

**Instructions to School Boards and School Authorities for Reporting March 31st,
2005 Inter-Organizational Balances within the Government Reporting Entity**

March 31, 2005 Report

These instructions have been prepared to guide school boards and school authorities through the reporting requirements for the March 31, 2005 report.

For purposes of the March 31, 2005 reporting package – the terms “Inter-Entity” and “Inter-Organizational” shall share the same meaning and their application is interchangeable.

Management Representation

**Please note that school boards and school authorities are required to submit the March 2005 report and the related signed management representation report even if there are no balances reported for March 2005. By submitting a nil report (with signed management representation), this will indicate to the ministry that the board or school authority has no inter-organizational balances, asset or liability, equal to or greater than \$500,000 outstanding as of March 31, 2005.

Due Date and Submission of March 2005 Report

The due date for submission of the March 2005 report is October 17, 2005. District school boards and school authorities will be reporting March 2005 information using the EFIS application. Instructions on creating and completing an EFIS submission for the March 2005 report as well as the naming convention for submissions are included in Appendix C. Detailed instructions for the reporting requirements are described in this instruction package.

School boards are required to send two copies of the signed management representation report by October 17, 2005 to:

Anthony Yeung

Senior Policy Analyst, Reporting Entity Project

Transfer Payment and Financial Reporting Branch

21st Floor, Mowat Block, 900 Bay Street

Toronto, Ontario M7A 1L2

Boards are not required to send hard copy print-outs of the March 2005 report.

If you have any questions about the March 2005 report, please contact Anthony Yeung at (416) 325-8527 or email: anthony.yeung@edu.gov.on.ca.

Organizations within the Government Reporting Entity (GRE)

A listing of all organizations within the GRE is included in Appendix A 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

School boards are only required to be concerned with organizations that are listed in Appendix A. School boards are not required to report balances with organizations (deemed government or school boards related organizations) that are not included in Appendix A.

Transactions and Balances with Organizations outside of GRE

It should be noted that school boards are not asked to provide information with respect to asset or liability account balances as of March 31, 2005 that are related to transactions with organizations outside of the GRE.

Reporting balances equal to or greater than \$500,000

School boards should note that they are required to report an inter-organizational account balance only if it is equal to or greater than \$500,000. An account balance is defined as the sum of all transactions with an organization within the GRE. Detailed guidelines on materiality are included in Appendix B.

Transactions and Balances with the Ministry of Finance

Inter-entity balances and transactions that arise as a consequence of the Province's taxing authority do not need to be eliminated upon consolidation. Therefore, these accounts do not need to be reported by the organizations. 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

Accounting Policy for March 2005 Report

School boards should prepare the March 2005 report in accordance with the generally accepted accounting principles for local governments established by PSAB of the CICA, *except* in areas where there are specific guidelines described in the instruction package – for example, boards are asked not to record adjustments for the deferred revenues accounts for March 31, 2005 (see instructions relate to Schedule 4).

School boards should review the reporting requirements and guidelines from this instruction package before entering information for the March 2005 report.

Contents of March 31, 2005 GRE Inter-Entity Balances Reporting Package

The following schedules are included in the March 31, 2005 GRE Inter-Entity Balances Reporting package.

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Listing of Government Reporting Entity (GRE) organizations

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Schedule 2A GRE Inter-Entity Accounts Receivable as at March 31, 2005

Schedule 2B GRE Inter-Entity Other Assets as at March 31, 2005

Schedule 3A GRE Inter-Entity Accounts Payable as at March 31, 2005

Schedule 3B GRE Inter-Entity Other Liabilities as at March 31, 2005

Schedule 4 GRE Inter-Entity Deferred Revenues as at March 31, 2005

Cover Page

Please enter all requested information in the cover page.

Management Representation Report

Please enter all requested information and return 2 signed copies to the Ministry. Note: An EFIS submission and copies of the signed Management Representation Report are required even if the school board or school authority has no balances outstanding with other organizations within the GRE.

Schedule - Listing of Government Reporting Entity (GRE) entities

This schedule is provided as a tool for school boards to become familiar with the various organizations within the government reporting entity (GRE) and to identify the organizations with which the school board has a balance with as at March 31, 2005. A balance can be either an asset or a liability (e.g. Accounts Receivable or Accounts Payable or Deferred Revenues).

Instructions:

- (1) Please review the government reporting entity listing in Appendix A and where applicable, indicate the organization with which the school board has balance(s) - asset or liability - as at March 31, 2005 by selecting "Yes" under the column "Balance with Entity". A balance can be less or more than \$500,000.

Note: Pull-down (drop-down) menus of all GRE organizations related to each sector has been pre-set in the forms in order to enhance user-friendliness of the March 2005 report.

- (2) If the balance with an organization is equal to or greater than \$500,000, please indicate by selecting "Yes" under the column "Balance >/ \$500K". ***By selecting***

“Yes” under “Balance >/\$500K”, the board must report the details of the balance in one of the schedules: Schedules 2A, 2B, 3A, 3B or 4.

Example A: if Board A has a deferred revenue balance with the Ministry of Education of \$800,000, Board A will select “Yes” under the column “Balance with Entity” and “Yes” under the column “Balance >/ \$500K”. Board A will then report the \$800,000 deferred revenue balance in Schedule 4.

Example B: if Board B has an accounts receivable balance due from Seneca College of \$300,000, Board B will select “Yes” under the column “Balance with Entity” and “No” under the column “Balance >/ \$500K”. No further information will be required to report in schedule 2A.

Schedule 1: Summary of GRE Inter-Entity Balances as at March 31st, 2005

No input is required for this schedule; all values are derived from Schedules 2A, 2B, 3A, 3B & 4

Schedule 2A: GRE Inter-Entity Accounts Receivable as at March 31st, 2005

- (1) Please 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. A “balance” is defined as the sum of all unpaid invoices issued (posted or unposted) at or prior to March 31, 2005. 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, 2005.
- (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.
- (3) For 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, 2005 is paid in March.

Note A: There may be special circumstances where boards will report A/R related to GLGs. For example, Ministry’s FS reviews for 2003-04 FS completed near end of March 2005 but amount paid to board in April 2005.

Note B: With respect to any grant announcements (GLGs or EPOs) made by the government near the end of March 2005, school boards will not be required to report this information in the March 2005 report as the Ministry will adjust for this information internally upon receipt of March 2005 reports from all school boards.

- (4) For Accounts receivable “Ministry of Education - Others” means any grants other than GLGs that the board is entitled to receive up to March 31, 2005 and any other amounts that are not grant related that the board is entitled to receive up to March 31, 2005. EPO grants are classified as “Others”. Please provide name of programs/ description of the grant entitlement for accounts receivable “Others”.

Schedule 2B: GRE Inter-Entity Other Assets as at March 31st, 2005

- 1) Please 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 2B is divided into 2 pages and are comprised of six main types of “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 3A: GRE Inter-Entity Accounts Payable as at March 31st, 2005

- 1) Please 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) dated at or prior to March 31, 2005. 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, 2005 were posted.
- 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 3B: GRE Inter-Entity Other Liabilities as at March 31st, 2005

- 1) Please 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.
- 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 4: GRE Inter-Entity Deferred Revenues as at March 31st, 2005

- 1) Please identify the organization and enter a brief description and the amount where the deferred revenue account balance as at March 31, 2005 is equal to or greater than \$500,000.
- 2) **IMPORTANT:** For purposes of the March 31, 2005 inter-entity balances report, school boards are **not** required to record any transactions or adjustment entries related to their deferred revenues accounts (externally restricted reserves) as at March 31,

2005. The reason is that the province accounts for deferred revenues as current year's transfer payment expenses prior to consolidation adjustments. The columns related to "transfers to", "earnings on" and "transfers from" are included here only if the board has already made adjustments for its deferred revenue accounts for March 31, 2005. Please see instruction #3 below for further instruction.

- 3) If the school board has already booked transactions into its deferred revenue accounts as at March 31, 2005, please provide information related to the amounts of the transfers to and from the deferred revenue accounts and the related interest earnings as this information will be used in the ministry's consolidation reconciliation analysis.
- 4) For deferred revenues related to Ministry's grants other than GLGs, they should be reported under "Ministry of Education – Others". For example, deferred revenues related to EPO grants.

APPENDIX A – 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	Management Board Secretariat (Ministry of Government Services) -
0019	Municipal Affairs and Housing
0020	Native Affairs
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

	GRE Organization Name
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
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
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
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	GO Transit
0223	Ontario Immigrant Investor Corporation
0301	Niagara Parks Commission
0302	Ontario Northland Transportation Commission
0303	Hydro One Inc.
0304	Ontario Power Generation Inc.
0305	Ontario Lottery and Gaming Corporation
0306	Liquor Control Board of Ontario
0307	Algonquin Forestry Authority

	GRE Organization Name
0308	Ontario Clean Water Agency
0309	Ontario Science Centre
0310	Ontario Power Authority
0311	Ontario Tourism Marketing Partnership Corporation
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	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
0593	Four Counties Health Services
0596	Stevenson Memorial Hospital
0597	Almonte General Hospital
0599	Arnprior and District Memorial Hospital
0600	Atikokan General Hospital

	GRE Organization Name
0606	Royal Victoria Hospital of Barrie Inc.
0611	Blind River District Health Centre
0613	West Park Healthcare Centre
0614	South Muskoka Memorial Hospital
0617	Brantford General Hospital
0619	Brockville General Hospital
0620	Brockville Providence CCC
0624	Campbellford Memorial Hospital
0626	Carleton Place and District Memorial Hospital
0627	Services de Santé de Chapleau Health Services
0628	Public General Hospital Campus, Chatham-Kent Health Alliance
0629	St. Joseph's Hospital Campus, Chatham-Kent Health Alliance
0632	North York General Hospital
0633	Clinton Public Hospital
0638	Lady Minto Hospital
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
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
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	Alexandra Hospital
0685	Anson General Hospital
0686	Lady Dunn Health Centre
0687	Sensenbrenner Hospital
0692	Religious Hospitallers of St. Joseph of the Hotel Dieu of Kingston

	GRE Organization Name
0693	Kingston General Hospital
0695	Kingston Providence CCC
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
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	Hotel Dieu Health Sciences Hospital, Niagara
0792	St. Marys Memorial Hospital
0793	St. Thomas - Elgin General Hospital
0800	Hawkesbury and District General Hospital
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

	GRE Organization Name
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
0849	Bridgepoint Hospital
0850	Runnymede Healthcare Centre
0852	St. Michael's Hospital
0854	Salvation Army Toronto Grace Hospital
0858	Toronto East General Hospital
0864	James Bay General Hospital
0870	Sydenham District Hospital - Chatham-Kent Health Alliance
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.
0903	Huntsville District Memorial Hospital
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 Hospital
0933	Windsor Regional Hospital
0935	Thunder Bay Regional Health Sciences Centre
0936	London Health Sciences Centre
0938	Haliburton Highlands Health Services Corporation
0939	Bloorview MacMillan Centre
0940	Northumberland Hills Hospital
0941	Humber River Regional Hospital
0942	Hamilton Health Sciences Corporation
0946	South Bruce Grey Health Centre
0947	University Health Network

	GRE Organization Name
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 & Women's College 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
1300-1499	<i>Range Assigned to School Board Sector</i>
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

	GRE Organization Name
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
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

	GRE Organization Name
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
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
1483	Ignace 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
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

	GRE Organization Name
1495	Ottawa Children's Treatment Centre School Authority

APPENDIX B – Materiality Guideline for Reporting Inter-organizational Balances

For purposes of reporting inter-organizational balances as at March 31, 2005, the province has set a materiality threshold of \$500,000. School boards should note that they are required to report an inter-organizational account balance (asset or liability) only if it is equal to or greater than \$500,000. 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). Also, school boards shall report an inter-organizational asset or liability account balance if the sum of all outstanding transactions related to the account 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.

Please refer to the illustrative example below for the application of materiality guidelines.

****Please note that school boards and school authorities are required to submit the March 2005 report and the related signed management representation report even if there are no balances reported in the submission. By submitting a nil report (with signed management representation), this will indicate to the ministry that the board or school authority has no inter-organizational balances, asset or liability, equal to or greater than \$500,000 outstanding as of March 31, 2005.**

Illustrative Example of March 31, 2005 report and application of materiality guidelines

School Board A had the following inter-entity assets and liabilities as of March 31, 2005:

1. Accounts Receivable – due from School Board B: \$600,000 (comprised of three invoices at \$200,000 each)
2. Accounts Receivable – due from School Board C: \$200,000
3. Prepaid Expenses – School Board C: \$400,000
4. Accounts Payable – due to College A: \$500,000 (comprised to five invoices at \$100,000 each)
5. Accounts Payable – due to School Board B: \$300,000 (comprised of three invoices at \$100,000 each)
6. Deferred Revenues – Ministry of Education: \$800,000 (comprised of \$600,000 related to GLGs and \$200,000 related to EPOs). This balance is the same

deferred revenues balance reported in the board's August 31, 2004 audited financial statements.

7. Deferred Revenues – Ministry of Tourism and Recreation: \$200,000

School Board A will report the following in the March 31, 2005 report:

1. Accounts Receivable – School Board B
 - Comment: Account balance (\$600,000) is greater than \$500,000
 - Report: Enter description and balance in Schedule 2A under “School Board”
2. Accounts Receivable – School Board C
 - Comment: Account balance (\$200,000) is less than \$500,000
 - Report: Do not enter balance
3. Prepaid Expenses – School Board C
 - Comment: Account balance (\$400,000) is less than \$500,000. School Board A will not enter balances from School Board C although the combined assets of \$600,000 (accounts receivable plus prepaid expenses) is greater than \$500,000. The materiality threshold of \$500,000 is applicable for each asset type only.
 - Report: Do not enter balance
4. Accounts Payable – College A
 - Comment: Account balance (\$500,000) is equal to \$500,000
 - Report: Enter description and balance in Schedule 3A under “Colleges”
5. Accounts Payable – School Board B
 - Comment: Account balance (\$300,000) is less than \$500,000. The liability balance of \$300,000 does not affect the reporting of \$600,000 in account receivable in Schedule 2A.
 - Report: Do not enter balance
6. Deferred revenues – Ministry of Education
 - Comment: As described in page 5 of the instruction package under “Schedule 4 - Deferred Revenues”, boards are not required to adjust their deferred revenues accounts for March 31, 2005. They will report the August 31, 2004 audited balances for deferred revenues in the March 31, 2005 report. For school board A, since the balance is greater than \$500,000, it will report \$800,000 in the March 31, 2005 report.
 - Report: In Schedule 4, enter balance of \$600,000 under “Ministry of Education - GLGs” and \$200,000 under “Ministry of Education – Others”
7. Deferred revenues – Ministry of Tourism and Recreation
 - Comment: Account balance (\$200,000) is less than \$500,000. Each ministry within the GRE is treated as separate organization as described above.

Therefore, School Board A is not required to report the deferred revenue balance of \$200,000 with the Ministry of Tourism and Recreation even though the combined balance (\$1,000,000) with the Ministry of Education exceeds \$500,000.

- Report: Do not enter balance

APPENDIX C:

EFIS – Instructions on creating and completing submissions for March 2005 report

Creating New Submissions

- 1) After login, select “Grant Calculation” module
- 2) Under “Submission”, select “Create New”
- 3) Select the following:
 - ❖ School Year: 2004-05
 - ❖ School Board: Name of your board or school authority
 - ❖ Doc Set: March Consolidation Report – DSB (For School Boards)
 March Consolidation Report – SAI (For Isolated Boards)
 March Consolidation Report – SAH (For Hospital Boards)
 - ❖ Submission name: ##_MAR_0405_DSB (For example: Halton Catholic DSB will assign “46_MAR_0405_halc” as the name of their submission)

Retrieving Work-In-Progress Submissions

- 1) Under “Submission”, select “List All”
- 2) Select the following:
 - ❖ School Year: 2004-05
 - ❖ 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.

Special Instructions for School Authorities Regarding the EFIS Application

Since school authorities may be new users of the EFIS system, the following additional instructions are provided for their information:

School authorities are asked to submit the March 2005 report using the “Grant Calculation” (financial reporting) module of the EFIS application. Information and guidance on creating submissions, data input and submissions of the report in EFIS are described above. In addition, the user guide on EFIS is available through the “Financial Statements” > “2003-04 Financial Statements” link at the <http://tpfr.edu.gov.on.ca> website. For existing users of the EFIS “Transfer Payment” module, you will use the same userid login and password to access the “Grant Calculation” module. If you are the approver of a submission, you must contact Mark Bonham (416) 325-8571 or mark.bonham@edu.gov.on.ca to obtain a separate password providing you with the approval privilege. For new users of the EFIS application who require access to the EFIS “Grant Calculation” module, please contact Mark Bonham to setup new user access and password.

For user/navigation assistance on EFIS, contact:

Charles Brousseau (416) 325-8585 or charles.brousseau@edu.gov.on.ca

Stephen Shek (416) 325-8396 or stephen.shek@edu.gov.on.ca

For userid login and password assistance, contact:

Mark Bonham (416) 325-8571 or mark.bonham@edu.gov.on.ca