

**Instructions for
Reporting March 31, 2007 Balances for
Provincial Consolidation Reporting Purposes**

**** REVISED APRIL 25, 2007 ****

**MINISTRY OF EDUCATION
MARCH 2007**

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****Not Applicable for 2007 March Report**

IMPORTANT SECTION: Please read before starting 2007 March Report.

SUMMARY OF CHANGES FOR 2007 MARCH REPORT

1. Reporting 5-month information

- Revenues and expenses for the 5-month period (April 2006 to August 2006) are now calculated and pre-populated by the Ministry. **No data input from the board is required.** They are based on the 12-month revenues and expenses reported by the board in its August 31, 2006 audited financial statements less the revenues and expenses for the previous 7-month period reported in the 2006 March Report;
- The detail calculations for the 5-month period are shown in Columns F, F.1 and K of the Ministry Prescribed Working Paper and in Appendix A in EFIS.

2. Deferred Revenues: Ministry Working Paper, Schedule 19 and Schedule 21E

- The presentation of deferred revenues reported on lines 2.17 and 2.18 of the Ministry Prescribed Working Paper and Schedule 19 in EFIS has been modified to maintain consistency with the presentation in the financial statements. The definitions of the deferred revenues for these lines are same as those defined in the financial statements Schedule 1.
- In the 2006 March Report instructions, proceeds of disposition reserves, education development charges reserves or MECR/BECR reserves were reported as deferred revenues – outside the government reporting entity (Others non-GRE). Following discussion with the Office of the Auditor General, it was determined that these reserves are to be treated as deferred revenues **within** the GRE (“Inter-entity Deferred Revenues”).
- Schedule 21E has been modified to reflect this change and to collect information on both “Inter-entity Deferred Revenues” and “Non-GRE Deferred Revenues”.

- Total Deferred Revenues on Schedule 21E – line 6.2 **MUST** equal the deferred revenue amounts reported on the Statement of Financial Position schedules for the applicable dates (August 31, 2006 and March 31, 2007). A reconciliation section (lines 6.3 to 6.5 on Schedule 21E) has been included to show these amounts at the bottom of Schedule 21E.

- Column C.5 “Capital Deferred Revenues” and the associated specified procedures have been deleted from the ministry working paper this year. This column was used in 2006 for boards to make adjustments to EDCs and Proceeds of Disposition reserves to ensure proper revenue recognition during the 7 month period. Because these reserves are now considered to be “Inter-entity deferred revenues” and will be adjusted to revenue on consolidation, boards are not required (although they may if they wish) to make any specific entries to ensure recognized revenues (or “transfers from”) equal the expenditures incurred.

3. OFA Loans – GPL and OMIC included in Schedule 21D

- As a result of the recent refinancing arrangement entered between school boards and the Ontario Financing Authority (OFA) relating to Good Places to Learn Stage 1; all boards have an outstanding loan balance due to OFA as at March 31, 2007.

- In addition, some boards have outstanding loan balances with OFA with respect to OMIC loans which were entered prior to 1998 amalgamation of school boards.

- The Ministry will pre-populate the outstanding OFA loan balances on Schedule 21D – no data input by the board is required. Boards must however verify that these balances are in agreement with amounts recorded in their books and reported on line 2.12 of the Ministry Prescribed Working Paper – Schedule of Financial Position and Schedule 19 of EFIS.

4. Net Financial Position Opening Balance – Line 8 of Schedule 19

- The Net Financial Position – Opening Balance Sept. 1, 2006 (EFIS Schedule 19 – Line 8) is pre-populated based on the board's Net Financial Position on its published 2005-06 financial statements. This represents the consolidated net financial position balance as at August 31, 2006 for the board including its school activities funds and where applicable any consolidated subsidiaries.
- When the Ministry Working Paper is completed, the balance reported on line 8 column M must equal the Net Financial Position as at Sept. 1, 2006 as pre-populated on Schedule 19 – Line 8.

5. Grants from Other Ministries: Labour Market Development Agreement (previously a federal employment assistance grant)

- A new line 8.2.7 "TCU Grant: LMDA" has been added to the revenue section "Grants from Other Ministries" on the Ministry Working Paper and in Schedule 20 for board to report grants received from the Ministry of Training, Colleges and Universities relating to employment assistance programs funded under the Labour Market Development Agreement (LMDA). This grant was previously provided to boards from the federal government but the funding responsibility has been transferred to the provincial government effective January 2007. The Ministry will provide boards with a listing of the amounts paid to any board under this grant as soon as it becomes available.

6. Schedule 22 – Summary of Capital Activities for 7-month

- Schedule 22 is a new addition to the EFIS forms this year and its objective is to capture the summary information from the Tangible Capital Assets Activities Report for the 7-month Period (excel report).
- Boards are required to input data in Schedule 22 based on information reported on the summary page of the Tangible Capital Assets Activities Report for the 7-month Period (excel report).

7. Capital Expenditures

- The reporting of capital expenditures in the expense section of the Ministry Prescribed Working Paper and Schedule 20 in EFIS has been simplified for March 2007. Boards are no longer required to report the land and building portion of the capital expenditures. They are only required to report the total capital expenditures for the 7-month period (September 1, 2006 to March 31, 2007) on line 17.2 in the expense section of the Ministry Prescribed Working Paper and Schedule 20 of EFIS. The land and building portion of the capital expenditures (line 17) will be transferred from Schedule 22 which is based on the 7-month capital activity report submit by school boards.

8. Schedules 21F and 21G – GRE Inter-Entity Revenues and Expenses

- Similar to Schedule 20, inter-entity revenues and expenses for the 5-month period will be pre-populated based on the 12-month information reported by school boards in the 2005-06 financial statements (Schedules 21F and 21G) less the inter-entity revenues and expenses from the previous 7-month period reported in the 2006 March Report. The details of this 5-month calculation are shown in Appendix A in EFIS. A new input column “adjustment to 5-month” has been included to allow boards to correct the 5-month revenues and expenses if the 12-month information reported in the 2005-06 financial statements (Schedule 21F and 21G) was incomplete.

9. Ministry Prescribed Working Paper – New Comparative Columns for the 7-month periods (Columns AA, AA.1 and AA.2)

- New comparative columns (Columns AA, AA.1 and AA.2) have been added to the revenues and expenses sections of the Ministry Prescribed Working Paper to compare this year’s 7-month period to last year’s 7-month period.
- Column AA is pre-populated with previous year’s revenues and expenses for the 7-month period (September 2005 to March 2006).

- Column AA.1 represents the change (variance) between this year's 7-month period revenues and expenses (Column E) vs. last year's 7-month revenues and expenses (Column AA).
- Column AA.2 represents the percentage change from the previous 7-month period data.

10. Accountant's Report (Specified Procedures) – changes for 2007

- Previous Procedure 9 is deleted in this year's accountants' report due to changes in classification for deferred revenues of EDCs and Proceeds of Disposition.
- Previous Procedures 16 and 17 are deleted in this year's accountants' report as they were related to adjustments for the previous 5-month period (April 1, 2005 to August 31, 2005) which are no longer applicable this year.

I. OVERVIEW AND SUBMISSION PROCEDURES

Objectives of the March 31, 2007 Report

For purposes of consolidating district school boards' financial information into the province's public accounts for the fiscal year ending March 31, 2007, school boards are asked to report their assets, liabilities and net financial position as at March 31, 2007 and their revenues and expenses for the seven-month period from September 1, 2006 to March 31, 2007.

The objectives of the March 31, 2007 Report ("March Report") are:

- ❖ Reporting assets and liabilities balances as at March 31, 2007
- ❖ Reporting revenues and expenses for the seven-month period (September 1, 2006 to March 31, 2007)
- ❖ Determining the revenues and expenses for twelve-month period (April 1, 2006 to March 31, 2007) based on the seven-month period information reported by the Board and the five-month period information calculated by the Ministry based on information submitted previously by the board.
- ❖ In addition, the reporting of the following information is important to meet the objectives of consolidation:
 - Government Reporting Entity (GRE): Inter-organizational assets and liabilities balances and inter-organizational revenues & expenses
 - Selective Notes to the Financial Reporting Package
 - Commitments/Contractual Obligations
 - Lawsuits, Claims, Pending Litigations
 - Contingent Liabilities
 - Loan Guarantees

Consolidated Net Financial Position and Net Revenues/Expenses for School Boards

The March 31, 2007 balances reported by the school boards are comprised of:

- ❖ School board's assets, liabilities and net financial position as at March 31, 2007 and its revenues and expenses for the twelve-month period ending March 31, 2007; and in addition, the board's
 - School Activities Funds' assets, liabilities and net financial position as at August 31, 2006 and its revenues and expenses for the twelve-month period ending August 31, 2006
 - Subsidiaries' assets, liabilities and net financial position as at August 31, 2006 and its revenues and expenses for the twelve-month period ending August 31, 2006

The Ministry does not require school boards to report assets and liabilities of school activities funds and subsidiaries organizations as at March 31, 2007 and the related revenues and expenses of the seven-month period (September 2006 to March 2007); however, *school boards are required to report any significant extraordinary and/or non-recurring transactions incurred by these organizations during the seven-month period.*

Procedures for Completing March Report

School boards are to follow these procedures for completing the March Report:

1. Complete the Ministry Prescribed Working Paper
2. Complete EFIS schedules for the March Report.
3. Submission of the Ministry Prescribed Working Paper, EFIS schedules and the external auditor's report "Accountant's Report with Respect to the Period from September 1, 2006 to March 31, 2007" to the Ministry.

Due Date and Submission Instructions of March Report

The due date for submission of the March 2007 report and the Accountant's Report is

May 15, 2007.

For detail instructions on hardcopy and electronic submission requirements of the March Report and related documents, please refer to the 2007 SB Memorandum .

Ministry's contacts:

Questions on March Report:

If you have any questions about these instructions for completing the Ministry prescribed working paper, the March 2007 report and the external accountant's report, please contact Anthony Yeung at (416) 325-8527 or email: anthony.yeung@ontario.ca or Marion Jarrell at (416) 325-2057 or (519) 865-0044 or email: marion.jarrell@ontario.ca

For user/navigation assistance on EFIS, contact:

Anthony Yeung (416) 325-8527 or anthony.yeung@ontario.ca

Andrew Yang (416) 325-4212 or andrew.yang@ontario.ca

For userid login and password assistance, contact:

Mark Bonham (416) 325-8571 or mark.bonham@ontario.ca

Materiality for the March Report

For purposes of the March 2007 report, boards are asked to record an adjustment if the transaction amount involved is equal to or greater than \$500,000, unless otherwise indicated in this instruction document.

Accounting Policy for March Report

School boards should prepare the March 2007 report in accordance with the generally accepted accounting principles for local governments established by PSAB of the CICA, except in areas where specific guidelines are provided in the instruction package. In areas where instructions for specified adjustments are provided, these instructions supercede the PSAB requirements – for example, boards are asked not to record recognize revenues from Deferred Revenues – GLGs for purposes of the March 2007 report.

It is critical that school boards review the reporting requirements and guidelines from this instruction package before entering information for the March 2007 report.

II. MINISTRY PRESCRIBED WORKING PAPER

The ministry has provided an excel based “Ministry Prescribed Working Paper” to school boards, which serves the following purposes:

- ❖ Assists school boards to track the specified adjustments and to determine the “adjusted” March balances, seven-month and twelve-month period revenues and expenses;
- ❖ Provides the basis to which external auditors perform their verification procedures which are included in the external accountant’s report.

Important: Boards must create and complete the Ministry Prescribed Working Paper following instructions outlined in this document. In addition, certain columns in the ministry prescribed working paper are preloaded with Ministry’s data; therefore it is critical that boards create the ministry prescribed working paper from the EFIS website.

Creating Ministry Prescribed Working Paper via EFIS

Boards can generate the ministry prescribed working paper via EFIS by following these steps:

1. Create the EFIS submission for the March 2007 Report (see Appendix B for detail instruction)
2. At the home page of Grant Calculation, under “Submission”, select “Reports”
3. Select “Ministry Prescribed Working Paper: seven-month Period”
4. Select “2006-07 March Report” from pull-down menu
5. Select the appropriate “Submission”
6. Click on “Run Report”

Reporting Information in the Ministry Prescribed Working Paper

Overview

The ministry prescribed working paper is divided into three main sections – Statement of Financial Position (Assets & Liabilities), Revenues and Expenses.

Statement of Financial Position

The Statement of Financial Position section of the ministry prescribed working paper is comprised of assets, liabilities and net financial position accounts. The layout of the statement is similar to those found in the Schedule 1 and Schedule 7 of the August financial statements.

Revenues

Under the section for revenues, it is divided into three main sub-sections: revenues from operating fund, capital fund and reserve fund.

Operating Fund: The format for reporting revenues from operating fund is consistent with Schedule 9 of the ministry's financial statements.

Capital Fund: The format for reporting revenues from capital fund is consistent with Schedule 2.2 of the ministry's financial statements.

Reserve Fund: The format for reporting revenues from reserve fund is consistent with Schedule 2.3 of the ministry's financial statements.

Expenses

Under the section for expenses, it is divided into two main sub-sections: expenses from operating fund and capital fund.

Operating Fund: Boards are asked to report expenditures by objects. The objects are consistent with those found in Schedule 10 of the ministry's financial statements.

Capital Fund: Total Capital expenditures.

Mapping of accounts and related adjustments

For purposes of the seven-month period reporting, the mapping of accounts and any related adjustments should be consistent with the mapping of accounts used in the 2005-06 financial statements and 2006-07 Revised Estimates.

Guide to specified adjustments and related columns in the ministry prescribed working paper

Column A.1 – School Board’s Trial Balance for March 31, 2007

- ❖ Enter the school board’s trial balance for March 31, 2007 in all three worksheets (financial position, revenues and expenses) of the working paper. The trial balance should reflect the board’s assets and liabilities balances as at March 31, 2007 and its seven-month activities from September 1, 2006 to March 31, 2007.
- ❖ The opening balance for net financial position should equal to the board’s August 31, 2006 ending balance for net financial position.

Statement of Financial Position worksheet

- ❖ **(NEW for 2007)** The presentation of Deferred Revenues reported on lines 2.17 and 2.18 has been modified to maintain consistency with the financial statements. Line 2.17 has been modified to report Deferred Revenues – Reserves and Line 2.18 now reports Deferred Revenues – Others, the definitions of the deferred revenues are same as those defined in the financial statements Schedule 1.

Revenues and Expenses worksheets

- ❖ **(NEW for 2007)** Please note line references of “Other Operating Grants” section of the 2007 March Report have been updated to maintain consistency with the 2005-06 financial statements and 2006-07 Revised Estimates.
- ❖ **(NEW for 2007)** Grants from Other Ministries (Lines 8.2 to 8.2.8) have been expanded for 2007 March Report to include Adult ESL/FSL grant from the Ministry of Citizenship & Immigration and Literacy and Basic Skills, OYAP and LMDA grants from the Ministry of Training, Colleges and Universities. These changes were also reflected in the 2005-06 financial statements and the 2006-07 Revised Estimates (except for LMDA). For more description on LMDA grant, refer to the “Summary of Changes for the 2007 March Report” section of the instruction (page 7).
- ❖ **(NEW for 2007)** The reporting of capital expenditures in the expense worksheet has been simplified for March 2007. Boards are no longer required to report the land and building portion of the capital expenditures. They are only required to report the total capital expenditures for the 7-month period (September 1, 2006 to March 31, 2007) on line 17.2.

Column B.1 – Reversing Entries equal to or greater than \$500,000

- ❖ Enter adjustment(s) if the board did not reverse its August year-end accrual entries that were equal to or greater than \$500,000.
- ❖ If the board’s trial balance amounts in Column A.1 already include year-end reversing entries, then no further entry to this column is required.

Column B.2 – Accruals for March 31, 2007

- ❖ Enter adjustment(s) if the board has not accrued for revenues and expenses at March 31, 2007 month-end that are equal to or greater than \$500,000.
- ❖ If the board’s trial balance amounts in Column A.1 already include month-end or period-end accrual entries, then no further entry to this column is required.

Column B.3 – Adjusted Balances for March 31, 2007 (before Specified Adjustments)

- ❖ This column calculates the “adjusted trial balance amounts” for March 31, 2007, taking into account adjustments entered in Column B.1 and B.2. It is equal to Column A.1 +/- adjustments recorded in B.1 and B.2
- ❖ No entry is required.

Column C.1 – Provincial Grants

- ❖ Transfers / grants revenues received from the Ministry of Education and other ministries of the provincial government must be identified appropriately between Legislative grants, EPO and other grants of the Ministry EDU and grants from other ministries (e.g. Adult ESL/FSL and OYAP).
- ❖ The purpose of this specified adjustment is to ensure grants from the provincial government are classified appropriately among the following lines on the Revenue worksheet:
 - Legislative Grants (Line 7.1 of Revenues)
 - EPO Grants and Other Grants from Ministry of Education (Lines 8.1 to 8.1.18 of Revenues)
 - Grants from Other Ministries (Lines 8.2 to 8.2.7 of Revenues)
 - Grants from outside of the government reporting entity (Lines 5.1, 5.2 and 8.3 to 8.3.3 of Revenues)

(NEW for 2007) Please note line references of “Other Operating Grants” section of the 2007 March Report have been updated to maintain consistency with the 2005-06 financial statements and 2006-07 Revised Estimates.

- ❖ Enter reclassification adjustment(s) if revenues listed above were not classified appropriately in Column B.3. An adjustment is required where the classification error is equal to or greater than the \$500,000 materiality threshold.
- ❖ Important: For purposes of the March Report, boards are not required to reconcile the Ministry’s revenues to the confirmation of cash advances.

- ❖ **Important:** For purposes of the March Report, boards are **not** required to recognize revenues from (record “transfer-from”) deferred revenues with *the Ministry of Education, other ministries, other organizations within the government reporting entity* or from proceeds of disposition reserves or EDC reserves **when** the expenses related to these deferred revenues have been incurred by the board during the seven-month period. If deferred revenues from the board’s March 31, 2007 trial balance have not been adjusted for the recognition of revenues (i.e. “transfer- from” deferred revenues) for the seven-month period, **no** further adjustments are required for the board for purposes of the March 2007 report.

Please note the Ministry is not restricting the board’s decisions to recognize these revenues if it is part of the board’s regular accounting process (e.g. record “transfer from” deferred revenues during month-end closing). If the board has already recognized revenues (or have recorded “transfers-from” deferred revenues) in its March 2007 trial balance related to those deferred revenues stated above, **no** further adjustments are required by the board to reverse those revenues recognized or transferred from deferred revenues. **IMPORTANT:** Please ensure transfers-to/from deferred revenues are recorded appropriately on Schedule 21E in EFIS.

This instruction does **not** apply to recognition of revenues and/or transfers from deferred revenues with organizations **outside** of the government reporting entity (for example, deferred revenues for federal grants received), which should be adjusted and recognized as the expenses are incurred.

❖ **EDUCATION PROGRAM OTHER (EPO) Grants**

Boards have recently received or may receive a number of EPO Grants from the Ministry of Education that represent funding for expenditures that will be incurred both before **and after** the 7 month cut-off date for March 31st reporting. Boards are asked to record these amounts as follows:

- Record the grants as Other Grants – Ministry of Education on lines 8.1.11 to 8.1.16 **in the period received.**
- Record the expenses only when they have actually been incurred in

accordance with generally accepted accounting principles.

- For these specially funded programs, we would encourage boards to make accruals in their March reports for their actual expenses even if these accruals are below the \$500,000 materiality limit.
- In keeping with recording all government revenues for the seven month reporting, it is not necessary to make any entries to “transfer-from” Deferred Revenues - Reserves for these grants

Examples of possible journal entries in these situations are included in Appendix A.

Some Ministry of Education grants have been provided to boards that are to act as “banker boards” who will further distribute the money to other boards (“recipient boards”). In order to ensure that the appropriate inter-entity elimination entries can be made and that revenues and expenses are not “double-counted” we are asking boards to report as follows:

"Banker Boards"

- When the funding is received from the Ministry, the banker board should record the amount in Other Grants - Ministry of Education revenue
- When the banker board either flows the money to the other board or sets up the payable to the other board - they will record the expense as a "Transfers to other Boards" expense (line 16.9 on the Expense worksheet).

"Recipient Boards"

- Amounts received or receivable from the banker board should be recorded as "Other revenue - other school boards (line 5.3 on the Revenue worksheet)
- The expense should be recorded when incurred in the appropriate expense account(s).

Examples of possible journal entries in these situations are included in Appendix A.

Column C.2 – Salaries and Wages & Employee Benefits expenses

- ❖ The purpose of this adjustment is to ensure salaries and wages and employee benefits expenses earned by the board's staff during the seven-month period are included in Column E.
- ❖ Line 16 of Expense worksheet - Enter adjustment if the difference between (i) the total calculated salaries and wages expenses for the seven-month period for all staffing groups and (ii) the salaries and wages expenses recorded on Column B.3 (Line 16 of Expenses) is equal to or greater than \$500,000.
- ❖ Line 16.1 of Expense worksheet - Enter adjustment if the difference between (i) the total calculated employee benefits expenses for the seven-month period for all staffing groups and (ii) the employee benefits expenses recorded on Column B.3 (Line 16.1 of Expenses), is equal to or greater than \$500,000.
- ❖ Entry to the Statement of Financial Position
 - For each of lines 16 and 16.1 of Expenses, if the total calculated expense is greater than the expense reported in Column B.3, then enter the difference to Accrued Liabilities (Line 2.10) of the Statement of Financial Position worksheet.
 - For each of lines 16 and 16.1 of Expenses, if the total calculated expense is less than the expense reported in Column B.3, then enter the difference to Accounts Receivable (Line 1.9) of the Statement of Financial Position worksheet.
- ❖ **Important:** Documentations with respect to the board's calculation of the 7-month expenses must be made available for the auditor's review even when an adjustment was not entered in Column C.2 following the materiality guidelines. The auditors are required to review the board's calculation of the 7-month expenses in their specified procedures irrespective of whether or not an adjustment was entered in Column C.2.

Teaching staff expenses: salaries, wages and benefits expenses for the seven-month period should be calculated assuming 131 teaching days in the seven month period. To calculate:

- Determine the amount paid to March 31st (Paid to March 31st)
- Determine the # of days paid to March 31st (Days Paid)
- Determine amount of last payroll (Last Payroll \$)
- Determine the # of days in last payroll (# of Days in Last Payroll)
- Calculation Salary Earned as:

Salary Earned =

$$\text{Payroll to March 31}^{\text{st}} +$$
$$\left(\frac{\text{"Last Payroll \$"}}{\text{"# of Days in Last Payroll"}} \right) \times \left(\text{"131 - Days Paid"} \right)$$

Example:

- Teaching group paid 64% of salary to date as of March 31st = \$1,000,000
- Days paid to date = 64% of 194 = 124.16
- Last Payroll was 8% of annual salary or 15.52 days and \$120,000

$$\text{Payroll Earned} = \$1,000,000 + \left(\frac{\$120,000}{15.52} \right) \times (131 - 124.16)$$
$$= \$1,000,000 + (\$7732 \times 6.84)$$

❖ Non-teaching staff expenses:

- For each group of non-teaching staff based on working days :(e.g. over a 10-month period or a 12-month period or variation thereof): salaries, wages and benefits expenses for the seven-month period should be calculated based on the estimated total staff annual salaries for the fiscal year 2006-07 for each grouping of employees and multiply it by the total number of working days for that group in the seven-month period and divide the subtotal by the total number of working days for that group for the fiscal year 2006-07

Please note: Consistent with the calculation above for non-teaching staff, salaries expenses for the 7-month period can be alternatively determined by taking the actual expenses to-date for each group and adjust for March 31 cut-offs taking into account working days paid versus working days earned.,

- ❖ For other staff groups not specified above and for which the expenses are material, calculate their expenses based on amounts earned by these staff during the 7-month period.

Column C.2A – Accrued Vacation

- ❖ The purpose of this adjustment is to establish the accrued vacation balance for March 31, 2007.
- ❖ Enter adjustment(s) if the difference between (i) the calculated amount for accrued vacation balance and (ii) the accrued vacation balance amount included in Column B.3 (i.e. usually being included as part of the accrued liabilities balance), is equal to or greater than \$500,000. The applicable adjustments should be entered on accrued liabilities (line 2.10) of the Statement of Financial Position worksheet and on salaries and wages (line 16) of the Expense worksheet.
- ❖ The method for establishing the accrued vacation balance for March 31, 2007 should be consistent with the method used at August 31, 2006, having taken into account the changes in salaries in the seven-month period.

Note: Accrued vacation balance as at March 31, 2007 is expected to be significantly higher than the accrued vacation balance at August 31, 2006. Therefore, it is important that boards determine the balance as at March 31, 2007.

Column C.3 – Employee Future Benefits

- ❖ The purpose of this adjustment is to establish the estimated employee future benefits payable balance for March 31, 2007.
- ❖ Enter adjustment(s) if the difference between (i) the calculated amount for

employee future benefits balance and (ii) the employee benefits payable balance reported in Column B.3 (line 2.19 of the Statement of Financial Position), is equal to or greater than \$500,000. The applicable adjustments should be entered on employee benefits payable (line 2.19) of the Statement of Financial Position worksheet and on employee benefits (line 16.1) of the Expense worksheet.

- ❖ The estimated employee future benefits payable for March 31, 2007 should equal the August 31, 2006 balance plus the estimated expenses for the 7-month period and subtract related payments for the 7-month period.
- ❖ **Important:** To determine the estimated 7-month period expenses, use 2006-07 estimated expenses from most recent actuarial report (from 2005-06 Financial Statements). Boards are not required to obtain a new actuarial report for March 31, 2007.
- ❖ If estimates for 2006-07 expenses are not available, use actual 2005-06 expenses to estimate for the seven-month period.

Column C.4 - Local Taxation Revenue

- ❖ The purpose of this adjustment is to estimate the local tax revenues for the seven-month period.
- ❖ Enter adjustment(s) if the difference between (i) the calculated amounts for tax revenues and (ii) the tax revenues reported in Column B.3 for each of lines 6.1, 6.2 and 6.3.1 of the Revenue worksheet, is equal to or greater than \$500,000. The applicable adjustments for the Statement of Financial Position worksheet should be entered on Accounts Payable – Municipalities (line 2.2) and Accounts Receivable – Municipalities (line 1.2).

Tax revenues from municipalities and from unorganized territories (lines 6.1 and 6.2 of the Revenue worksheet)

Calculate the estimated tax revenues for the seven-month period by adding (A) and (B):

- (A) Tax Revenue from September to December 2006, which is equal to
 - 2006 Tax Revenues (based on most current information)

- And subtract: 62% of 2006 Tax Revenue from Schedule 11B (Column 5) of the 2005-06 financial statements
- (B) Tax Revenue from January to March 2007, which is equal to
- 25% of 2007 Estimated Tax Revenue (based on most current information available; otherwise, use 2006-07 Revised Estimates Section 14)

*Supplementary Taxes & Tax Write-Offs (line item 6.3.1) **** Revised April 25, 2007*****

Calculate the estimated supplementary taxes and write-offs for the seven-month period by adding (A) and (B):

- (A) For Year 2006 amounts, equal to:
- 2006 Supplementary Taxes (based on most current information);
 - And subtract: 2006 Tax write-offs (based on most current information);
 - And subtract: Amounts reported in Schedule 9 of the 2005-06 financial statements (line 6.3.1 – “Tax supplementary and tax write-offs adjustment – accrual 2006 amounts”)
- (B) For Year 2007 amounts, equal to:
- 2007 Supplementary Taxes and Tax write-offs (if supporting information is available)

Previous Column C.5: Deferred revenues from organizations outside of the government reporting entity (Line 2.18 of Statement of Financial Position)

- ❖ **(NEW for 2007)** Previous column C.5 is deleted for 2007 March Report.
- ❖ For changes to Deferred Revenues – please refer to “**SUMMARY OF CHANGES FOR 2007 MARCH REPORT**” section of this instruction document.

Column C.6: Fees Revenue

- ❖ The purpose of this adjustment is to reallocate the portion of tuition fees revenues related to school months after March 31, 2007 between revenues and deferred revenues. The adjustment is related to those tuition fees revenues reported on lines 1 to 1.5 of the Revenue worksheet.
- ❖ Enter adjustment(s) if the difference between (i) the calculated amounts for tuition fees revenues and (ii) the tuition fees revenues reported in Column B.3 for each of lines 1.1, 1.2, 1.3, 1.4 and 1.5 of the Revenue worksheet, is equal to or greater than \$500,000. The applicable adjustments for the Statement of Financial Position worksheet should be entered on Deferred Revenue – Others (line 2.18).
- ❖ For each of the tuition fees revenues (lines 1.1, 1.2, 1.3, 1.4 and 1.5) covering the full school year reported in Column B.3 of the Revenue worksheet that is equal to or greater than \$500,000, the calculated amounts for tuition fees revenues for the 7-month period based on the number of school days from September 1, 2006 to March 31, 2007.

Columns C.7: Reverse School Funds and C.8: Reverse Subsidiaries

- ❖ Important: These columns are only applicable to those boards that include assets, liabilities, revenues and expenses accounts of their school activities funds and/or subsidiaries in its general ledger or trial balance. Typically, general ledgers or trial balances of school activities funds and subsidiaries are maintained separately from the board's own general ledger and trial balance.
- ❖ Boards are asked to reverse out their school activities funds and subsidiaries accounts if they are included in Column B.3. This adjustment must be made regardless of the \$500,000 materiality threshold as the Ministry is using August 31, 2006 information for school activities funds and subsidiaries.
- ❖ Enter adjustment(s) in the applicable lines of Columns C.7 and C.8 on worksheets Statement of Financial Position, Revenues and Expenses to reverse out accounts for school activities funds and subsidiaries.
- ❖ Note: Assets, Liabilities and Net Financial Position balances as at August 31, 2006 for School Activities Funds and Subsidiaries are entered in Columns G and H.

Column C.9: Other Adjustments

- ❖ This column is provided for boards to enter all other material adjustments not specified above and involve transactions equal to or greater than \$500,000 relating to March 31, 2007 and the seven-month period.
- ❖ **Important:** Boards should review their adjustment entries made at year-end (August 31, 2006) that are equal to or greater than \$500,000 and determine whether a similar adjustment is applicable for March 31, 2007. An example of this adjustment is accrual for interest on sinking funds assets for the 7-month period.
- ❖ **Important:** Boards are encouraged to review significant variances noted in Columns Z and Z.1. These columns provide a general comparison between the combined 12-month results at March 31, 2007 and the board's consolidated 12-month results at August 31, 2006. Significant variances may potentially indicate material errors reported in the 7-month period that warrant further investigation by the board and subsequent adjustments.
- ❖ **(NEW for 2007) Important:** Boards are encouraged to review significant variances noted in Columns AA.1 and AA.2. These columns provide a comparison between this year's 7-month results vs. last year's 7-month results. Significant variances may potentially indicate material errors reported in this year's 7-month period that warrant further investigation by the board and subsequent adjustments.
- ❖ For material transactions (i.e. > \$500,000) that the board has netted during the seven-month period (e.g. expenses netted against revenues), for purposes of the March Report, those netted transactions should be restated to "gross" amounts.
- ❖ Imputed interest revenues and interest expenses between operating, capital and reserve funds should not be recorded for PSAB purposes and should be reversed out for the March Report.

Column E – Adjusted school board's assets, liabilities, revenues and expenses

- ❖ This column represents the **board's only** assets and liabilities as at March 31, 2007, and the revenues and expenses for the 7-month period September 1, 2006 to March 31, 2007, adjusted based on the Ministry's specified

adjustments, excluding assets, liabilities, revenues and expenses for school activities funds and consolidated subsidiaries.

- ❖ No entry is required.

(NEW for 2007) Column F: Revenues and expenses for the twelve-month period (2005-06 Financial Statements)

Revenues and Expenses worksheets

- ❖ Column F is pre-populated by the Ministry and represents the board's consolidated revenues and expenses for the 12-month period ending August 31, 2006, including its school activities funds and subsidiaries. The data is based on the 2005-06 financial statements submitted by school boards.
- ❖ This column does not require data entry by the board.
- ❖ This column applies to Revenues and Expenses worksheets only

(NEW for 2007) Column F.1: Revenues and expenses for the previous 7-month period (September 2005 to March 2006)

Revenues and Expenses worksheets

- ❖ Column F.1 is pre-populated by the Ministry and represents the adjusted revenues and expenses for the previous seven-month period (September 1, 2005 to March 2006), excluding revenues and expenses for school activities funds and consolidated subsidiaries. The amounts include revenues and expenses submitted by the board in the 2006 March Report plus any subsequent adjustments recorded by the Ministry from its review.
- ❖ This column does not require data entry by the board.
- ❖ This column applies to Revenues and Expenses worksheets only

Column G: School Activities Funds – August 31, 2006

School Activities Funds of school boards are based on the board's 2005-06 financial

statements. School Activities Funds balances from August 31 are combined with the board's financial position as at March 31 for provincial consolidation purposes. If extraordinary transactions > \$500,000 occurred during the period between August to March for school activities funds (e.g. one-time significant donations), boards would report such transactions on Schedule 20 SUP (please refer to page 36 for more details).

Statement of Financial Position worksheet

- ❖ Input Required: Lines 1 to 4.3: Enter assets & liabilities balances of school activities funds as at August 31, 2006
- ❖ **(NEW for 2007)** Input Required: Line 8: Enter closing fund balance as at August 31, 2006 from 2005-06 financial statements, Schedule 2.4 - line 5.2 (or Schedule 1 – line 6.4).
- ❖ **(NEW for 2007)** Line 8.2 is equal to line 8 as boards are not required to enter revenues and expenses for school activities fund for the 7-month period.

Revenues and Expenses worksheets

- ❖ No entry is required. Revenues and expenses for 12-month period (September 1, 2005 to August, 31, 2006) are pre-populated by the Ministry on line 14.1 (revenues) and line 18 (expenses) of Column F based on Schedule 2.4 of the board's 2005-06 financial statements.

Column H: Subsidiaries – August 31, 2006

Subsidiaries of school boards are based on the board's 2005-06 financial statements. Subsidiaries balances from August 31 are combined with the board's financial position as at March 31 for provincial consolidation purposes. If extraordinary transactions > \$500,000 occurred during the period between August to March for the board's subsidiaries, boards would report such transactions on Schedule 20 SUP (please refer to page 36 for more details).

Statement of Financial Position worksheet

- ❖ Input Required: Lines 1 to 4.3: Enter assets & liabilities balances of subsidiaries

as at August 31, 2006

- ❖ **(NEW for 2007)** Input Required: Line 8: Enter subsidiaries' balance as at August 31, 2006 that were included in the board's consolidated net financial position (Line 8, Schedule 1 of 2005-06 financial statements).
- ❖ **(NEW for 2007)** Line 8.2 is equal to line 8 as boards are not required to enter revenues and expenses for subsidiaries for the 7-month period.

Statements for Revenues & Expenses

- ❖ No entry is required. Revenues and expenses of the board's subsidiaries for the twelve-month period ending August 31, 2006 are already included in Column F (the board's consolidated revenues and expenses for August 31, 2006).

Previous Column I – Change in 5-month Vacation Expenses

- ❖ **(NEW for 2007)** Previous Column I is deleted for 2007 March Report.

Previous Column J – Subsequent Adjustments to Five-month Period Revenues and Expenses

- ❖ **(NEW for 2007)** Previous Column J is deleted for 2007 March Report.

Column K – Adjusted 5-month Revenues and Expenses for the board and 12-month Revenues and Expenses for School Activities Funds and Subsidiaries

- ❖ Column K represents the subtotal of:
 - The board's revenues and expenses for the five-month period , based on 12-month (Column F) less 7-month (Column F.1)
 - Twelve-month revenues and expenses for subsidiaries for the period ending August 31, 2006 (Column F)
 - Twelve-month revenues and expenses for school activities funds for the period ending August 31, 2006 (Column F)

-
- ❖ No entry is required.

Column M – Combined Net Financial Position as at March 31, 2007 and Combined 12-month Revenues and Expenses

Statement of Financial Position

The column summarizes the adjusted assets and liabilities balances for the combined entity of the board as at March 31, 2007, and is comprised of:

- ❖ School board's assets and liabilities as at March 31, 2007
- ❖ School activities funds' assets and liabilities as at August 31, 2006
- ❖ Subsidiaries' assets and liabilities as at August 31, 2006

Statement of Revenues & Expenses

The column summarizes the adjusted revenues and expenses for the combined entity of the board for a twelve-month period and is comprised of:

- ❖ School board's revenues and expenses for the twelve-month period ending March 31, 2007
- ❖ School activities funds' revenues and expenses for the twelve-month period ending August 31, 2006
- ❖ Subsidiaries' revenues and expenses for the twelve-month period ending August 31, 2006

Columns Y, Z and Z.1 – 12-Month Results ending March 31, 2007 vs. 12-Month Results ending August 31, 2006

- ❖ These columns serve as an analytical tool for school boards to compare the results reported for the two 12-month periods ended March 31, 2007 and August 31, 2006. It highlights changes in revenues and expenses for the two reporting periods.

- ❖ Note that revenues and expenses for school activities funds and subsidiaries are held constant in the two reporting periods (i.e. both are reporting twelve-month revenues and expenses for the period ending August 31, 2006), and any changes would relate to changes in the revenues and expenses of the board.
- ❖ Column Y is equal to Column F and represents the board's consolidated revenues and expenses based on its August 31, 2006 audited financial statements
- ❖ Column Z represents the change/variance between 12-month revenues and expenses for the period ending March 31, 2007 vs. 12-month revenues and expenses for the period ending August 31, 2006.
- ❖ Column Z.1 represents the percentage change over the 12-month period ending August 31, 2006.
- ❖ All data is preloaded by the Ministry and no entry by the board is required.
- ❖ Please note: a significant variance may not necessarily indicate an error, as it may relate to explainable changes. However, boards are encouraged to review significant variances noted in these columns and make appropriate adjustments, if any, to the information reported in the ministry prescribed working paper, where necessary in accordance with the materiality guidelines.
- ❖ External auditors should not perform additional specified procedures based on variances identified on these columns.

(NEW for 2007) Columns AA, AA.1 and AA.2 – 7-Month Results ending March 31, 2007 vs. 7-Month Results ending March 31, 2006

- ❖ These columns serve as an analytical tool for school boards to compare the results reported for the current 7-month period ended March 31, 2007 and the previous 7-month period ended March 31, 2006. It highlights changes in revenues and expenses for the two 7-month reporting periods.
- ❖ Note that revenues and expenses for school activities funds and subsidiaries are not included in the two reporting periods, and any changes would relate to changes in the revenues and expenses of the board.
- ❖ Column AA is equal to Column F.1 and represents the board's only 7-month revenues and expenses based on its 2006 March Report, including any review adjustments made by the Ministry.

- ❖ Column AA.1 represents the change/variance between the revenues and expenses for the current 7-month period ended March 31, 2007 vs. the previous 7-month period ended March 31, 2006.
- ❖ Column AA.2 represents the percentage change over the previous 7-month period ended March 31, 2006.
- ❖ All data is preloaded by the Ministry and no entry by the board is required.
- ❖ Please note: a significant variance may not necessarily result in an error, and may relate to explainable changes. However, boards are encouraged to review significant variances noted in these columns and make appropriate adjustments, if any, to the information reported in the ministry prescribed working paper, where necessary in accordance with the materiality guidelines.
- ❖ External auditors should not perform additional specified procedures based on variances identified on these columns.

III. EFIS SCHEDULES FOR MARCH 2007 REPORT

The EFIS forms package contains the following schedules:

- 1) Management Representation Report
- 2) Schedule 19: Statement of Financial Position as at March 31, 2007
- 3) Schedule 20: 7-month & 12-month Period Revenues & Expenses
- 4) Schedule 20 SUP: Supplementary Information on:
 - a) Extraordinary income/expenses for School Activities Funds & Subsidiaries
 - b) Notes to the Financial Package
- 5) Schedules 21 (21A to 21G) – Government Reporting Entity (GRE) Inter-Organizational Balances, Revenues & Expenses
- 6) **(NEW for 2007)** Schedule 22 – Tangible Capital Assets activities for the 7-month period
- 7) **(NEW for 2007)** Appendix A – Calculation of revenues and expenses for the 5-month period
- 8) Error messages

Boards must complete all EFIS schedules of the March Report, according to the instructions provided below. Please note all error messages must be resolved before the EFIS document can be submitted to the Ministry.

Management Representation Report

Important: The senior business official of the board must sign and submit the management representation report to the ministry.

Boards must provide contact name and information of the finance personnel who has working knowledge of the information reported in the March Report. The contact person can be someone other than the senior business official.

Schedule 19 – Statement of Financial Position

- ❖ Reports assets, liabilities and net financial position for the combined entity of the board as at March 31, 2007.
- ❖ Enter information from column M of the ministry prescribed working paper's statement of financial position worksheet.
Important: Information reported on Schedule 19 must agree to the final version of the ministry prescribed working paper that has been reviewed by the external auditor based on their specified procedures **and** include any corrections made due to their review.
- ❖ Net Assets (Line 5) must equal to Net Financial Position – Closing Balance (Line 8.2)
- ❖ **(NEW for 2007)** The Net Financial Position – Opening Balance Sept. 1, 2006 (EFIS Schedule 19 – Line 8) is pre-populated based on the board's Net Financial Position on its published 2005-06 financial statements. This represents the consolidated net financial position balance as at August 31, 2006 for the board including its school activities funds and where applicable any consolidated subsidiaries.

Schedule 20 –Revenues & Expenses

- ❖ Reports revenues and expenses for the 7-month, 5-month and the combined 12-month periods.
- ❖ **(NEW for 2007)** Enter only information from column E (7-month period) of the ministry prescribed working paper's Revenues and Expenses worksheets. For 2007 March Report, revenues and expenses for the 5-month period are pre-populated by the Ministry. The detail calculation of the 5-month period (i.e. 12-month minus previous 7-month) is reported on Appendix A in EFIS.
Important: information reported on Schedule 20 must agree to the final version of the ministry prescribed working paper that has been reviewed by the external auditor based on their specified procedures and include any corrections made due to their review.
- ❖ Column M represents the combined twelve-month revenues and expenses for purposes of the provincial consolidation. It is formulated to add Column E (7-month) and Column K (5-month). No entry is required.
- ❖ Column Y represents the audited twelve-month revenues and expenses from the board's August 31, 2006 financial statements. Data is preloaded

by the Ministry based on the board's financial statements submissions. No entry is required.

Schedule 20 SUP – Supplementary Information and Notes to the Financial Reporting Package

Schedule 20 SUP is divided into two parts:

1. Reporting extraordinary or non-recurring transactions incurred by school activities funds and subsidiaries of the board in the seven-month period.
2. Reporting notes to the financial reporting package.

Extraordinary or Non-recurring transactions of School Activities Funds and Subsidiaries

Boards are required to report, where applicable based on these instructions, information of transactions incurred by school activities funds and subsidiaries of the board in the seven-month period (September 1, 2006 to March 31, 2007) when the following conditions are met:

1. Transactions or events must be extraordinary and/or non-recurring in nature and are not part of the regular normal business transactions of school activities funds and subsidiaries of the board; and
2. Each transaction amount must be equal to or greater than \$500,000.

When these two conditions are met, enter in Schedule 20 SUP:

1. A detail description of the extraordinary and/or non-recurring transaction or event; and
2. The amount of the transaction by entering into two of the input cells under revenues, expenses, assets and liabilities. The entries must balance – i.e. debit amount (e.g. expenses) must equal to credit (e.g. liabilities).

Examples of extraordinary transactions include (but not limited to):

- ❖ One-time donation/contribution of \$1 million to school activities funds by a private donor or charity;
- ❖ Insurance proceeds of \$2 million received by a subsidiary organization due to loss of property.

For both examples, the board would enter the descriptions of the extraordinary transactions and the amounts increased in revenues and assets in Schedule 20 SUP.

Notes to the Financial Reporting Package

Boards are required to report, where applicable based on these instructions, information on four specific types of notes for purposes of the March Report:

1. Commitments and Contractual Obligations
2. Lawsuits, Claims, Possible Claims and Litigation
3. Other Contingent Liabilities
4. Loan Guarantees

Important: Report information on the notes in the March report by following these steps:

1. Identify which, if any, of the four types of notes listed above was disclosed in the notes to the board's audited August 31, 2006 financial statements;
2. For notes that were disclosed in the August 31, 2006 financial statements (for example, constructions of schools under commitments and contractual obligations), enter the same information into Schedule 20 SUP.
 - ❖ Note: While the format for which the notes disclosed in the board's financial statements may differ from the format set out in Schedule 20 SUP, boards are asked to report, at a minimum, information on these notes based on substance of the activities or events involved (i.e. description and amounts) and using its best estimates, adopt the prescribed format of Schedule 20 SUP, to the extent possible.
 - ❖ Certain information on notes, for example, contingent liabilities or lawsuits, may be sensitive and confidential in nature and boards may

choose not to disclose detail descriptions of the parties and amounts involved for these notes in their financial statements as well as in Schedule 20 SUP. Rather, statements such as “The board is contingently liable with respect to litigation and claims, which arise from time to time in the normal course of business. In the opinion of management, the liability that may arise from such contingencies would not have a significant adverse effect on the financial statements” or “Management believes the Board has valid defenses or appropriate insurance coverage in place. In the event any claims are successful, management believes that such claims are not expected to have a material effect on the Board’s financial position” are typically being disclosed in the financial statements notes for lawsuits, claims and contingent liabilities.

The board shall use the same description and level of details for disclosure in the March report as those reported in their financial statements. If the board had reported more detail descriptions of the parties and amounts involved in the notes to the August 31, 2006 financial statements, then it should report the same level of details for the March report.

3. For each line entered in Schedule 20 SUP from #2 above, assess if the amount has increased or decreased by \$5 million at March 31, 2007 and if applicable, enter the new amount(s) based on management’s best estimates for March 31, 2007.
 - ❖ For example, the board reported two types of commitments and contractual obligations in its August 31, 2006 notes, being the construction of schools and computer renewals. As at August 31, 2006, the outstanding commitment or contractual obligation amounts were \$15 million for construction of schools and \$2 million for computer renewal. As at March 31, 2007, the outstanding commitment or contractual obligation amounts, based on management’s best estimates, were changed to \$21 million for construction of schools and \$1.6 million for computer renewal. For construction of schools, the board must reflect the new outstanding amount, \$21 million, in Schedule 20 SUP since the amount has

changed by more than \$5 million. For computer renewal, the board can choose to report on either the new outstanding amount \$1.6 million or \$2 million (i.e. the amount reported in August) since the March amount has changed by less than \$5 million.

4. New commitments, contractual obligations, lawsuits, claims or contingent liabilities may arise subsequent to August 31, 2006 and involve an amount equal to or greater than \$5 million. These notes would not have included in the August 31, 2006 financial statements since they occurred subsequent to August 31, 2006 or after August 31, 2006 financial statements were audited. In this case, boards are asked to report on the new notes information for March 31, 2007 since the amount involved is equal to or greater than \$5 million. For notes information that are sensitive or confidential in nature (e.g. lawsuits), please see instruction in #2 above.

Note: Unlike school boards' year-ends, there is no requirement for sending legal letters.

Schedule 21A to 21G – Government Reporting Entity Inter-Organizational Assets, Liabilities, Revenues & Expenses

Objectives of reporting inter-organizational balances, revenues and expenses

Reporting of information with respect to the inter-organizational balances, revenues and expenses within the government reporting entity (“GRE”) will assist the province to determine and resolve any material differences in account balances and eliminate potential inter-organizational gains and losses between organizations for provincial consolidation purposes.

A listing of all organizations within the GRE is included in Appendix C of the instruction package. The GRE organizations are comprised of the following groups:

- ❖ Ministries of the Province
- ❖ Government organizations – agencies, boards and commissions
- ❖ District School Boards and School Authorities

- ❖ Colleges (excluding universities)
- ❖ Hospitals

Note: School boards are required to consider only organizations listed in Appendix C for purposes of completing Schedules 21A to G. School boards are not required to report balances, revenues and expenses with organizations that are not included in Appendix C.

Materiality guidelines for reporting inter-organizational assets, liabilities, revenues and expenses

For purposes of reporting inter-organizational balances as at March 31, 2007, the province has set a materiality threshold of \$500,000. School boards are required to report an inter-organizational account balance (asset or liability) if it is equal to or greater than \$500,000 as at March 31, 2007. The \$500,000 threshold is applied to each inter-organizational asset or liability account (i.e. not combined assets or liabilities from one GRE organization). An inter-organizational asset or liability balance represents the sum of all outstanding amounts related to the account and is equal to or greater than \$500,000. For example, if school board A has three unpaid invoices owing from school board B, each with a value of \$200,000, then school board A will report an accounts receivable balance due from school board B in the amount of \$600,000 in the reporting package.

It should be noted that each ministry within the government is considered a separate GRE organization. As a result, the materiality threshold of \$500,000 is applied to each ministry, as opposed to the provincial government as a whole.

For inter-organizational revenues and expenses, boards shall report the amount(s) transacted with an organization within the government reporting entity if the total revenue or expense reported in one or both of the 5-month and 7-month periods is equal to or greater than \$500,000. For example, if school board A has issued three invoices, each with a value of \$200,000 for a total of \$600,000, to College A for various rental services (\$400,000) and staff services (\$200,000) provided during the 7-month period, then school board A shall report \$600,000 in revenues under the 7-month period in Schedule 21F.

Please note: The reporting of inter-entity revenues and expenses, for purposes of Schedules 21 F & G, is limited only to the board's transactions with colleges, hospital and other government agencies.

Transactions and Balances with the Ministry of Finance

Inter-organizational balances and transactions that arise as a consequence of the Province's taxing authority are not eliminated upon consolidation. Therefore, the reporting of these accounts is not required by the organizations within the government reporting entity. Balances and transactions that arise as a consequence of government taxing authority include:

- ❖ Employer Health Tax premiums and liabilities
- ❖ Workman's Safety Insurance Board premiums and liabilities
- ❖ Retail Sales Tax and liabilities

Schedule 21: Summary of GRE Inter-Entity Balances as at March 31, 2007

No input is required for this schedule; all values are derived from Schedules 21A to 21E.

Schedule 21A: GRE Inter-Entity Accounts Receivable as at March 31, 2007

- 1) Identify the organization and enter a brief description and the amount where the accounts receivable balance due from the organization is equal to or greater than \$500,000. An accounts receivable balance is defined as the sum of all unpaid invoices issued (posted or unposted) as at March 31, 2007. Alternatively, this information can be obtained from the A/R subledger or A/R listing if all invoices are issued and posted for March 31, 2007.

Important: Inter-entity accounts receivable balances reported in Schedule 21A

must agree to accounts receivable balances reported in Schedule 19, lines 1.3 to 1.7. Since boards are asked to identify only those organizations with whom they have a balance of \$500,000 or higher, for all other organizations with whom the board has a balance of less than \$500,000, report the total of these balances under "Total Other less than \$500,000" according to each sector (e.g. School boards, colleges) of the GRE.

- 2) Each Ministry within the Government of Ontario is considered an individual GRE entity. The \$500,000 materiality threshold is applied to each Ministry rather than the Government of Ontario as a whole (i.e. if the combined total for accounts receivable balance for Ministry of Education from GLGs and Others is equal to or greater than \$500,000, then amounts for GLGs and Others would be entered under the Ministry of Education).
- 3) For the Ministry of Education - accounts receivable related to legislative grants (GLGs) is expected to be nil for most boards because grants entitlement up to March 31, 2007 is paid in March.

Note: There may be special circumstances where boards will report A/R related to GLGs. For example, Ministry's financial reviews for 2005-06 financial statements are completed near end of March 2007 but amount paid to board in April 2007.

- 4) Accounts receivable "Ministry of Education - Others" means any grants other than GLGs and any other amounts that are not grant related that the board is entitled to receive up to March 31, 2007. EPO grants are classified as "Ministry of Education - Others". Details (i.e. name of programs or description of the entitlement) for accounts receivable "Ministry of Education - Others" must be entered.

Schedule 21B: GRE Inter-Entity Other Assets as at March 31, 2007

- 1) Identify the organization and enter a brief description and the amount where the

account balance of an asset with the organization is equal to or greater than \$500,000. Please note that Schedule 21B is divided into 2 pages and are comprised of six main types of Other Assets – Loans and Advances, Long Term Receivable, Interest Receivable, Prepaid Expenses, Investment and Other Assets.

- 2) Each Ministry within the Government of Ontario is considered an individual GRE entity. The \$500,000 materiality threshold is applied to each Ministry rather than the Government of Ontario as a whole.

Schedule 21C: GRE Inter-Entity Accounts Payable as at March 31, 2007

- 1) Identify the organization and enter a brief description and the amount where the accounts payable balance due to the organization is equal to or greater than \$500,000. A "balance" is defined as the sum of all unpaid vendor invoices (posted or unposted) as at March 31, 2007. Alternatively, this information can be obtained from the A/P subledger or A/P listing if all invoices dated at or prior to March 31, 2007 were posted.

Important: Inter-entity accounts payable balances reported in Schedule 21C must agree to accounts payable balances reported in Schedule 19, lines 2.3 to 2.7. Since boards are asked to identify only those organizations with whom they have a balance of \$500,000 or higher, for all other organizations with whom the board has a balance of less than \$500,000, report the total of these balances under "Total Others less than \$500,000" according to each sector (e.g. School boards, colleges) of the GRE.

- 2) Each Ministry within the Government of Ontario is considered an individual GRE entity. The \$500,000 materiality threshold is applied to each Ministry rather than the Government of Ontario as a whole (i.e. if the combined total for accounts receivable balance for Ministry of Education from GLGs and Others is equal to or greater than \$500,000, then amounts for GLGs and Others would be entered

under the Ministry of Education).

Schedule 21D: GRE Inter-Entity Other Liabilities as at March 31, 2007

- 1) Identify the organization and enter a brief description and the amount where the account balance of the liability is equal to or greater than \$500,000. Other Liabilities include: Long-Term Debt, Accrued Interest and Other Liabilities.

(NEW for 2007) The Ministry has pre-populated outstanding loan balances with Ontario Financing Authority related to GPL Stage 1 and OMIC loans on lines 5 and 5.1. Boards must ensure that these balances agree to their books and are included as part of the balance reported on line 2.12 (Unmatured Debenture Debt) of Schedule 19.

- 2) Each Ministry within the Government of Ontario is considered an individual GRE entity. The \$500,000 materiality threshold is applied to each Ministry rather than the Government of Ontario as a whole.

Schedule 21E: GRE Inter-Entity Deferred Revenues as at March 31, 2007

- 1) **(NEW for 2007)** Boards are required to report all deferred revenues on Schedule 21E which includes both Inter-entity (GRE) and Non-GRE deferred revenues. Please note that the classification of inter-entity deferred revenues (GRE) vs. Non-GREs is important for consolidation purposes and must be reported appropriately on Schedule 21E.
- 2) **(NEW for 2007)** Deferred Revenues of EDCs, Proceeds of Dispositions and MECCR/BECCR are now considered to be inter-entity deferred revenues and are reported on lines 1.11 to 1.15.
- 3) **(NEW for 2007)** Total Deferred Revenues on Schedule 21E – line 6.2 **MUST**

equal the deferred revenue amounts reported on the Statement of Financial Position schedules for the applicable dates (August 31, 2006 and March 31, 2007). A reconciliation section (lines 6.3 to 6.5 on Schedule 21E) has been included to show these amounts at the bottom of Schedule 21E. If there is a variance, an error message is recorded that must be resolved before submission of the 2007 March Report in EFIS.

- 4) **(NEW for 2007)** The opening balances on lines 1, 1.11, 1.12, 1.13 and 1.14 are pre-populated based on deferred revenues balances reported in the board's 2005-06 financial statements (Schedule 5.1).

Schedules 21F and 21G: GRE Inter-Entity Revenues and Expenses

- 1) Identify the organization and enter a brief description of the revenue and expense amounts transacted in the 7-month and 5-month periods. Enter only if the total revenues or expenses amount for an organization is equal to or greater than \$500,000 in one or both of the 7-month and 5-month periods. For example, if school board A has issued three invoices, each with a value of \$200,000 for a total of \$600,000, to College A for various rental services (\$400,000) and staff services (\$200,000) provided during the 7-month period, then school board A shall report \$600,000 in revenues under the 7-month period in Schedule 21F.

Please note: The reporting of inter-entity revenues and expenses, for purposes of Schedules 21 F & G, is limited only to the board's transactions with colleges, hospital and other government agencies.

- 2) **(NEW for 2007)** Similar to Schedule 20, inter-entity revenues and expenses for the 5-month period will be pre-populated based on the 12-month information reported by school boards in the 2005-06 financial statements (Schedules 21F and 21G) less the inter-entity revenues and expenses from the previous 7-month period reported in the 2006 March Report. The details of this 5-month calculation are shown in Appendix A in EFIS. A new input column "adjustment to 5-month" has been included to allow boards to correct the 5-month revenues and expenses if the 12-month information reported in the 2005-06 financial statements (Schedule 21F

and 21G) was incomplete.

(NEW for 2007) Schedule 22 – Tangible Capital Assets activities for the 7-month period

- ❖ Schedule 22 is a new addition to the EFIS forms this year and its objective is to capture the summary information from the Tangible Capital Assets Activities Report for the 7-month Period (excel report).
- ❖ Boards are required to input data in Schedule 22 based on information reported on the summary page of the Tangible Capital Assets Activities Report for the 7-month Period (excel report).

(NEW for 2007) Appendix A – Calculation of revenues and expenses for the 5-month period

- ❖ This schedule provides information for the calculation of revenues and expenses for the 5-month period – April 2006 to August 2006 – reported on Schedule 20, Schedule 21F and 21G.
- ❖ Revenues and expenses for the 12-month period are based on the board's submitted 2005-06 financial statements.
- ❖ Revenues and expenses for the 7-month period are based on 2006 March Report submitted by the board, including Ministry's review adjustments.

Error Messages

Consistent with the error messages page of other EFIS reporting packages, if one or more error(s) appears on this page, then the board will need to resolve the error(s) prior to the submission of the March 2007 report to the Ministry. An error will appear when the amounts reported in Column A and Column B differ by \$10.00 or more.

IV. Information for External Auditors With Respect To Performing Specified Procedures for the March 2007 Report

This section of the instruction document serves as a guideline for external auditors of the school boards who are engaged by the boards to report on the results from performing specified procedures on certain schedules of the March 2007 Report. These instructions address Section I and II of the specified procedures report prepared by the external auditors, entitled "Accountants' Report with respect to the period from September 1, 2006 to March 31, 2007."

Overview

1. The following schedules are included in the specified procedures performed by the external auditors:
 - ❖ Ministry Prescribed Working Paper (excluding columns Z and Z.1, AA.1 and AA.2)
 - ❖ Schedules 19,20 and 22 of EFIS
 - ❖ Schedules 15A to 17D (tangible capital assets excel report)
2. The following schedules (and columns) are excluded from the specified procedures performed by the external auditors:
 - ❖ Columns Z and Z.1 and AA.1 and AA.2 of the Ministry Working Paper
 - ❖ Schedule 20 SUP with respect to the reporting of extraordinary/non-recurring transactions of school activities funds and subsidiaries of the board and notes information to the financial reporting package.
 - ❖ Schedules 21 to 21G with respect to the reporting of government reporting entity inter-organizational assets, liabilities, revenues and expenses.
 - ❖ Schedule 15E Additions to Pre-construction/pre-acquisition costs
 - ❖ Schedules 17A to 17D with respect to capital and operating leases on land and building assets
3. The due date for submission of the Accountants' Report by school boards to the Ministry is May 15, 2007.

Application of Specified Procedures

(NEW for 2007) Procedures deleted for 2007 Accountants' Report

- ❖ Previous Procedure 9 is deleted in this year's accountants' report due to changes in classification for deferred revenues of EDCs and Proceeds of Disposition.
- ❖ Previous Procedures 16 and 17 are deleted in this year's accountants' report as they were related to adjustments for the previous 5-month period (April 1, 2005 to August 31, 2005) which are no longer applicable this year.

Section I - Schedules 19 & 20

A. Those procedures in the Accountant's Report that must be performed by the external auditor irrespective to whether or not an adjustment is resultant in the ministry prescribed working paper, include:

- ❖ Procedure 1
- ❖ Procedure 5
- ❖ Procedure 6
- ❖ Procedure 7
- ❖ Procedure 8
- ❖ Procedure 9
- ❖ Procedures 12d and 12e
- ❖ Procedure 13
- ❖ Procedure 14

B. Those procedures in the Accountant's Report that do not require performance of the specified procedures by the external auditor when an adjustment is not recorded in the ministry prescribed working paper, include:

- ❖ Procedure 2
- ❖ Procedure 3
- ❖ Procedure 4
- ❖ Procedure 10

- ❖ Procedure 11
- ❖ Procedures 12a, 12b and 12c

For each of the procedures listed in “B” above, where the procedure is not applicable because no amounts were reported by the board, the auditor should state, below each of the procedures, that the procedure was not applicable.

Section II – Capital Activities (Schedules 15A to 17D)

All procedures (1 to 5) must be performed by the auditors.

Reporting of Exceptions Found in Specified Procedures

Where a board has agreed and made appropriate corrections for exceptions noted by the external auditor after performing their specified procedures, the external auditor is not required to report the exceptions in his/her final version of the Accountant’s Report if the external auditor is satisfied with the corrections made by the board and the adjustment made does not involve a sample of test data.

Where exceptions were found in those specified procedures that involve reviewing a sample of test data (e.g. two of the five employees tested for the payroll test procedure in 5(a) resulted in discrepancies), then the external auditor shall disclose these exceptions found in their specified procedures even if the board agrees to correct these exceptions. The exceptions found in the test sample, which are reported by the auditor in his/her accountant’s report, will be evaluated by the Ministry to assess whether the overall error is material and where necessary, request the board to expand the sample of test data and make the appropriate corrections.

A listing of exceptions by procedure number must be provided in the summary paragraphs of each section (Section I and Section II) of the Accountant’s Report.

Appendix A – Example Entries

1. EPO Grants

Board A received \$750,000 EPO grant in mid-March.

Board A	DR	CR
Cash	\$750,000	
Ministry of Education – Other Grants		\$750,000

Based on generally accepted accounting principles, Board A has spent \$600,000 by March 31st.

Board A	DR	CR
Expense	\$600,000	
Accounts Payable		\$600,000

The remaining \$150,000 has been committed but not actually spent.

NO ENTRY	DR	CR
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For these specially funded programs, we would encourage boards to make accruals in their March reports for their actual expenses even if these accruals are below the \$500,000 materiality limit.

2. Banker Board/Recipient Board Transactions

The Ministry flows \$5M to Board A as a “banker board” and the money is to be distributed to other boards based on specified criteria.

Board A	DR	CR
Cash	\$5M	
Ministry of Education – Other Grants		\$5M

Board A flows \$1M to Board B for project.

Board A	DR	CR
Expense – Transfer to Other Boards	\$1M	
Cash		\$1M

Board B	DR	CR
Cash	\$1M	
Other Revenue – Other School Boards		\$1M

Board C submits claim for \$2 M but as of March 31st it has not been paid.

Board A	DR	CR
Expense – Transfer to Other Boards	\$2M	
Accounts Payable – Other Boards		\$2M

Board C	DR	CR
Accounts Receivable – Other Boards	\$2M	
Other Revenue – Other School Boards		\$2M

APPENDIX B:

EFIS – Instructions on creating and completing submissions for March 2007 report

Creating New Submissions

- 1) After login, select “Grant Calculation” module
- 2) Under “Submission”, select “Create New”
- 3) Select the following:

- ❖ School Year: 2006-07
- ❖ School Board: Name of your board or school authority
- ❖ Doc Set: 0607 March Consolidation Report – DSB
- ❖ Submission name: **##_MAR_0607_DSB** (For example: Halton Catholic DSB will assign “46_MAR_0607_halc” as the name of their submission)

Retrieving Work-In-Progress Submissions

- 1) Under “Submission”, select “List All”
- 2) Select the following:

- ❖ School Year: 2006-07
- ❖ Cycle: March Report
- ❖ Status: Working copy

Completing Submissions

- 1) SB Modifier (User) → Under “Submission Summary Page”, the modifier (user) will select “Change Status” and select “Ready for Submission”.
- 2) SB Approver (Approver) → Under “Submission Summary Page”, the designated approver will select “Change Status” and select “Active”.
- 3) Submission to the ministry is complete.

APPENDIX C – LISTING OF GOVERNMENT REPORTING ENTITY (GRE) ORGANIZATIONS

Please note: School boards are not required to report balances with organizations (deemed government related organizations or otherwise) that are not included in the following listing of GRE organizations.

	GRE Organization Name
	(Numeric identification for each organization is assigned for provincial consolidation purposes only.)
0001-0099	<i>Range Assigned to Ministries</i>
0001	Agriculture and Food
0002	Office of the Assembly
0003	Attorney General
0004	Cabinet Office
0005	Office of the Chief Election Officer
0006	Citizenship and Immigration
0007	Community and Social Services
0008	Consumer and Business Services
0009	Economic Development and Trade
0010	Education
0011	Environment
0012	Finance
0013	Francophone Affairs
0014	Health and Long Term Care
0015	Intergovernmental Affairs
0016	Labour
0017	Office of the Lieutenant Governor
0018	Government Services
0019	Municipal Affairs and Housing

	GRE Organization Name
0020	Native Affairs Secretariat
0021	Natural Resources
0022	Northern Development and Mines
0023	Ombudsman Ontario
0024	Office of the Premier
0025	Office of the Auditor General
0026	Community Safety and Correctional Services
0027	Transportation
0028	Culture
0029	Energy
0030	Training, Colleges and Universities
0037	Children and Youth Services
0038	Tourism and Recreation
0040	Public Infrastructure Renewal
0041	Democratic Renewal Secretariat
0042	Health Promotion
0043	Research and Innovation
0044	Treasury Program
0200-0499	<i>Range Assigned to Other Government Organizations</i>
0201	Cancer Care Ontario
0202	Smart Systems for Health Agency
0203	Education Quality and Accountability Office
0204	Ontario Educational Communications Authority (TV Ontario)
0205	Legal Aid Ontario
0206	Metropolitan Toronto Convention Centre
0207	Ontario Place Corporation
0208	Northern Ontario Heritage Fund Corporation
0209	Ontario Electricity Financial Corporation
0210	Ontario Financing Authority
0211	Ontario Securities Commission

	GRE Organization Name
0212	Ontario Strategic Infrastructure Financing Authority
0213	Ontario Housing Corporation
0214	Ontario Realty Corporation
0215	Centennial Centre of Science and Technology'
0216	Ontario Trillium Foundation
0217	Royal Ontario Museum
0218	Agricorp
0219	Independent Electricity Market Operator
0220	Ontario Energy Board
0221	Toronto Area Transit Operating Authority
0222	Greater Toronto Transit Authority (GO Transit)
0223	Ontario Immigrant Investor Corporation
0225	Ontario Power Authority
0226	Ontario Racing Commission_CBS
0227	Ontario Tourism Marketing Partnership Corporation
0228	Agricultural Research Institute of Ontario
0229	Infrastructure Ontario
0230	Toronto Waterfront Revitalization Corporation (TWRC)
0232	Ontario Realty Corporation
0233	Ontario Strategic Infrastructure Financing Authority
0234	Ontario Racing Commission
0301	Niagara Parks Commission
0302	Ontario Northland Transportation Commission
0303	Hydro One Inc.
0304	Ontario Power Generation Inc.
0305	Ontario Lottery and Gaming Corporation_MEDT
0306	Liquor Control Board of Ontario
0307	Algonquin Forestry Authority
0308	Ontario Clean Water Agency
0309	Ontario Science Centre
0311	Ontario Lottery and Gaming Corporation
0312	Teranet

	GRE Organization Name
0100-0199	<i>Range assigned to College Sector</i>
0101	Algonquin College of Applied Arts and Technology
0102	Cambrian College of Applied Arts and Technology
0103	Candore College
0104	Centennial College of Applied Arts and Technology
0105	Collège Boréal
0106	Conestoga College of Applied Arts and Technology
0107	Confederation College
0108	Durham College
0109	Fanshawe College of Applied Arts and Technology
0110	Sir Sanford Fleming College
0111	George Brown College of Applied Arts and Technology
0112	Georgian College of Applied Arts and Technology
0113	Humber College Institute of Technology and Advanced Learning
0114	La Cité collégiale
0115	Lambton College of Applied Arts and Technology
0116	Loyalist College of Applied Arts and Technology
0117	Mohawk College of Applied Arts and Technology
0118	Niagara College of Applied Arts and Technology
0119	Nothern College of Applied Arts and Technology
0120	Sault College of Applied Arts and Technology
0121	Seneca College of Applied Arts and Technology
0122	Sheridan College of Applied Arts and Technology
0123	St. Clair College of Applied Arts and Technology
0124	St. Lawrence College of Applied Arts and Technology
0500-0999	<i>Range Assigned to Hospital Sector</i>
0592	Lennox and Addington County General Hospital

	GRE Organization Name
0593	Four Counties Health Services
0596	Stevenson Memorial Hospital
0597	Almonte General Hospital
0599	Arnprior and District Memorial Hospital
0600	Atikokan General Hospital
0606	Royal Victoria Hospital of Barrie Inc.
0611	Blind River District Health Centre
0613	West Park Healthcare Centre
0617	Brantford General Hospital
0619	Brockville General Hospital
0620	St. Vincent De Paul Hospital
0624	Campbellford Memorial Hospital
0626	Carleton Place and District Memorial Hospital
0627	Services de Santé de Chapleau Health Services
0628	The Public General Hospital Society of Chatham
0629	St. Joseph's Health Services Association of Chatham, Inc.
0632	North York General Hospital
0633	Clinton Public Hospital
0638	The Lady Minto Hospital at Cochrane
0640	Collingwood General and Marine Hospital
0644	Religious Hospitallers of St. Joseph Health Centre of Cornwall Hotel Dieu
0646	Deep River and District Hospital Corporation
0647	Dryden Regional Health Centre
0648	Haldimand War Memorial Hospital
0650	St. Joseph's General Hospital Elliot Lake Incorporated
0651	Royal Ottawa Health Care Group
0653	Englehart and District Hospital
0654	Espanola General Hospital
0655	South Huron Hospital Association
0656	Groves Memorial Community Hospital
0661	Cambridge Memorial Hospital

	GRE Organization Name
0662	Geraldton District Hospital
0663	Alexandra Marine & General Hospital
0664	West Lincoln Memorial Hospital
0665	Guelph General Hospital
0666	St. Joseph's Health Centre
0674	St. Joseph's Healthcare Hamilton
0675	St. Peter's Hospital
0676	Hanover & District Hospital
0679	Northeast Mental Health Centre
0681	Hôpital Notre Dame Hospital
0682	Hornepayne Community Hospital
0684	The Alexandra Hospital Ingersoll
0685	Anson General Hospital
0686	Lady Dunn Health Centre
0687	Sensenbrenner Hospital
0692	Religious Hospitallers of St. Joseph of the Hotel Dieu of Kingston
0693	Kingston General Hospital
0695	St. Mary's of the Lake Hospital
0696	Kirkland and District Hospital
0699	St. Mary's General Hospital
0701	York Central Hospital
0704	Leamington District Memorial Hospital
0707	Ross Memorial Hospital
0709	Listowel Memorial Hospital
0714	St. Joseph's Health Care, London
0718	Joseph Brant Memorial Hospital
0719	Manitouwadge General Hospital
0721	Wilson Memorial General Hospital
0723	Bingham Memorial Hospital
0724	Mattawa General Hospital
0726	Huron District Hospital
0731	Credit Valley Hospital
0732	Kemptville District Hospital

	GRE Organization Name
0734	West Haldimand General Hospital
0736	Southlake Regional Health Centre
0739	Nipigon District Memorial Hospital
0745	Orillia Soldiers' Memorial Hospital
0751	Children's Hospital of Eastern Ontario
0753	Hôpital Montfort
0760	Willett Hospital
0763	Pembroke Regional Hospital
0766	Penetanguishene General Hospital
0768	St. Francis Memorial Hospital
0771	Peterborough Regional Health Centre
0773	Providence Healthcare
0777	Queensway-Carleton Hospital
0781	St. Joseph's Care Group
0784	Manitoulin Health Centre
0788	Renfrew Victoria Hospital
0790	The Religious Hospitallers of St. Joseph of the Hotel Dieu of St. Catherines
0792	St. Marys Memorial Hospital
0793	St. Thomas - Elgin General Hospital
0800	Hopital General de Hawkesbury & District General Hospital Inc.
0801	Seaforth Community Hospital
0802	Glengarry Memorial Hospital
0804	Norfolk General Hospital
0809	Smooth Rock Falls Hospital
0813	Stratford General Hospital
0814	Strathroy Middlesex General Hospital
0819	McCausland Hospital
0824	Tillsonburg District Memorial Hospital
0826	Lake of the Woods District Hospital
0827	Baycrest Centre for Geriatric Care
0837	Hospital for Sick Children
0842	Mount Sinai Hospital

	GRE Organization Name
0849	Bridgepoint Hospital
0850	Runnymede Healthcare Centre
0852	St. Michael's Hospital
0854	Salvation Army Toronto Grace Hospital
0858	Toronto East General Hospital
0862	Women's College Hospital
0864	James Bay General Hospital
0870	Sydenham District Hospital
0880	St. John's Rehabilitation Hospital
0881	West Nipissing General Hospital
0882	Winchester District Memorial Hospital
0888	Temiskaming Hospital
0889	Wingham and District Hospital
0890	Woodstock General Hospital
0896	Red Lake Margaret Cochenour Memorial Hospital
0898	St. Joseph's Health Centre
0900	Riverside Health Care Facilities Inc.
0905	Markham Stouffville Hospital
0906	North Bay General Hospital
0907	Timmins and District Hospital
0910	Casey House Hospice
0916	Headwaters Health Care Centre
0927	Hotel-Dieu Grace Hospital
0928	Perth and Smiths Falls District Hospital
0930	Grand River Hospital
0931	West Parry Sound Health Centre
0932	Sisters of Charity of Ottawa Health Services Inc.
0933	Windsor Regional Hospital
0935	Thunder Bay Regional Health Sciences Centre
0936	London Health Sciences Centre
0938	Haliburton Highlands Health Services Corporation
0939	Bloorview Kids Centre

	GRE Organization Name
0940	Northumberland Hills Hospital
0941	Humber River Regional Hospital
0942	Hamilton Health Sciences Corporation
0946	South Bruce Grey Health Centre
0947	University Health Network
0948	Centre for Addiction and Mental Health
0949	Trillium Health Centre
0950	Halton Healthcare Services Corporation
0951	William Osler Health Centre
0952	Lakeridge Health Corporation
0953	Sunnybrook Health Sciences Centre
0954	Rouge Valley Health System
0955	Grey Bruce Health Services
0956	Toronto Rehabilitation Institute
0957	Quinte Healthcare Corporation
0958	Ottawa Hospital
0959	Hôpital régional de Sudbury Regional Hospital
0960	Scarborough Hospital
0961	University of Ottawa Heart Institute
0962	Niagara Health System
0963	North Wellington Health Care Corporation (Louise Marshall)
0964	Sioux Lookout Meno-Ya-Win Health Centre
0965	Sault Area Hospital
0966	Bluewater Health
0967	Cornwall Community Hospital
0968	Muskoka Algonquin Healthcare
0969	Whitby Mental Healthcare
1300-1499	<i>Range Assigned to School Board Sector</i>

	GRE Organization Name
1301	District School Board Ontario North East
1302	Algoma District School Board
1303	Rainbow District School Board
1304	Near North District School Board
1305	Keewatin-Patricia District School Board
1306	Lakehead District School Board
1307	Bluewater District School Board
1308	Avon Maitland District School Board
1309	Greater Essex County District School Board
1310	Lambton Kent District School Board
1311	Thames Valley District School Board
1312	Toronto District School Board
1313	Durham District School Board
1314	Kawartha Pine Ridge District School Board
1315	Trillium Lakelands District School Board
1316	York Region District School Board
1317	Simcoe County District School Board
1318	Upper Grand District School Board
1319	Peel District School Board
1320	Halton District School Board
1321	Hamilton-Wentworth District School Board
1322	District School Board of Niagara
1323	Grand Erie District School Board
1324	Waterloo Region District School Board
1325	Ottawa-Carleton District School Board
1326	Upper Canada District School Board
1327	Limestone District School Board
1328	Renfrew County District School Board
1329	Hastings and Prince Edward District School Board
1330	Northeastern Catholic District School Board
1331	Huron-Superior Catholic District School Board
1332	Sudbury Catholic District School Board
1333	Northwest Catholic District School Board

	GRE Organization Name
1334	Thunder Bay Catholic District School Board
1335	Bruce-Grey Catholic District School Board
1336	Huron Perth Catholic District School Board
1337	Windsor-Essex Catholic District School Board
1338	London District Catholic School Board
1339	St. Clair Catholic District School Board
1340	Toronto Catholic District School Board
1341	Peterborough Victoria Northumberland and Clarington Catholic District School Board
1342	York Catholic District School Board
1343	Dufferin-Peel Catholic District School Board
1344	Simcoe Muskoka Catholic District School Board
1345	Durham Catholic District School Board
1346	Halton Catholic District School Board
1347	Hamilton-Wentworth Catholic District School Board
1348	Wellington Catholic District School Board
1349	Waterloo Catholic District School Board
1350	Niagara Catholic District School Board
1351	Brant Haldimand Norfolk Catholic District School Board
1352	Catholic District School Board of Eastern Ontario
1353	Ottawa-Carleton Catholic District School Board
1354	Renfrew County Catholic District School Board
1355	Algonquin and Lakeshore Catholic District School Board
1356	Conseil scolaire de district du Nord-Est de l'Ontario
1357	Conseil scolaire de district du Grand Nord de l'Ontario
1358	Conseil scolaire de district du Centre Sud-Ouest
1359	Conseil de district des écoles publiques de langue française no 59
1360	Conseil scolaire de district catholique des Grandes Rivières
1361	Conseil scolaire de district catholique du Nouvel-Ontario
1362	Conseil scolaire de district catholique des Aurores boréales
1363	Conseil scolaire de district des écoles catholiques du Sud-Ouest
1364	Conseil scolaire de district catholique Centre-Sud
1365	Conseil scolaire de district catholique de l'Est ontarien

	GRE Organization Name
1366	Conseil scolaire de district catholique du Centre-Est de l'Ontario
1405	Rainy River District School Board
1406	Superior-Greenstone District School Board
1430	Nipissing-Parry Sound Catholic District School Board
1433	Kenora Catholic District School Board
1434	Superior North Catholic District School Board
1460	Conseil scolaire de district catholique Franco-Nord
1461	Airy and Sabine District School Area Board
1462	Asquith-Garvey District School Area Board
1463	Caramat District School Area Board
1464	Collins District School Area Board
1465	Connell and Ponsford District School Area Board
1466	Foleyet District School Area Board
1467	Gogama District School Area Board
1468	James Bay Lowlands Secondary School Board
1469	Mine Centre District School Area Board
1470	Missarenda District School Area Board
1471	Moose Factory Island District School Area Board
1472	Moosonee District School Area Board
1473	Murchison and Lyell District School Area Board
1474	Nakina District School Area Board
1475	Northern District School Area Board
1476	Summer Beaver District School Area Board
1477	Upsala District School Area Board
1478	Atikokan Roman Catholic Separate School Board
1479	Dubreuilville Roman Catholic Separate School Board
1480	Foleyet Roman Catholic Separate School Board
1481	Gogama Roman Catholic Separate School Board
1482	Hornepayne Roman Catholic Separate School Board
1484	Moosonee Roman Catholic Separate School Board
1485	Parry Sound Roman Catholic Separate School Board
1486	Red Lake Area Combined Roman Catholic Separate School Board

	GRE Organization Name
1487	Penetanguishene Protestant Separate School Board
1490	Bloorview Macmillan School Authority
1491	Campbell Children's School Authority
1492	Essex County Children's Rehabilitation Centre School Authority
1493	KidsAbility School Authority
1494	Niagara Peninsula Children's Centre School Authority
1495	Ottawa Children's Treatment Centre School Authority