

Ministry of Education

Financial Analysis and
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Ministry of Education

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2022: SB13

Date: April 11, 2022

Memorandum to: Secretary Treasurers of School Authorities (Isolate Boards)

From: Med Ahmadoun
Director
Financial Analysis and Accountability Branch

Subject **2022-23 Estimates Forms for School Authorities (Isolate Boards)**

2022-23 Estimates Forms

I am writing to provide you with information about the Ministry of Education's Grants for Student Needs (GSN) funding for isolate boards for 2022-23 further to memorandum [2022:B03 – 2022-23 Grants for Student Needs Funding](#).

Details of the funding model are outlined in the Technical Paper, alongside other supporting GSN materials, found on the ministry's [Education Funding webpage](#). The Addendum to the Technical Paper, which notes the funding modifications for isolate boards, is also available on the [Education Funding webpage](#).

The 2022-23 Estimates forms for isolate boards in Excel format and related instructions for completion will be provided to each isolate board separately by April 21, 2022.

IMPORTANT NOTES ON 2022-23 FINANCIAL REPORTING

A. *Balanced Budgets and Ministry Approval for In-year Deficits*

Isolate boards are expected to balance their budgets in 2022-23. However, an isolate board may incur an in-year deficit up to the lesser of one per cent of the isolate board's operating revenue or the accumulated surplus for the preceding school year, consistent with the requirements set out in Ontario Regulation 280/19. The one per cent in-year deficit threshold is consistent with the practice that was in place prior to 2020-21.

If an isolate board anticipates an in-year deficit greater than one per cent of its operating allocation, Minister approval will be required. Therefore, the submission of an in-year deficit approval request, where applicable, is required as soon as possible to ensure it is reviewed prior to the start of the next school year.

The In-Year Deficit Elimination Plan (IYDEP) requirement will apply for the 2022-23 school year, which is consistent with the practice that was in place in 2019-20. The IYDEP requirement was suspended for the 2020-21 and 2021-22 school years, due to the COVID-19 pandemic.

If an isolate board reports an in-year deficit in 2022-23, it must submit an IYDEP indicating the measures it will take to balance its budget and eliminate the in-year deficit within two years.

B. *Reporting of Provincially Procured Health and Safety Equipment*

Should provincially procured health and safety equipment be provided to isolate boards, the corresponding in-kind revenues and expenses must continue to be reported in isolate board financial submissions consistent with the direction provided in [memorandum 2021:SB18](#). Further information will be forthcoming as the ministry continues to work with the Ministry of Health and the Chief Medical Officer of Health on ongoing public health measures.

C. *Reporting of Labour Expenses Pending Collective Bargaining*

As noted in memorandum 2022:B03, the ministry has built a provision for upcoming labour negotiations into the benchmarks and other components of the GSN. Based on these increases, isolate boards should estimate a similar labour expense provision and record it on the Provision for Contingencies line on Schedule 10.

D. *Appendix H*

Although permanent positions are to be reported in Appendix H, any temporary or term positions created or retained by isolate boards funded through the temporary COVID-19 Learning Recovery Fund should be reflected on Appendix H and follow the inclusion and exclusion criteria outlined in the instructions consistent with prior years.

The full-time equivalency (FTE) reporting of positions supporting a semester, quadmester or octomester model has not changed and isolate boards should continue following the reporting instructions and guidelines noted in the instructions document.

E. Changes to Estimates Forms

Three schedules have been removed from the document set as they were only applicable for the 2020-21 and 2021-22 school years:

- 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 FTE Summary

F. Elimination of Banker Board Funding Model

The calculation of funding for allocations that previously relied on banker board models has been adjusted to provide funding to individual isolate boards. This has resulted in updates to the applicable sections of the Estimates forms related to these allocations. In particular, isolate boards will now only need to report on their own expenses and not on expenses of other isolate boards as was previously required under the banker board model.

As previously communicated in Memorandum 2022:B03, the ministry is providing \$304 million in temporary additional staffing supports to continue to hire teachers, early childhood educators, educational assistants and other education workers to address learning recovery, the implementation of the first year of a fully de-streamed Grade 9, the delivery of remote learning, supports for special education, and maintaining enhanced cleaning standards. Funding must be spent on the priorities identified within this grant, but there is flexibility in how school boards may use the funds between any of these priorities based on local needs. Funded through a table amount, this funding is equivalent to the staffing portion previously provided under the 2021-22 COVID-19 PPF supports. An Excel template for reporting related expenses is included as part of the isolate board package.

Estimates Submission

The electronic version of the Estimates is to be emailed to estimates.met@ontario.ca by June 30, 2022. In the same email please include a PDF copy of the Certificate signed by the Supervisory Officer. Please do not insert any of the attachments in the body of the email. To facilitate the management of our electronic filing, isolate boards are asked to include the following text in the subject line of the email “2022-23 Estimates Supporting Documentation – [Isolate Board Name]”. If the isolate board is unable to meet the reporting deadline due to extenuating circumstances, please contact your ministry finance officer or financial analyst to discuss the need for an extension.

Notice

Some of the elements, plans and proposals set out in this memo and in the Estimates forms can only take effect if certain regulations are made by the Minister of Education or the Lieutenant Governor in Council under the *Education Act* or other regulations as required. Such regulations have not yet been made. Therefore, the content of this memo is subject to such regulations, if and when made.

Contacts

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

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Sincerely,

Original signed by

Med Ahmadoun
Director
Financial Analysis and Accountability Branch

cc: DSAB Supervisory Officers