

2006-07 REVISED ESTIMATES – School Authorities (Isolate Boards)

The revised 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 revised estimates to the ministry.** Any file that contains errors or sections that have not been completed may be referred back to the isolate board for re-submission.

Boards are required to send **two signed copies** of the 2006-07 Revised Estimates **by January 15, 2007** to:

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

An electronic copy of the 2006-07 Revised Estimates should also be submitted to the following mailbox by January 31, 2007:

revest@ontario.ca

Summary of changes

- **Schedule 2.4 – Schedule of School Activities Funds**

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

As part of the integration of the reporting of the parent involvement initiative, changes to this schedule have been made requiring the reporting of expenditures for parent mobilization and outreach separately from those relating to other school activities. Any amount of Parent Involvement Funding (the component relating to the per school amount for mobilization and outreach by school councils) received by the board that is transferred to school councils are to be reported under a separate line under transfer from/(to) Operating Fund.

- **Schedule 9 – Revenue Fund Schedule of Revenue**

Changes have been made to the Other Operating and Capital Grants section of the schedule, segregating grants revenues between Ministry of Education, Other Ministries and sources from outside of the government reporting entity. This new format is consistent with the reporting requirements introduced in the 2006 March Consolidation report.

- **Schedule 10.4 - Supplementary information on salary and benefits expenditures**

This schedule has been expanded to capture supplementary information on salary and benefits for library teachers, guidance teachers, library technician and other information that are required for policy review and analysis..

- **Data Form E – Expenditures – Program Reporting**

This new schedule introduces the initial phase of program reporting, focusing on parent involvement and community use of schools.

Order of data entry:

The Revised Estimates package allows isolate boards to enter data in white cells. When using the Excel workbook, the following order of data entry is to be used:

Section 1	Board number (enter five digits board number)
Schedules 12 and 13	Enrolment
Schedule 9	Revenue
Data Form E	Base funding – Parent involvement committee support allocation
Schedule 10	Operating expenditures
Schedule 10ADJ	Operating expenditures – Adjustment for Compliance Purposes
Schedule 10.3	Textbook and classroom supplies expenditures
Schedule 10.4	School administration expenditures
Schedule 10A & 10B	Special Education expenditures
Schedule 3	Capital expenditures
Schedule 11A	Tax revenue
Appendices B to H	
Sections 2 to 16	
Data forms B to E	
Schedules 2.1, 2.2, 2.3, 2.4, 5 and 5.1	
Certificate of the Secretary of the School Authority	

General

In order to maintain form packages consistent throughout the three reporting cycles (Estimates/Revised Estimates/Financial Statement) schedules that are not applicable to the revised estimates cycle have been retained in the package.

Schedule 1.1: Statement of Financial Activities

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

Relationship to other schedules:

- All amounts on this schedule come from the Operating, Capital, Reserve and School Activities Fund schedules.
- Additional information on the recording of revenues, expenditures, changes in non-financial assets and financing transactions are included in the instructions relating to the more detailed schedules.

Schedule 2.1 – Schedule of Operating Fund

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

Differences between PSAB Revenues and Expenditures and those shown prior to 2003-04 in the “Revenue Fund” statements of the board:

Revenues:

- In the past, grants received for specific purposes (such as Pupil Accommodation Grants), were recorded as revenue in the revenue fund even if the funds were not used in the current year. The portion not used was transferred into the reserve fund (recorded as an expense) as required by the enveloping provisions of the funding guidelines.
- Under PSAB, grants or other monies received for specific or externally restricted purposes (such as Pupil Accommodation Grants) are *not* recognized as revenue unless they have been used for the purposes for which they were provided. Year-end externally restricted reserve balances are treated as Deferred Revenue, which shows up as a liability on the Statement of Financial Position.
- Amounts coming from externally restricted reserves (that is, from deferred revenues) increase grant revenues. Similarly, amounts going to externally restricted reserves (to deferred revenue) reduce grant revenue. They are *not* treated as transfers to/from reserves.

For example:

- Under PSAB, the portion of the pupil accommodation grant not used is NOT recorded as revenue but set up as deferred revenue.
- The funds are recorded in the Operating Fund as revenue in the year when they are used for pupil accommodation expenditures.
- The amount is then included in the Transfer to Capital Fund to fund the pupil accommodation expenditures recorded in the Capital Fund.

- Transfers from Reserves (Internally Restricted) are recorded on the Schedule of Operating Fund – but not as revenues.
- Proceeds from Dispositions – both “Sales of school sites and buildings” and “Sales of other buildings & sites” are no longer reported as revenue in the Operating Fund. Report recognized “proceeds of disposition revenue” in the Capital Fund.

Expenditures:

- Actuarially determined amounts for retirement benefits, post-employment benefits, compensated absences and termination benefits, are recorded in expenses as required by Sections 3250 and 3255 of the PSAB Handbook. To the extent that this amount differs from the amount charged to the Operating Fund (usually the paid amount), the offsetting difference is included in the “Increase in Unfunded Liabilities”, found under Changes in Amounts to be Recovered.
- Interest expenses include the accrual amount to year-end – not just the cash payment during the year. To the extent that this amount differs from the amount charged to the Operating Fund (usually the paid amount), the offsetting difference is included in the Increase in Unfunded Liabilities, under “Changes in Amounts to be Recovered”.
- Vacation accruals are included in expenses under PSAB. To the extent that this amount differs from the amount charged to the Operating Fund (usually the paid amount), the offsetting difference is included in the Increase(Decrease) in Unfunded Liabilities, under Changes in Amounts to be Recovered.
- Prepaid Expenses and Inventories of Supplies:
 - In the past, school boards have sometimes set up on their balance sheets amounts relating to prepaid expenses (e.g. Insurance) or inventories of supplies. Therefore these amounts were not included in expenditures.
 - PSAB requires amounts to be recognized in the period in which they are *acquired*. Therefore the amounts set up as prepaid or inventories of supplies would have to be shown as expenditure in the Operating Fund in the year acquired.
 - The effect of including these amounts in expenditure is reversed by adjusting for the Increase (Decrease) in Non-Financial Assets.
- All capital expenditures are recorded in Schedule 2.2: Schedule of Capital Fund. Amounts previously shown as capital expenditures in the Revenue Fund are actually the amounts to be funded through the Operating Fund in the current year. This amount is now shown as a Transfer (to) the Capital Fund in the Net Transfers section of the Schedule of Operating Fund. Further details on capital are provided under the instructions for Schedule 3: Capital Fund Expenditures and Financing.
- Transfers to Reserves (Internally Restricted) are recorded on the Schedule of Operating Fund – but not as expenditures.
- Amounts going into externally restricted reserves (increases in deferred revenues) are *not* expenditures or transfers to reserves.

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

surplus/deficit)

Increase/Decrease in Non-Financial Assets:

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

Change in amounts to be recovered:

- Add the increase in unfunded liabilities – this is the amount included in expenditures above relating to employee benefits, interest accrual and vacation accrual that the board does not provide for in its operating budget and surplus/deficit calculation.
- Subtract decrease in unfunded EI and CPP set up as prepaid expense in prior year.
- Adjust for transfers to and from other funds.

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

Closing Balance–Operating Fund = Accumulated surplus/(deficit)

Relationship to other schedules:

- Revenue amounts come from Schedule 9 – Operating Fund – Revenues.
- Expenditure amounts come from Schedule 10 – Operating Fund –Expenditures.
- Change in Amounts to be Recovered and the Increase (decrease) in Non-Financial Assets comes from Schedule 10ADJ: Operating Fund – Adjustments for Compliance Purposes.
- Transfer (to)from Capital Fund comes from Schedule 3: Capital Fund - Expenditures and Financing.
- Transfers (to)from Reserve Funds come from Schedule 9: Operating Fund - Revenues.
- Transfer (to)from School Activities Fund comes from Schedule 2.4: Schedule of School Activities Fund.

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

Schedule 2.2: Schedule of Capital Fund

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

Revenues:

- Most of the revenues of the board flow through the Operating Fund (including the pupil accommodation and all other legislative grants). This maintains consistency with previous treatment of these grants and significantly simplifies the board’s recording of revenue

transactions.

- The only revenues that are recorded directly in the Capital fund are:
 - Federal Grants – those previously recorded on the old Schedule 3 as Capital contributions from the Government of Canada.
 - Proceeds from sales of site and buildings recognized in the current year. Most of the proceeds from sales of site and buildings are recorded as deferred revenues until they are used as prescribed by Reg. 446/98 – Reserve Funds. For example: A property is sold in the current year and the proceeds will be used in a future year. The proceeds are *not* recognized as revenue in the current year but are recorded as deferred revenue (Transferred to the Proceeds of Disposition Reserve). The proceeds will be recorded as revenue in the Capital Fund in the future year in which they are used for the purposes allowed by the regulation.

Expenditures:

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

Long-term Financing:

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

Net Transfers from (to) other Funds:

- These are the amounts transferred from other funds to finance capital expenditures.
- Transfers from Operating Fund: This amount equals the total amount of capital expenditures that are to be funded from the Operating Fund. (Remember – all of the legislative grants are recorded as revenue in the Operating Fund and then the portion to be used to fund capital expenditures is transferred to the Capital Fund.) As noted in the Operating Fund instructions – this amount corresponds to the total amount that was previously recorded in the “Capital” column of the old Revenue Fund Expenditure schedule.

Change in Capital Fund Balance:

- This describes whether or not the school board “has secured permanent financing for its capital expenditures [previously recorded as Capital not permanently financed] or whether it has secured financing but not yet spent the resources raised [previously Unexpended Capital]. (Section 1800.59, *PSA Handbook*). This is generally not applicable to school authorities.

Relationships to other schedules:

- Capital revenue details must be input on this schedule.
- Total Revenues must equal the total Capital Revenues (Col 02) on Schedule 3: Capital Fund - Expenditures & Financing.

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

Schedule 2.3 – Schedule of Reserve Funds

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

Relationships to other schedules:

- Investment Income comes from Schedule 5: Reserve Funds (Internally Restricted) – Statement of Continuity.
- Transfers from/(to) Operating Fund come from Schedule 9: Operating Fund – Revenues
- Transfer from/(to) School Activities Fund comes from Schedule 2.4: Schedule of School Activities Fund.
- Transfer from/(to) Capital comes from schedule 3: Capital Fund – Expenditures and Financing.

Schedule 2.4 – Schedule of School Activities Fund

This schedule shows the activity for school funds that have been consolidated into the board’s financial statements. It includes total school-based revenues, total school-based expenditures, as well as transfers to other funds (if any) and the School Activities Fund balance. Although there are spaces to enter any transfers to other funds (Operating, Capital or Reserve) it is not expected that this would be a regular occurrence. Any such transfers would be clearly shown separately on the various schedules in order to clearly record and ensure accountability for the use of school funds for any other purposes. School fundraising & other revenues in Elementary and Secondary panel are to be reported separately at Items 1.1 and 1.2.

As part of the integration of the reporting of the parent involvement initiative, changes to this schedule have been made requiring the reporting of expenditures for parent mobilization and outreach separately (item 2.1) from those relating to other school activities.

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

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

Relationships to other schedules:

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

Schedule 3 – Capital Fund - Expenditures and Financing

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

Total Capital Expenditures (Col 01):

- Report total capital expenditures during the year as previously reported on the old Schedule 3. Note, however, they are to be reported in the expenditure categories as detailed in the Uniform Code of Accounts (Object codes 551 - 554 and 758 – 760, 762, 763). This will allow consolidation of expenditures on a line-by-line basis into the Statement of Financial Activities. (**Note:** Although this looks similar to the old column 07 on the old Schedule 10, it includes *all* capital expenditures during the year – not just the portion funded through the Operating Fund in the current year.)

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

Sources of Financing:

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

Capital Fund Revenues (Col 02):

Allocate any Capital Fund revenues to the appropriate expenditure category.

- The only revenues that will be recorded directly in the Capital fund are:
 - Federal Grants – those previously recorded on the old Schedule 3 as Capital contributions from the Government of Canada;
 - Proceeds of Dispositions recognized in the current year;
- The total of this column must equal the Total Revenues on Schedule 2.2: Schedule of Capital

Fund.

Transfer from (to) Operating Fund (Cols 03 & 04):

- This is the amount that will be transferred from the Operating Fund to finance capital expenditures this year. (**Note:** This amount corresponds to the amounts that were previously recorded in old column 07 Capital of the old Revenue Fund Expenditure schedule.)
- In most cases, any capital expenditures in categories other than New Pupil Places, School Renewal and Other Capital and Approved Debt are furniture and equipment items and will be financed by a transfer from the Operating Fund in the current year. Exceptions to this might be purchases of major equipment such as computers or photocopiers that could be financed on a capitalized lease.

Transfer from (to) Internally Restricted Reserves (Col 05):

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

Transfer from (to) School Activities Fund (Col 06):

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

Long-term Financing (Col 07) – not applicable to school authorities

Change in Fund Balance (Col 08):

- Total capital expenditures for the year less the sources of financing for capital equals the Change in the Fund Balance for the year. (**Note:** This was previously reported on Schedule 3 as the change in Not Permanently Financed or Unexpended Capital).

Relationships to Other Schedules:

- Amounts from Total Capital Expenditures are pulled forward and summarized on Schedule 2.2 – Schedule of Capital Fund - Expenditures.
- Total Capital Fund Revenues must equal Total Revenues on Schedule 2.2

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

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

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

Surplus operating funds that result from grant allocations exceeding net expenditure can be placed in a Reserve for Working Funds, subject to the limitation in the *Education Act S.231 and special approval limitations for school authorities*.

Relationships to other schedules:

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

Schedule 5.1 – Deferred Revenues (Externally Restricted Reserves)

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

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

Unused School Renewal allocations are to be placed in a reserve to be used for future school renewal projects.

Unused Teacher Accommodation allocations and unspent teacherage rental revenue are to be placed in a reserve to be used for future teacher accommodation projects.

Schedule 9: Operating Fund - Revenues

This schedule is designed to collect Operating Fund revenue information on a PSAB basis while maintaining consistency with the information provided in prior years.

Tuition fees from Ontario residents on tax exempt land (S.4 of Tuition fee Regulation) are to be reported at line 1.3. All other tuition fees are automatically populated from Appendix B and Appendix B1.

Tuition fee revenue for additional services such as Native language and high costs programs, counselors,

educational assistants etc negotiated between a school authority and a band or agency should be reported on Appendix B as Tuition Revenue for Negotiated Services. As noted above the revenue will be automatically populated on Schedule 9 from Appendix B.

Transportation recoveries are to be reported at lines 2.1, 2.2 and 2.3. Most of the revenue items are unchanged from previous years except:

Transfers To/From Reserves:

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

Capital - Externally Restricted Reserves: (Proceeds of Disposition):

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

Any other externally restricted reserves:

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

Legislative Grant Reserves:

- In the past, the current year's grant amount has been recorded as revenue. Under PSAB, any amounts transferred to Pupil Accommodation or Strike Savings Reserves must be deferred because they are externally restricted reserve amounts. Also, any amounts transferred from these reserves are brought into the current year's operating revenue.
- The ministry's revenue schedule reports the gross amount of the grant calculation from Section 1 adjusted for the amounts in and out of deferred revenue related to grant amounts. (See lines 7.2 and 7.3).

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

Schedule 10 - Operating Fund - Expenditures

This schedule is designed to collect Operating Fund expenditure information on a PSAB basis by expenditure category and object.

Expenditures to be reported on this schedule are gross expenditures net of GST rebates. Salaries are no longer reported net: any recoveries are to be reported on schedule 9 in the Other Revenue section. The reporting of expenditures to the various categories should be in accordance with the Uniform Code of Accounts definitions and mapping except where specifically noted below.

Columns on Schedule 10 should include the following object codes:

Salaries & Wages	object codes 101 – 193
Benefits	object codes 201 – 293
Staff Development	object codes 315 – 318
Supplies & Services	object codes 320 – 450 and 661
Replacements	object codes 501 – 503
Interest charges on long term debt	object codes 752, 754 and 761
Rental Expenditures	object codes 601 – 630
Fees & Contractual Services	object codes 651 – 655 and 662 - 682
Other	object codes 701 – 715, 722, 725
Transfers to Other Boards	object code 720

Funding has been provided to boards under the learning opportunities grant for a board leader for the implementation of funding initiatives for students at risk. For some boards this duty may be assigned fully or partly to a supervisory officer. Boards are required to report the associated salary cost in line 59, coordinators and consultants.

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

Expenditures for board, lodging and weekly transportation should be reported in line 68 column 5. Contracted transportation for home-to-school and school-to-school transportation should be included in line 68 column 10. Expenditures related to the Territorial Student Program should be reported in line 68 column 11.

Interest costs for short-term borrowing costs for operating purposes is to be included at col 10 line 66.

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

There are a number of differences from the way in which expenditures have been recorded in prior years such as:

- Expenditures for retirement benefits and post-employment benefits and so forth should be recorded as detailed in sections 3250 and 3255 of the *PSA Handbook* and not on a cash basis as in the past.
- Unused vacation days are to be accrued. (Some boards may have been accruing this expense in the past and would continue to do so).

- Regarding Prepaid Expenses and Inventories of Supplies:
 - In the past, school boards have sometimes set up on their balance sheets amounts relating to prepaid expenses (e.g. Insurance) or inventories of supplies. Therefore these amounts were not included in expenditures.
 - PSAB requires amounts to be recognized in the period in which they are *acquired*. Therefore the amounts set up as prepaid or inventories of supplies would have to be shown as expenditure in the Operating Fund in the year acquired.
 - The effect of including this in expenditure is backed out of the Operating Fund balance (surplus/deficit) by adjusting for the Increase (Decrease) in Non-Financial Assets.
- Capital expenditures are *not* included in Operating Fund expenditures. They will be recorded in the Capital Fund. (See Schedule 3: Capital Fund - Expenditures & Financing)
- Transfers to Reserve Funds are not included in Operating Fund expenditures.

Data Entry and Relationships to other schedules:

- All amounts input on this schedule are to be recorded on a PSAB basis.
- All expenditures are to be recorded as per the Uniform Code of Accounts except capital expenditures, which are excluded from this schedule.

Schedule 10ADJ: Operating Fund – Expenditure Adjustments for Compliance

This schedule is designed to show the adjustments required to arrive at Adjusted Expenditures for compliance purposes. This is the amount that must be included as expenditures in the revised estimates of the board under Section 231 of the Education Act and in Data Form D for pupil accommodation enveloping purposes.

Data Entry:

Principal Payments and Increase in Sinking Funds on Long-term Debt (Col 13).

Unfunded Liabilities – Accrued Interest (Col. 14):

- **These columns are not applicable to school authorities.**

Unfunded Liabilities – Accrued Vacation (Col. 15):

- Before 2003-04, many boards did not accrue unused vacation days in the current year's expenditures. Under PSAB, this amount has been included in the Operating Fund expenditures in Schedule 10: Operating Fund - Expenditures.
- If boards started accruing unused vacation days in 2003-04, enter the net difference in amount of vacation accrued as a result of this change. (**Note:** If a board's practice was to accrue unused vacation days in the past, this column should be left blank.)

Unfunded Liabilities – Employee Benefits (Col. 16):

- Before 2003-04, boards did not calculate the expenses for retirement benefits, post-employment benefits and so on based on an actuarial study as required under Section 3250 and 3255 of the *PSA Handbook*. This expense has been included in the Operating Fund expenditures in Schedule

10: Operating Fund - Expenditures.

- Enter the amount by which expenditures were increased, due to the application of these sections, over the amount required to be included for compliance purposes.
- **The amount that boards are required to include for surplus/deficit compliance purposes is the amount that would have been expensed based on prior year’s practice except that:**
 - **the amount shall not be less than the lesser of:**
 - **the cash payout during the year; or**
 - **the expenses as determined under PSAB.**

Example:

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

Increase (Decrease) in Non-Financial Assets (Col. 17):

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

Schedule 10.3

Boards are required to provide details about textbook and classroom supplies expenditures in the schedule. Total expenditures on line 1.5 should equal total expenditures at CP5505 on Schedule 10.

Schedule 10.4

This schedule has been expanded to capture supplementary information on salary and benefits for library teachers, guidance teachers, library technician and other information that are required for policy review and analysis. All expenses are to be reported on a PSAB basis.

Boards are required to provide details of the school administration expenditures in this schedule.

- Total expenditures on line 1.5 should equal total expenditures at CP6112 on Schedule 10 for Principals and Vice Principals.
- Total expenditures on line 2.3 should equal total expenditures at CP6212 on Schedule 10 for School Office – Secretarial & Supplies.

Total salary and benefits of library teachers, library technicians and guidance teachers must agree to the sum of CP5702 and CP5703 on Schedule 10.

Schedules 10A and 10B – Special Education Expenditures

Elementary special education expenditures are to be reported in schedule 10A and secondary special education expenditures in schedule 10B. Include expenditures (including ISA 4) that fall within the classroom and non-classroom categories, except for those expenditures which, although related (directly or indirectly) to special education pupils, fall under other funding categories e.g. transportation, administration, supervisory officers and school operations.

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

Net expenditures in columns 16 and 36 of the special education expenditures grids are used to proportionally distribute the special education allocation within the expenditure categories in Data Forms B and C.

Schedule 10C – School Operations & Maintenance Expenditures

This schedule provides a more detailed breakdown of the school operations and maintenance expenditures reported in Schedule 10. All expenses are to be reported on a PSAB basis.

Schedule 11A - Tax revenue for the calendar year 2006

Information on this schedule is used in the calculation of tax revenues for 2006-07 in section 14. The residential and business taxes should reflect the revenue based on the most recent tax assessment data and mill rates.

Col. 3, residential taxes include: residential/farm tax revenue
Farmlands and managed forests tax revenue
Amounts distributed under part XXII.1 of the municipal Act

Col 4, business taxes include: Commercial and industrial tax revenue
Pipeline, railway and power utility lands tax revenue
Amounts distributed under part XXII.1 of the municipal Act

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

Boards are required to report enrolment data on this schedule for continuing education and summer school programs, including remedial programs for literacy and numeracy. Projected ADE for these programs should be used for estimates and revised estimates submissions; for financial statements, ADE will be calculated by school boards from the course lists provided by the ministry and completed by boards. Boards are required to retain these course lists and corresponding registers 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 1.4.1 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 1.4.

ADE for transfer courses and cross-over courses reported at items 1.6 and 1.7 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 1.9, 1.10, 1.11 (2.6 and 2.7, 2.8 for those programs delivered in the summer) generate the Literacy and Math for grades 7 to 10 component of the Learning Opportunities funding (calculated in section 13).

Day school pupils 21 and over (reported in schedule 13), students enrolled in summer school programs and in continuing education credit courses offered during the day (including the after school credit referred to above) are eligible for school operations and school renewal funding under the Pupil Accommodation Grant.

Assessment and completed challenges data required to calculate the Prior Learning Assessment and Recognition (PLAR) allocation for mature students in section 6 are captured in this schedule. Only one assessment per student is eligible for funding under PLAR.

Schedule 13 – Enrolment

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

FTE (Full Time Equivalent) enrolment is as defined in section 3 of the Legislative Grants: Grant for Student Needs Regulation.

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

Secondary day school enrolment is reported separately for pupils who are under 21 years of age on December 31 and those who are 21 years of age or over on December 31.

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

1. Pupils of the board

Pupils of the board are defined under section 2 of the Legislative Grants: Grant for Student Needs 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.
- Pupils in respect of whom a purchase of services agreement under S2(3) of the

Legislative Grants: Grant for Student Needs Regulation applies

2. Other pupils

Pupils who are not pupils of the board defined above are reported as other pupils in section 2 of this schedule.

Section 1.2 – Primary Class Size Reduction Amount

This section implements the third year of the new initiative on primary class size reduction.

Section 1.3 – School Foundation Amount

This new allocation is the result of the realignment of funding and provides for in-school administrative costs. Each qualifying school with enrolment greater than 50 will receive funding for one principal. Schools with enrolment of 50 or less will receive funding for 0.5 FTE principal.

Section 2 - Special Education

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

JK to Gr 3	Schedule 13, CPS10513, CPS10517, CPS10525 and CPS10529
Gr 4 to 8	Schedule 13, CPS10521 and CPS10533
Secondary	Schedule 13, CP0553

Funding benchmarks have been increased as follows:

JK to grade 8	from \$608.00 to \$623.00
Grade 4 to 8	from \$459.00 to \$470.00
Secondary	from \$296.00 to \$303.00

The high needs calculation is incorporated in this section under item 2.3. A per pupil amount is determined by the Ministry for each board based on the board's prior year Total High Needs allocation excluding SIP.. (Table 1, 2006-07 Guidelines)

Boards should provide a breakdown of the net new needs allocation between the Elementary and Secondary panel based on the proportion of its Elementary and Secondary high needs pupils.

The Section 23 Facilities amounts are entered directly in this section.

Section 3 – Language Allocation

French and Native Languages as a second Language

This section calculates allocations for French as a second Language (FSL), Native as a second language (NSL), and French as a first language (FFL).

Lines 3.1 and 3.5 are applicable to English Language Boards and lines 3.3, 3.4 and 3.6 are only applicable to French Language boards.

- Line 3.1.1: Enter FSL enrolment at the elementary level as a whole number.
- Line 3.1.2: FSL allocation at the secondary level is based on pupil credits, which are reported as whole numbers. For semester schools, pupil credits in eligible courses on October 31 and March 31 are to be reported. For non-semester schools pupil credits in eligible courses on October 31 are included.
- Line 3.2: Enter pupils of the board only.
- Line 3.2.1: Enter NSL enrolment at the elementary level as a whole number.
- Line 3.2.2: NSL allocation at the secondary level is based on pupil credits, which are reported as whole numbers. For semester schools, pupil credits in eligible courses on October 31 and March 31 are to be reported. For non-semester schools pupil credits in eligible courses on October 31 are included.
- Line 3.3.1: Enter FFL enrolment at the elementary level as a whole number.
- Line 3.3.2: Secondary day school ADE pupils of the board used in this calculation is obtained from Schedule 13 CP100112 and excludes pupils 21 and over.

ESL and PDF

Line 3.5 is applicable to English language boards and captures data to calculate the first component of ESL which is based on the number of immigrant pupils born in countries where English is not a first or standard language. Boards should report number of pupils of the board (excluding pupils 21 and over) enrolled in the board's schools as of October 31 who entered Canada during the previous four school years and September/October of the current year. The factors applicable to the amount per pupil of \$ 3,349 depend on the year of entry and are as follows:

Year of entry	Factor	Weighted PP amount
Sept.01, 2004 to Oct. 31, 2005	1.00	3,349.00
Sept. 01, 2003 to August 31, 2004	0.70	2,344.30
Sept. 01, 2002 to August 2003	0.50	1,674.50
Sept. 01, 2001 to August 2002	0.25	837.25
Total	2.45	8,205.05

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

- Line 3.5.2: 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 amount provided is a proxy measure for ESL needs not provided for in the first component (Table 2 – 2006-07 Guidelines).
- Line 3.6: calculates the entitlement of the French Language Board to PDF allocation. Criteria similar to ESL re years of entry to Canada, factors are applicable to the PDF calculation. However, eligible pupils are those who are admitted through the board's admission

committee and satisfy one of the following criteria:

- -they speak a variety of language different from standard French
- -their schooling has been interrupted
- -they have limited knowledge of Canada's official languages

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

The ALF calculated reflects the new funding approach introduced in 2004-05. The ADE used in the calculation is from schedule 13, CP100106 and CP100112.

Section 4 – Learning resources for Distant Schools allocation

The learning resources for Distant Schools calculation at items 4.1.1 and 4.2.1 only includes the distance school learning resources component for distant schools which are open at the end of 2003/04 school year.

Items 4.1.1a and 4.2.1a represents the learning resources component of distant schools amount listed in the Table 3 (for Closed Distant Schools and New Distant Schools) of the Grant Regulation.

A reduction to the elementary distant schools allocation is also made on account of primary class size (Item 4.1.1b). This is to eliminate the double funding that exists in the primary class size allocation and the distant schools allocation. (Table 4 – 2006-07 Guideline)

Section 5 – Remote and Rural

Board enrolment amount

An amount is provided to boards with day school ADE reported at item 5.1.1 of less than 4,000, as follows:

$$\{[\$293.27 - (\text{Item } 5.1.1 \times \$0.01593)] \times \text{Item } 5.1.1\}$$

Distance Amount

The per pupil distance amount is determined by applying the factors below, based on the distance in kilometres from a major city as shown at item 5.21

Km from major city (item 5.2.1)	Calculation of distance amount
< 151 km	\$0
= or > 151km and < 650 km	Item5.2.1 - 150) X \$1.00050
= or> 650 km and < 1,150 km	Item 5.2.1 - 650) X \$0.13464] + \$500.25
= or > 1,150 km	\$567.57

Section 6 – Continuing Education

Adult Education, Continuing Education and Summer School

The funding calculated under this component (based on \$2,587 per ADE) supports the provision of adult day school programs, continuing education programs, and summer school programs as well as crossover and transfer courses under the secondary school program.

The day school ADE of pupils aged 21 and over at line 6.1.1 is derived from line 5.5 pupils of the board, schedule 13.

The continuing education ADE at line 6.1.2 reflects the total continuing education ADE reported in schedule 12, line 1.8. This includes the ADE relating to the after school credit program referred to in schedule 12.

The 2006 Summer School ADE line 6.1.3 reflects the total summer school ADE, excluding literacy and numeracy reported in schedule 12, line 2.5.

PLAR

The allocation for PLAR for mature students is calculated using data reported in schedule 12.

Section 7 – Cost adjustment and Teacher Qualification and Experience

Qualification categories

Boards are required to choose the method of qualification categories applicable to them from the list. A separate matrix is provided for English Language units and for French Language units.

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

The number of full years of teaching experience immediately before the start of the school year is to be reported, rounded to the nearest whole number (S33(7) of Grant Regulation). Principals and VPs reported on the grid are deemed to have 10+ years of experience, qualification category A4/GP4. The board's teacher distribution grid should reflect the FTE of active teachers as of October 31 of the school year. The FTE should be reported to one decimal place. In general, teachers who are assigned a regular timetable as of October are included on the grid with the following exceptions:

- Exclude teachers providing instruction in respect of programs funded under ISA 4.
- Include teachers on leave of absence with pay for which the board is not reimbursed (S33(6) of Grant Regulation).
- Include occasional teachers if the teacher being replaced is not expected to resume instructional duties during the school year
- Include Library/Guidance teachers
- Include Teachers assigned to instruct for part of their time (S33(5) of Grant Regulation)
- Include Principals or VPs assigned to instruct for part of their time (S33(5) para.4 of Grant Reg.)

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 item 7.6 reflect the total (by panel) of the product of teachers reported on the grid and the following instructional salary matrix (Table 8 of the Grant Regulation):

INSTRUCTIONAL SALARY MATRIX

Qualification & experience	D	C	B	A1	A2	A3	A4
0	0.5825	0.5825	0.5825	0.6178	0.6478	0.7034	0.7427
1	0.6185	0.6185	0.6185	0.6557	0.6882	0.7487	0.7898
2	0.6562	0.6562	0.6562	0.6958	0.7308	0.7960	0.8397
3	0.6941	0.6941	0.6941	0.7359	0.7729	0.8433	0.8897
4	0.7335	0.7335	0.7335	0.7772	0.8165	0.8916	0.9418
5	0.7725	0.7725	0.7725	0.8185	0.8600	0.9398	0.9932
6	0.8104	0.8104	0.8104	0.8599	0.9035	0.9881	1.0453
7	0.8502	0.8502	0.8502	0.9013	0.9475	1.0367	1.0973
8	0.8908	0.8908	0.8908	0.9435	0.9919	1.0856	1.1500
9	0.9315	0.9315	0.9315	0.9856	1.0356	1.1344	1.2025
10	1.0187	1.0187	1.0187	1.0438	1.0999	1.2166	1.2982

The Cost Adjustment Amount for non-teaching staff has been incorporated into section 7 (Table 6 – 2006-07 Guidelines).

Section 9 - Transportation

Estimated transportation expenditures are derived from Appendices F1 to F4.

Report at line 9.1.2.2 the estimated home-to-school and school-to-school transportation recoveries anticipated during the year.

At line 9.2.3, the board is required to report the estimated expenditure for board, lodging and weekly transportation of eligible students attending schools outside of the board’s jurisdiction.

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

A base amount of \$1,000 per board-owned or contracted van or bus will be provided to assist in the first

aid training of bus drivers. Report at line 9.5.1 the number of board-owned or contracted van or buses. If the van or bus is being shared, report only the board's share of the van or bus. Report at line 9.5.4, the estimated expenditures related to the training of the bus drivers.

Section 10 – Administration and Governance

This allocation provides for all board based staff and expenditures, including supervisory officers and their secretarial support.

The trustee funding component covers trustee honoraria, expenses, meeting costs and professional development (for example conferences). Dues to stakeholder organizations and secretarial costs for trustees are to be funded where necessary from board administration. The honoraria are frozen at the December 1, 1996 amount. (Table 7 – 2006-07 Guidelines)

The SO component is intended to cover salaries and benefits of the Supervisory officer of the board and also recognizes the higher administrative costs borne by boards based on circumstances reflected in their Remote and Rural and Learning Opportunities allocations.

The board administration component provides funding for the business and other administrative functions of a board and the costs of operating and maintaining board offices.

The tax collection component recognizes the additional administrative costs associated with boards that perform duties of a municipal clerk. (Table 9 – 2006-07 Guidelines)

Section 11 – Pupil accommodation

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.

Assistance for well water testing for boards operating water wells is reported here. (Table 11 – 2006-07 Guidelines) Item 11.8 populates the funding for the community use of schools that was announced in July 2004. (Table 12 – 2006-07 Guidelines)

School Renewal

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

Contract Leases

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

Section 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

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 13 – 2006-07 Guidelines) and is applied to all day school students enrolled in the board, except for pupils 21 and over.

Literacy and Numeracy assistance

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

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

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

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

Line 13.2.3 - ADE for literacy and numeracy remedial courses provided during the school year outside of the regular school day the total of the ADE from schedule 12, lines 1.9 and 1.10.

Assistance for Student Success

Line 13.3.7 provides funding to the following three boards: Nakina DSAB (Thunder Bay English-language boards), James Bay Lowland SSB (North Bay/Sudbury English-language boards), and Gogama RCSSB (French-language boards) Funding includes components for a student success coordinator , for travel and for the school. (Table 14– 2006-07 Guidelines)

Territorial Student Program – Counselor

Item 13.4 provides funding for a counselor to assist secondary school students who come from very remote communities to attend school in Thunder Bay. (Table 15 – 2006-07 Guidelines)

Section 14 – Tax revenue and territorial district adjustments

This section calculates property tax revenues for the school year, using calendar year data reported on schedule 11. Lines 14.2.1 and 14.2.2 are only applicable to the estimates and revised estimates cycles.

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.

Lines 14.2.1 and 14.2.2 allows boards to project the average % assessment growth they expect within their jurisdiction in the 2007 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 would be entered.

Tax revenues at lines 14.1, 14.7 and tax adjustments at lines 14.9 to 14.11 are populated from the totals compiled in schedule 11A.

The Territorial District adjustments are applicable only to tax collecting boards to determine the amount of tax collection costs that would be recognized for funding purposes.

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 Revised Estimates and Financial Statement stages.)

Where a school authority has surplus funds either in a reserve or as a result of current year operations, the school authority must first pay for these exceptional expenditures from surplus funds. Please refer to the Funding Guidelines for School Authorities (Isolate Boards) - section on Special Approvals.

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

Capital Program Grants reported in Section 15.3 will be funded as the expenditures are incurred by the board. The board will need to submit monthly claims for reimbursement including supporting documentation.

Section 16 – Declining Enrolment Adjustment

This funding is applicable to boards that will experience a decline in enrolment in 2006-07 or are entitled to a declining enrolment adjustment for the two years prior.

The 2005-06 operating revenues will be automatically populated once the board has entered its board number in Section 1. Boards will be permitted to update the information with the latest data available. Operating revenues that are enrolment driven are included and the effects of enhancements to 2006-07 funding are removed at item 16.1.8, to determine 2006-07 operating revenue for declining enrolment purposes.

The 2005-06 ADE will be automatically populated at item 16.2 col. 1 once the board has entered its board number in Section 1. Boards will be permitted to update the information with the latest data available. The 2006-07 ADE of pupils of the board calculated at item 4, schedule 13 is used at item 16.2, col. 2 to calculate the enrolment decline.

The scaling factors calculated on the forms recognize that the greater the decline in enrolment, the more difficult it is to adjust costs. The funding formula also recognizes that boards with declining enrolment are expected to achieve costs reductions of 58% of the prior year operating revenues.

Item 16.5.1 –Enter the declining enrolment adjustment for 2005-06 (item 16.4 from the 2005-06 forms)

Item 16.5.2 – Enter the declining enrolment adjustment for 2004-05 (item 16.4 from the 2004-05 forms).

Data Form B – Allocation of funding to Expenditure Categories - Elementary

The distribution of the learning opportunities, real 2% for non-teaching staff, and declining enrolment allocation percentages to the various expenditure categories should reflect board needs.

The classroom portion of the various funding allocations is determined by regulation and is applicable to all boards. The distribution of the allocations to the various expenditure categories is done by using provincially determined percentages (except for special education). The distribution of the special education allocation is proportional to net special education expenditures on schedules 10A (or 10B).

The funding for the at-risk coordinator is distributed to the coordinator and consultant line; the split between panels is based on ADE.

Data Form C – Allocation of funding to Expenditure Categories - Secondary

In allocating the learning opportunities, real 2% for non-teaching staff, and declining enrolment allocation percentages to the various expenditure categories, boards should apply the proportions that reflect board needs.

The classroom portion of the various funding allocations is determined by regulation and is applicable to all boards. The distribution of the allocations to the various expenditure categories is done by using provincially determined percentages (except for special education). The distribution of the special education allocation is proportional to net special education expenditures on schedules 10A (or 10B).

Data Form D – Variance Report – Allocation to Net Expenditures

This data form shows the current year's funding allocations in relation to the net adjusted expenditures of the board.

- Net adjusted expenditures are:
 - Adjusted expenditures for compliance purposes from the Operating Fund; plus
 - Capital expenditures financed from the Operating Fund; less
 - Amounts transferred from other funds (internal reserves, Capital Fund or School Activities Fund); less
 - Amounts from deferred revenues (transfers from external reserves); plus
 - Current year's grants to deferred revenues (transfers to external reserves); plus
 - Transfers to internal reserves; less
 - Tuition Fees; less
 - Other revenues; less
 - Prior Year Surplus/(Deficit)

Allocations to expenditure categories are the same as in previous years with the following additional instructions.

- Amounts from Deferred Revenues:
 - Allocate to expenditure categories based on the matching expenditures.

Transfer to deferred revenues and transfer to reserves (lines 27 and 28)

- Enter the amounts transferred to Deferred Revenues and Reserves on these two lines.
- Other revenues can be allocated to Transfers to Reserves where the revenue was recorded and within the same year transferred into a reserve.

In general, revenues must be distributed to the expenditure categories to the extent to which the revenues relate to costs incurred in those expenditure categories. Otherwise revenues must be proportionally distributed to the various expenditure categories.

PROPORTIONAL DISTRIBUTION is to be done by distributing the applicable revenue across the expenditure categories based on the proportion of allocation within that category (Col. 1) to the total of the allocations in the categories over which the revenue is to be distributed.

Column 2 - Special Approvals

Special Approvals must be reported to the proper expenditure categories in column 3

Column 5 - Tuition Fee Revenue

Tuition fee revenue (Appendix B, line 1.18 and Schedule 9, line 1.3) is not deducted from expenditures, as this amount is included in the grant determination. (**Note** – tuition fee revenue is automatically populated to Schedule 9, lines 1.1, 1.2 and 1.4).

Tuition fees for the recovery of negotiated services reported in Appendix B, line 1.19 should be distributed to the appropriate line items. (**Note** – tuition fee revenue for the recovery of negotiated services is automatically populated to Schedule 9, lines 1.1, 1.2 and 1.4).

Tuition fee revenue for adult education, continuing education, literacy and numeracy and summer school (Schedule 9 line 1.5) should be distributed to the appropriate line items.

Column 6 – Other Revenues & Other Grants

Transportation Recoveries

Amounts from Schedule 9 line 2.4 are to be distributed to Transportation – line 17.

Rental Revenue

Rental revenues in Schedule 9 line 3.1 and/or 3.2 (Instructional Accommodations) should be distributed to line 15 (Operations & Maintenance - Schools).

Schedule 9 lines 3.3 and 3.4 (Non-instructional Accommodations) should be distributed to line 14 (Board Administration).

Schedule 9 Lines 3.5 and 3.6 (Community Use & Other) should generally be distributed to line 15 (Operations & Maintenance - Schools) but may be distributed to other expenditure lines to

the extent to which these revenues relate to cost incurred in those categories. **Note** – rental revenue from teacherages should be distributed to line 23 (Teacherages)

Sales of Property and Insurance Proceeds

Schedule 9 lines 4.1, 4.3 and 4.4 (Sale of furniture & equipment, Insurance Proceeds and Other Capital Recoveries) are to be distributed across expenditure categories taking into account the source of the revenue.

Schedule 9 line 4.2 (Sale of pupil transportation vehicles) is to be distributed to line 17 (Pupil Transportation).

Other Revenues

Schedule 9 line 5.8 (Donations – Classroom) is to be distributed within the Classroom expenditure categories lines 1 to line 9 inclusive.

All other lines within the Other Revenue section are to be distributed to the appropriate expenditure category based on the use or source of funds. General revenues not specifically related to any expenditure category should be distributed proportionally.

The territorial adjustment calculated in Section 14 should be distributed to line 14, Board Administration. Please note that the adjustment is not reported under other grants in Schedule 9 since the funding is already accounted for in the determination of grants in Section 1.

Other Grants

Schedule 9 lines 8.1 to 8.17 (Other Operating Expenditure Grants) should be distributed as appropriate based on the purpose of the grant. Note that the adjustment to grant revenue resulting from any 2004 supplementary taxes or tax write-offs adjustments are not taken into account in Data form D as these are offsetting items reported to comply with PSAB requirements.

Schedule 9 lines 9.1 and 9.2 (Other Capital Expenditure Grants) should be distributed based on the purpose of the grant.

Schedule 9 lines 10.1 and 10.2 (Prior years' grant adjustments) should be distributed proportionally across all operating expenditure categories (lines 1 through 20).

Column 7 – Prior Year Surplus(Deficit) and Strike Savings

Boards that experience strikes or lockouts are to report the amount transferred to the reserve (Schedule 5.1 line 1.4) in Column 7 of Data Form D. It is to be distributed to the expenditure categories in accordance with the nature and distribution of the strike savings. This is not applicable for revised estimates reporting.

Schedule 9 line 12 (Surplus(Deficit): Prior Year) should be reported in column 7.

A prior year surplus should be distributed to expenditure categories based on the intended use of the funds. If the surplus was used for general operating purposes it should be distributed proportionally across the operating expenditure categories.

A **prior year deficit** shall be allocated proportionally across all of the expenditure categories that contributed to the deficit (i.e. all of the expenditure categories that had a negative variance in the previous

year) unless the board can demonstrate that the deficit was caused by specific expenditure categories. The amount allocated to each category would be determined by the formula:

If Prior Year's Expenditure Category Variance > 0, then Deficit Allocation to that category = 0

If Prior Year's Expenditure Category Variance < 0, then Deficit Allocation = Prior Year's Deficit x (Prior Year's Negative Variance/Total of Prior Year's Negative Variances)

Column 8 – Capital Expenditures funded from Operating Fund

Data in this column are automatically populated from col. 3, Schedule 3, Capital fund – expenditures and financing.

Columns 9 & 10– Transfers from Reserves and Deferred Revenue

Transfers from Internally Restricted Reserves (Schedule 5) that are included in Schedule 9, line 7.2 are to be distributed based on the purpose of the reserve and/or use of the funds, as appropriate.

Transfers from the Pupil Accommodation Allocation Reserve (Schedule 5.1) that are included in Schedule 9 line 7.2 are to be distributed to line 21 (School Renewal).

DataForm E – Expenditures – Program Reporting

This new schedule introduces the initial phase of program reporting, focusing on parent involvement and community use of schools. **(Will include more instructions later).**

Appendix B – Calculation of Fees - Regular Day School

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

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 Native language programs, educational assistants, counselors, etc.

The tuition fee revenue calculated on this form is automatically populated to Schedule 9, lines 1.1, 1.2 and 1.4

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

Appendix B1 calculates the tuition fees chargeable in respect of Continuing Education, Literacy and Numeracy and Summer School Programs. The tuition fee revenue calculated on this form is automatically populated to Schedule 9, line 1.5

Appendix F1 – Transportation – Contracted and Board-Owned Vehicles

This appendix is used to collect information relating to expenditures incurred transporting board pupils.

The total contracted amount and estimated costs are carried forward to section 9.

Appendix F1.1 – Transportation – Board-Owned Vehicles

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

Appendix F2 – Board, Lodging and Weekly Transportation

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

Appendix F3 – Transportation to/from Provincial Schools

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

Appendix F4 – Territorial Student Program – Transportation by Air

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

Appendix G – Board Teacher Salary Grid – 2004/05 and 2005/06

This appendix is supplementary information to be provided by all boards and is used to review average salaries.

Report the salary grid applicable to the most recent agreement. Where this grid has multiple increases scheduled during the year, the average salary grid for the year should be reported. 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 – 2006/07 Staffing

The staffing form requests information on staffing within expenditure categories for the Regular and Special Education programs. The Regular program includes all staff not considered to be Special Education. The staffing is also requested on a panel basis (elementary & secondary).

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 two decimal places. 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)

Personnel covered by a teachers' collective agreement - use the full-time equivalent prescribed by the agreement.

Principals and Vice-Principals - use the standard full-time equivalent definition in use by the board.

Teacher Assistants - use the full-time equivalent prescribed by the applicable collective agreements.

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.

All other staff - use the full-time equivalent prescribed by the applicable collective agreement/ 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 ISA4 teachers). Do not separate out preparation time. Ensure that the special education classroom teachers are included under Special Education Program. (Code of Account references – Function 10 and Object 170 all Programs except 305 (ISA4)).

Other School Based Teachers & Resource Teachers

Include all teachers within a school that are not specifically assigned to a class. Examples would include itinerant French teachers, special education resource teachers and home instruction teachers. Remember to include them under the appropriate Program category (Regular or Special Education). (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 reported as ISA 4, Student Support, Library/Guidance or Continuing Education. Ensure that all special education teacher assistants are reported under the special education program section. (Code of Account reference – Function 10, Object 191 except Program 305).

Care and Treatment and Correctional Facilities Assistants (ISA 4)

Include all teacher assistants in ISA 4 programs. (Code of Account reference – Function 10, Object 191, **Program 305**).

Student Support Services – Professionals, Paraprofessionals and Technicians

The FTE of professional, paraprofessional and technical staff is to be prorated between the regular program and the special education program on a rational, defensible basis consistent with the services being offered to the student population.

Please ensure staffing numbers are reflective of the appropriate percentage of time each staff member or category spends on regular programs vs. special education services and programs and are consistent with the prorating of expenditures within these categories.

Library and Guidance

Do not report any Library and Guidance staff under the Special Education program **except** for specific situations as described in the “Special Education Expenditure Reporting Instructions for DSBs for 2003-04”. In those cases, report breakdown between regular & special education on a basis consistent with the prorating of expenditures.

Technicians and Other Staff – Library/Guidance

Use 10-month FTE conversion.

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

Teacher Support Services – Coordinators & Consultants

This includes teachers, vice-principals or principals acting in a teacher support role as a coordinator or consultant. Also includes the board coordinator for student success 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/ Pupil Transportation/School Operations/Other Non-Operating

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, 50-103, 59-103)

Clerical/Secretarial/Technical & Specialized

(Code of Accounts References – 33-110, 34-110, 35-110, 44-110, 50-110, 59-110, 21-112, 25-112, 31-112, 32-112, 33-112, 34-112, 35-112, 44-112, 50-112, 59-112).

TABLE 1
High Needs Per-Pupil Amount

Item	Column 1	Column 2
	Name of Board	Amount \$
15008	Airy & Sabine District School Area Board	600
15016	Asquith Garvey District School Area Board	
15032	Caramat District School Area Board	6,150
15059	Collins District School Area Board	
15067	Connell & Ponsford District School Area Board	1,085
15083	Foleyet District School Area Board	
15105	Gogama District School Area Board	11,070
15148	James Bay Lowlands Secondary School Board	688
15172	Mine Centre District School Area Board	
15180	Missarenda District School Area Board	
15199	Moose Factory Island District School Area Board	699
15202	Moosonee District School Area Board	974
15229	Murchison & Lyell District School Area Board	
15237	Nakina District School Area Board	3,601
15245	Northern District School Area Board	1,632
15300	Upsala District School Area Board	
16004	Atikokan Roman Catholic Separate School Board	1,220
16012	Dubreuilville Roman Catholic Separate School Board	1,520
16020	Foleyet Roman Catholic Separate School Board	
16039	Gogama Roman Catholic Separate School Board	2,139
16047	Hornepayne Roman Catholic Separate School Board	2,077
16063	Moosonee Roman Catholic Separate School Board	1,304
16071	Parry Sound Roman Catholic Separate School Board	959
16080	Red Lake Combined Roman Catholic Separate School Board	850
79910	Penetanguishene Protestant Separate School Board	210

TABLE 2
ESL/ESD Grant

Item	Column 1	Column 2
	Name of Board	Amount \$
15008	Airy & Sabine District School Area Board	695
15016	Asquith Garvey District School Area Board	271
15032	Caramat District School Area Board	153
15059	Collins District School Area Board	204
15067	Connell & Ponsford District School Area Board	2,884
15083	Foleyet District School Area Board	322
15105	Gogama District School Area Board	169
15148	James Bay Lowlands Secondary School Board	5,912
15172	Mine Centre District School Area Board	509
15180	Missarenda District School Area Board	85
15199	Moose Factory Island District School Area Board	4,029
15202	Moosonee District School Area Board	10,179
15229	Murchison & Lyell District School Area Board	670
15237	Nakina District School Area Board	1,289
15245	Northern District School Area Board	1,662
15300	Upsala District School Area Board	1,256
16004	Atikokan Roman Catholic Separate School Board	5,989
16012	Dubreuilville Roman Catholic Separate School Board	
16020	Foleyet Roman Catholic Separate School Board	
16039	Gogama Roman Catholic Separate School Board	
16047	Hornepayne Roman Catholic Separate School Board	1,509
16063	Moosonee Roman Catholic Separate School Board	2,816
16071	Parry Sound Roman Catholic Separate School Board	6,091
16080	Red Lake Combined Roman Catholic Separate School Board	3,579
79910	Penetanguishene Protestant Separate School Board	7,931

TABLE 3
Learning Resources for Distant Schools Allocation

Item	Column 1	Column 2	Column 3
	Name of Board	Elementary	Secondary
15008	Airy & Sabine District School Area Board		
15016	Asquith Garvey District School Area Board		
15032	Caramat District School Area Board		
15059	Collins District School Area Board		
15067	Connell & Ponsford District School Area Board		68,342
15083	Foleyet District School Area Board		
15105	Gogama District School Area Board		
15148	James Bay Lowlands Secondary School Board		
15172	Mine Centre District School Area Board		
15180	Missarenda District School Area Board		
15199	Moose Factory Island District School Area Board		
15202	Moosonee District School Area Board		
15229	Murchison & Lyell District School Area Board		
15237	Nakina District School Area Board		
15245	Northern District School Area Board		-75,424
15300	Upsala District School Area Board		
16004	Atikokan Roman Catholic Separate School Board		
16012	Dubreuilville Roman Catholic Separate School Board		
16020	Foleyet Roman Catholic Separate School Board		
16039	Gogama Roman Catholic Separate School Board		
16047	Hornepayne Roman Catholic Separate School Board		
16063	Moosonee Roman Catholic Separate School Board		
16071	Parry Sound Roman Catholic Separate School Board		
16080	Red Lake Combined Roman Catholic Separate School Board		
79910	Penetanguishene Protestant Separate School Board		

TABLE 4
Distant Schools Adjustments for Primary Class Size

Item	Column 1	Column 2
	Name of Board	Amount \$
15008	Airy & Sabine District School Area Board	8,928
15016	Asquith Garvey District School Area Board	2,592
15032	Caramat District School Area Board	3,096
15059	Collins District School Area Board	3,240
15067	Connell & Ponsford District School Area Board	21,816
15083	Foleyet District School Area Board	5,040
15105	Gogama District School Area Board	1,728
15148	James Bay Lowlands Secondary School Board	
15172	Mine Centre District School Area Board	21,024
15180	Missarenda District School Area Board	1,224
15199	Moose Factory Island District School Area Board	86,976
15202	Moosonee District School Area Board	86,544
15229	Murchison & Lyell District School Area Board	5,472
15237	Nakina District School Area Board	13,896
15245	Northern District School Area Board	30,888
15300	Upsala District School Area Board	7,848
16004	Atikokan Roman Catholic Separate School Board	51,264
16012	Dubreuilville Roman Catholic Separate School Board	34,992
16020	Foleyet Roman Catholic Separate School Board	3,888
16039	Gogama Roman Catholic Separate School Board	8,928
16047	Hornepayne Roman Catholic Separate School Board	22,392
16063	Moosonee Roman Catholic Separate School Board	23,472
16071	Parry Sound Roman Catholic Separate School Board	52,920
16080	Red Lake Combined Roman Catholic Separate School Board	30,816
79910	Penetanguishene Protestant Separate School Board	68,472

TABLE 5
Remote and Rural Allocation

Item	Column 1	Column 2
	Name of Board	Distance
15008	Airy & Sabine District School Area Board	325
15016	Asquith Garvey District School Area Board	610
15032	Caramat District School Area Board	1,150
15059	Collins District School Area Board	1,150
15067	Connell & Ponsford District School Area Board	1,150
15083	Foleyet District School Area Board	739
15105	Gogama District School Area Board	581
15148	James Bay Lowlands Secondary School Board	1,150
15172	Mine Centre District School Area Board	1,150
15180	Missarenda District School Area Board	1,035
15199	Moose Factory Island District School Area Board	1,150
15202	Moosonee District School Area Board	1,150
15229	Murchison & Lyell District School Area Board	345
15237	Nakina District School Area Board	1,150
15245	Northern District School Area Board	1,150
15300	Upsala District School Area Board	1,150
16004	Atikokan Roman Catholic Separate School Board	1,150
16012	Dubreuilville Roman Catholic Separate School Board	1,070
16020	Foleyet Roman Catholic Separate School Board	739
16039	Gogama Roman Catholic Separate School Board	581
16047	Hornepayne Roman Catholic Separate School Board	1,098
16063	Moosonee Roman Catholic Separate School Board	1,150
16071	Parry Sound Roman Catholic Separate School Board	225
16080	Red Lake Combined Roman Catholic Separate School Board	1,150
79910	Penetanguishene Protestant Separate School Board	140

TABLE 6
Cost Adjustment Amount for Non-Teachers

Item	Column 1	Column 2
	Name of Board	Amount \$
15008	Airy & Sabine District School Area Board	
15016	Asquith Garvey District School Area Board	111
15032	Caramat District School Area Board	
15059	Collins District School Area Board	
15067	Connell & Ponsford District School Area Board	69
15083	Foleyet District School Area Board	8
15105	Gogama District School Area Board	
15148	James Bay Lowlands Secondary School Board	1,494
15172	Mine Centre District School Area Board	1,503
15180	Missarenda District School Area Board	93
15199	Moose Factory Island District School Area Board	7,652
15202	Moosonee District School Area Board	247
15229	Murchison & Lyell District School Area Board	174
15237	Nakina District School Area Board	790
15245	Northern District School Area Board	978
15300	Upsala District School Area Board	209
16004	Atikokan Roman Catholic Separate School Board	1,790
16012	Dubreuilville Roman Catholic Separate School Board	332
16020	Foleyet Roman Catholic Separate School Board	723
16039	Gogama Roman Catholic Separate School Board	119
16047	Hornepayne Roman Catholic Separate School Board	
16063	Moosonee Roman Catholic Separate School Board	1,505
16071	Parry Sound Roman Catholic Separate School Board	286
16080	Red Lake Combined Roman Catholic Separate School Board	136
79910	Penetanguishene Protestant Separate School Board	551

TABLE 7
Trustees Honoraria as at December 31, 1996

Item	Column 1 Name of Board	Column 2 Number of Trustees	Column 3 Honoraria
15008	Airy & Sabine District School Area Board	5	7,173
15016	Asquith Garvey District School Area Board	3	9,600
15032	Caramat District School Area Board	3	10,512
15059	Collins District School Area Board	3	5,400
15067	Connell & Ponsford District School Area Board	5	11,200
15083	Foley District School Area Board	3	8,400
15105	Gogama District School Area Board	3	7,840
15148	James Bay Lowlands Secondary School Board	3	12,300
15172	Mine Centre District School Area Board	5	11,750
15180	Missarenda District School Area Board	3	7,500
15199	Moose Factory Island District School Area Board	5	20,796
15202	Moosonee District School Area Board	5	18,350
15229	Murchison & Lyell District School Area Board	5	5,337
15237	Nakina District School Area Board	3	8,546
15245	Northern District School Area Board	7	15,600
15300	Upsala District School Area Board	5	7,500
16004	Atikokan Roman Catholic Separate School Board	3	5,400
16012	Dubreuilville Roman Catholic Separate School Board	3	10,500
16020	Foley Roman Catholic Separate School Board	3	10,000
16039	Gogama Roman Catholic Separate School Board	3	8,600
16047	Hornepayne Roman Catholic Separate School Board	3	11,400
16063	Moosonee Roman Catholic Separate School Board	3	11,400
16071	Parry Sound Roman Catholic Separate School Board	6	18,546
16080	Red Lake Combined Roman Catholic Separate School Board	6	18,600
79910	Penetanguishene Protestant Separate School Board	8	25,200

TABLE 8
Remote Distance Factor

Item	Column 1 Name of Board	Column 2 Remote Distance Factor
15008	Airy & Sabine District School Area Board	1.00
15016	Asquith Garvey District School Area Board	1.00
15032	Caramat District School Area Board	1.25
15059	Collins District School Area Board	2.00
15067	Connell & Ponsford District School Area Board	1.75
15083	Foleyet District School Area Board	1.25
15105	Gogama District School Area Board	1.00
15148	James Bay Lowlands Secondary School Board	2.00
15172	Mine Centre District School Area Board	1.25
15180	Missarenda District School Area Board	1.25
15199	Moose Factory Island District School Area Board	2.00
15202	Moosonee District School Area Board	2.00
15229	Murchison & Lyell District School Area Board	1.00
15237	Nakina District School Area Board	1.25
15245	Northern District School Area Board	1.50
15300	Upsala District School Area Board	1.00
16004	Atikokan Roman Catholic Separate School Board	1.00
16012	Dubreuilville Roman Catholic Separate School Board	1.25
16020	Foleyet Roman Catholic Separate School Board	1.25
16039	Gogama Roman Catholic Separate School Board	1.00
16047	Hornepayne Roman Catholic Separate School Board	1.25
16063	Moosonee Roman Catholic Separate School Board	2.00
16071	Parry Sound Roman Catholic Separate School Board	1.00
16080	Red Lake Combined Roman Catholic Separate School Board	1.75
79910	Penetanguishene Protestant Separate School Board	1.00

TABLE 9
Tax Collection Amount

Item	Column 1 Name of Board	Column 2 Amount \$
15008	Airy & Sabine District School Area Board	
15016	Asquith Garvey District School Area Board	5,000
15032	Caramat District School Area Board	
15059	Collins District School Area Board	
15067	Connell & Ponsford District School Area Board	
15083	Foleyet District School Area Board	
15105	Gogama District School Area Board	
15148	James Bay Lowlands Secondary School Board	5,000
15172	Mine Centre District School Area Board	5,000
15180	Missarenda District School Area Board	5,000
15199	Moose Factory Island District School Area Board	
15202	Moosonee District School Area Board	
15229	Murchison & Lyell District School Area Board	
15237	Nakina District School Area Board	
15245	Northern District School Area Board	5,000
15300	Upsala District School Area Board	5,000
16004	Atikokan Roman Catholic Separate School Board	
16012	Dubreuilville Roman Catholic Separate School Board	
16020	Foleyet Roman Catholic Separate School Board	5,000
16039	Gogama Roman Catholic Separate School Board	5,000
16047	Hornepayne Roman Catholic Separate School Board	
16063	Moosonee Roman Catholic Separate School Board	
16071	Parry Sound Roman Catholic Separate School Board	
16080	Red Lake Combined Roman Catholic Separate School Board	
79910	Penetanguishene Protestant Separate School Board	

TABLE 10
School Operation Allocation

Item	Column 1	Column 2
	Name of Board	School area
15008	Airy & Sabine District School Area Board	749.17
15016	Asquith Garvey District School Area Board	221.76
15032	Caramat District School Area Board	497.03
15059	Collins District School Area Board	412.58
15067	Connell & Ponsford District School Area Board	2,879.99
15083	Foleyet District School Area Board	423.54
15105	Gogama District School Area Board	278.71
15148	James Bay Lowlands Secondary School Board	4,171.34
15172	Mine Centre District School Area Board	1,393.55
15180	Missarenda District School Area Board	469.16
15199	Moose Factory Island District School Area Board	4,692.72
15202	Moosonee District School Area Board	3,154.06
15229	Murchison & Lyell District School Area Board	295.25
15237	Nakina District School Area Board	1,431.73
15245	Northern District School Area Board	3,062.55
15300	Upsala District School Area Board	947.61
16004	Atikokan Roman Catholic Separate School Board	2,826.57
16012	Dubreuilville Roman Catholic Separate School Board	2,274.54
16020	Foleyet Roman Catholic Separate School Board	864.00
16039	Gogama Roman Catholic Separate School Board	1,641.50
16047	Hornepayne Roman Catholic Separate School Board	1,530.11
16063	Moosonee Roman Catholic Separate School Board	1,725.39
16071	Parry Sound Roman Catholic Separate School Board	2,155.35
16080	Red Lake Combined Roman Catholic Separate School Board	2,315.61
79910	Penetanguishene Protestant Separate School Board	1,954.59

TABLE 11
Well Maintenance Amount

Item	Column 1	Column 2
	Name of Board	Amount \$
15008	Airy & Sabine District School Area Board	5,000
15016	Asquith Garvey District School Area Board	5,000
15032	Caramat District School Area Board	
15059	Collins District School Area Board	5,000
15067	Connell & Ponsford District School Area Board	
15083	Foleyet District School Area Board	
15105	Gogama District School Area Board	
15148	James Bay Lowlands Secondary School Board	
15172	Mine Centre District School Area Board	5,000
15180	Missarenda District School Area Board	5,000
15199	Moose Factory Island District School Area Board	
15202	Moosonee District School Area Board	
15229	Murchison & Lyell District School Area Board	5,000
15237	Nakina District School Area Board	
15245	Northern District School Area Board	5,000
15300	Upsala District School Area Board	5,000
16004	Atikokan Roman Catholic Separate School Board	
16012	Dubreuilville Roman Catholic Separate School Board	
16020	Foleyet Roman Catholic Separate School Board	
16039	Gogama Roman Catholic Separate School Board	
16047	Hornepayne Roman Catholic Separate School Board	
16063	Moosonee Roman Catholic Separate School Board	
16071	Parry Sound Roman Catholic Separate School Board	
16080	Red Lake Combined Roman Catholic Separate School Board	
79910	Penetanguishene Protestant Separate School Board	

TABLE 12
Community Use of Schools Compensation Amount

Item	Column 1	Column 2
	Name of Board	Amount \$
15008	Airy & Sabine District School Area Board	626
15016	Asquith Garvey District School Area Board	185
15032	Caramat District School Area Board	415
15059	Collins District School Area Board	345
15067	Connell & Ponsford District School Area Board	2,407
15083	Foleyet District School Area Board	354
15105	Gogama District School Area Board	233
15148	James Bay Lowlands Secondary School Board	3,486
15172	Mine Centre District School Area Board	1,165
15180	Missarenda District School Area Board	392
15199	Moose Factory Island District School Area Board	3,921
15202	Moosonee District School Area Board	2,636
15229	Murchison & Lyell District School Area Board	247
15237	Nakina District School Area Board	1,196
15245	Northern District School Area Board	2,559
15300	Upsala District School Area Board	792
16004	Atikokan Roman Catholic Separate School Board	2,362
16012	Dubreuilville Roman Catholic Separate School Board	1,901
16020	Foleyet Roman Catholic Separate School Board	722
16039	Gogama Roman Catholic Separate School Board	1,372
16047	Hornepayne Roman Catholic Separate School Board	1,279
16063	Moosonee Roman Catholic Separate School Board	1,442
16071	Parry Sound Roman Catholic Separate School Board	1,801
16080	Red Lake Combined Roman Catholic Separate School Board	1,935
79910	Penetanguishene Protestant Separate School Board	1,633

TABLE 13
Learning Opportunities Per-Pupil Amount

Item	Column 1	Column 2
	Name of Board	Amount \$
15008	Airy & Sabine District School Area Board	3,139
15016	Asquith Garvey District School Area Board	10,380
15032	Caramat District School Area Board	22,661
15059	Collins District School Area Board	15,376
15067	Connell & Ponsford District School Area Board	1,728
15083	Foleyet District School Area Board	5,761
15105	Gogama District School Area Board	5,735
15148	James Bay Lowlands Secondary School Board	3,749
15172	Mine Centre District School Area Board	1,420
15180	Missarenda District School Area Board	12,285
15199	Moose Factory Island District School Area Board	1,985
15202	Moosonee District School Area Board	1,567
15229	Murchison & Lyell District School Area Board	2,122
15237	Nakina District School Area Board	4,872
15245	Northern District School Area Board	2,065
15300	Upsala District School Area Board	2,245
16004	Atikokan Roman Catholic Separate School Board	1,231
16012	Dubreuilville Roman Catholic Separate School Board	1,074
16020	Foleyet Roman Catholic Separate School Board	15,571
16039	Gogama Roman Catholic Separate School Board	4,748
16047	Hornepayne Roman Catholic Separate School Board	1,782
16063	Moosonee Roman Catholic Separate School Board	2,217
16071	Parry Sound Roman Catholic Separate School Board	819
16080	Red Lake Combined Roman Catholic Separate School Board	1,756
79910	Penetanguishene Protestant Separate School Board	840

TABLE 14
Student Success

Item	Column 1	Column 2	Column 3	Column 4
	Name of Board	Base Amount	Travel	School component
15008	Airy & Sabine District School Area Board			
15016	Asquith Garvey District School Area Board			
15032	Caramat District School Area Board			
15059	Collins District School Area Board			
15067	Connell & Ponsford District School Area Board			
15083	Foleyet District School Area Board			
15105	Gogama District School Area Board			
15148	James Bay Lowlands Secondary School Board	147,908	25,000	126,115
15172	Mine Centre District School Area Board			
15180	Missarenda District School Area Board			
15199	Moose Factory Island District School Area Board			
15202	Moosonee District School Area Board			
15229	Murchison & Lyell District School Area Board			
15237	Nakina District School Area Board	110,931	22,000	62,562
15245	Northern District School Area Board			
15300	Upsala District School Area Board			
16004	Atikokan Roman Catholic Separate School Board			
16012	Dubreuilville Roman Catholic Separate School Board			
16020	Foleyet Roman Catholic Separate School Board			
16039	Gogama Roman Catholic Separate School Board	110,931	15,000	40,705
16047	Hornepayne Roman Catholic Separate School Board			
16063	Moosonee Roman Catholic Separate School Board			
16071	Parry Sound Roman Catholic Separate School Board			
16080	Red Lake Combined Roman Catholic Separate School Board			
79910	Penetanguishene Protestant Separate School Board			

TABLE 15
Territorial Student Program

Item	Column 1 Name of Board	Column 2 Counsellor	Column 3 Transportation
15008	Airy & Sabine District School Area Board		
15016	Asquith Garvey District School Area Board		
15032	Caramat District School Area Board		
15059	Collins District School Area Board	25000	6750
15067	Connell & Ponsford District School Area Board	25000	100000
15083	Foleyet District School Area Board		
15105	Gogama District School Area Board		
15148	James Bay Lowlands Secondary School Board		
15172	Mine Centre District School Area Board		
15180	Missarenda District School Area Board		
15199	Moose Factory Island District School Area Board		
15202	Moosonee District School Area Board		
15229	Murchison & Lyell District School Area Board		
15237	Nakina District School Area Board		
15245	Northern District School Area Board	25000	10000
15300	Upsala District School Area Board		
16004	Atikokan Roman Catholic Separate School Board		
16012	Dubreuilville Roman Catholic Separate School Board		
16020	Foleyet Roman Catholic Separate School Board		
16039	Gogama Roman Catholic Separate School Board		
16047	Hornepayne Roman Catholic Separate School Board		
16063	Moosonee Roman Catholic Separate School Board		
16071	Parry Sound Roman Catholic Separate School Board		
16080	Red Lake Combined Roman Catholic Separate School Board		
79910	Penetanguishene Protestant Separate School Board		

TABLE 16
Per Pupil Exclusion for Declining Enrolment Adjustment

Item	Column 1	Column 2
	Name of Board	Amount \$
15008	Airy & Sabine District School Area Board	2,825
15016	Asquith Garvey District School Area Board	8,199
15032	Caramat District School Area Board	17,770
15059	Collins District School Area Board	10,595
15067	Connell & Ponsford District School Area Board	360
15083	Foleyet District School Area Board	4,248
15105	Gogama District School Area Board	3,827
15148	James Bay Lowlands Secondary School Board	2,460
15172	Mine Centre District School Area Board	454
15180	Missarenda District School Area Board	7,528
15199	Moose Factory Island District School Area Board	866
15202	Moosonee District School Area Board	351
15229	Murchison & Lyell District School Area Board	1,811
15237	Nakina District School Area Board	3,727
15245	Northern District School Area Board	976
15300	Upsala District School Area Board	1,307
16004	Atikokan Roman Catholic Separate School Board	845
16012	Dubreuilville Roman Catholic Separate School Board	569
16020	Foleyet Roman Catholic Separate School Board	12,664
16039	Gogama Roman Catholic Separate School Board	4,062
16047	Hornepayne Roman Catholic Separate School Board	1,160
16063	Moosonee Roman Catholic Separate School Board	698
16071	Parry Sound Roman Catholic Separate School Board	534
16080	Red Lake Combined Roman Catholic Separate School Board	797
79910	Penetanguishene Protestant Separate School Board	623