

2017-18 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 email an electronic version of the 2017-18 Estimates along with a PDF copy of the Certificate signed by the Chief Executive Officer by October 16, 2017 to Estimates.met@ontario.ca.

Summary of changes (for 2017-18 Estimates)

Labour related changes

The 2017-18 Estimates forms implemented the enhancements related to negotiated agreements with the teacher and education worker unions, which extend the collective agreements to August 31, 2019.

Enhancements on salary, benefits, class size and professional development are provided through benchmarks and GSN table changes.

Schedule 3C

The formulas for the ending balance cells as of August 31 for every line have been changed to add every column including Disposals and Write Downs. For the Cost or Gross Book Value section the Write Downs and Disposals should reduce the value of the asset and for the Accumulated Amortization section only the Disposals reduce the value of the asset. Please use the correct sign when inputting amounts to reflect those rules.

Schedule 5

The In-Year Increase/Decrease for Operating Accumulated Surplus cell at column 2 item 1.1 has been changed from an input cell to the same calculated cell that is used in the Financial Statements cycle.

Schedule 10A/B

The Replacement Furniture & Equipment columns have been removed in Schedules 10A and 10B. Those expenses can be reported under Supplies and Services.

Schedule 10F

The “Retirement – Health, Dental, Life Insurance Plan” and “Extended Health Benefits and Life Insurance – Current Employees” are split into two columns separately to report the expenses related to the benefit trusts and to school board plan which is maintained for employees who have not transitioned to the benefit trusts.

Schedule 12

Students who have completed Grade 6 can access a summer course in literacy and/or mathematics for Grade 7 students, therefore enrolment for these students should be included in line 2.6, summer school – Grade 7 and 8 Literacy and Numeracy Remedial of Schedule 12.

Section 1.3 – School Foundation amount

As part of the labour enhancements there is a new item 1.3.18.1 for Additional Compensation of Principals and Vice-Principals.

Section 2 – Special Education allocation

The Differentiated Special Education Needs per pupil amount has been increased due to the Implementation of the 2017-2019 Labour Agreements. The updated per pupil amounts are shown in Table 1. The Approved Special Incidence Portion (SIP) (item 2.5) has been moved and is no longer shown as part of the Differentiated Special Education Needs Amount.

Section 5 – Remote and Rural allocation

A new item 5.2.4 has been added for the Northern and Rural Education Fund.

Section 5A – Rural and Small Community allocation

This allocation has been phased out and has been removed from the forms.

Section 7 Teacher Compensation

The Benefits Trust Funding (item 7.11.2) is to support benefits transformation that is provided through the GSN. The Professional Development allocation (item 7.11.3) is added for the 0.5% lump sum funding for professional development as agreed in the extension of the labour agreements. The corresponding expenses should be reported under the salary column of Schedule 10 to various expenses category rows according to where the staff salary would normally be reported.

Section 7.2 – New Teacher Induction Program (NTIP)

The calculation at item 7.24 has been changed so that there is a requirement for the NTIP expenses to be inputted and that the board is receiving the minimum amount of the “per teacher NTIP amount” or the “NTIP expenses”.

Section 10 - Administration and Governance

A new item 10.6.2 is added for the Human Resource Transition Supplement funding to help boards manage the impact of the labour agreements extensions.

Section 11 – Accommodations

The new items 11.13.1 and 11.13.2 have been added for School Renewal Investment to assist in keeping Schools in a state of good repair.

Section 11A – Community Use of Schools

An increase of 3% has been made for the Community Use of Schools allocation.

Section 13 - Learning Opportunities

A new item 13.10 is added for the Local Priorities Fund as agreed in the latest extension of the collective agreements to address a range of local education priorities, such as special education and “at risk” students, safe and accepting schools, and adult education.

Section 18 - Indigenous Education Supplemental Allocation

The name of this allocation has been changed from First Nation, Metis and Inuit Education Supplemental Allocation to Indigenous Education Supplemental Allocation.

Appendix H - Staffing

New columns are added for each staffing category for the different Bargaining Groups to report the FTE and the number of hours per week to calculate one FTE. Error messages have been created to ensure there is no discrepancy between the FTE for Staffing and the Staffing by Bargaining Group.

Suggested Order of Entry

- Enrolment Schedules & Grant Sections
- Schedule 5 – Detail of Accumulated Surplus/(Deficit) (opening balances)
- 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 amount of revenues less the amount of expenses equals 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

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 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 5 – Detail of Accumulated Surplus / (Deficit)

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

The schedule tracks the portion of the accumulated surplus/deficit into various components for budget compliance purposes, 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 became effective on September 1, 2010.

Available for Compliance – Unappropriated

This portion of the surplus, if any, is available to address any in-year deficit.

Available for Compliance – Internally Appropriated

This portion of the surplus, if any, is available to address any in-year deficit.

Unavailable for Compliance

This portion of the surplus, if any, is not available to address any in-year deficit.

Other Purposes - Capital:

For Other Purposes – Capital (Items 2.3 and 2.4), boards may allocate the portion of the annual surplus/deficit that they wish to use in future years on specific capital projects. This will indicate that the surplus will be applied against the amortization expense of those projects in future years.

Employee Future Benefits - retirement gratuity

Item 4.1 is for Employee Future Benefits - retirement gratuity. The unfunded liabilities as of September 1, 2017 are from item 1.4 in schedule 10G, which are based on the closing balance of the unfunded liabilities as of August 31, 2017 in Schedule 5 of the 2016-17 Ministry reviewed Estimates and adjusted by the boards where appropriate. This opening unfunded liabilities is to be amortized over adjusted Employee Average Remaining Service Life (EARSL) of eligible employees under the plan or a shorter period reported at item 2 in Schedule 10G. The amortized amount in col. 3 is brought in the calculation of compliance through schedule 10ADJ.

Employee Future Benefits – Early Retirement Incentive Plan

Item 4.1.1 is for Employee Future Benefits - Early Retirement Incentive Plan. The unfunded liabilities as of September 1, 2017 are from item 1.4 in schedule 10G, which are based on the closing balance of the unfunded liabilities as of August 31, 2017 in Schedule 5 of the 2016-17 Ministry reviewed Estimates and adjusted by the boards where appropriate. This opening unfunded liabilities is to be amortized over adjusted Employee Average Remaining Service Life (EARSL) of eligible employees under the plan or a shorter period reported at item 2 in Schedule

10G. The amortized amount in col. 3 is brought in the calculation of compliance through schedule 10ADJ.

Employee Future Benefits - Retirement Health, Dental, Life Insurance Plans, etc.:

Item 4.1.2 is for Employee Future Benefits - Retirement Health, Dental, Life Insurance Plans. The unfunded liabilities as of September 1, 2017 are from item 2.4 in schedule 10G, which are based on the closing balance of the unfunded liabilities as of August 31, 2017 in Schedule 5 of the 2016-17 Ministry reviewed Estimates and adjusted by the boards where appropriate. This opening unfunded liabilities is to be amortized over the number of remaining years of the 10 years amortization period or a shorter period reported at item 2 in Schedule 10G. The amortized amount in col. 3 is brought in the calculation of compliance through schedule 10ADJ.

Employee Future Benefits - other than other than those described in items 4.1 to 4.1.2:

Item 4.1.3 is for Employee Future Benefits - other. The in-year changes in liability for employee future benefits -other will be phased into compliance over 4 years starting in 2012-13 so that by 2017-18 the full PSAB expense is managed for compliance purposes. If a board had outstanding unfunded liabilities (opening balance) that it would like to address using its in-year surplus. For in-year surplus input the amounts under column 16 of Schedule 10ADJ. It will be brought into column 3 of Schedule 5.

Schedule 5.1 – Deferred Revenue

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 42 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 (categorized as Legislative Grants, Other Ministry of Education Grants, Other Provincial Grants and Third Party Grants). All deferred revenues are to be recorded on this schedule.

- Transfers to deferred revenue are the amounts put into the deferred revenue liability account (column 2) and transfers out of deferred revenue are amounts taken out of the deferred revenue liability account (column 4, 5 or 6). The decrease in deferred revenue is the amount recognized as revenue (Schedule 9) in the current year
- Any earnings on deferred revenue that are required to be used for the same purpose as the initial deferred revenue amount will be recorded in column 3. If earnings are not required to be used for the same purpose as the initial deferred revenue amount, then the earnings will be recorded on Schedule 9 as interest. The board will enter this amount on Schedule 9 at item 6.1.
- In the case that the agreement with the organization providing the funding under deferred revenues requires the board to return any unspent funding to the organization at the end of the period of the agreement, the board can use the adjustment (column 2.1) to transfer the unspent funding to an account payable to the organization.

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. 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. . . 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.
- Amounts that are transferred to revenue on the deferred revenue schedule (in Schedule 5.1, column 4) 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 4. 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 Schedule 11A.
 - Total current year legislative grants from Section 1 and the amounts from deferred revenues, which come from Schedule 5.1.

Line 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 2016 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 to reflect the grant impact.

Schedule 10 - Operating Fund - Expenses

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 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.

Expenses to be reported on this schedule are gross expenses 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 expenses 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 – 195
Benefits	object codes 201 – 295
Staff Development	object codes 315 – 318
Supplies & Services	object codes 320 – 460, 551 - 553 and 661

Interest charges on long term debt	object codes 752, 754 and 761
Rental Expenses	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
Amortization	object codes 781 - 798

Funding has been provided to boards under the learning opportunities grant for a board leader for the implementation of the new funding initiatives for student success and school effectiveness . 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.

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 or 73; and short-term borrowing costs for operating purposes is to be included at col 10 line 66.

Other non-operating expenses on line 78 are to include only the extraordinary expenses as referred to in the Uniform Code of Accounts, restructuring fund expenses or expenses that are non-educational and for which the board receives off-setting revenues.

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 expenses are to be recorded as per the Uniform Code of Accounts except capital expenses and principal payments on debt, which are excluded from this schedule.

As part of the full implementation of the Full Day Kindergarten initiative, Teacher Assistants and Early Childhood Educators (ECE’s) line is split into two lines, teacher assistants (item 53.1) and ECE (item 53.2) for related to day school programs. The expenses reported on item 53.2 ECE line should be related to the ECE work in Full Day Kindergarten. In the case that there are ECEs that work in other grades, please report it under item 53.1. Any ECE expenses related to non-day school programs (e.g. before and after school) will be reported under line 78 – Other non-operating expenses.

Schedule 10ADJ: Operating Fund – Expenditure Adjustments for Compliance

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.

Column 14 - Unfunded Liabilities – Accrued Interest

Interest expenses include the accrual amount to year-end, not just 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 this

column. 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 – Employee Benefits other than retirement gratuity

Actuarially determined amounts for retirement benefits and post employment benefits are recorded in expenses (Schedule 10) as required by Sections 3250 and 3255 of the PSAB Handbook. Boards have, up to 2011-12 reported a PSAB expense for their EFB, but are required to manage their EFB cash expense, not the PSAB expense, for budget compliance purposes.

Column 15 – Amortization of Employee Future Benefits – Health, Dental, Life Insurance

During 2012, an amendment was made to Ontario Regulation 488/10 requiring the amortization of retirement health/dental/life insurance liabilities over 10 years or a shorter period, beginning during the 2012-13 school year. This was outlined in memorandum 2012:B14. The total of this column is populated from schedule 5, line 4.1.2, column 3. Boards are to distribute this amount among the available lines as applicable.

Column 16 – (Decrease) Unfunded Liabilities – Employee Benefits

As the four year phase-in spending on benefits that do not relate to retirement gratuities and retirement health/dental/life insurance (i.e. Long-term disability benefits, WSIB benefits and other) from cash to PSAB expense for budget compliance purposes is completed in 2017-18. These expenses are no longer excluded for compliance purpose.

However if the board would like to address the remaining Unfunded Non-retirement Gratuity Related Employee Benefits using in-year surplus/deficit, they could report the amount under column 16, (Decrease) Unfunded Liabilities – Employee Benefits. The total of this column will be populated to Schedule 5, column 3, item 4.1.3.

Column 18 – Amortization of Employee Future Benefits – Retirement Gratuity liability

Boards are required to fully address their unfunded retirement gratuity liability over the EARSL of eligible employees under the plan or a shorter period. This includes both the retirement gratuity liability as well as any Early Retirement Incentive Plan liability. The total of this column is populated from the sum of amounts on Schedule 5, items 4.1 and 4.1.1, column 3.

Column 20 – Total Expenses for Compliance

This is the sum of the total expenses adjustment at column 19 and the total expenses at column 19.

School Generated Funds

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Expenses related to school generated funds are excluded for compliance purposes on Schedule 10ADJ at line item 79. The corresponding revenues are excluded from compliance on the Compliance Report at line item 1.1.

Schedule 10A and 10B – Special Education Expenses

The purpose of this schedule is to provide special education expenses for enveloping compliance purposes

- Expenses 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 expenses 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 expenses are to be reported in schedule 10A and secondary special education expenses in schedule 10B.

Include expenses (including S23 programs in approved facilities) that fall within the classroom and non-classroom categories, except for those expenses which, although related (directly or indirectly) to special education pupils, fall under other funding categories e.g. transportation, administration, supervisory officers and school operations.

Boards are required to refer to the instructions provided in the Uniform Code of Accounts in the section ‘costing for special education’ in reporting data on these schedules. The Uniform Code of Accounts is available on the ministry’s extranet site for users as a reference in completing this schedule.

Schedule 10C School Operation & Maintenance Report

This schedule provides a more detailed breakdown of the School operations and maintenance expenses reported on Schedule 10.

All expenses are to be reported on a PSAB basis.

Schedule 10F – Employee Benefits

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

Schedule 10G – Supplementary Information on Employee Benefit Obligations

Majority of the information reported on the page for the continuity of the liabilities of employee benefits is required only in Financial Statements; therefore this page is removed from Estimates. The EARSL and amortization period are moved to a new page.

A new page was added to this schedule to calculate the amount to be brought into compliance for the unfunded liabilities for retirement gratuity, early retirement incentive plans and retirement health/dental/life insurance plans.

Boards could use the input cells at items 1 and 2 to enter the opening balances.

Items 2 and 3 show the EARSL and amortization period applicable for 2017-18 which are based on the EARSL and amortization period reported in Schedule 10G of the Ministry's 2016-17 Estimates minus 1 year.

Schedule 11A - Tax Revenue and Territorial District Adjustments

Information on this schedule is used in the calculation of tax revenues for 2017-18. The residential and business taxes should reflect the revenue based on the most recent 2011 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

The sheet " Est Tax Revenue" section calculates property tax revenues for the school year, using calendar year data reported on Schedule 11. Items 11.1.2 and 11.1.3 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 11.1.2 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.

Tax revenues at item 11.1.1 and tax adjustments at items 11.1.5 to 11.1.7 are populated from the totals compiled in the first sheet of 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 were discontinued in 2011/12.

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

Report enrolment data for continuing education and summer school (including remedial programs on literacy and numeracy) programs on this schedule. The ADE in respect of the programs are estimated by school boards in the case of revised estimates submission; for financial statements, they are calculated by school boards from the course lists provided by the ministry and filled out by boards. These course lists and corresponding registers must be retained for audit purposes.

Exclude enrolment in respect of pupils to whom the board charges fees per section 8 of the Calculation of Fees Regulation.

Include in item 1.2.1 enrolment in a continuing education credit program that begins after the end of the day school instructional program and before 5 p.m., and where the majority of the pupils enrolled are day school pupils. Enrolment reported in this row should not be included in item 1.2.

ADE for transfer courses and cross-over courses reported at items 1.5 and 1.6 respectively (and 2.3 and 2.4 if taken during the summer) generate funding to allow students to move from one stream to the other in accordance with the Ontario Secondary School Grades 9 – 12: Program and Diploma Requirements, 1999.

ADE for Literacy and Numeracy programs reported at items 1.8, 1.9, 1.10 (and 2.6, 2.7 for those programs delivered in the summer) generate the Literacy and Math for grades 7 to 10 component of the Learning Opportunities funding (calculated in section 13).

Day school pupils 21 and over and high-credit ADE (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

Starting in 2014-15, school level enrolment for current school year has been changed from input at ADE level to FTE level for October and March, including independent study for pupils of the board below age of 21. 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.

This Schedule has been modified to accommodate the 34 credit threshold by adding new columns:

- “FTE of full-time pupils regular” – This is used to enter the portion of the FTE for full-time pupils that is not over the 34 credit threshold
- “FTE of full-time pupils (High Credit)” – This will calculate automatically as the difference between the columns ‘Number of full-time pupils’ and column ‘FTE of full-time regular’
- “FTE of part-time pupils (regular)” – This is used to enter the portion of the FTE for part-time pupils that is not over the 34 credit threshold
- “FTE of part-time pupils (High Credit)” – This is used to enter the portion of the FTE for part-time pupils that is over the 34 credit threshold.
- “Total FTE (Regular)”. This will calculate automatically
- “Total FTE (High Credit)”. This will calculate automatically

High-credit FTE is only required for Grades 9 to 12 full time or part time pupils of the board who are under 21 years of age. The school reports (October and March) require schools to report pupils of the board by grade groupings.

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.

Section 1

Item 1.1 – Pupil Foundation Allocation: The pupil foundation allocation amount is calculated on the Section 1.1 Report.

Item 1.1.1 – School Foundation Allocation: The school foundation allocation amount is calculated on the Section 1.3 Report.

Item 1.2- Special Education Allocation: The special education allocation amount is calculated on the Section 2 Report.

Item 1.3 – Language Allocation: The language allocation amount is calculated on the Section 3 Report.

Item 1.4 – Supported School Allocation: The supported school allocation amount is calculated on the Section 4 Report.

Item 1.5 – Remote and Rural Allocation: The remote and rural allocation amount is calculated on the Section 5 Report.

Item 1.5.1 – Rural and Small Community Allocation: The rural and small community allocation amount is calculated on the Section 5A Report.

Item 1.6 – Learning Opportunities Allocation: The learning opportunities allocation amount is calculated on the Section 16 Report.

Item 1.7 – Continuing Education Allocation and Other Programs: The continuing education allocation and other programs amount is calculated on the Section 6 Report.

Item 1.8 – Cost Adjustment and Teacher Qualification Allocation: The cost adjustment and teacher qualification allocation amount is calculated on the Section 7 Report.

Item 1.8.1 – ECE Q&E Allocation: The Qualification and Experience Allocation for ECE is calculated on the Section 9 – ECE Q&E Allocation.

Item 1.8.2 – New Teacher Induction Program (NTIP): The new teacher induction program amount is calculated on the Section 7 Report.

Item 1.9 – Transportation Allocation: The transportation allocation amount is calculated on the Section 9 Report.

Item 1.10 – Administration and Governance Allocation: The administration and governance allocation amount is calculated on the Section 10 Report.

Item 1.10.1 – Trustees’ Association fee: This item is added to show the funding for the mandatory fees to the trustees’ associations.

Item 1.11 – School Operations Allocation: The school operations allocation amount is calculated on the Section 11 Report.

Item 1.11.1 – Community Use of Schools Allocation: The community use of schools allocation amount is calculated on the Section 11 Report.

Item 1.12 – Declining Enrolment Adjustment: The declining enrolment adjustment amount is calculated on the Section 16 Report.

Item 1.14 – First Nations, Metis and Inuit Supplemental Allocation: The First Nations, Metis and Inuit supplemental allocation amount is calculated on the Section 18 Report.

Item 1.15 Safe Schools Allocation: The safe schools allocation amount is calculated on the Section 19 Report.

Item 1.19 – School Renewal Allocation: The school renewal allocation amount is calculated on the Section 11-School Renewal Allocation Report

Item 1.21 – Teacherage Allocation: The teacherage allocation amount is calculated on the Section 12-Teacherage Report

Section 1.1 – Pupil Foundation

The JK to Grade 3 funding is calculated separately under JK-SK and Grade 1 to 3 due to the transfer of operating funding to GSN on full implementation of FDK. The new benchmark amounts are as follows:

JK to SK	\$6,248.46
Grade 1 to 3	\$5,662.47
Grade 4 to 8	\$4,769.68
Secondary	\$5,879.73

Section 1.3 – School Foundation

This allocation provides for in-school administrative costs.

The funding benchmarks have been updated.

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 SEPPA amounts are as follows

JK to Grade 3	\$975.77
Grade 4 to 8	\$749.52
Secondary	\$494.90

The Behavioural Expertise Amount -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	\$86,397
Travel Amount	\$ 7,500
Per Pupil Amount	Based on \$2.90 per pupil

Section 3 Language Allocations

The funding benchmarks changes are as noted above.

ESL

Item 3.3 is applicable to English language boards and captures data to calculate the first component of ESL which is based on the number of immigrant pupils born in countries where English is not a first or standard language. Boards should report number of pupils of the board (excluding pupils 21 and over) enrolled in the board's schools as of October 31 who entered Canada during the previous four school years and September/October of the current year.

Schools are required to retain appropriate records for verification of year of entry into Canada and country of birth for audit purposes.

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 – Supported Schools Allocation

The Supported School Allocation has been changed to reflect the direction required by the School Boards efficiencies and modernization policy. However, the allocation from the 2013-14 Estimates will be granted if it is greater than the amount from the new allocation.

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:
[\$323.28 - (2017-18 Total day school ADE of the Board, Item 5.1.1 X \$0.017560)],

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 \$1.10288).
- 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 \$0.14844] + \$551.44.
- If Item 5.2.1, distance from major city, is greater than or equal to 1,150, \$625.66.

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, crossover and transfer courses under the secondary school program as well as the high-credit day school portion of Secondary pupils. The funding for continuing education, Adult Day School and Summer School is \$3,418 per ADE.

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 \$55.79 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 is \$123.

PLAR completed challenge for Grade 11 & 12 credit amount is \$369.

Section 7 – Cost adjustment and Teacher Qualification and Experience

The Teacher Q&E per pupil benchmarks are as follows:

Teacher Q&E allocation per pupil - JK to SK \$3,982.10

Teacher Q&E allocation per pupil - Grade 1 to 3 \$5,123.22

Teacher Q&E allocation per pupil - Grade 4 to Grade 8 \$4,230.43

Teacher Q&E allocation per pupil - secondary \$5,188.99

Qualification categories Boards are required to enter the method of qualification categories applicable to them.

To implement the provisions in the Putting Students First Act which allow teachers' movement on the Q&E grid on the 97th days of the school year, boards are required to report the teachers' FTE distribution under two Q&E grids.

The instructions below describe the normal process of determining the qualification and experience for teacher in any school year. Please note that due to the frozen requirement described above for page 1 of the section, the determination of qualification and experience will be based on October 31, 2017.

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 (S40(6) 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 continuing education teachers and teachers providing instruction in respect of programs funded under Special Education Facilities amount
- Include teachers on leave of absence with pay for which the board is not reimbursed (S38(2) 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 (S40(2) of Grant Regulation)
- Include principals or vice-principals assigned to instruct for part of their time (S40(4) 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 at items 7.4, 7.5, 7.10 and 7.11 reflect the total (by panel) of the product of teachers reported on the grid and the following instructional salary matrix.

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

Section 7A – ECE Q&E

2017-18

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The ECE Q&E allocation is calculated in a similar methodology as the Teacher Q&E except it uses a different Q&E grid, benchmarks and only the JK/SK enrolment.

Section 7B – New Teacher Induction Program (NTIP)

The funding is calculated at \$1,490.49 per NTIP eligible teacher, but limited to the lower of the actual NTIP expenses and the NTIP calculated amount.

Section 9 - Transportation

Estimated transportation expenses 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.

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 expenses related to the training of the bus drivers.

Section 10 – Administration and Governance

This allocation provides for all board based staff and expenses, including supervisory officers and their secretarial support. There has been an update to administration funding. The new funding has moved away from ADE based funding model and towards a fixed model based on School Board Administration and Governance Advisory Group (BAAG) which will provide more stable funding and reflect the larger costs of operating a school authority. This change should also bring funding more in line with actual spending practice. The components of this fixed funding are allocations for Supervisory Officers and Board Administration.

Trustees

The funding for Trustees will remain the same for the 2017-18 School year.

Supervisory Officers

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 allocation and Learning Opportunities allocations.

The base salary and benefits amount is multiplied by 30% of the Full time salary. The funding for the travel amount has been determined as one third of the salary amount. The same amount for the more remote boards north of the French River for the remote travel adjustment.

Board Administration

The base amount has been determined at 2.6 Full Time positions. This amount is multiplied by the base salary and benefits. The supplies amount is one third of the based salary and benchmark.

The grant for Managing Information for Student Achievement (MISA) Local Capacity initiative has been added to support school boards in building capacity to better manage information to inform board decisions, school administration, and classroom practice. The corresponding expenses should be reported under the Information Technology function under board administration.

Technology Enabled Learning and Teaching Contacts (TELT) provides boards with one TELT contact per school board to support the transformation of learning and teaching in the physical and virtual environment. The corresponding expenses should be reported under the Administration and Other Supports function under board administration.

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. The school operation funding benchmark per sq m is \$83.93.

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 held at the same level as in 2012-13 to help isolate boards with cost pressures, such as energy and labour costs, in order to support reduced rates and increased access.

The amount for the Community Use of Schools allocation is preloaded at item 11.85.1 based on 2017-18

the amount listed on Table 11 of the 2017-18 Guidelines

Section 12 – Teacherages

Boards must report their inventory of teacherages for the prior, and current coming years and note the purpose for which each of the teacherages is used.

Section 13 – Learning Opportunities Allocation

Demographic Component

The basic allocation provides funding to school boards for pupils with a higher risk of academic difficulties. The funding is based on a tabled amount (Table 12 – 201617 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 2016 17 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	\$88,496
Travel Amount	\$12,875
Per Pupil Amount	Based on \$12.27 per pupil grades 4 – 8 Based on \$30.74 per pupil grades 9 - 12

Assistance for Grades 7 and 8 Student Success Teacher and Literacy/Numeracy Coaches (Table 16 of the 2016 17 Instructions)

This 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:

Based on \$26.16 per Grades 4 to 8 ADE

Literacy and Numeracy assistance \$6,657 per pupil

Assistance for School Effectiveness (Table 10 of the 2016 17 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 other three Isolate Boards.

Funding for this initiative will be as follows:

Base Amount	\$88,496
Travel Amount	\$12,875
Per Pupil Amount	Based on \$2.78 per pupil elementary

Literacy and Numeracy assistance \$6,675 per pupil

Ontario Focused Intervention Partnership (OFIP) Tutoring

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 2017-18 funding for this program will be \$2,000 per Isolate Board.

Specialist High Skills Major amount

This amount is listed in Table 15 of the 2017-18 Instructions..

Mental Health Leader amount

This amount is listed in Table 17 of the 2017-18 Instructions.

Funding for this initiative will be as follows:

Base Amount	\$123,113
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A new grant for Outdoor Education funding has been added at item 13.8. The grant consists of a flat \$5,000 plus \$8.51 per student for each Isolate board.

Library Staff funding is to be spent on teacher-librarians and library technicians to support the learning of Elementary school students. The total grant is \$12,500 for the three Elementary Isolate boards.

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 expenses from surplus funds. Please refer to the Funding Guidelines for School Authorities (Isolate Boards) - section on Special Approvals.

Capital expenses for major capital projects will be approved as Capital Program Grants.

Capital Program Grants reported in Section 15.3 will be funded as the expenses 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 2017-18 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 2015-16 operating revenues for Pupil Foundation, SEPPA, FFL, Remote and Rural, and Board Administration which are preloaded at items 16.1.1 to 16.1.5, column 1.

These items are calculated using the 2015-16 ADE from Ministry reviewed Estimates and applying the 2017-18 benchmarks and calculations. Where the enrolment data is different from the latest data, the boards can use the adjustment cells in item 16.8.2 to report the difference.

Section 18 – Indigenous Education Allocation

Native Languages _Elementary pp amounts are as noted above.

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 \$184.94 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.

The following benchmarks have been incorporated in this section:

Indigenous Languages

Elementary pp amounts	
20 – 39 minutes	\$1,384.17
40 minutes or more	\$2,076.26
Indigenous Studies Secondary pp credit amount	\$1,153.48
Indigenous Studies Demographic component	\$184.94

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 total Safe Schools Allocation is found in Table 14 – 2017-18 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 2017-18. 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.

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

A new item was added for the Early Childhood Educator Qualification and Experience allocation.

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 expenses incurred transporting board pupils. The total contracted amount and estimated costs are carried forward to section 9.

Appendix F1.1 – Transportation – Board-Owned Vehicles

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

Appendix F2 – Board, Lodging and Weekly Transportation

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

Appendix G – Board Teacher Salary Grid – 2017-18

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 – 2017-18 Staffing

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

- (i) Regular program
- (ii) Special Education program
- (iii) Continuing Education and Summer School

The staffing is reported on a panel basis (elementary and secondary) and for the different count dates of October 31 and March 31.

There are Columns (5 to 11) for the different Bargaining Groups for each staffing category. If there is a discrepancy between Columns 2 to 3 and Columns 5 and 11 this will cause an error message.

Specialist teachers are certified classroom teachers with rotating, regularly scheduled, full or partial teaching assignments in subject areas such as literacy and numeracy, physical education, music, arts, drama, French, and English.

Teachers hired to support the student success initiatives (which is measured by increased credit accumulation in Grades 9 to 12, improved graduation rates, and decreased dropout rates) should be reported under the line 'Student Success Teachers' for the regular secondary

day school program and/or under additional support for students.

Administration, transportation and school operations Staffing is to be reported on a board total basis.

Boards should report the Early Childhood Educators' (ECE) in day school programs under Elementary regular program, and under Elementary Special Education, if any.

ECE's in non-day school programs (before/after school and summer) should be reported under Other non-operating – all staff

Child and Youth Workers (CYW) excludes any CYW who are hired as teaching assistants (these should be reported under the teaching assistants line) or hired as Early Childhood Educators (ECE's) (these would be reported under the ECE's line). They would include CYW reported under the professional and paraprofessional grouping, including those hired under the safe schools initiative.

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

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 ECE's reported in day school programs, use the full-time equivalent prescribed by the applicable collective agreements or in use by the board or translate the full time equivalents using a standard 1,358 hours (based on 194 days x 7 hours per day).

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**).

Early Childhood Educators – Boards should report the Early Childhood Educators' (ECE) in day school programs under Elementary regular program, and under Elementary Special Education, if any. ECE's in non-day school programs (before/after school and summer) should be reported under Other non-operating – all staff

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.

School boards will report the Child and Youth Workers (CYW) hired by the boards separately. These would exclude any CYW who are hired as teaching assistants (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 schools initiative.

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 expenses 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 expenses.

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
Differentiated Special Needs Per-Pupil Amount

	Column 1	Column 2
Item	Name of Board	Per Pupil Amount \$
15148	James Bay Lowlands Secondary School Board	1,113
15199	Moose Factory Island District School Area Board	1,113
15202	Moosonee District School Area Board	1,113
79910	Penetanguishene Protestant Separate School Board	647

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 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	1,677
15199	Moose Factory Island District School Area Board	8,588
15202	Moosonee District School Area Board0	277
79910	Penetanguishene Protestant Separate School Board	619

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	86,397	2,867	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 (m²)
15148	James Bay Lowlands Secondary School Board	5,394
15199	Moose Factory Island District School Area Board	4,693
15202	Moosonee District School Area Board	3,154
79910	Penetanguishene Protestant Separate School Board	1,955

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	88,496	12,875	2,748
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	5,031
15199	Moose Factory Island District School Area Board	5,552
15202	Moosonee District School Area Board	4,012
79910	Penetanguishene Protestant Separate School Board	2,813

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	88,496	12,875	9,320
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	14,052
15199	Moose Factory Island District School Area Board	23,101
15202	Moosonee District School Area Board	20,621
79910	Penetanguishene Protestant Separate School Board	18,029

TABLE 15
Specialist High Skills Major Amount

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	5,883
15199	Moose Factory Island District School Area Board	
15202	Moosonee District School Area Board	
79910	Penetanguishene Protestant Separate School Board	

TABLE 16
Grades 7 & 8 Student Success Teachers and Literacy/Numeracy Coaches

Item	Column 1	Column 2
	Name of Board	Amount \$

15148	James Bay Lowlands Secondary School Board	18,814
15199	Moose Factory Island District School Area Board	
15202	Moosonee District School Area Board	
79910	Penetanguishene Protestant Separate School Board	

TABLE 17
Mental Health Leader

Item	Column 1	Column 2
	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	123,113

TABLE 18
Maternity Leave and Sick Leave

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	4,555
15199	Moose Factory Island District School Area Board	4,300
15202	Moosonee District School Area Board	4,438
79910	Penetanguishene Protestant Separate School Board	3,949

TABLE 19
Indigenous Education Board Action Plan

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	40,955
15199	Moose Factory Island District School Area Board	45,757
15202	Moosonee District School Area Board	43,135
79910	Penetanguishene Protestant Separate School Board	33,229

TABLE 20
Professional Development 0.5% Lump Sum

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	11,087
15199	Moose Factory Island District School Area Board	19,261
15202	Moosonee District School Area Board	15,220
79910	Penetanguishene Protestant Separate School Board	12,891

TABLE 21
Local Priorities Fund

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	69,783
15199	Moose Factory Island District School Area Board	102,701
15202	Moosonee District School Area Board	89,415
79910	Penetanguishene Protestant Separate School Board	70,176

TABLE 22
Human Resource Transition Supplement

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	1,563
15199	Moose Factory Island District School Area Board	1,927
15202	Moosonee District School Area Board	1,951
79910	Penetanguishene Protestant Separate School Board	1,328

TABLE 23
Benefits Trust Funding

Item	Column 1	Column 2	Column 3	Column 4
	Name of Board	Crown Contribution	Stabilization Adjustment	Total
15148	James Bay Lowlands Secondary School Board	36,995	58,548	95,543
15199	Moose Factory Island District School Area Board	26,748	36,107	62,855
15202	Moosonee District School Area Board	41,300	112,535	153,835
79910	Penetanguishene Protestant Separate School Board	45,083	(78,100)	(33,016)

TABLE 24
Additional Compensation for Principals and VPs

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	2,013
15199	Moose Factory Island District School Area Board	4,026
15202	Moosonee District School Area Board	4,026
79910	Penetanguishene Protestant Separate School Board	4,026

TABLE 25
Northern and Rural Education Fund

Item	Column 1	Column 2
	Name of Board	Amount \$
15148	James Bay Lowlands Secondary School Board	18,290
15199	Moose Factory Island District School Area Board	18,082
15202	Moosonee District School Area Board	25,095
79910	Penetanguishene Protestant Separate School Board	632

TABLE 26
School Renewal Investment

Item	Column 1	Column 2	Column 3	Column 4
	Name of Board	Capital Renewal	Maintenance	Total
15148	James Bay Lowlands Secondary School Board	2,869	1,912	4,781
15199	Moose Factory Island District School Area Board	3,110	2,073	5,183
15202	Moosonee District School Area Board	2,688	1,792	4,480
79910	Penetanguishene Protestant Separate School Board	2,513	1,676	4,189