

**INSTRUCTIONS FOR
REPORTING MARCH 31, 2006 BALANCES FOR
PROVINCIAL CONSOLIDATION REPORTING
PURPOSES**

**MINISTRY OF EDUCATION
MARCH 2006**

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INSTRUCTIONS FOR REPORTING MARCH 31, 2006 BALANCES FOR PROVINCIAL CONSOLIDATION REPORTING PURPOSES

I. OVERVIEW AND SUBMISSION PROCEDURES

Objectives of the March 31, 2006 Report

For purposes of consolidating district school boards' financial information into the province's public accounts for the fiscal year ending March 31, 2006, school boards are asked to report their assets, liabilities and net financial position as at March 31, 2006 and their revenues and expenses for the twelve-month period from April 1, 2005 to March 31, 2006.

The objectives of the March 31, 2006 Report ("March Report") are:

- ❖ Reporting assets and liabilities balances as at March 31, 2006
- ❖ Reporting revenues and expenses for the seven-month period (September 1, 2005 to March 31, 2006)
- ❖ Determining the revenues and expenses for twelve-month period (April 1, 2005 to March 31, 2006) based on the seven-month period information reported in the March Report and the five-month period information reported in the March Report (adjusted from the Schedule 20 of school boards' 2004-05 financial statements.)

In addition, the reporting of the following information is important to meet the objectives of consolidation:

- ❖ Government Reporting Entity: 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

Combining results from School Activities Funds and Subsidiaries

The March 31, 2006 balances reported by the school boards are comprised of:

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

- School Activities Funds' assets, liabilities and net financial position as at August 31, 2005 and its revenues and expenses for the twelve-month period ending August 31, 2005
- Subsidiaries' assets, liabilities and net financial position as at August 31, 2005 and its revenues and expenses for the twelve-month period ending August 31, 2005

The Ministry does not require school boards to report on the assets and liabilities of school activities funds and subsidiaries organizations as at March 31, 2006 and the related seven-month period revenues and expenses for these organizations; 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, 2005 to March 31, 2006" to the Ministry.

Due Date and Submission Instructions of March Report

The due date for submission of the March 2006 report and the Accountant's Report is May 15, 2006.

For detail instructions on hardcopy and electronic submission requirements of the March Report and related documents, please refer to the 2006 SB Memorandum 6.

Ministry's contacts:

Questions on March Report:

If you have any questions about these instructions for completing the Ministry prescribed working paper, the March 2006 report and the external accountant's report, please contact Anthony Yeung at (416) 325-8527 or email: anthony.yeung@edu.gov.on.ca or Marion Jarrell at (416) 325-2057 or (519) 865-0044 or email: marion.jarrell@edu.gov.on.ca

For user/navigation assistance on EFIS, contact:

Anthony Yeung (416) 325-8527 or anthony.yeung@edu.gov.on.ca

Andrew Yang (416) 325-4212 or andrew.yang@edu.gov.on.ca

For userid login and password assistance, contact:

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

Materiality for the March Report

For purposes of the March 2006 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 2006 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 2006 report.

It is critical that school boards review the reporting requirements and guidelines from this instruction package before entering information for the March 2006 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 2006 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 “2005-06 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: Capital expenditures are divided into two main categories – (1) Land and Buildings and (2) Other.

Important: Expenditures related to land and buildings incurred during the seven-month period shall agree to the total additions reported in the "Seven-Month Capital Activity Report". Please refer to the "Summary Page" found in the "Seven-Month Capital Activity Report". All other capital expenditures (i.e. not land and buildings) incurred for the seven-month period shall be reported under "Other".

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 2004-05 ministry financial statements.

Important: New changes to statements and accounts in the March 2006 Report

The information reported in the March Report is used for the purposes of provincial consolidation and as a result, certain accounts in the statement of financial position and statement of revenues have been expanded from the 2004-05 financial statements to distinguish between the internal sources of revenues (i.e. revenues from organizations within the government reporting entity) and the external sources of revenues (i.e. revenues from those organizations outside of the government reporting entity).

The following paragraphs highlight areas where accounts in the March Report have been expanded from the 2004-05 financial statements:

Statement of Financial Position

Deferred Revenues have been expanded into three lines in Schedule 19 of the March Report and in the ministry prescribed working paper:

- ❖ Deferred Revenues – GLGs (2.17)
- ❖ Deferred Revenues – Others from GREs (2.17.1)
- ❖ Deferred Revenues – Others from Non-GREs (2.18)

Deferred Revenues – GLGs include those deferred revenues from the Ministry's legislative grants. For example, Special Education and Pupil Accommodation grants.

Deferred Revenues – Others from GREs include those deferred revenues from the Ministry's "education programs others" (EPOs) grants and grants outside of the legislative grants. It also includes those deferred revenues from grants or revenues received from other ministries or from other organizations within the government reporting entity.

Deferred Revenues – Others from Non-GREs include those deferred revenues from sources outside of the government reporting entity. For example, Federal Grants, Education Development Charges (EDCs) and Proceeds of Disposition. In addition, it includes those amounts reported in the "Deferred Revenues – Others" account in the 2004-05 financial statements.

Revenues

Other operating grants (lines 8 to 8.13) have been expanded in Schedule 20 of the March Report and in the ministry prescribed working paper to identify grants revenues received from:

- ❖ Ministry of Education (lines 8.1 to 8.11)
- ❖ Other Ministries of the Government of Ontario (lines 8.12 to 8.12.4)

- ❖ Sources outside of the Government of Ontario (lines 8.13 to 8.13.3)

It is important that boards make note of these changes and to report their revenues and deferred revenues appropriately in the March Report.

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

Column A.1 – School Board’s Trial Balance for March 31, 2006

- ❖ Enter the school board’s trial balance for March 31, 2006 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, 2006 and its seven-month activities from September 1, 2005 to March 31, 2006.
- ❖ The opening balance for net financial position should equal to the board’s August 31, 2005 ending balance for net financial position.
- ❖ Please note for changes made to Deferred Revenues and Other Operating Grants in the March Report (see page 9). When entering information in Column A.1, boards can report their deferred revenues and other operating grants based on the new setup for deferred revenues and other operating grants (i.e. GRE vs. Non-GRE). Otherwise, boards shall use Column C.1 to adjust for proper classification of deferred revenues and other operating grants.

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, 2006

- ❖ Enter adjustment(s) if the board has not accrued for revenues and expenses at March 31, 2006 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, 2006 (before Specified Adjustments)

- ❖ This column calculates the “adjusted trial balance amounts” for March 31, 2006, 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 Revenues

- ❖ The purpose of this specified adjustment is to ensure revenues and deferred revenues are classified appropriately among the following accounts:

Revenues

- Legislative Grants (Line 7.1 of Revenues)
- EPO Grants and Other Grants from Ministry of Education (Lines 8.1 to 8.11 of Revenues)
- Grants from Other Ministries (Lines 8.12 to 8.12.4 of Revenues)
- Grants from outside of the government reporting entity (Lines 8.13 to 8.13.3 of Revenues)

Deferred Revenues

- Deferred revenues within the government reporting entity (Lines 2.17 to 2.17.1 of the Statement of Financial Position)
- Deferred revenues outside of the government reporting entity (Line 2.18 of the Statement of Financial Position)

Please refer to the new changes for the March Report with respect to deferred revenues and other operating grants (see page 9).

- ❖ Enter reclassification adjustment(s) if deferred revenues and/or 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 (or record transfers from) deferred revenues with *the Ministry of Education, other ministries and other organizations within the government reporting entity* even 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, 2006 trial balance have not been adjusted for the recognition of revenues (i.e. transfers from deferred revenues) for the seven-month period, no further adjustments are required for the board to

recognize the revenues (or to record the transfers) for purposes of the March 2006 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 transfers from deferred revenues during month-end closing). If the board has already recognized revenues (or have recorded transfers from deferred revenues) in its March 2006 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.

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 education development charges), 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 revenue (or Deferred Revenues – other GRE's) in the period received. (i.e. If the grant is received March 20th it will be recorded in the March 7 month report. If the grant is received on April 15th it does not have to be reported or accrued in the March 7 month report).
- 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 Deferred Revenues - Other GRE's for these grants as they will be eliminated upon consolidation.

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 (or Deferred Revenues – Other GRE's)
- 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).
- In keeping with recording all government revenues for the seven month reporting, it is not necessary for the banker board to make any entries to Deferred Revenues - Other GRE's for these grants as they will be eliminated upon consolidation.

"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) or as deferred revenues – others from GREs (line 2.17.1 on the Statement of Financial Position 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

**** NOTE NEW CALCULATION INSTRUCTIONS ON NEXT PAGE****

- ❖ 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 =

$$\text{Payroll to March 31}^{\text{st}} + (\text{“Last Payroll $”} / \text{“\# of Days in Last Payroll”}) \times (\text{“131 – Days Paid”})$$

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

$$\begin{aligned} \text{Payroll Earned} &= \$1,000,000 + (\$120,000/15.52) \times (131-124.16) \\ &= \$1,000,000 + (\$7732 \times 6.84) \end{aligned}$$

- ❖ **5 Month Adjustment may be required** - If the number of teaching days used for the five month expense calculation was **NOT** 63 – please calculate an adjustment in Col J to increase or decrease the salary expense for the 5 month period using the following formula:

$$\text{SE} \times (63\text{-Days})/\text{Days}$$

where

SE = Teachers Salary Expense in 5 month period

Days = # of teaching days used in the 5 month calculation.

- ❖ 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 2005-06 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 2005-06

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. The calculation should be consistent with the method used by the board in the 5-month period.

Column C.2A – Accrued Vacation

- ❖ The purpose of this adjustment is to establish the accrued vacation balance for March 31, 2006.
- ❖ 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, 2006 should be consistent with the method used at August 31, 2005, having taken into account the changes in salaries in the seven-month period.

Note: Accrued vacation balance as at March 31, 2006 is expected to be significantly higher than the accrued vacation balance at August 31, 2005. Therefore, it is important that boards determine the balance as at March 31, 2006.

Column C.3 – Employee Future Benefits

- ❖ The purpose of this adjustment is to establish the estimated employee future benefits payable balance for March 31, 2006.
- ❖ 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, 2006 should equal the August 31, 2005 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 2005-06 estimated expenses from most recent actuarial report (from 2004-05 Financial Statements). Boards are not required to obtain a new actuarial report for March 31, 2006.
- ❖ If estimates for 2005-06 expenses are not available, use actual 2004-05 expenses to estimate for the seven-month period.
- ❖ Method to estimate/allocate expenses for the seven-month period should be consistent with the five-month:
 - If expenses were allocated based on the teaching and non-teaching staffing groups approach for the 5-month period, then the same basis should be used for the 7-month period.
 - If expenses were allocated based on the calendar year method for all staffing groups, then the same basis should be used for the 7-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 2005, which is equal to
 - 2005 Tax Revenues (based on most current information)
 - And subtract: 62% of 2005 Tax Revenue from Schedule 11B (Column 5) of the 2004-05 financial statements

- (B) Tax Revenue from January to March 2006, which is equal to
 - 25% of 2006 Estimated Tax Revenue (based on most current information available; otherwise, use 2005-06 Revised Estimates Section 14)

Supplementary Taxes & Tax Write-Offs (line item 6.3.1)

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

- (A) For Year 2005 amounts, equal to:
 - 2005 Supplementary Taxes (based on most current information);
 - And subtract: 2005 Tax write-offs (based on most current information);
 - And subtract: Amounts reported in the five-month report (Schedule 20 of the 2004-05 financial statements)

- (B) For Year 2006 amounts, equal to:
 - 2006 Supplementary Taxes and Tax write-offs (if supporting information is available)

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

- ❖ The purpose of this adjustment is to recognize revenues or to record transfers from deferred revenues with organizations outside of the government reporting entity based on expenses incurred for the seven-month period.
- ❖ Examples of these deferred revenues include (but are not limited to) Education Development Charges and Proceeds of Dispositions.
- ❖ Enter adjustments if the difference between (i) the calculated amount for deferred revenues balance and (ii) the deferred revenues balance amount included in Column B.3 (line 2.18 of the Statement of Financial Position), is equal to or greater than \$500,000. The applicable adjustments should be entered on deferred revenues (line 2.18) of the Statement of Financial Position worksheet and on applicable revenues accounts in the Revenue worksheet.
- ❖ The calculated amount for deferred revenues balance is equal to the opening balance (as at August 31, 2005) and the sum of transfers-in to deferred revenues and interest earned; less amounts transfers-out (i.e. revenue recognized) from deferred revenues. For purposes of the March report, the board must, at a minimum, record an amount transfers-out (i.e. revenues recognized) from

deferred revenues (for line 2.18) when an expense amount incurred is equal to or greater than \$500,000.

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, 2006 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 from Non-GREs (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, 2005 to March 31, 2006.

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, 2005 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.

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, 2006 and the seven-month period.

- ❖ **Important:** Capital Expenditures on Land and Building for the seven-month period must be recorded on line 17 of the Expense worksheet to agree to the total additions recorded in the Seven-Month Capital Activity Report.
- ❖ **Important:** Boards should review their adjustment entries made at year-end (August 31, 2005) that are equal to or greater than \$500,000 and determine whether a similar adjustment is applicable for March 31, 2006. 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, 2006 and the board's consolidated 12-month results at August 31, 2005. Significant variances may potentially indicate material errors reported in the 7-month and 5-month periods 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 adjusted assets, liabilities, revenues and expenses of the board for purposes of provincial consolidation, based on the board's trial balance information and accounted for specified adjustments.
- ❖ No entry is required.

Column F: Revenues and expenses for the five-month period

Revenues and Expenses worksheets

- ❖ Column F is pre-populated by the Ministry and represents the adjusted revenues and expenses for the five-month period. No entry by the board is required.

A worksheet "Column F Details" is included in the ministry prescribed working paper, which provides information on Schedule 20 data submitted by the board in their 2004-05 financial statements, subsequent adjustments, if any, made by the Ministry and the adjusted revenues and expenses for the five-month period.

Statement of Financial Position worksheet

- ❖ No entry is required, the column is not applicable.

Column G: School Activities Funds – August 31, 2005

Statement of Financial Position worksheet

- ❖ Input Required: Enter assets & liabilities balances for school funds as of August 31, 2005
- ❖ Input Required: Line 8: Enter opening balance from Sept 1, 2004

Revenues and Expenses worksheets

- ❖ No entry is required. Revenues and expenses are pre-populated by the Ministry based on Schedule 2.4 of the board's 2004-05 financial statements.

Column H: Subsidiaries – August 31, 2005

Statement of Financial Position worksheet

- ❖ Input Required: Enter assets & liabilities balances for subsidiaries as of August 31, 2005
- ❖ Input Required: Line 8: Enter opening balance from Sept 1, 2004
- ❖ Input Required: Line 8.1: Enter net revenues/expenses for the twelve-month period ending August 31, 2005

Statements for Revenues & Expenses

- ❖ No entry is required. Revenues and expenses of the board's subsidiaries for the twelve-month period ending August 31, 2005 are already included in the five-month information in Column F.

Column I – Change in 5-month Vacation Expenses

- ❖ Objective: Determine the change in vacation expense due to a vacation accrual adjustment for April 1, 2005.
- ❖ Applicable if vacation accrual at March 31, 2005 was not determined during reporting of Schedule 20 in August and the vacation accrual at March 31, 2006 exceeds \$500,000 (which in turn implies that the accrual at March 31, 2005 would exceed \$500,000). If the vacation accrual adjustment was not determined previously, the adjustment to vacation expense for the 5 month period was not made at that time.
- ❖ Estimate accrued vacation payable balance for March 31, 2005 based on accrual for March 31, 2006, factoring in:
 - Significant staffing changes and,

- Salaries changes
- ❖ Adjustment to the 5-month vacation expense = change in the vacation accrual amount from March 31st to August 31st, 2005.
- ❖ Enter expense adjustment in Column I if total amount of the adjustment is equal to or greater than \$500,000.
- ❖ No adjustment to Statement of Financial Position accounts is necessary for Column I.

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

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

- ❖ Enter adjustment(s) if the board has subsequently discovered errors for the 5-month period revenues and expenses since their submission of Schedule 20 in the 2004-05 financial statements.

❖ **5 Month Adjustment to Salaries may be required** - If the number of teaching days used for the five month expense calculation was **NOT** 63 – please calculate an adjustment in Col J to increase or decrease the salary expense for the 5 month period using the following formula:

$$SE \times (63\text{-Days}) / \text{Days}$$

where SE = Teachers Salary Expense in 5 month period
 Days = # of teaching days used in the 5 month calculation.

- ❖ **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, 2006 and the board’s consolidated 12-month results at August 31, 2005. Significant variances may potentially indicate material errors reported in the 7-month and 5-month periods that warrant further investigation by the board.
- ❖ **Important:** For the 5-month report, boards were asked to report on revenues recognized from EDC deferred revenues only. However, consistent with the requirement for the 7-month period for deferred revenues outside of the government reporting entity (see instructions for Column C.5), boards are required to recognize revenues, within the materiality guidelines, for other deferred revenues (for example, Proceeds of Disposition) for which the related expenses were incurred in the 5-month period.

- ❖ Do not enter adjustments resulted from Ministry's review. Adjustments from Ministry's review are reflected in Column F.
- ❖ There are no entries to Column J in the Statement of Financial Position worksheet since only revenues and expenses were reported for the five-month period.

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

- ❖ Column K represents a subtotal of:
 - The board's revenues and expenses for the five-month period (Column F)
 - Twelve-month revenues and expenses for subsidiaries for the period ending August 31, 2005 (Column F)
 - Twelve-month revenues and expenses for school activities funds for the period ending August 31, 2005 (Column G)
 - Adjustment for vacation accrual expenses for the five-month period (Column I)
 - Subsequent adjustments to 5-month revenues and expenses (Column J)
- ❖ No entry is required.

Column M – Combined Net Financial Position as at March 31, 2006 and Combined 12-month Revenues and Expenses

Statement of Financial Position

Overall, the column summarizes the adjusted assets and liabilities balances for the combined entity of the board as at March 31, 2006, and is comprised of:

- ❖ School board's assets and liabilities as at March 31, 2006
- ❖ School activities funds' assets and liabilities as at August 31, 2005
- ❖ Subsidiaries' assets and liabilities as at August 31, 2005

Statement of Revenues & Expenses

Overall, 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, 2006
- ❖ School activities funds' revenues and expenses for the twelve-month period ending August 31, 2005
- ❖ Subsidiaries' revenues and expenses for the twelve-month period ending August 31, 2005

Column Y – Audited Financial Statements August 31, 2005

- ❖ Provides information on the assets, liabilities, revenues and expenses from the board's August 31, 2005 audited financial statements
- ❖ Data is preloaded by the Ministry and no entry by the board is required.

Columns Z and Z.1 – Comparatives of March 2006 and August 2005 data

- ❖ These columns serve as an analytical tool for school boards to compare the results reported for the 12 months ended March 31, 2006 and the year ended August 31, 2005. It highlights changes in revenues and expenses for the two 12-month 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, 2005), and any changes would relate to changes in the revenues and expenses of the board.
- ❖ 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 do not perform specified procedures on these columns.

III. EFIS SCHEDULES FOR MARCH 2006 REPORT

The EFIS forms package contains the following schedules:

- 1) Management Representation Report
- 2) Schedule 19: Statement of Financial Position as at March 31, 2006
- 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) 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 superintendent of business or 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 superintendent of business or 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, 2006.
- ❖ Enter information from column M of the ministry prescribed working paper's statement of financial position worksheet.

Important: Information reported in 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)

Schedule 20 – 7 month & 12 month Revenues & Expenses

- ❖ Reports revenues and expenses for the 7-month, 5-month and the combined 12-month periods.

- ❖ Enter information from column E and column K of the ministry prescribed working paper's Revenues and Expenses worksheets.
Important: information reported in 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.
- ❖ On line 20.1 of the Schedule 20 Expenses page, enter school activities funds' net revenues (expenses) for the 12-month period ending August 31, 2005. The net revenues (expenses) amount should equal to the amount reported on Column G - line 20 of the ministry prescribed working paper Expenses worksheet.
- ❖ On line 20.2 of the Schedule 20 Expenses page, enter subsidiaries' net revenues (expenses) for the 12-month period ending August 31, 2005. The net revenues (expenses) amount should equal to the amount reported on Column H - line 8.1 of the ministry prescribed working paper Statement of Financial Position worksheet.
- ❖ 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, 2005 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, 2005 to March 31, 2006) 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, 2005 financial statements;
2. For notes that were disclosed in the August 31, 2005 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, 2005 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, 2006 and if applicable, enter the new amount(s) based on management’s best estimates for March 31, 2006.
 - ❖ For example, the board reported two types of commitments and contractual obligations in its August 31, 2005 notes, being the construction of schools and computer renewals. As at August 31, 2005, the outstanding commitment or contractual obligation amounts were \$15 million for construction of schools and \$2 million for computer renewal. As at March 31, 2006, 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, 2005 and involve an amount equal to or greater than \$5 million. These notes would not have included in the August 31, 2005 financial statements since they occurred subsequent to August 31, 2005

or after August 31, 2005 financial statements were audited. In this case, boards are asked to report on the new notes information for March 31, 2006 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.

New Requirements for March 2006

Schedules and reporting methods are largely consistent with those found in the Government Reporting Entity Inter-Entity Balances Report for March 31, 2005, with the exception of the following changes for March 31, 2006:

1. Inter-organizational revenues and expenses pertaining to colleges, hospitals and other government agencies are to be reported in Schedules 21F and 21G, respectively. Since these were not reported in the 5-month report, the GRE inter-organizational revenues and expenses for the 12-month period are to be reported.

2. Inter-organizational accounts receivable, accounts payable and deferred revenues (Schedules 21A, C and E) must agree to balances reported in Schedule 19. If these balances do not agree, they will be reported in the “Error Messages” page of the EFIS package.

Information reported in Schedules 21A to 21G is not included in the specified procedures performed by the external auditors. The survey schedule “Listing of Government Reporting Entity (GRE) organizations” has been removed for the March 2006 report.

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

For purposes of reporting inter-organizational balances as at March 31, 2006, 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, 2006. 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, 2006

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, 2006

- 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, 2006. 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, 2006.

New for March 2006: 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, 2006 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 2004-05 financial statements

are completed near end of March 2006 but amount paid to board in April 2006.

- 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, 2006. 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, 2006

- 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, 2006

- 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, 2006. 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, 2006 were posted.

New for March 2006: 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, 2006

- 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.

Important: For boards that have outstanding balances of OMIC debentures with the Ontario Financing Authority, report the outstanding balance on line 5 under Agencies, Board and Commissions.

- 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, 2006

- 1) Identify the organization and enter a brief description and the amount where the deferred revenue account balance as at March 31, 2006 is equal to or greater than \$500,000.

Important: For purposes of the March 31, 2006 report, school boards have been instructed (see page 11) to report their trial balance amounts for deferred revenues with organizations within the government reporting entity and are not required to make further adjustments to record any transfers from (recognized revenues from) deferred revenues within the GRE. Therefore, the balances reported on Schedule 21E should reflect the balances reported on Column E of the ministry prescribed working paper and are expected to be identical to those amounts reported on Column A.1 (assuming no classification errors). If the balances for deferred revenues within the GRE have changed since August 31, 2005 – for example, the board has recorded amounts transfers-to deferred revenues in its general ledger/trial balance – then boards should reflect those amounts in the applicable columns in Schedule 21E as this information will be used in the ministry’s consolidation reconciliation analysis.

- 2) For deferred revenues related to Ministry's grants other than legislative grants (GLGs), they should be reported under "Ministry of Education – Others". For example, deferred revenues related to other education programs grants (EPO grants).

Important: New for March 2006: Line 7 “Deferred Revenues – Ministry of Education GLGs” and Line 7.1 “Deferred Revenues – Others from GREs” under “Summary” are new additions for the March 2006 report.

Line 7 “Deferred Revenues – Ministry of Education GLGs” is equal to the information reported on Line 1 “Ministry of Education – GLGs” and the Line 1 balance as at August 31, 2005 is equal to those grouping of GLG grants reported in the subtotal of operating deferred revenues (Lines 1.1 to 1.5.1 of “Subtotal – Before Other”) found in Schedule 5.1 of the 2004-05 financial statements. The March 31, 2006 balance for line 7 should equal to line 2.17 “Deferred Revenues – GLGs” of Schedule 19.

Line 7.1 “Deferred Revenues – Others from GREs” is equal to the sum of deferred revenues – Ministry of Education Others, deferred revenues with other ministries, deferred revenues with school boards, hospitals, colleges and other government agencies (the total of lines 1.1 to 5.2 in Schedule 21E). The March 31, 2006 balance for line 7.1 should equal to line 2.17.1 “Deferred Revenues – Others from GREs” of Schedule 19.

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.

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 2006 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 2006 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 2006 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, 2005 to March 31, 2006.”

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)
 - ❖ Schedules 19 and 20 of EFIS
 - ❖ Schedules 15A to 17D
2. The following schedules (and columns) are excluded from the specified procedures performed by the external auditors:
 - ❖ Columns Z and Z.1 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.
 - ❖ Pre-construction/pre-acquisition costs on Schedules 15A and 15B
 - ❖ Schedules 17A to 17D
3. The due date for submission of the Accountants’ Report by school boards to the Ministry is May 15, 2006.

Application of Specified Procedures

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
- ❖ Procedure 10

- ❖ Procedures 13 d and 13e
- ❖ Procedure 14
- ❖ Procedure 15

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 required in the ministry prescribed working paper, include:

- ❖ Procedure 2
- ❖ Procedure 3
- ❖ Procedure 4
- ❖ Procedure 11
- ❖ Procedure 12
- ❖ Procedures 13a, 13b and 13c
- ❖ Procedure 16
- ❖ Procedure 17

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

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. Adjustment for 2005 Vacation Accrual (Column I)

DSB did not estimate its March 2005 vacation accrual during the 5 month reporting.

- Estimated March 31, 2005 accrued vacation payable = \$1,500,000.
- August 31, 2005 accrued vacation payable = \$800,000
- Adjustment to 5 month vacation expense = 800,000 – 1,500,000 = (-\$700,000)
- Enter in prescribed working paper Line 16 Salaries & Wages expense Col I

2. 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.

3. 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 2006 report

Creating New Submissions

- 1) After login, select “Grant Calculation” module
- 2) Under “Submission”, select “Create New”
- 3) Select the following:
 - ❖ School Year: 2005-06
 - ❖ School Board: Name of your board or school authority
 - ❖ Doc Set: 0506 March Consolidation Report – DSB
 - ❖ Submission name: **##_MAR_0506_DSB** (For example: Halton Catholic DSB will assign “46_MAR_0506_halc” as the name of their submission)

Retrieving Work-In-Progress Submissions

- 1) Under “Submission”, select “List All”
- 2) Select the following:
 - ❖ School Year: 2005-06
 - ❖ 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	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
0027	Transportation
0028	Culture

	GRE Organization Name
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
0308	Ontario Clean Water Agency
0309	Ontario Science Centre

	GRE Organization Name
0310	Ontario Power Authority
0311	Ontario Tourism Marketing Partnership Corporation
0312	Agricultural Research Institute of Ontario (ARIO)
0313	Teranet
0314	Toronto Waterfront Revitalization Corporation (TWRC)
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

	GRE Organization Name
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
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

	GRE Organization Name
0687	Sensenbrenner Hospital
0692	Religious Hospitallers of St. Joseph of the Hotel Dieu of Kingston
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

	GRE Organization Name
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
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

	GRE Organization Name
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 & 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

	GRE Organization Name
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
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

	GRE Organization Name
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
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

	GRE Organization Name
1493	KidsAbility School Authority
1494	Niagara Peninsula Children's Centre School Authority
1495	Ottawa Children's Treatment Centre School Authority