

Ministry of Education

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2020:SB24

Date: October 28, 2020

Memorandum to: Senior Business Officials

From: Med Ahmadoun
Director
Financial Analysis and Accountability Branch

Romina Di Pasquale
Director
Education Labour and Finance Implementation Branch

Subject **2020-21 Revised Estimates (District School Boards)**

We are pleased to inform you that the 2020-21 revised estimates, related guides and instructions are now available through the revised estimates link on the "Reporting to the Ministry" section of the [Financial Analysis and Accountability Branch \(FAAB\) website](#).

IMPORTANT REPORTING CHANGES FROM ESTIMATES

A. Compliance Report

Consistent with memorandum 2020: SB20, the compliance report has been updated to reflect the revised requirements of O. Reg. 280/10 *Calculation of Maximum In-Year Deficit*. A school board is compliant where:

- a. The in-year deficit, excluding school board funded COVID-19 expense, is less than or equal to 1% of the board's operating allocation;
- b. The total in-year deficit is less than or equal to the lower of 2% of the board's operating allocation and accumulated surplus from the preceding fiscal year.

B. COVID-19 Related Revenue/Expense Reporting

In response to the COVID-19 pandemic, the government provided school boards with significant additional funding. Boards are required to report COVID-19 related revenue

and expenses in the Revised Estimates. Three new schedules have been added to report this information :

- Schedule 9.1 - Supplementary Information on COVID-19 Revenues and Board-Funded Expenses
- Schedule 10.5 - Supplementary Information on COVID-19 Expenses
- Schedule 10.6 – Total and Board-Funded COVID-19 Expense and Full-time Equivalency (FTE) Summary

For COVID-19 revenues, school boards are asked not to project any unallocated amounts supported through the centralized supply chain initiative lead by the Ministry of Government and Consumer Services, such as personal protective equipment. Where a school board is projecting an amount related to Phase II of the Safe Return to Class Federal Fund, it is to be reported on its own distinct line in Schedule 9.1.

For COVID-19 expenses, report the expenses based on their expected usage. If the nature of the expense fits into any of the object codes in the Code of Accounts, school boards should continue to categorize them as per previous practice, for example teacher salaries. For COVID-19 expenses that do not fit into any object codes, school boards are directed to use 59-725 (other non-operating – miscellaneous) and refer to the instructions for further details.

School boards can also review training material specifically on COVID-19 reporting by logging into the Education Finance Information System (EFIS) and following the link to the 2020-2021 Revised Estimates:



C. Appendix H Reporting

As a reminder, Appendix H is a position-based schedule using two specific measurement dates, October 31 and March 31. Any additional positions created to support school re-opening for 2020-21 (e.g. positions created to reduce class size, enhance school cleaning) should be reflected on Appendix H and follow the inclusion and exclusion criteria outlined in the instructions consistent with prior years.

Given the increased prevalence of differing education delivery models (e.g. octomester, quadmester) used by school boards to support student cohorting during the COVID-19 pandemic, classroom educator positions supporting the quadmester or octomester models should be reported as the sum of their position's FTE for their first two quadmasters or first four octomesters, to align as closely as possible to the typical October count date. This process would also be repeated for the March count date where these delivery models are still followed. In instances where all of the necessary information may not be available to support the preparation of this submission, school boards should update and finalize the October FTE information for the 2020-21 Financial Statement submission.

The FTE reporting of positions not supporting the quadmester or octomester models has not changed and school boards should continue following the reporting instructions and guidelines when completing Appendix H. Please refer to Section Appendix H and Subsection Input – General for the reporting criteria.

D. Temporary Remote Learning Schools – Enrolment Reporting

As stated in the memo dated August 12, 2020 from the Education Statistics and Analysis Branch (ESAB) to the Directors of Education and the subsequent email dated August 21, 2020 from ESAB to OnSIS contacts and Senior Business Officials in the school boards, temporary remote learning schools can be set up by school boards to enrol students taking remote learning exclusively in the 2020-21 school year.

These remote learning schools will not generate school-level funding in the Grants for Student Needs (GSN), such as the School Foundation Grant, Supported Schools Allocation, French as a First Language Allocation, and Actualisation linguistique en français allocation.

In order to preserve the school-level funding at the same level before the set up of the remote learning schools, the reporting of enrolment in EFIS will be as follows:

1. 2020-21 revised estimates:
 - a. The remote learning schools will not appear in the school list under school level enrolment input form
 - b. School boards should report the enrolment of the students taking remote learning exclusively in the main/home school of the students, which they normally would have been enrolled in as if the remote learning schools did not exist.
2. 2020-21 financial statements:

- a. The remote learning schools will appear in the school list under the school level enrolment form, with data coming from OnSIS
- b. In the case that the school boards choose to report the FTE of students in the remote learning schools, the ministry will require additional enrolment information as of the count dates to distribute the enrolment from the remote learning schools back to the main schools. A new distribution form will be available in EFIS.

SUBMISSION OF FINANCIAL REPORTS

Please submit your 2020-21 revised estimates through EFIS 2.0. In addition, please submit electronically by December 15, 2020 a copy of the following documents, via attachment, to revest@ontario.ca:

From School Board's Active EFIS Submission (in PDF)
<ul style="list-style-type: none"> • Certificate of the Director of Education (Signed by the Director of Education) • Compliance Report • Schedules 9, 10 and 10ADJ • Section 1A summary

The file name used should follow the naming convention specified on the FAAB website and school boards are requested to include the following text in the subject line of the email: "2020-21 Revised Estimates Supporting Documentation – DSB ##".

Late Submissions

It is important that school boards meet the due dates above as the information is needed for the interim reporting in the provincial budget and the ministry may implement cash flow penalties for revised estimates that are not received in EFIS by the due date. If the board is unable to meet the reporting deadline due to extenuating circumstances, please contact your ministry financial analyst to discuss the need for an extension.

G. CONTACTS

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EFIS user/navigation assistance	Emily Wells	(437) 223-0052	Emily.Wells@ontario.ca
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EFIS login assistance	N/A	N/A	efis.support@ontario.ca
Appendix H	Brad Partington	(647) 646-3446	Brad.Partington@ontario.ca
EFIS package/Other Questions	Ministry financial analysts, information can be found on the FAAB website under the " Contact Us " section		

Original signed by

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cc: Directors of Education