivalency (FTE).

FTE is defined as the FTE prescribed by the applicable collective agreement, except where the collective agreement uses few hours as the determination of FTE(For example, lunchroom supervisors who work 1-2 hours per day). In this case, S68's should use a minimum of hours per week (i.e. the length of the typical work week between 30 and 40 hours). Where a collective agreement does not specify the definition of FTE or a position is not covered by a collective agreement, FTE should reflect the expectation of the duration of work as prescribed by contractual agreement. For instance, an employee who is expected to work for 10 months from September to June (for example, an elementary secretary) should be reported as 1.0 FTE. An employee who is expected to work for 12 months (for example, a board administration secretary) but who takes 2 months of unpaid leave and is not replaced should be reported as 0.83 FTE.

Input – General

Appendix H is to include all staffing positions regardless of funding sources and eligibility for health, life and dental benefits. Appendix H is the proxy used to remit funding to the Provincial Benefit Trusts on an ongoing basis and therefore must include all staffing positions based on rules of inclusion for Appendix H.

Input - Completion

Report the FTE of staffing, as at October 31 and March 31 of the school year, under the different staffing categories to one decimal place in the Estimates.

Both the October 31 and March 31 data should reflect estimated FTEs.

Report the total FTE by staff type in column C, rows 11 to 70 of Appendix H.

For the total FTE reported in column C, allocate the FTE by bargaining/employee group in columns D,F,H,J,L,N,P,R,T,V,X and Z.

For the FTE reported in column C, report the number of hours per week required for full time status (by bargaining/employee group) in columns E,G,I,K,M,O,Q,S,U,W,Y,and AA.

If the number reported in column C does not agree to the sum of the numbers reported in columns D,F,H,J,L,N,P,R,T,V,X and Z an error message will be noted in column AB.

Do not include:

- Vacant positions (even if they are filled immediately after a count date);
- Positions that are not planned to be replaced;
- Duplicates of a position. Only report the position once. (examples include employees on maternity leave, sabbatical leave or other leave of absence with or without pay, for the count date, that are replaced by another employee);
- Staff on unpaid sabbatical leave or other leave of absence without pay;
- Hours relating to temporary assistance; and,
- Hours relating to overtime.

Include FTEs of all positions, except for Continuing Education instructors/teachers as well as other non-teaching staffing positions as their workload is not typically converted to a FTE on the October 31 and March 31 count dates. Continuing Education instructors/teachers as well as other non-teaching staffing positions may be contract positions or positions paid on an hourly basis and are sometimes dependent on whether a program will actually take place (in which case, these are estimated workload hours based on programs which are converted to FTEs for Estimates).

Input – Staffing by Bargaining/Employee Group

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 if not specified in the collective agreement.

For Clerical and Secretarial staff, use the full-time equivalent prescribed by the applicable collective agreements whether 10-months or 12-months. Therefore a fulltime 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 agreement.

Deduct

Row 73 enter the FTE of Ineligible Lunchroom, Noon Hour, Yard or Bus Supervision employees. (Enter as a positive number)

Row 74 enter the Trustee FTE reported in Appendix H. (Enter as a positive number)

Rows 75 to 77 enter the name and related FTE of job classifications that are not eligible for employee benefits. If some individuals in a job classification receive benefits while others in the same classification do not, **DO NOT** report them in this section. This section is reserved where 100% of individuals in the job classification do not receive benefits. (Enter as a positive number)

Row 78 enter the FTE of those individuals who are on secondments from a school board. (Enter as a positive number)

Row 79 sums the staffing FTE's ineligible for inclusion in the Provincial Benefit Trust calculation.

Row 80 calculates the eligible staffing positions for Provincial Benefit Trust purposes. (The difference between the total staffing FTE reported in Appendix H less ineligible staffing positions)

Staffing Categories

Classroom Instruction

Classroom Teachers (including preparation time)

Includes all classroom teachers.

(Code of Account references – Function 10 and Object 170 all Programs except 305 (Section 23 program)).

Teacher Assistants (General)

Includes all teacher assistants.

Student Support – Professionals, Paraprofessionals and Technicians

Includes Child and Youth Workers (CYW) hired by the boards separately. These would exclude any CYW who are hired as teaching assistants as these should be reported under the teaching assistants' line. They would include CYW reported under the professional and paraprofessional grouping, including those hired under the Safe and Accepting Schools initiative.

Clerical and Secretarial Staff

The FTE of clerical/secretarial staff providing support to this function should be reported separately here.

Other Professional and Paraprofessional Staff, Teachers or Teacher Assistants

Other teachers' included in this category would include staff that have a teaching certificate but do professional or paraprofessional work.

Library and Guidance

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

Technicians and Other Staff

(Code of Account References - 23-136, 24-136, 23-135, 24-135, 23-191, 24-191).

Non-Classroom

Coordinators and Consultants Staff

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

Principals and Vice-Principals (Administrative Time)

Also included here is any regularly scheduled teacher-in-charge time and is excluded from classroom teachers above.

Clerical and Secretarial

(Code of Account References – 15-112, 23-112, 24-112, 15-103).

Administration and Governance, Pupil Transportation, School Operations & Other Non-Operating Staff

Administration and governance, pupil transportation, most school operations staffing is to be reported on a board total basis.

Trustees (Code of Accounts Reference – 31-101) – includes Student Trustees which is populated based on the information entered under Section 10.

Directors' and Supervisory Office (Code of Accounts Reference – 32-102)

Supplementary Schedule

This schedule captures supplementary information on the breakdown of select expense groups as reported in Schedule 10. Boards are required to provide details on the various budgeted costs included in the Staff Development, Supplies and Services, Rental Expense

and Other Expense groups. The total budgeted costs provided for each expense group should equal to the totals reported on Schedule 10, line 90.

Ministry Adjustment

This page is intended for ministry use only during the 2017-18 review process. No data entry is required.