

ADDENDUM

to the

2021–22 Technical Paper:

Education Funding Modifications for

Isolate Board School Authorities

Summer 2021
Ministry of Education

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Introduction

Purpose

The 2021–22 Grants for Student Needs (GSN) Technical Paper contains details of the education funding formulas for district school boards (DSBs) and other criteria for education funding for the 2021–22 school year.

There are four isolate board school authorities¹ in the province which require modified funding formulas due to their unique circumstances including the remoteness of their locations and the fact that each board represents only one school. These boards are:

- James Bay Lowlands Secondary School Board (SSB)
- Moose Factory Island District School Area Board (DSAB)
- Moosonee District School Area Board (DSAB)
- Penetanguishene Protestant Separate School Board (PSSB)

Funding for the four isolate boards follows the same methodology as outlined in the Technical Paper, except where those specific modifications are outlined in this addendum. Please note that for the purpose of calculating funding for isolate boards, fee-paying students are included in grant calculations and then tuition fees are subtracted at the end to determine the net grant.

Further Information

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¹ Isolate boards are four of the ten school authorities. The other six school authorities are hospital boards, which are funded on a budget approval basis due to their unique operational needs. This document is related to the funding methodology for isolate boards only.

School Foundation Grant

There are modifications within the Library Staff Allocation and the Parent Engagement Allocation.

Library Staff Allocation

Each elementary isolate board receives a total of \$13,331.10 for teacher-librarians and/or library technicians to support the learning of elementary school students.

Parent Engagement Allocation

New in 2021–22, each isolate board will now be eligible for a base and per-pupil amount in addition to the school council amount.

The base amount for each isolate board will be \$1,250, which is 1/4 the amount provided to DSBs for the board-level Parent Involvement Committee.

Special Education Grant

There are modifications within the Differentiated Special Education Needs Amount Allocation, Special Incidence Portion, Special Equipment Amount Allocation and Behaviour Expertise Amount Allocations of the Special Education Grant.

Differentiated Special Education Needs Amount (DSENA) Allocation

Measures of Variability and Special Education Statistical Prediction Model

Funding for Measures of Variability and the Special Education Statistical Prediction Model is allocated as follows:

- \$1,431 per pupil for James Bay Lowlands SSB, Moose Factory Island DSAB and Moosonee DSAB
- \$744 per pupil for Penetanguishene PSSB

Base Amount for Collaboration and Integration

The Base Amount for Collaboration and Integration for each isolate board will be \$157,587.18, which is 1/3 the amount for DSBs.

Multi-Disciplinary Supports

Through the Multi-Disciplinary Team Component, each isolate board will receive \$102,145.48 for up to one additional full-time equivalent (FTE) employee, or 1/4 of the maximum amount for DSBs, to help build isolate board capacity, support special education assessments, and help teachers, educational assistants, and other staff to better understand and adapt to the unique needs of their students with special education needs, including some subsets of this population such as students with Autism Spectrum Disorder and other needs such as mental health needs. Following a similar method as for DSBs and based on the DSENA share, isolate boards will also receive funding for other staffing resources as shown below.

Isolate Board	MDT Other Staffing Amount
James Bay Lowlands SSB	\$3,580.35
Moose Factory Island DSAB	\$5,457.61
Moosonee DSAB	\$5,031.84
Penetanguishene PSSB	\$3,582.37
Total	\$17,652.17

Special Equipment Amount (SEA) Allocation

Unlike DSBs that receive a SEA per-pupil amount, with an \$800 deductible amount per student claim, SEA claims for isolate boards allow for full cost recovery for all special education equipment, including SEA technology purchases. SEA claims can be submitted at any time during the school year.

Special Incidence Portion (SIP) Allocation

SIP claims can be submitted at any time during the school year.

Behaviour Expertise Amount (BEA) Allocation

Applied Behaviour Analysis (ABA) Expertise Professionals Amount

Funding for the ABA Expertise Professionals Amount will be allocated to Moose Factory Island DSAB to administer the program on behalf of all four isolate boards. In addition to the base and per-pupil amounts, the isolate boards receive a travel amount. The per pupil amount is based on all isolate boards' average daily enrolment (ADE) as follows:

Per-pupil amount: $\$5.98 \times$ all isolate boards' average daily enrolment (ADE)

The amounts are shown in the table below.

Isolate Board	ABA Expertise Professionals Amount		
	Base Amount	Per-Pupil Amount	Travel Amount
Moose Factory Island DSAB (to administer the program on behalf of all four isolate boards)	\$181,483.00	\$6,428.50	\$15,000.00

After-School Skills Development (ASSD) Amount

The base amount for each isolate board will be \$12,500, which is 1/4 of the base amount for DSBs.

Language Grant

The Language Grant includes one modification in the calculation of the English as a Second Language/English Literacy Development (ESL/ELD) Allocation.

English as a Second Language/English Literacy Development (ESL/ELD) Allocation

Isolate boards receive a table amount in lieu of the Diversity in English-Language Learners Component of the ESL/ELD Allocation. This component is shown below.

Isolate Board	ESL/ELD
James Bay Lowlands SSB	\$8,262.85
Moose Factory Island DSAB	\$5,630.39
Moosonee DSAB	\$14,225.73
Penetanguishene PSSB	\$11,084.92
Total	\$39,203.89

Indigenous Education Grant

The Indigenous Education Grant includes modifications in the calculation of the National Household Survey (NHS)-Based Per-Pupil Amount (PPA) within the Board Action Plans (BAP) Allocation.

Board Action Plans (BAP) Allocation

Similar to district school boards, the BAP allocation is allocated through a table value as shown below and an NHS-Based PPA component.

Isolate Board	Indigenous Education BAP
James Bay Lowlands SSB	\$39,855.83
Moose Factory Island DSAB	\$43,442.45
Moosonee DSAB	\$41,665.01
Penetanguishene PSSB	\$36,047.03
Total	\$161,010.32

The NHS-Based PPA calculation uses the actual number of Indigenous pupils reported by the isolate board rather than Statistics Canada data used for DSBs.

The following demonstrates how the NHS-Based PPA component is calculated:

Greater of

\$0 or

(ADE based on actual number of Indigenous pupils reported by the isolate board x PPA weighting factor x \$195.32 minus \$41,786.61²)

² Reflects 1/4 SO salary and benefits benchmark for 2021–22.

Geographic Circumstances Grant

Within the Geographic Circumstances Grant, there are modifications in the Remote and Rural, Supported Schools, Additional Educational Software Licensing Top-Up, and the new Student Technological Devices Top-Up allocations.

Remote and Rural Allocation

The School Dispersion Component within the Remote and Rural Allocation does not apply to isolate boards.

Supported Schools Allocation

Under the Supported Schools Allocation, the minimum number of FTE teachers that the school generates is modified to 8 elementary teacher FTE and 14.5 secondary teacher FTE, when the average daily enrolment is 50 or more.

In addition, the funding ensures that Supported Schools Allocation always generates a minimum of 1.5 FTE for elementary schools and 2.0 FTE for secondary schools.

Additional Educational Software Licensing Top-Up Allocation

Isolate boards receive a top-up allocation to the Additional Educational Software Licensing Allocation (provided through Pupil Foundation Grant) within the Geographic Circumstances Grant to ensure each isolate board receives a minimum of \$12,500, which is 1/4 of the minimum allocation to DSBs.

Student Technological Devices Top-Up Allocation

Isolate boards receive a top-up allocation to the Student Technological Devices Top-Up Allocation (provided through Pupil Foundation Grant) within the Geographic Circumstances Grant to ensure each isolate board receives a minimum of \$12,500, which is 1/4 of the minimum allocation to DSBs.

Learning Opportunities Grant (LOG)

There are modifications within the following six allocations of the Learning Opportunities Grant:

- Demographic Allocation
- Literacy and Math Outside the School Day Allocation
- Student Success, Grades 7 to 12 Allocation
- Grade 7 and 8 Literacy and Numeracy and Student Success Teachers Allocation
- Tutoring Allocation
- Experiential Learning Allocation

Demographic Allocation

Isolate boards receive a table amount which is shown below.

Isolate Board	Demographic Amount
James Bay Lowlands SSB	\$676,999.33
Moose Factory Island DSAB	\$327,390.10
Moosonee DSAB	\$262,041.00
Penetanguishene PSSB	\$59,268.45
Total	\$1,325,698.89

Literacy and Math Outside the School Day Allocation

The transportation component for pupils enrolled in summer school literacy and math programs does not apply to isolate boards.

Student Success, Grades 7 to 12 Allocation

Isolate boards only receive the enrolment component of this grant using the same formula as DSBs. Funding is allocated to James Bay Lowlands SSB to administer the program on behalf of all four isolate boards. Funding reflects the total enrolment in Grades 4 to 8 and 9 to 12 of all isolate boards. The projected allocation is shown below.

Isolate Board	Student Success Enrolment Component
James Bay Lowlands SSB (to administer the program on behalf of all four isolate boards)	\$11,441.74

Grade 7 and 8 Literacy and Numeracy and Student Success Teachers Allocation

Funding is provided to James Bay Lowlands SSB to administer the program for the three elementary isolate boards. The same formula used for DSBs is applied here, with the weighted average qualification and experience (Q&E) factor calculated for the three elementary isolate boards and total enrolment in Grades 4 to 8 of the three elementary isolate boards from their 2020–21 Estimates. The allocation is shown below.

Isolate Board	Grades 7 & 8 Student Success Teachers and Literacy/Numeracy Coaches
James Bay Lowlands SSB (to administer the program for the three elementary isolate boards)	\$11,965.27

Tutoring Allocation

Isolate boards receive the greater of \$2,000, or the per-pupil amount.

Experiential Learning Allocation

Funding is allocated to James Bay Lowlands SSB to administer the program on behalf of all four isolate boards. Similar to DSBs, funding is allocated as a base amount and an enrolment component, based on enrolment of all four isolate boards. Funding also includes a fixed amount in lieu of demographic and dispersion components. Isolate boards do not receive the transportation component of the Experiential Learning Allocation.

Isolate Board	Experiential Learning		
	Base Component	Enrolment-Based Component	Adjustment Amount
James Bay Lowlands SSB (to administer the program on behalf of all four isolate boards)	\$87,178.89	\$1,778.47	\$40,278.11

Mental Health and Well-Being Grant

The Mental Health and Well-Being Grant is modified for isolate boards in the Safe and Accepting Schools Allocation and the new Supporting Student Mental Health Allocation. Additionally, isolate boards do not receive the Urban and Priorities High Schools Allocation.

Safe and Accepting Schools Allocation

In lieu of the funding formula used for DSBs, isolate boards receive a fixed amount of funding, as shown below.

Isolate Board	Safe and Accepting School
James Bay Lowlands SSB	\$15,120.36
Moose Factory Island DSAB	\$24,857.34
Moosonee DSAB	\$22,188.79
Penetanguishene PSSB	\$19,399.73
Total	\$81,566.22

Supporting Student Mental Health Allocation

Isolate boards receive funding using the same formula as DSBs, which includes a base amount and a per-pupil amount. The base amount for each isolate board is \$25,215, which is 1/4 the amount provided to DSBs.

Continuing Education and Other Programs Grant

The Continuing Education and Other Programs Grant is modified in the Adult Day School/Continuing Education Supplement and International Student Recovery Amount Allocation.

Adult Day School/Continuing Education Supplement

Isolate boards receive a fixed amount for the Adult Day School/Continuing Education Supplement, as shown below.

Isolate Board	Adult Day School/Continuing Education Supplement
James Bay Lowlands SSB	\$8,274.73
Moose Factory Island DSAB	\$-
Moosonee DSAB	\$-
Penetanguishene PSSB	\$-
Total	\$8,274.73

International Student Recovery Amount Allocation

The International Student Recovery Amount does not apply to isolate boards.

Cost Adjustment and Teacher Qualifications and Experience Grant

There are modifications to the Cost Adjustment Allocation and New Teacher Induction Program (NTIP) Allocation within the Cost Adjustment and Teacher Qualifications and Experience Grant.

Cost Adjustment Allocation

Isolate boards receive a fixed amount for expanded eligibility for sick leave and expanded benefits for maternity leave, as shown below.

Isolate Board	Cost Adjustment Allocation
James Bay Lowlands SSB	\$4,554.91
Moose Factory Island DSAB	\$4,299.82
Moosonee DSAB	\$4,438.03
Penetanguishene PSSB	\$3,948.88
Total	\$17,241.64

New Teacher Induction Program (NTIP) Allocation

Isolate boards are not eligible for the base amount.

Supports for Students Fund (SSF)

The allocation for each isolate board's Supports for Students Fund is a fixed amount, as shown below.

Isolate Board	Supports for Students Fund
James Bay Lowlands SSB	\$63,955.98
Moose Factory Island DSAB	\$102,303.72
Moosonee DSAB	\$88,916.63
Penetanguishene PSSB	\$69,416.61
Total	\$324,592.95

Program Leadership Grant (PLG)

This allocation provides funding for the following six lead positions:

- Early Years Leads
- Indigenous Education Leads
- Mental Health Leaders
- School Effectiveness Leads
- Student Success Leads
- Technology Enabled Learning and Teaching (TELT) Contact Leads

For all lead positions, with the exception of the Indigenous Education Lead, a designated lead isolate board receives the allocation for the lead and is responsible for expenses and administering the work of that lead position on behalf of all eligible isolate boards. A written agreement between/among the four isolate boards sets out the terms of the arrangement for the hired lead(s).

Funding for each lead is based on the same formula used for DSBs for that lead (including both the Salary & Benefits, and Travel & Professional Development (PD) components) but using the total enrolment of the four isolate boards from their 2020-21 Estimates. For the purposes of expense reconciliation, the designated lead isolate board reports all associated expenses and FTEs for all isolate boards related to those lead positions (except for Indigenous Education Lead, which has its own accountability requirements).

The allocation and lead isolate board for each position are shown below.

Lead Position	Designated Lead Board	Maximum Amount
Early Years Lead	Penetanguishene PSSB to administer the work of the lead position on behalf of the three elementary isolate boards ³	\$167,146.44 + 10.44% for travel and PD
Indigenous Education Lead	Each isolate board receives 1/4 of the funding allocated to DSBs and has the flexibility to have its own lead or to pool resources and hire one lead ⁴	\$41,786.61 + 10.44% for travel and PD

³ Funding is not available to James Bay Lowlands SSB because it does not have an elementary component.

⁴ As designated lead isolate boards receive funding for the other lead positions, isolate boards cannot use underspent funds from other lead positions to manage pressures on the Indigenous Education Lead.

Lead Position	Designated Lead Board	Maximum Amount
Mental Health Leaders	Penetanguishene PSSB to administer the work of the lead position on behalf of all four isolate boards	\$132,410.97 + 10.44% for travel and PD
School Effectiveness Lead	Moosonee DSAB to administer the work of the lead position on behalf of all four isolate boards	\$167,146.44 + 10.44% for travel and PD
Student Success Lead	James Bay Lowlands SSB to administer the work of the lead position on behalf of all four isolate boards	\$167,146.44 + 10.44% for travel and PD
TELT Contact Lead	James Bay Lowlands SSB to administer the work of the lead position on behalf of all four isolates boards.	\$103,921.45 + 10.44% for travel and PD

Student Transportation Grant

The Student Transportation Grant funding is modified in that funding is predominantly based on expenses incurred for student transportation by the isolate boards. In addition to this modification, isolate boards receive funding that is not available to DSBs through the Board and Lodging and Weekly Transportation component as well as the Transportation Safety Program.

Transportation for all isolate boards is subject to ministry audit. For audit purposes, isolate boards are expected to retain supporting documentation including contracts and the principal's confirmation of attendance.

Home to School

Funding will be allocated based on the expenses incurred by the isolate boards in 2021–22. Significant increases over the 2020–21 allocation will need to be justified.

School to School

School-to-school transportation is usually provided for isolate boards in cases where a program cannot be offered at the school due to a lack of available space or a suitable facility and pupils need to be transported in order to take the program (e.g. swimming, shops). Funding is available in cases where the transportation is provided to the same group of students (e.g. Grades 7 and 8) and involves a minimum of 10 trips during the school year.

Board and Lodging and Weekly Transportation

Funding for board and lodging is provided in cases where a pupil must travel to another community to attend a secondary school. Where there is a secondary school located nearby and a pupil decides to travel to another community to attend a secondary school, the isolate board must apply directly to the regional office for board and lodging funding approval for this pupil. The application to the regional office must clearly state the reason why the student cannot attend the local secondary school.

The ministry will fund up to \$500 for each month of student attendance. The principal of the educating school must confirm student attendance with the isolate board.

The monthly rate includes cost for board, lodging and weekly transportation.

Transportation Safety Program

Each isolate board receives up to \$1,000 for each contracted and board-owned van and bus for transporting students to support first aid training for drivers.

School Bus Rider Safety Training

Isolate boards are eligible for funding for elementary students' safety training for up to 2 sessions at a rate of \$370 per session.

Funding for Transportation to Provincial or Demonstration Schools

The cost of transporting students from home to a provincial or demonstration school will be funded if the superintendent of the provincial or demonstration school has approved the student for admission. Escort service cost will also be funded if recommended by the superintendent of the school.

The cost of a parent/guardian accompanying the pupil on the initial trip to a provincial or demonstration school will be funded. All other trips will be at the parent/guardian's expense.

Declining Enrolment Adjustment (DEA)

The calculation of the Declining Enrolment Adjustment is modified as the weighting factors of the Remote and Rural Allocation of the Geographic Circumstances Grant and components of the School Board Administration and Governance Grant are 100 per cent for isolate boards, rather than 50 per cent as is the case for DSBs. The calculation also excludes the School Operations Allocation of the School Facility Operations and Renewal Grant which is not based on enrolment.

School Board Administration and Governance Grant

Funding through the School Board Administration and Governance Grant is based on a modified version of the grant for DSBs due to the unique characteristics of isolate boards.

Excluded allocations:

- Reporting Entity Project Allocation
- Internal Audit Allocation
- Executive Compensation Allocation for 2017–18 Increases
- School Authorities Amalgamation Adjustment

Modified allocations

- Trustees Allocation
- Board Administration Allocation
- Curriculum and Assessment Implementation Allocation
- Central Employer Bargaining Agency Fees Allocation
- Managing Information for Student Achievement (MISA) Local Capacity Building Allocation

Trustees Allocation

Isolate boards receive a set amount for trustee honoraria, as shown below.

Isolate Board	Trustee Honoraria
James Bay Lowlands SSB	\$12,300
Moose Factory Island DSAB	\$20,796
Moosonee DSAB	\$18,350
Penetanguishene PSSB	\$25,200
Total	\$76,646

Trustee expenses are funded in accordance with the following table:

ADE	Amount per Trustee*
100 or less	\$1,500
101 to 300	\$2,000
Greater than 300	\$3,000
*The number of trustees for each board is shown below.	

Isolate Board	Number of Trustees
James Bay Lowlands SSB	3
Moose Factory Island DSAB	5
Moosonee DSAB	5
Penetanguishene PSSB	7

Board Administration Allocation

Funding is based on a modified version of the allocation for DSBs. The formula uses salary and benefits benchmarks for a specific number of FTEs. Due to the very small size of the four isolate boards, this model assumes that the administration needs are not sensitive to enrolment variations. The staffing benchmarks are not intended to dictate staffing levels but are instead a means of allocating funding. Staffing decisions are the responsibility of the isolate boards.

Finance Staff Salary (including benefits) benchmark × 2.6 FTE

The non-staff amount allocated to each isolate board is 1/3 of the DSB base benchmark.

Supervisory Officer Allocation

Funding focuses on the costs associated with performing the duties of a Supervisory Officer, including travel. Base amount funding is calculated as follows:

30% of DSB salary (including benefits) benchmark for Other Senior Administration or \$50,144

Travel Amount

The travel amount is intended to capture a base amount as well as adjustments to recognize the remoteness of the isolate board. This amount is increased by the isolate board’s remote distance factor⁵ to reflect the higher travel cost to the more remote isolate boards north of the French River as follows:

Base amount × 1/3 × remote distance factor

Curriculum and Assessment Implementation Allocation (including Indigenous-Focused Curriculum)

For the Curriculum and Assessment Implementation Allocation, each isolate board will receive 1/4 of the base amount allocated to DSBs (i.e. \$5,037.98 per isolate board). The per-school amount is the same as for DSBs.

⁵ Remote distance factor is 1.0 for isolate boards south of the French River and 2.0 for isolate boards north of the French River.

Central Employer Bargaining Agency Fees Allocation

Each isolate board receives \$1,000 to pay fees to its trustees' association.

Managing Information for Student Achievement (MISA) Local Capacity Building Allocation

Funding is \$750 per isolate board.

School Facility Operations and Renewal Grant

Both the School Operations Allocation and the School Renewal Allocation within this grant are modified. Isolate boards are also not eligible for the following components:

- Capital Lease Amount on School Authority Amalgamation
- Education and Community Partnership Program Allocation
- Licensing and Related Fees for Approved Asset Management Software⁶
- Capital Planning Capacity Amount

School Operations Allocation

The School Operations Allocation is calculated by multiplying the area of the school in square metres by the benchmark operating cost amount per square metre.

$$\begin{aligned} & \text{total area of the school in square meters (m}^2\text{)} \times \\ & \text{benchmark operating costs per square meter (m}^2\text{)} \end{aligned}$$

In addition, funding is generated for the Literacy and Numeracy component of school operations as follows:

$$\begin{aligned} & \text{ADE for summer literacy and numeracy remedial courses, Grade 7 to 10 day-} \\ & \text{school} \times \\ & \text{benchmark area per-pupil of 9.29 (m}^2\text{)} \times \\ & \text{benchmark operating costs per square meter (m}^2\text{)} \end{aligned}$$

Community Use of School Allocation

Isolate boards receive a proxy amount for the Community Use of Schools Allocation, as shown below.

⁶ This modification for isolate boards is based on the assumption that district school boards will receive this allocation in 2021–22. At the time of the 2021–22 GSN release, this funding has not been allocated to district school boards on a board-by-board basis. Board-by-board details for 2021–22 are expected to be shared pending procurement agreement decisions.

Isolate Board	Community Use of Schools Allocation
James Bay Lowlands SSB	\$5,031
Moose Factory Island DSAB	\$5,552
Moosonee DSAB	\$4,012
Penetanguishene PSSB	\$2,813
Total	\$17,408

School Renewal Allocation

The School Renewal Allocation is calculated by multiplying the enrolment by benchmark area requirement per pupil and benchmark for renewal costs.

$$\text{enrolment} \times \text{benchmark area per pupil} \times \text{benchmark for renewal cost}$$

In addition, funding is generated for the Literacy and Numeracy component of school renewal as follows:

$$\text{ADE for summer literacy and numeracy remedial courses, Grade 7 to 10 day school} \times \text{benchmark area per-pupil} \times \text{benchmark for renewal cost}$$

The School Renewal Allocation also includes a \$10,000 base amount.

An additional \$17,568.26 in renewal funding has been allocated to isolate boards and distributed in proportion to an isolate board's relative share. The allocated funding is shown below.

Isolate Board	Additional School Renewal Allocation
James Bay Lowlands SSB	\$4,909.38
Moose Factory Island DSAB	\$4,010.98
Moosonee DSAB	\$3,698.20
Penetanguishene PSSB	\$4,949.70
Total	\$17,568.26

Contracts for Leased Space

For those isolate boards that are bound by legal contracts with other agencies to cover the cost of leased space, the ministry will provide an allocation within the funding model. Pre-approval by the ministry is required.

Teacher Accommodation Grant

Some isolate boards may provide teacher accommodation through teacherages, which are mainly comprised of portable modules particularly in remote school locations in the North.

Teacher Accommodation Grant funding is provided for capital repairs and purchases but may also be used to meet unforeseen shortfalls in teacherage operating costs. Funding is provided for teacherages occupied by teachers and teacherages that are empty. Funding is not provided for teacherages that are being rented or used for administration purposes.

The remote distance factor is applied to this funding to recognize the higher administration and maintenance costs necessary to manage these accommodation units in the more remote isolate boards as follows:

$\$1,000 \text{ per teacherage} \times \text{remote distance factor}$

Debt Service Support

This funding is not provided to isolate boards. Isolate boards may seek special approval for capital expenditures.

Special Approvals

Special approval grants are provided in cases where the isolate board has incurred an extraordinary expense that is beyond its control and where the isolate board does not have the necessary resources to meet its financial obligation. It is anticipated that this type of request would occur infrequently. The special approval process does not apply for the following:

1. SIP and SEA claims
2. Operational cost pressures, i.e. where the isolate board's expenses are greater than the funding allocated as a result of a decision made by the isolate board to address local priorities

A business case must be submitted for each request using the appropriate ministry Request for Special Approval form, signed by the chairperson and the secretary/ secretary-treasurer of the isolate board. The business case should include sufficient detail and supporting documentation to allow for the assessment of the need for supplementary funding.

In most cases, isolate boards become aware of the potential need for special approvals well before committing isolate board funds. The ministry expects isolate boards to confer with their ministry finance officer before committing any funds. This best practice should prove valuable in avoiding unapproved expenses and potential isolate board deficits.

Special approvals are not intended to increase an isolate board's base funding or financial reserves nor to fund the isolate board's local initiatives.

A special approval that has been granted establishes the maximum amount eligible for a grant. The eligible amount becomes a grant only at the financial statement stage when the need for assistance is confirmed.

Isolate boards are encouraged to submit requests for all eligible expenses. This best practice eliminates the need to make the request at a later date when an isolate board may find itself unable to pay for the extraordinary expense after assuming the isolate board had the financial capacity to pay for the expenses from isolate board funds and not submitting a request earlier.

Extraordinary expenses, which occur after the submission and review of the estimates, should be submitted as in-year requests. Isolate boards should submit requests on a timely basis and avoid requesting special approvals as part of the financial statements.

All special approval requests are subject to approval.

Major Renovations and New Capital Projects

Requests for major renovation and new capital projects are supported through the Capital Priorities Grant program and under the COVID-19 Resilience Infrastructure Stream (CVRIS).

Capital Priorities Grant Program

These projects address accommodation pressures, replacing schools in poor condition and supporting past consolidation decisions.

Funding provided under this program cannot be used to address other capital needs such as renewal. Capital Priorities funding must be directed towards pupil accommodation capital projects.

Under this program, isolate boards are encouraged to standardize the design of new school construction, identify opportunities to work with other school boards, including district school boards, together on joint-use school projects and identify opportunities to use modular construction methods.

Isolate boards are required to seek ministry approval during key project milestones.

Please refer to the Capital Accountability Measures section for the Capital Approval process in the 2021–22 Technical Paper.

COVID-19 Resilience Infrastructure Stream (CVRIS)

Recognising that COVID-19 created new demands for infrastructure investments, a new time-limited COVID-19 Resilience Infrastructure Stream (CVRIS) was created under the Investing in Canada Infrastructure Program (ICIP). Funding under this program will be capped at the approved allocation listed for each project.

Please refer to memorandum [2021:B12](#) for approved projects and accountability requirements.

Tuition Fees

The fees calculation for isolate boards includes modifications, such as the grant modifications described in this document.

Reporting and Accountability

The ministry has established the following dates for isolate boards' submission of financial reports in 2021–22:

October 14, 2021:	Estimates for 2021–22
December 15, 2021:	Financial Statements for 2020–21

Reporting, Enveloping and Flexibility

General

Isolate boards are required to create deferred revenue and/or accumulated surplus accounts, similar to DSBs, under the following conditions:

- a) Surplus funds from operations, net of funding restricted for specific purposes (which goes into deferred revenue) must be placed in an accumulated surplus account.
- b) Unspent capital allocations must be placed in a capital deferred revenue account.
- c) Unspent special education, school renewal and teacherage allocations need to be placed in appropriately named operating deferred revenue accounts for future expenditures.

This policy is necessitated by the unique accessibility of special approvals to isolate boards only and the need for the consistent application of surplus funds when establishing special approval grant amounts.

The cash management strategy is not applicable to isolate boards.

Teacher Accommodation Grant and Teacherage Deferred Revenue

Isolate boards are required to spend all their school teacherage allocation on teacherages. This restriction is intended to ensure that isolate boards dedicate the resources provided for capital repairs and purchases and unforeseen shortfalls in the operation of the teacherages.

Unspent funds in any particular year from this allocation must be placed in a teacherage deferred revenue account. The Teacherage Deferred Revenue may be used in the future to ensure the physical integrity and sound operation of teacherages.

Revenue generated from the rental of teacherages should only be used to help offset the cost of operating and repairing the units. Rental revenue not required in a given year should be placed into the externally restricted Teacherage Deferred Revenue.