

Ministry of Education

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2021:SB19

Date: September 15, 2021

Memorandum To: Senior Business Officials

From: Med Ahmadoun
Director
Financial Analysis and Accountability Branch

Romina Di Pasquale
Director
Labour and Finance Implementation Branch

Subject: **2020-21 Financial Statements (District School Boards)**

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

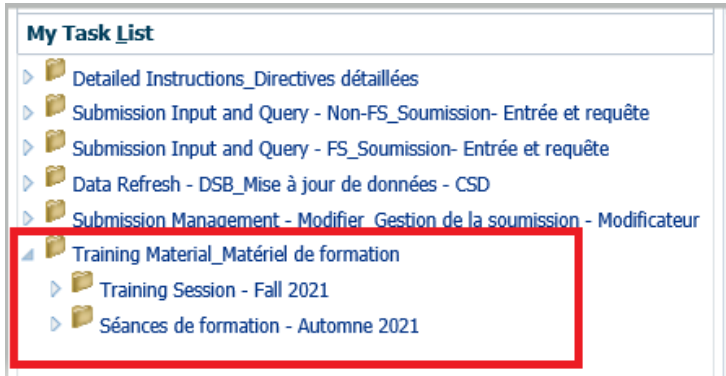
The ministry encourages school boards to share this memorandum, along with the related training materials, with their external auditors to support the completion of their 2020-21 financial statements' audits.

A. TRAINING MATERIALS, QUESTION AND ANSWER SESSIONS

The ministry is providing its annual financial update through training documents and question and answer (Q&A) sessions held via Microsoft Teams meetings. The training materials will highlight changes to the 2020-21 financial statements and the 2021-22 revised estimates, as well as provide updates in other areas, including:

- Financial Reporting Updates
- Upcoming Public Sector Accounting Board (PSAB) Standards
- Major Capital Projects Progress Report

Prior to the Q&A sessions, school boards can review the training materials (in either French or English) by logging in to EFIS and following the link to the 2020-21 financial statements:



If you have questions after reviewing the training materials, please submit them by email to reporting.entity@ontario.ca with the subject heading “Q&A Meeting” prior to the Microsoft Teams meeting you wish to attend. During the Q&A sessions, you will also have the opportunity to ask questions related to the above material. Please note the training materials will not be presented at the Q&A sessions. School board staff are welcome to join any of the sessions listed below; registration is not required. The Microsoft Teams meeting links to access the Q&A sessions are provided in a document called “**Q&A Session Access Information**”, which is in the EFIS Training Material folder noted above.

Q&A Session #1: Monday September 20, 2021 (English)
Time: 2:30 p.m. – 3:30 p.m.

Q&A Session #2: Wednesday September 22, 2021 (English)
Time: 2:30 p.m. – 3:30 p.m.

Q&A Session #3: Friday September 24, 2021 (French)
Time: 2:30 p.m. – 3:30 p.m.

B. IMPORTANT DATA REPORTING IN VARIOUS SYSTEMS AND CUT-OFF DATES

Ontario School Information System (OnSIS) Enrolment Data Refresh and Cut-Off

Consistent with prior years, OnSIS enrolment data for regular day school is loaded directly into EFIS on a daily basis. Any changes made in OnSIS before 6:00 p.m. will be refreshed in EFIS by noon of the next business day. This refresh process will continue until October 1, 2021, using

September 30, 2021 OnSIS data as of 6:00 p.m. School boards are advised to review their enrolment information in EFIS and make any corrections in OnSIS before the cut-off date.

Although school boards are also reporting enrolment for summer school, continuing education and independent study in OnSIS, under the Enrolment Reporting Initiative as outlined in [Memorandum 2015:SB35](#), the enrolment data is not loaded directly into EFIS.

School boards are still required to input the enrolment data for summer school and continuing education in Schedule 12 of EFIS and the enrolment data for independent study in Schedule 13 of EFIS. The data entered in EFIS should agree with what the school board has reported in OnSIS. Once the OnSIS data has been reviewed by the Education Statistics and Analysis Branch, the ministry's finance officer will follow-up with school boards for all variances between OnSIS and EFIS by the end of April 2022. Please note that some adjustments may have a grant impact on the 2020-21 financial statements.

As noted in previous communications, including [Memorandum 2020:SB24](#), temporary remote learning schools that have a Board School Identification Database (BSID) number assigned to them will appear in the school list under the school level enrolment form, with data coming from OnSIS. In order to preserve the school-level funding at the same level as before the set up of the remote learning schools, a new distribution form has been added to EFIS. In cases where a school board chooses to report the full-time equivalency (FTE) of students in the remote learning schools in OnSIS, they will be required to distribute this FTE back to the main schools at each count date.

VFA.facility Expenditures Data Refresh and Cut-Off

Consistent with prior years, school boards are required to enter capital expenditures data in VFA.facility that are funded through School Condition Improvement (SCI), Proceeds of Disposition (POD), COVID-19 Resilience Infrastructure Stream (CVRIS), and Climate Action Incentive Fund (CAIF). Please note that the CAIF program has closed, and the ministry is not anticipating any changes on CAIF.

The reported expenditures in VFA.facility will be automatically uploaded into EFIS on a daily basis until November 1, 2021. As a reminder, projects must be archived to ensure successful transfer to EFIS. After the end of the reporting period, adjustments will be made on a request basis.

For the School Renewal Allocation (SRA), funded capital expenditures for the 2020-21 school year must be reported in VFA.facility by November 30, 2021. Failure to meet this deadline could result in the ministry withholding SRA funds until reporting is complete. (Note: SRA data from VFA.facility does not impact EFIS reporting as it is not uploaded to EFIS).

As school boards report their financial expenditures associated with SCI and SRA, they are also required to report their plans and commitments associated with their remaining funds in VFA.facility. Boards will be required to indicate the amount legally committed, connected to an

Approval to Proceed (ATP), and in board approved plans. This reporting will need to be completed by November 15, 2021. While this information will not be uploaded to EFIS and is not directly tied to the financial reporting process, it will help the ministry understand how boards have budgeted their remaining renewal funds. Additional details will follow.

Note that the use of capital funds is also subject to ministry audit. The ministry may choose to follow up on reported expenditures. Failure to provide details requested by the ministry will result in a claw back or withholding of funds.

School Level Data Sign Off Process

A list of schools for the 2020-21 financial statements was made available to school boards on May 7, 2021. School boards were required to notify the ministry of any discrepancies and sign off on the list by June 18, 2021. Any schools that are not on this list are not entitled to school-based funding for the 2020-21 financial statements.

C. DELAYED GRANT PAYMENT

The delayed grant payment (DGP) for operating funds will be updated using information reported from the 2020-21 financial statements' submission. The ministry-approved exempted long-term investments amounts will be pre-loaded in Section 1C.

The DGP for proceeds of disposition remains unchanged from the ministry-reviewed 2020-21 revised estimates' submission.

The final cash flow for 2020-21 will be adjusted accordingly after the ministry receives the financial statements' submission from school boards.

D. APPENDIX H REPORTING

As a reminder, Appendix H is a position-based report using two specific measurement dates, October 31 and March 31. Although permanent positions are to be reported in Appendix H, any additional positions temporarily created to support school re-opening for 2020-21 (e.g. positions created to reduce class size, enhance school cleaning) should also be reflected on Appendix H and follow the inclusion and exclusion criteria outlined in the instructions consistent with prior years (e.g. where a person is hired as a replacement for another person on leave, the position is only reported once).

Given the differing education delivery models (e.g. octomester, quadmester) used by school boards in 2020-21 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.

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.

E. SUBMISSION OF FINANCIAL REPORTS

Major Capital Project Progress Report

School boards are required to complete the template for each capital project that has a remaining project-based allocation balance as of the 2020-21 March Report EFIS submission. Project-based allocations include the following funding programs: Capital Priorities, Land Priorities, Child Care Capital, Early ON Child and Family Centres, Community Hubs Replacement and Full Day Kindergarten. Information to be collected includes construction progress through various milestones, funding allocations, project expenditure schedules and potential Land Priorities funding requests. Detailed instructions are included in the template.

The template assists the ministry in strengthening its capital accountability process and gaining a better understanding of the development cycle of major construction projects within the education sector, while providing valuable information to support the government's fiscal planning and budgeting process. School boards are required to use the best information available to ensure the accuracy of the forecasts.

School boards can access the file through the [File Download Portal \(FDP\)](#) under the 2020-21 financial statements folder. The naming convention for completed templates is: XX_MCP_FS2021_Board Name.xls (XX is the school board number).

The template is to be submitted by December 1, 2021 to the following address: CapitalProgramsBranch@ontario.ca with a copy to the school board's capital analyst.

Reporting on the Use of Supports for Students Fund (SSF) / Investment in System Priorities (ISP) (Previously known as Local Priorities Funds)

As previously communicated in [Memorandum 2020:SB08](#), an excel template with reporting instructions is available for download through the [File Download Portal \(FDP\)](#) under the 2020-21 financial statements folder.

Various staffing categories are pre-loaded based on the ratified central agreements and additional blank lines are included to input the details of other staffing categories and related

expenditures. Completed templates should be sent to benefits@ontario.ca by November 15, 2021.

Appendix Q – Reporting of Successful (*Putting Students First Act*) PSFA Remedy Payments

Consistent with the prior year, while most of the payments related to the PSFA remedy settlements have been successfully distributed, there remain a number of outstanding payments (e.g., uncashed cheques, unsuccessful deposits). The government will retain the funds associated with all outstanding payments in a reserve for seven years from the original date the remedy payments were issued to support any remaining payments.

School boards are required to report back to the ministry any eligible payments made between September 1, 2020 and August 31, 2021 in order to receive the appropriate funding. Where the school board made payments during the 2020-21 school year, payment details should be entered in the template available in the [File Download Portal \(FDP\)](#) under the 2020-21 financial statements folder. Completed templates should be sent to benefits@ontario.ca by November 15, 2021. Funding for any successful remedy payments will be made through the existing remedy TPA. School boards are also required to report the total value of 2020-21 remedy payments in Appendix Q of EFIS.

Reporting of Provincially Procured Personal Protective Equipment (PPE) and Critical Supplies and Equipment (CSE)

As announced in Memorandum 2021:SB18 school boards are required to report their PPE and CSE revenue and expenses in the 2020-21 Financial Statements. PPE and CSE revenues are to be reported based on the quantities received by the school boards, using the costing information provided by the ministry. These in-kind revenues would be almost fully offset by the PPE/CSE expense, assuming there is minimal inventory remaining at year end, resulting in minimal impact to the school boards' in-year surplus/deficit. For more details on reporting and calculation, please refer to [Memorandum 2021:SB18](#).

2020-21 Expenses Attestation

School boards seeking COVID-19 Support Funding and/or Supplemental COVID-19 Support Funding for the 2021-22 school year will be required to submit an attestation in their 2020-21 financial statements' submission. As per [Memorandum 2021: SB12](#), the senior business official will attest that the school board's 2020-21 final expenses did not deviate from the school board's planned 2020-21 expenses at the time of the announcement of the [Memorandum 2021: B07](#) (i.e. the planned 2020-21 expenses as at May 4, 2021).

Financial Statements

Please submit your 2020-21 financial statements through EFIS by November 15, 2021. In addition, please submit electronically by November 15, 2021 a copy of the following documents:

From School Board's Active EFIS Submission (in PDF)	Additional Supporting Documentation (in Excel)	Additional Supporting Documentation (in PDF)
<ul style="list-style-type: none"> • Certificate of the Director of Education* • 2020-21 Expenses Attestation** • Compliance Report • Schedules 1, 1.1, 1.2, 1.3, 9, 10 and 10ADJ • Section 1A 	<ul style="list-style-type: none"> • Major Capital Project progress report to CapitalProgramsBranch@ontario.ca with a copy to the school board's capital analyst • SSF/ISP template to benefits@ontario.ca • PSFA Remedy payments template, if applicable 	<ul style="list-style-type: none"> • The audited financial statements, including the auditor's report and the notes

* Signed by the Director of Education and the Chair

** Signed by the Senior Business Official

All documents, with the exception of those noted above should be submitted as an attachment to the following email: financials.edu@ontario.ca.

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 Financial Statements Supporting Documentation – DSB ##".

Due to the timing of board of trustees' meetings, the ministry understands that the published financial statements, notes to the financial statements and auditor's report may not be finalized by November 15, 2021. If this is the case, these three documents may be submitted after November 15, 2021, but no later than December 3, 2021. An EFIS submission is still required by November 15, 2021. If any financial information changes as a result of the board meeting, school boards must resubmit the EFIS forms by December 3, 2021.

To meet the requirements of the *Education Act* (subsection 252(2)1), school boards are reminded to publish their financial statements and the auditor's report on the school board's website within one month after receiving the auditor's report on the board's financial statements.

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. If the school 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 to the due date.

If the financial statements' submission is not received by the due date, the ministry may implement cash flow withholding until the submissions received. The cash withholding amount is equal to a 50% reduction in the school board's regular cash flow.

Upon submission of the financial statements, the ministry will revert back to the normal monthly payment process and will include in the monthly payment the total amount withheld up to that point.

F. CONTACTS

Subject	Name	Phone	Email
Tangible capital assets	Elizabeth Sinasac	(437) 216-5796	Elizabeth.Sinasac@ontario.ca
	Diana Dai	(437) 216-5739	Diana.Dai@ontario.ca
	Janis Blundell	(437) 216-5653	Janis.Blundell4@ontario.ca
EFIS package	Ministry financial analysts, information can be found on the FAAB website under the " Contact Us " section		
Support for Students Fund reporting	Nicholas Grieco	(437) 221-9776	Nicholas.Grieco@ontario.ca
Remedy payment reporting	Jeffrey Lewis	(647) 261-7268	Jeffrey.Lewis@ontario.ca
Appendix H reporting			
Major Capital Progress Report	Sophie Liu	(647) 402-9597	Sophie.Liu@ontario.ca
	Lisa Bland	(647) 641-2084	Lisa.Bland@ontario.ca
Renewal and VFA facility reporting	Hitesh Chopra	(416) 258-3368	Hitesh.Chopra@ontario.ca
	Diamond Tsui	(416) 271-9760	Diamond.Tsui@ontario.ca
EFIS user/navigation assistance	Stevan Garic	(437) 221-9722	Stevan.Garic@ontario.ca
	Alex Zhang	(437) 223-0104	Alex.Zhang2@ontario.ca
	Hao Qin	(437) 221-9814	Hao.Qin@ontario.ca
	Andre Mercier	(437) 221-9829	Andre.Mercier@ontario.ca
	Patrick Pelletier	(437) 216-4879	Patrick.Pelletier@ontario.ca
EFIS login assistance	N/A	N/A	efis.support@ontario.ca

Sincerely,

Original signed by

Med Ahmadoun
Director
Financial Analysis and Accountability Branch

Romina Di Pasquale
Director
Labour and Finance Implementation Branch

cc: Directors of Education