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SUMMARY OF 2017 SB MEMORANDA\*\*

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

[https://efis.fma.csc.gov.on.ca/faab/SB\\_Memos\\_2017.htm](https://efis.fma.csc.gov.on.ca/faab/SB_Memos_2017.htm)

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<p><b>SB01</b>  <b>January 15, 2017</b>                      School Level Data Verification – 2016-17                      Financial Statements &amp; 2017-18                      Estimates/Revised Estimates</p>	<p>As part of the annual process of determining the eligible schools for school level funding under the Grants for Student Needs in the 2016-17 and 2017-18 school years, the ministry is requesting that school boards verify their school level data and update the various ministry systems outlined in the table on page 3, where applicable.</p> <p>Two reports are now available for download in EFIS 2.0 under the folder “Facilitating Documents” which is available through the “Explore” button. The download process is described in the Appendix A of the EFIS 2.0 User Guide, pages 138 to 139.</p> <p>The verified lists and associated updates to ONSIS, SFIS and GIS are due on <b>January 25, 2017</b>.</p>
<p><b>SB02</b>  <b>January 23, 2017</b>                      ELHT – Implementation &amp; Wave Update</p>	<p>This memorandum provides an update regarding the trust migration process and additional supports to school boards. The memo also includes the schedule for Waves 2, 3, 4 &amp; 5.</p>
<p><b>SB03</b>  <b>January 26, 2017</b>                      Request for School Board to Complete Surveys on:                      1. Capital Planning Capacity Program                      2. Community Hubs – Minor Retrofit &amp; Accessibility</p>	<p>This memorandum is intended to provide school boards with additional information about the reporting requirements announced in: (1) Memorandum <b>2015: SB01 Capital Planning Capacity Program</b>; and (2) Memorandum <b>2016: B18 Community Hubs Capital Funding: Minor Retrofits and Accessibility</b>.</p> <p>In these memos, the Ministry informed school boards that they would be required to report on the outcome(s) and use of funds. Included in the memorandum are two web-based surveys for school boards to complete by <b>February 28, 2017</b>:</p> <ul style="list-style-type: none"> <li>• Survey on the Capital Planning Capacity (CPC) Program; and</li> <li>• Survey on the Minor Retrofits and Accessibility Initiative.</li> </ul>
<p><b>SB04</b>  <b>January 31, 2017</b>                      Regulatory Amendments to Ontario Regulation 243/07 under the Safe Drinking Water Act</p>	<p>This memorandum provides information to school boards regarding the Safe Drinking Water Act. In December 2016, the Ministry of the Environment and Climate Change (MOECC) amended O. Reg. 243/07 under the Safe Drinking Water Act. A number of these amendments will be of interest to school boards.</p> <p>Amendments pertain to flushing, sampling &amp; corrective action.</p>
<p><b>SB05</b>  <b>March 15, 2017</b>                      ELHT – Wave 4 &amp; 5 Update</p>	<p>This memorandum provides a trust migration update, potential consequences of non-compliance and supports for boards.</p>
<p><b>SB06</b>  <b>March 31, 2017</b>                      March 31, 2017 Financial Reporting Requirements</p>	<p>This memorandum provides information regarding the March Report which 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</p>

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	<p>March 31, 2017, 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><b>SB07</b>  <b>April 10, 2017</b>                      Reporting Capital Expenditures for the 2017 March Report</p>	<p>This memorandum is intended to provide school boards with a reminder of upcoming reporting deadlines for capital expenditures. The Ministry would like to bring the attention of school boards the following items:</p> <ol style="list-style-type: none"> <li>1. School Condition Improvement (SCI) Expenditure Reporting</li> <li>2. Community Hubs Minor Retrofits &amp; Accessibility Expenditure Reporting</li> <li>3. School Renewal Allocation Expenditure Reporting</li> <li>4. Public Release of Condition &amp; Expenditure Data</li> </ol>
<p><b>SB08</b>  <b>April 12, 2017</b>                      Renewal &amp; Greenhouse Gas Reduction Funding for the 2017-18 School Year</p>	<p>The ministry is continuing its investment in school renewal by maintaining its commitment to invest a total of \$1.4 billion in both the 2017-18 and 2018-19 school years. Of these funds, the ministry will invest \$1 billion per school year under the School Condition Improvement (SCI) program, which includes \$200 million (starting this April and ending March 31st, 2018) to support a new Greenhouse Gas Reduction Fund (GGRF), and another \$40 million per school year to supplement the School Renewal Allocation (SRA). As a result of this investment, the SRA is projected to be \$357 million in the 2017-18 school year. This memorandum outlines additional details related to these investments as follows:</p> <ol style="list-style-type: none"> <li>1. School Condition Improvement (SCI)</li> <li>2. New Greenhouse Gas Reduction Fund (GGRF)</li> <li>3. School Renewal Allocation (SRA)</li> <li>4. Signage</li> </ol>
<p><b>SB09</b>  <b>April 21, 2017</b>                      2017-18 Estimates</p>	<p>The 2017-18 Estimates and instructions detailing the changes for this year are now available through the Estimates link on the Financial Reporting website.</p> <p>The forms implement the GSN changes announced in memorandum 2017:B04 and contain a number of changes, some of the key ones include:</p> <ul style="list-style-type: none"> <li>• An increase of 1.5 per cent in the salary benchmarks for unionized and non-unionized staff, except for principals, vice-principals and Directors of Education. In addition, one-time funding is included in the Qualification and Experience allocation related to professional development which is equivalent to 0.5 per cent increase of salary benchmarks for these staff.</li> <li>• Local Priorities Fund (LPF) under Learning Opportunities allocation to address a range of local education priorities, such as more special education staffing to support children in need,</li> </ul>

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	<p>“at risk” students and adult education.</p> <ul style="list-style-type: none"> <li>• ☑ Human Resource Transition Supplement under School Board Administration and Governance allocation to help boards manage the collective agreements.</li> <li>• Capital schedules (Schedule 3) have been updated to include reporting of expenditures related to the Greenhouse Gas Reduction initiative as communicated in the 2017: SB08 memorandum.</li> </ul> <p>Please refer to the B04 memo to review other changes made to the GSN funding for 2017-18.</p>
<p><b>SB10</b>  <b>April 28, 2017</b>            Student Transportation – Grants for Student Needs, 2017–18</p>	<p>This memo provides additional details regarding the student transportation funding that was announced through the 2017-18 GSN memorandum.</p>
<p><b>SB11</b>  <b>May 19, 2017</b>            Special Education Grant Funding in 2017-18</p>	<p>This memo provides additional details regarding the special education funding that was announced through the 2017-18 GSN memorandum.</p>
<p><b>SB12</b>  <b>June 1, 2017</b>            School Bus Rider Safety Training and Resources</p>	<p>The Ontario Auditor General’s 2015 Annual Report included a value-for-money audit of student transportation. The report included several recommendations for the Ministry of Education, the Ministry of Transportation, and student transportation consortia.</p> <p>This memo provides details regarding:</p> <ul style="list-style-type: none"> <li>• Standardized School Bus Rider Safety Training</li> <li>• Safety Videos</li> <li>• On-Site Safety Training</li> <li>• Student Behaviour Resources</li> </ul>
<p><b>SB13</b>  <b>June 13, 2017</b>            Trade Agreement Information</p>	<p>Ontario has commitments under a number of trade agreements, both domestically and internationally. The Canadian Free Trade Agreement (CFTA) was released to the public on April 7, 2017 and is expected to enter into force on July 1, 2017. The Canada-European Union Comprehensive Economic and Trade Agreement (CETA) is also expected to enter into force in summer 2017.</p> <p>All the entities covered by CFTA and CETA, including ministries, agencies, municipalities and organizations in the broader public sector (including school boards, universities, colleges and other publicly funded academic, health, and social services organizations) are required to comply with the obligations set out in the agreements. Both CETA and the CFTA outline procurement obligations that may be new to your organization.</p> <p>A trade newsletter has been developed to support your</p>

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	<p>organization in complying with the CETA and CFTA requirements. Information highlighted in the document includes an overview of CETA and the CFTA, details related to expanded or revised requirements for procurement practices, monetary thresholds, and key links to assist with questions your organization may have.</p> <p>For further information, please visit the <b>Information for Buyers</b> webpage on the Doing Business with Ontario website. Some of the tools/templates on this site require a password. The password is: Bidguide#01</p> <p>An information seminar on trade implementation will be conducted in the summer of 2017. Please visit <b>Eventbrite</b> to register. If you have questions regarding the newsletter, send your question to: <a href="mailto:bpssupplychain@ontario.ca">bpssupplychain@ontario.ca</a>.</p>
<p><b>SB14</b> <b>June 2, 2017</b> Funding in 2017-18 to Support the Implementation of 2017-2019 Labour Agreements</p>	<p>The purpose of this memo is to provide school boards with information on funding changes occurring in the 2017-18 school year to support the implementation of the first year of the 2017-2019 labour agreements and to provide assistance on how these funds relate to the central agreements. The memo addresses the following:</p> <ul style="list-style-type: none"> <li>• Compensation</li> <li>• Benefits trusts</li> <li>• Local priority funds</li> <li>• Community use of schools</li> <li>• AEFO investment in special education</li> <li>• Professional development/learning</li> <li>• Class size investments</li> <li>• Human resource transition supplement</li> </ul>
<p><b>SB15</b> <b>June 9, 2017</b> Release of Expanded Drinking Water Data on Open Data Catalogue</p>	<p>The Ministry of the Environment and Climate Change (MOECC) plans to release data sets on drinking water in schools, including lead exceedance results. This memorandum provides information about the upcoming release and steps that school boards should consider in preparation for this data release.</p> <p><b>If requested, school boards should be able to:</b></p> <ul style="list-style-type: none"> <li>• Communicate to the public any test results, corrective actions and regular maintenance procedures regarding drinking water within the school or child care center;</li> <li>• Explain the board’s process for notifying parents and guardians when a drinking water test result from a school indicates a lead exceedance;</li> <li>• Provide additional (historical) drinking water data, if requested by the public; and,</li> <li>• Outline any available mitigation strategies considered by the board.</li> </ul>

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<p><b>SB16</b>  <b>June 16, 2017</b>                      2017-18 Estimates Forms for Section 68 School Authorities</p>	<p>The 2017-18 Estimates forms for Section 68 School Authorities are now available. The Excel forms, along with the instructions for completion are attached to the memo. A pre-loaded variance report template will be provided to each authority separately. As a reminder, under the <i>School Boards Collective Bargaining Act</i>, boards are provided with the funding necessary to support the labour relations activities of their respective trustees' associations. The Section 68 School Authorities have been provided with funding of \$1,000 each to be submitted to their Trustee Association by October 15, 2017. To receive this funding, the Section 68 School Authorities need to report the payment in Schedule 10 of the Estimates forms.</p>
<p><b>SB17</b>  <b>August 4, 2017</b>                      2017-18 Enrolment Registers and Instructions</p>	<p>This memo provides boards with information regarding updates to the 2017-18 Enrolment Registers Instructions for Elementary and Secondary Schools and Continuing Education Programs. This information is being provided in conjunction with the release of the 2017-18 enrolment policy documents which are now available through the ministry and Financial Analysis and Accountability Branch (FAAB) websites.</p>
<p><b>SB18</b>  <b>August 4, 2017</b>                      Enrolment Reporting Initiative Implementation Extension</p>	<p>This memo is to inform boards that the implementation of the Ministry of Education's Enrolment Reporting Initiative (ERI) will be extended for another two years to address the challenges associated with transitioning from paper-based enrolment registers to reporting student level data electronically through the Ontario School Information System (OnSIS).</p> <p>The extension of the ERI would grant school boards an additional two years to fully eliminate paper-based enrolment registers and report student level data electronically through OnSIS. The ERI, both Phase One and Phase Two, will be fully implemented by 2018-19.</p> <p>There is no additional funding for the initiative associated with the extension.</p>
<p><b>SB19</b>  <b>August 14, 2017</b>                      2016-17 Student Transportation Survey</p>	<p>The purpose of this memorandum is to inform boards of the release of the 2016-17 student transportation survey. Accurate and complete information collected from the survey 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 survey package with instructions and templates to assist consortia is available online at the School Business Support Branch website. <b>The due date for submission is Thursday, November 30, 2017.</b></p>

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<p><b>SB20</b>  <b>August 18, 2017</b>                      First-Time Rider School Bus Safety Videos</p>	<p>The Ministry of Education is pleased to announce that the Ontario Education Collaborative Marketplace (OECM) has made the first-time rider school bus safety videos available for viewing and download in English and French. The ministry encourages school boards and transportation consortia to incorporate these free videos into their first-time rider safety training.</p>
<p><b>SB21</b>  <b>August 30, 2017</b>                      School Bus Rider Safety Videos</p>	<p>The Ministry of Education is pleased to announce that the Ontario Education Collaborative Marketplace (OECM) has made all standardized school bus safety videos available for viewing and download in English and French. These videos were created for OECM by Intertrain Incorporated, with input from the Ontario Association of School Business Officials (OASBO) Transportation Committee, to provide standardized first-time rider, primary and junior school bus rider safety training.</p>
<p><b>SB22</b>  <b>August 31, 2017</b>                      2017-18 Estimates Forms for School Authorities (Isolate Boards)</p>	<p>The 2017-18 Estimates forms and related instructions are available on the <a href="#">Financial Reporting website</a>. From the home page, please click on the Estimates link. The forms implement the Grants for Student Needs GSN changes announced in memorandum 2017:B04, 2017: B10 and 2017:SB14 and contain a number of changes. Some of the key ones include:</p> <ul style="list-style-type: none"> <li>• Additional funding for the Benefits Trust to support benefits transformation is being provided through the GSN.</li> <li>• An increase of 1.5 per cent in the salary benchmarks for unionized and non-unionized staff, except for Directors of Education. In addition, one-time funding is included in the Qualification and Experience allocation related to professional development which is equivalent to 0.5 per cent increase of salary benchmarks for these staff.</li> <li>• Local Priorities Fund (LPF) under Learning Opportunities allocation to address a range of local education priorities, such as more special education staffing to support children in need, “at risk” students and adult education.</li> <li>• Human Resource Transition Supplement under School Board Administration and Governance allocation to help boards manage the collective agreements.</li> <li>• An investment has been made in the GSN by increasing the funding amount for Community Use of Schools by 3% for the 2017-18 school year.</li> <li>• A Rural and Northern Education Fund dedicated to school boards to further improve education for students from rural communities outlined in memorandum 2017: B09.</li> <li>• A School Renewal Investment to further assist keeping schools in a state of good repair.</li> </ul>

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<p><b>SB23</b>  <b>September 1, 2017</b>                      Update on Ministry Support for Audit Committees and Internal Audit</p>	<p>This memo is to inform boards about a temporary change in ministry support for the audit committees and internal audit initiative.</p> <p>Paula Hatt, Senior Analyst, Audit is currently on a leave of absence. To cover the main functions of the position during this leave, Andrea Eltherington, Senior Regional Internal Auditor, West of Central Region has agreed to a part-time secondment with the ministry. Andrea will be supporting the ministry from September 2017 to the end of March 2018, assisting the School Business Support Branch for an average of two days per week. She will spend the remainder of the time in her internal audit home position.</p> <p>Andrea is an experienced internal auditor with close to 7 years of sector experience. Her experience with both internal audit and school board audit committees will ensure that the sector continues to receive the necessary support on these initiatives.</p> <p>Every effort will be taken to ensure there is no conflict of interest encountered as Andrea undertakes this dual role. Andrea can be reached at 416-326-1170 or by email at <a href="mailto:Andrea.Eltherington@ontario.ca">Andrea.Eltherington@ontario.ca</a></p>
<p><b>SB24</b>  <b>September 7, 2017</b>                      Elementary Class Size Reporting Requirements and Compliance for 2017-18</p>	<p>This memo is to share information about the reporting requirements for elementary class size data for the 2017-18 school year and important changes to the Ministry of Education’s Compliance Framework.</p> <p>As announced as part of the 2017-18 GSN, the government has made a commitment to invest in reducing class sizes in Full Day Kindergarten (FDK) and Grades 4 to 8. This commitment is a part of the government’s plan to improve public education and advance student achievement and well-being. Amendments to O. Reg. 132/12 (Class Size) under the <i>Education Act</i> have been made and are effective for the 2017-18 school year. Please refer to <i>2017:B04</i>, <i>2017:SB14</i> and <i>O. Reg. 132/12 (Class Size)</i> for details. For 2017-18, as in previous years, school boards should continue to organize elementary classes in accordance with Ontario’s class size regulation.</p>
<p><b>SB25</b>  <b>September 7, 2017</b>                      2016-17 Financial Statements (DSB)</p>	<p>The 2016-17 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.</p> <p>Please submit your 2016-17 Financial Statements through EFIS 2.0 by November 15, 2017.</p>

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<p><b>SB26</b>  <b>September 7, 2017</b>                      2016-17 Audit Committee Annual Report to the Ministry</p>	<p>The purpose of this memorandum is to provide boards with details concerning the reporting requirements outlined in Ontario Regulation 361/10, "Audit Committees", as applicable to the 2016-17 fiscal year.</p> <p>Under the Regulation, there is a requirement to report to the Ministry of Education in each fiscal year on or before a date specified by the Minister. The intent of this reporting is twofold:</p> <ul style="list-style-type: none"> <li>• A list of the work performed by the regional internal auditors in the fiscal year informs the ministry on the use of the internal audit funding allocation and confirms that each board has received a minimum of two engagements from the auditors (or a comprehensive engagement covering at least two processes); and</li> <li>• A list of planned enrolment audits for upcoming fiscal years allows better coordination of enrolment audits performed by the Ministry of Education and the regional internal audit teams.</li> </ul>
<p><b>SB27</b>  <b>September 14, 2017</b>                      Benefits Trusts Transition Update</p>	<p>The purpose of this memo is to provide school boards with an update on the status of the provincial benefits trusts transformation and other employee life, health and dental benefits (hereinafter referred to as "benefits") related matters. The memo includes information regarding the following:</p> <ul style="list-style-type: none"> <li>• Transportation Consortia and trust eligibility</li> <li>• Appendix H accountability</li> <li>• Surplus &amp; reserves</li> <li>• Retirees</li> <li>• Benefits for daily occasional teachers</li> <li>• Benefits costing templates</li> <li>• Benefits trusts update</li> </ul>
<p><b>SB28</b>  <b>September 18, 2017</b>                      District School Board Enrolment Projections for 2018-19 to 2021-22</p>	<p>As part of the annual process of determining Grants for Student Needs (GSN) requirements for the upcoming 2018-19 school year, the ministry is asking school boards to submit their enrolment projections by <b>November 24, 2017</b>.</p> <p>The ministry is requesting both the preliminary Revised Estimates enrolment numbers for the 2017-18 school year and the projected Average Daily Enrolment (ADE) for 2018-19 to 2021-22.</p>
<p><b>SB29</b>  <b>September 27, 2017</b>                      Renewal &amp; Community Hubs Reporting, 2016-17 Financial Statements</p>	<p>Over the 2016-17 school year, the ministry has invested \$1.4 billion to keep schools in a good state of repair, which includes \$200 million for the new Greenhouse Gas Reduction Fund, and \$50 million to cover minor retrofit and accessibility costs to support community hubs. This memorandum is intended to provide guidance for the financial reporting of these investments.</p> <p>We would like to bring to your attention the following items:</p> <ol style="list-style-type: none"> <li>1. Financial Reporting 2016-17 School Year</li> <li>2. Reporting of School Condition Improvement (SCI) Deferred</li> </ol>



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	<p>Revenues</p> <ol style="list-style-type: none"> <li>3. Greenhouse Gas Reduction Fund (GGRF)</li> <li>4. Community Hubs Capital Funding (Minor Retrofits and Accessibility)</li> <li>5. School Renewal Allocation (SRA)</li> <li>6. Signage</li> </ol>
<p><b>SB30</b>  <b>October 10, 2017</b>            2016-17 Financial Statements for Section 68 School Authorities and instructions on payment to Trustee Association for 2017-18</p>	<p>The 2016-17 Financial Statement forms for Section 68 School Authorities are now available. Please find attached the Excel forms, along with the instructions for completion. The Excel forms, along with the instructions for completion, can also be obtained from <a href="#">the ministry's extranet site</a>. From the home page, please click on the Financial Statements link. Consistent with prior years, note disclosures and audit assurances should conform to the requirements of the CPA Canada Handbook.</p> <p>The main changes this year are listed below:</p> <ul style="list-style-type: none"> <li>• As Appendix H is the proxy used to remit funding to the Provincial Benefit Trusts on an ongoing basis, it has been updated to collect the necessary information.</li> <li>• A new supplementary schedule has been added to the forms which require boards to provide additional details on specified expense groups.</li> </ul> <p>Please see the instructions for further details on the reporting changes.</p> <p><b>Payment to Trustee Association</b>            As a reminder, under the <i>School Boards Collective Bargaining Act</i>, boards are provided with the funding necessary to support the labour relations activities of their respective trustees' associations. The Section 68 School Authorities have been provided with funding of \$1,000 each to be submitted to their Trustee Association by October 15, 2017. To receive this funding the Section 68 School Authorities need to report the payment in Schedule 10 of the 2017-18 Estimates forms.</p>
<p><b>SB31</b>  <b>October 12, 2017</b>            Centralized Framework Pilot for Active School Travel</p>	<p>On September 5, 2017, the Ministry of Education announced investment into new and expanded well-being programs for students across the province. One of the initiatives includes active transportation to create more physical activity opportunities for students.</p> <p>The ministry is pleased to announce that \$3.5M over three years will be provided to Green Communities Canada (GCC) to pilot a provincial centralized framework for active school travel (AST) to expand AST programs in Ontario. This initiative reinforces the government's commitment to advance the goal of children and youth having access to 60 minutes of activity connected to their</p>

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<p><b>SB32</b>  <b>October 23, 2017</b>                      2017-18 Revised Estimates (DSB)</p>	<p>The 2017-18 Revised Estimates, related guides and instructions are now available through the Revised Estimates link on the “Reporting to the Ministry” section of the Financial Analysis and Accountability Branch (FAAB) website.</p> <p>Please submit your 2017-18 Revised Estimates through EFIS 2.0 by December 15, 2017.</p>
<p><b>SB33</b>  <b>December 5, 2017</b>                      2016-17 Financial Statements Forms for School Authorities (Isolate Boards)</p>	<p>The 2016-17 Financial Statements forms and related 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. The Financial Statements are due to the ministry by February 9, 2018.</p>
<p><b>SB34</b>  <b>December 11, 2017</b>                      School Level Data Verification – 2017-18 Financial Statements and 2018-19 Estimates/Revised Estimates</p>	<p>The purpose of this memo is to inform boards that the file for the School Level Data Verification has been updated and is now available in the Education Financial Information System (EFIS) 2.0. In order to ensure that boards generate funding for all of their schools in the 2017-18 Financial Statements and 2018-19 Estimates/Revised Estimates, it is essential that school boards verify their school level data and update the various ministry systems outlined in the table on page 3, where applicable.</p>
<p><b>SB35</b>  <b>December 12, 2017</b>                      Benefits Trusts Transition Update #2</p>	<p>This memo provides school boards with an update on employee life, health and dental benefits (hereinafter referred to as “benefits”) matters related to the provincial benefits trusts transformation including details regarding timing of migration to trusts and information regarding surpluses, reserves &amp; deposits on hand.</p>