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SUMMARY OF 2018 SB MEMORANDA**

**SB Memoranda are available on the Ministry of Education website:

https://efis.fma.csc.gov.on.ca/faab/SB_Memos_2018.htm

Memorandum	Content
<p>SB22 November 16, 2018 2017-18 Financial Statements Forms for School Authorities (Isolate Boards)</p>	<p>The 2017-18 financial statements forms and related instructions are now available. The Excel forms, along with the instructions for completion will be provided to each authority separately.</p>
<p>SB21 October 29, 2018 2018-19 Estimates Forms for School Authorities (Isolate Boards)</p>	<p>The 2018-19 Estimates forms and related instructions for school authorities (isolate boards) are available on the Financial Reporting website at https://efis.fma.csc.gov.on.ca/faab. The forms implement the Grants for Student Needs (GSN) changes announced in memorandums 2018:B06 and 2018:SB09, and updates announced in memorandum 2018:B14.</p>
<p>SB20 October 24, 2018 2017-18 Financial Statements Forms for Section 68 School Authorities</p>	<p>The 2017-18 financial statements forms for Section 68 school authorities are now available. The financial statement Excel forms will be sent separately to each Section 68 School Authority directly, including detailed instructions on completing the forms. Consistent with prior years, note disclosures and audit assurances should conform to the requirements of the CPA Canada Handbook.</p>
<p>SB19 September 28, 2018 Cash Management Strategy – Proceeds of Disposition</p>	<p>The purpose of this memorandum is to provide details on amendments to O.Reg. 284/18 (Grants for Student Needs – Legislative Grants for the 2018-2019 School Board Fiscal Year) relating to the expansion of the cash management strategy to include proceeds of disposition balances. This change was introduced in memorandum 2018: B14 Update: Education Funding for 2018-19.</p> <p>Background Earlier this year, the ministry introduced a cash management strategy that delays part of the grant payment to school boards until the adjusted accumulated surplus and deferred revenue balances (ASDR) meets the criteria set in memorandum 2018:SB05 Cash Management Strategy. This strategy came into effect September 1, 2018. In August 2018, the ministry indicated it would be expanding the cash management strategy to include proceeds of disposition (POD) balances in the calculation of the delayed grant payment (DGP). Forecasted cash outlays from the POD balance, required to support in year commitments for renewal and capital projects, would be netted out.</p>
<p>SB17 September 28, 2018 District School Board Enrolment Projections for 2019-20 to 2022-23</p>	<p>As part of the annual process of determining Grants for Student Needs (GSN) requirements for the upcoming 2019-20 school year, the ministry is asking school boards to submit their enrolment projections by November 23, 2018.</p> <p>The ministry is requesting both the preliminary Revised Estimates Enrolment numbers for the 2018-19 school year and the projected Average Daily Enrolment (ADE) for 2019-20 to 2022-23.</p>

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	<p>The spreadsheet template for submitting the enrolment projections is attached in both English and French. Please email your completed spreadsheet template to mailto:Education.Enrolment.Submissions@ontario.ca.</p>
<p>SB16 September 11, 2018 2017-18 Financial Statements (DSB)</p>	<p>The 2017-18 Financial Statements-related guides and instructions are now available through the Financial Statements link on the “Reporting to the Ministry” section of the Financial Analysis and Accountability Branch (FAAB) website. Instead of providing in person training sessions this year; the ministry is providing its annual financial update through training videos and question and answer (Q&A) sessions. They will highlight changes to the financial statements as well as provide updates in other areas. The memo also provides information regarding:</p> <ul style="list-style-type: none"> • OnSIS enrolment data refresh and cut-off • VFA facility expenditures data refresh and cut-off • School level data sign off process • Cash management Strategy • Reporting on Use of Local Priorities Fund • Capital Analysis and Planning Template <p>Financial statements are to be submitted to the Ministry by November 15th, 2018.</p>
<p>SB15 September 6, 2018 2017-18 Student Transportation Report</p>	<p>The purpose of this memorandum is to inform you of the release of the 2017-18 student transportation report.</p> <p>Accurate and complete information collected from the report enables the Ministry to produce comprehensive summary reports, which support consortia and school boards in their decision-making. In addition, this information enables the Ministry to conduct informed policy analysis.</p> <p>The detailed report package with instructions and templates to assist consortia will be available online at the School Business Support Branch website.</p> <p>The due date for submission is Friday, December 14, 2018. This date aligns with school boards’ financial reporting timeline, allowing transportation consortia to report financial information based on actual expenditures.</p>
<p>SB14 August 23, 2018 Elementary Class Size Reporting for 2018-19</p>	<p>This memo provides details regarding the class size regulation and to introduce the new reporting process for elementary class size data for 2018-19 and future school years. Beginning in the 2018-19 school year, there is a new process for reporting class size data. The elementary class size website used in previous years is no longer available. School boards will now be</p>

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	<p>required to submit their class size data through a centralized mailbox using one of two processes:</p> <p>(a) the <i>Board-Level Process</i> in which school boards consolidate all class size data for their schools and provide the final approved submission to the ministry;</p> <p>OR</p> <p>(b) the <i>School-Level Process</i> in which schools will complete their class size data and submit directly to the ministry for consolidation. School boards will then be required to review and approve the final submission.</p> <p>School boards must choose only one of these process options to report elementary class size data to the ministry.</p>
<p>SB13 June 8, 2018 2018-19 Funding Updates and Estimate Forms for Section 68 School Authorities</p>	<p>This memo provides updates for Section 68 School Authorities for the 2018–19 school year, including:</p> <ul style="list-style-type: none"> • Trustee Honoraria • Education Programs - Other • Budget Approval Process for New Funding Requests • 2018-19 Estimates Forms
<p>SB12 May 8, 2018 Implementation matters regarding non-union employees' benefits plan</p>	<p>In late 2015, we embarked on one of Canada’s largest consolidation and rationalization efforts to improve the cost-efficiency and delivery of employee benefits in Ontario’s education sector. Today, I am pleased to inform you that the goal of streamlining and harmonizing employee benefits plans is getting even closer as all remaining education sector employees will transition to one of the six Employee Life and Health Trusts (ELHTs) on June 1, 2018, leaving only school board retired employees to transition at a later date. This progress is a direct result of your continued hard work and dedication to this transformation and I would like to take this opportunity to express my appreciation.</p> <p>In addition, with the recent establishment of the Ontario Non-Union Education Trust/Fiducie des employés non-syndiqués en éducation de l’Ontario (ONE-T/FENSÉO), I would like to provide you with further implementation details regarding the upcoming transition of non-union employee benefits to the ONE-T/FENSÉO.</p>
<p>SB11 May 2, 2018 Memo Trade agreement Obligations under CFTA and CETA</p>	<p>Ontario has commitments under a number of trade agreements, including the Canadian Free Trade Agreement (CFTA) and the Canada-European Union Comprehensive Economic and Trade Agreement (CETA).</p> <p>Please see the attached trade agreement newsletter which follows-up on the one we shared last year, providing additional information on CFTA and CETA, both of them having obligations with which covered entities are required to comply. Covered entities include ministries, agencies, municipalities and many broader public sector organizations (including school boards, universities, colleges and other publicly funded academic, health, and social services organizations).</p>

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	Newsletters and other trade agreement resources are also available on the Information for Buyers section of the Doing Business with the Government of Ontario website.
<p>SB10 May 2, 2018 Memo from J.Williams-Special Education Funding memorandum</p>	<p>This memorandum will provide a summary of Grants for Student Needs (GSN) and Education Programs – Other (EPO) special education funding changes for the 2018-19 school year. In addition, it will once again provide details regarding the Differentiated Special Education Needs Amount (DSENA) allocation.</p> <p>This memorandum will be structured into two sections, GSN Funding and EPO Funding.</p> <p>The following is a list of the key changes to special education funding that will be found in this document:</p> <p>A. GSN FUNDING DSENA: New Investments and Allocation Details</p> <p>Special Incidence Portion (SIP): increase to maximum amount per eligible claim</p> <p>Behaviour Expertise Amount (BEA): Transition of Applied Behaviour Analysis (ABA) Training funding (EPO) into the BEA</p> <p>Care, Treatment, Custody and Correctional (CTCC) Amount: Name Change and Update to Guidelines</p> <p>B. EPO FUNDING Addressing Waitlists for Assessments: New Investment</p> <p>Autism Spectrum Disorder (ASD): Pilot to Improve School-based Supports for Students with ASD and After School Skills Development Programs for Students with ASD</p> <p>Mental Health: New Investments in Mental Health Workers in Schools, Research and Evaluation in Mental Health.</p>
<p>SB09 April 27, 2018 Grants for Student Needs (GSN) 2018-19, Supports and Updates</p>	<p>This memo will provide updates for the 2018-19 GSN, including:</p> <ul style="list-style-type: none"> • GSN Funding Regulations • GSN Products Release • Benefits Trusts • Local Priorities Fund • Literacy and Numeracy Outside the Day School • EFIS Estimates
<p>SB08 May 7, 2018 Clarification of Policies and Supporting Documentation to Confirm Pupil Residency and Eligibility Status</p>	<p>The purpose of this memorandum is to clarify:</p> <p style="padding-left: 40px;">documentation to support residency of pupils</p> <p style="padding-left: 40px;">policies related to pupil eligibility to attend an Ontario school without paying a fee and documentation the ministry expects a board to review to substantiate eligibility</p>

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	<p>New for 2018-19: A board shall not charge a fee to a person if his or her parent or someone else with lawful custody of him or her is a full-time student enrolled in a certificate program that consists of a minimum of 2 to 3 semesters or 600+ hours of instruction and is consistent with the Certificate III parameters under the Ministry of Advanced Education and Skills Development's (MAESD) Ontario Qualifications Framework.</p> <p>Policies related to pupil eligibility for English as Second Language (ESL)/Programme d'appui aux nouveaux arrivants (PANA) funding and documentation the ministry expects a board to review to substantiate eligibility</p> <p>These clarifications are intended to ensure that funding for Ontario students is being applied appropriately and consistently across the province. This memorandum is a consolidation of previous memoranda on proof of residency of pupils, policies related to pupil eligibility</p>
<p>SB07 May 4, 2018 2018-19 Enrolment Registers Instructions</p>	<p>This memo provides information regarding updates to the 2018-19 Enrolment Registers Instructions for Elementary and Secondary Schools and Continuing Education Programs. This information is being provided in conjunction with the release of the 2018-19 enrolment policy documents which are now available through the ministry and Financial Analysis and Accountability Branch (FAAB) websites:</p> <p>Ministry website: <i>Enrolment Register Instructions for Elementary and Secondary Schools, 2018-19School Year</i> <i>Enrolment Register Instructions for Continuing Education Programs, 2018-19School Year</i></p> <p>FAAB website: <i>Enrolment Registers and Instructions for 2018-2019 School Year</i></p> <p>I encourage all staff responsible for enrolment reporting, particularly school principals</p>
<p>SB06 April 19, 2018 Funding for Online Incident Reporting</p>	<p>On March 9, 2018, Minister Naidoo-Harris wrote to school board chairs advising that school boards will be required to implement a common online reporting tool in relation to violent incidents. This tool must be ready for use in the 2018-19 school year.</p> <p>To this end, the ministry is providing \$10,000 of funding per school board to support boards in adopting a common online reporting tool. The required system specifications that must be met in order to receive the funding are outlined in Appendix A.</p>
<p>SB05 April 16, 2018 Cash Management Strategy</p>	<p>The ministry is updating the operating cash flow policy and procedures for school boards effective September 1, 2018 to reduce the associated borrowing costs currently incurred by the Province and to more closely align our practices to the OPS cash management directive. As a result of this</p>

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	<p>change, part of the grant payments from the ministry will be delayed until the adjusted accumulated surplus and deferred revenue balances of school boards meet specified criteria. Boards impacted by this policy will report a grants receivable from the Province to track the amount of delayed payments. It should be noted that this is a change to cash flow only and the annual funding entitlements provided to school boards under the GSN will not be affected by this change.</p>
<p>SB04 March 26, 2018 Student Transportation - Grants for Student Needs, 2018-19</p>	<p>As a follow-up to Memorandum 2018: B06, dated March 26, 2018, this memo outlines the transportation funding allocations through the Grants for Student Needs (GSN) in 2018–19 and provides an update on the student transportation engagement.</p> <ul style="list-style-type: none"> • The total Student Transportation Grant is projected to be \$961.4M in 2018–19. A board-by-board summary of the projected allocations for 2018–19 is provided in Appendix A. • The Ministry of Education will provide \$9.0M to support school boards with increasing enrolment. • For 2018–19, the ministry will increase the cost update adjustment from 2 percent to 4 percent to provide additional support for school boards to manage increased costs. As in previous years, boards with a transportation deficit in the 2017–18 school year will receive the cost update adjustment, while boards with a transportation surplus will only receive the difference between their surplus and the cost update adjustment if the surplus is less than the total value of the adjustment. • As previously communicated in <i>Memorandum 2017: SB12</i> issued on June 1, 2017, the ministry is announcing that standardized on-site school bus rider safety training for elementary students will be available starting in 2018–19. • The ministry recognizes that fuel costs for student transportation are beyond the control of boards. The fuel escalation and de-escalation mechanism provides some stability in funding for school boards. For 2018–19, the ministry will continue to use the adjusted pegged price of \$0.936 per litre for southern school boards and \$0.957 for northern school boards. • There are no changes to the funding of daily transportation to Provincial and Demonstration Schools. <p>Engagement on a New Vision for Student Transportation The ministry launched a broad engagement to develop a new vision for student transportation in Ontario. Since January, the executive co-leads, Joan Green and Michel Paulin, have met with school boards, consortia, operators and other community and stakeholder groups across the province.</p> <p>Over the coming months, the executive co-leads will review all submissions received through email and feedback gathered from the engagement sessions. They will also conduct research and analysis to support the recommendations in their summary report back to the Minister, expected in</p>

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	<p>fall 2018. The summary report will include short and long term recommendations for the ministry to consider to achieve our student transportation goals both now and into the future. It will also provide guidance for future policy development on issues such as funding and accountability.</p>
<p>SB03 April 3, 2018 March 31, 2018 Financial Reporting Requirements</p>	<p>The March Report is required from school boards to support the province’s Public Accounts process. Information reported in the March Report such as the asset and liability account balances as of March 31, 2018, 7-month revenues and expenses, supplementary notes information, government reporting entity inter-organizational balances, and the 7-month capital activity are required by the ministry to complete the consolidation reporting for Public Accounts purposes.</p> <p>March report submissions via EFIS are due by May 15, 2018. The Specified Procedures Report and the signed Management Representation Report (printed from EFIS in PDF format) must be submitted to the ministry by the school board by May 22, 2018.</p>
<p>SB02 February 6, 2018 Ontario Active School Travel Project</p>	<p>The purpose of this memorandum is to provide an update on the Ontario Active School Travel Project led by Green Communities Canada (GCC), previously communicated in memorandum 2017: SB31 – Centralized Framework Pilot for Active School Travel.</p> <p>The Ministry of Education is pleased to announce that GCC has released information on the Ontario Active School Travel Fund. Partnership-based projects that expand active school travel and build a foundation for lasting impact can receive up to \$100,000 for the duration of the project. Information on how to apply can be found at the Ontario Active School Travel Fund webpage.</p>
<p>SB01 January 10, 2018 Forthcoming Capital Expenditure Reporting Deadlines</p>	<p>This memorandum serves to remind school boards of upcoming reporting deadlines for the following programs:</p> <ol style="list-style-type: none"> 1. Greenhouse Gas Reduction Fund (GGRF); 2. Community Hubs Capital Funding: Minor Retrofits & Accessibility; and 3. School Renewal Allocation (SRA) capitalized expenditures.