

ADDENDUM

to the

2022–23 Technical Paper:

Education Funding Modifications for

Isolate Board School Authorities

Spring 2022
Ministry of Education

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Introduction

Purpose

The 2022–23 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 2022–23 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 isolate board represents only one school. These isolate 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, enveloping requirements and financial reporting for the four isolate boards follows the same methodology as outlined in the Technical Paper, except where those specific modifications or replacements are outlined in this addendum. This document also includes table amounts for isolate boards. 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 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 paper is related to the funding methodology for isolate boards only.

School Foundation Grant

There are modifications in the In-School Administration and Leadership Allocation, Library Staff Allocation, and the Parent Engagement Allocation.

In-School Administration and Leadership Allocation

Isolate boards with a secondary school (i.e. James Bay Lowlands SSB) are treated as a combined school in determining eligibility for the Additional Supports – Combined Elementary/Secondary amount.

Library Staff Allocation

Each elementary isolate board receives a total of \$17,924.78 for teacher-librarians and/or library technicians, which is 1/3 the base amount provided to DSBs, to support the learning of elementary school students.

Parent Engagement Allocation

Parent Involvement Committee Component

The base amount for each isolate board is \$1,250, which is 1/4 of the base amount provided to DSBs.

Parents Reaching Out (PRO) Component

The base amount for the PRO component is \$375, which is 1/4 of the base amount provided to DSBs.

Special Education Grant

There are modifications in the Differentiated Special Education Needs Amount Allocation, Special Equipment Amount Allocation, Special Incidence Portion, and Behaviour Expertise Amount Allocation.

Differentiated Special Education Needs Amount (DSENA) Allocation

Measures of Variability and Special Education Statistical Prediction Model

Funding for Measures of Variability² and the Special Education Statistical Prediction Model is allocated using the following per-pupil proxies multiplied by ADE:

- \$1,455.10 per pupil for James Bay Lowlands SSB, Moose Factory Island DSAB and Moosonee DSAB
- \$764.93 per pupil for Penetanguishene PSSB

Base Amount for Collaboration and Integration

The Base Amount for Collaboration and Integration for each isolate board is \$159,005.19, which is 1/3 the amount for DSBs.

Multi-Disciplinary Supports

Through the Multi-Disciplinary Team (MDT) component, each isolate board receives \$103,021.87 for up to one additional full-time equivalent (FTE) employee, or 1/4 of the maximum amount for DSBs. Isolate boards also receive funding for other staffing resources as shown below.

Isolate Board	MDT Other Staffing Amount
James Bay Lowlands SSB	\$3,868.42
Moose Factory Island DSAB	\$5,575.07
Moosonee DSAB	\$4,854.48
Penetanguishene PSSB	\$3,505.64
Total	\$17,803.62

2 Not including category 7, Northern Adjustment. Eligible isolate boards (i.e., James Bay Lowlands SSB, Moose Factory Island DSAB, and Moosonee DSAB) benefit from the programs and / or services established by the North East cooperative, which is administered by DSB Ontario North East.

Local Special Education Priorities Amount

The base amount for each isolate board is \$27,500, which is 1/4 of the base amount provided to DSBs.

Special Equipment Amount (SEA) Allocation

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. No deductible amount applies to isolate boards.

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

Each isolate board receives \$45,759.75 as a base amount, which is 1/4 of the base amount provided to DSBs and a travel amount of \$3,750, which is not provided to DSBs.

After-School Skills Development (ASSD) Amount

The base amount for each isolate board is \$12,611.75, which is 1/4 of the base amount for DSBs.

Language Grant

There are modifications in the English as a Second Language/English Literacy Development (ESL/ELD) Allocation.

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

Diversity in English-Language Learners Component

Isolate boards receive a proxy amount in lieu of the calculation used for DSBs, in the Diversity in English-Language Learners component of the ESL/ELD Allocation, as shown below.

Isolate Board	Diversity in English-Language Learners component
James Bay Lowlands SSB	\$8,340.61
Moose Factory Island DSAB	\$5,683.38
Moosonee DSAB	\$14,359.61
Penetanguishene PSSB	\$11,189.24
Total	\$39,572.83

Indigenous Education Grant

There are modifications in the Board Action Plans (BAP) Allocation.

Board Action Plans (BAP) Allocation

Similar to DSBs, the BAP allocation is allocated through a table value as shown below and a National Household Survey (NHS)-Based Per-Pupil Amount (PPA) component.

Isolate Board	Indigenous Education BAP Allocation
James Bay Lowlands SSB	\$40,761.67
Moose Factory Island DSAB	\$43,429.13
Moosonee DSAB	\$41,509.86
Penetanguishene PSSB	\$36,044.82
Total	\$161,745.48

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 \$197.27 minus \$41,722.79³

3 Reflects 1/4 supervisory officer (SO) salary and benefits benchmark for 2022–23.

Geographic Circumstances Grant

There are modifications in the Remote and Rural, Supported Schools, Additional Educational Software Licensing Top-Up, Student Technological Devices Top-Up, and Broadband Network Operations Top-Up allocations.

Remote and Rural Allocation

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

The distance to the nearest major urban centre for isolate boards is shown below:

Isolate Board	Distance to major urban centre
James Bay Lowlands SSB	>1,150 km
Moose Factory Island DSAB	>1,150 km
Moosonee DSAB	>1,150 km
Penetanguishene PSSB	<151 km

The urban factor for all four isolate boards is 1.

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.

Rural and Northern Education Fund Allocation

The following table shows the estimated number of rural students, rural density factor, and rural density ratio for each isolate board:

Isolate Board	Estimated number of rural students	Rural density factor	Rural density ratio
James Bay Lowlands SSB	201	0.86896539	1.00000000
Moose Factory Island DSAB	282	0.00000000	1.00000000
Moosonee DSAB	263	0.79665680	1.00000000
Penetanguishene PSSB	74	0.00000000	0.31995808

Additional Educational Software Licensing Top-Up Allocation

The minimum amount for isolate boards is \$12,787.50, which is 1/4 of the minimum allocation to DSBs.

Student Technological Devices Top-Up Allocation

The minimum amount for isolate boards is \$12,787.50, which is 1/4 of the minimum allocation to DSBs.

Broadband Network Operations Top-up Allocation

The minimum amount for isolate boards is \$31,250, which is 1/4 of the minimum allocation to DSBs.

Learning Opportunities Grant (LOG)

There are modifications in the Demographic Allocation, the Literacy and Math Outside the School Day Allocation, the Student Success – Grades 7 to 12 Allocation, the Tutoring Allocation, and the Experiential Learning Allocation.

Demographic Allocation

Isolate boards receive a table amount which is shown below.

Isolate Board	Demographic Amount
James Bay Lowlands SSB	\$681,091.48
Moose Factory Island DSAB	\$332,145.45
Moosonee DSAB	\$265,847.15
Penetanguishene PSSB	\$60,129.33
Total	\$1,339,213.41

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 do not receive the demographic, dispersion, or transportation components of this allocation.

Tutoring Allocation

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

Specialist High Skills Major Allocation

The allocation James Bay Lowlands SSB receives is a fixed amount of \$13,395.

Experiential Learning Allocation

Each isolate board receives a base amount of \$21,978.62, which is 1/4 of the base amount provided to DSBs and an adjustment amount of \$10,129.99 in lieu of demographic and dispersion components. Isolate boards do not receive the transportation component of the Experiential Learning Allocation.

Mental Health and Well-Being Grant

There are modifications in the Safe and Accepting Schools Allocation, the Supporting Student Mental Health Allocation, the Student Mental Well-Being Allocation, and the Well-Being and Positive School Climates Allocation. Additionally, isolate boards do not receive the Urban and Priority 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 Schools Allocation
James Bay Lowlands SSB	\$15,250.03
Moose Factory Island DSAB	\$25,070.52
Moosonee DSAB	\$22,379.08
Penetanguishene PSSB	\$19,566.09
Total	\$82,265.72

Supporting Student Mental Health Allocation

The base amount for each isolate board is \$75,430.75, which is 1/4 of the base amount provided to DSBs.

Student Mental Well-Being Allocation

The base amount for the Foster the Resilience and Mental Well-being of All Students component for each isolate board is \$2,500, which is 1/4 of the base amount provided to DSBs.

The base amount for the Implement Evidence-based Mental Health Programs and Resources component for each isolate board is \$1,500, which is 1/4 of the base amount provided to DSBs.

Well-Being and Positive School Climates Allocation

The base amount for each isolate board is \$2,500, which is 1/4 of the base amount provided to DSBs.

Continuing Education and Other Programs Grant

There are modifications in the Adult Day School/Continuing Education Supplement. Additionally, the International Student Recovery Amount Allocation does not apply to isolate boards.

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

Cost Adjustment and Teacher Qualifications and Experience Grant

There are modifications in the Cost Adjustment Allocation, the New Teacher Induction Program (NTIP) Allocation and the Teacher Learning and Innovation Allocation.

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 do not receive the base amount.

Teacher Learning and Innovation Allocation

Isolate boards receive a base amount of \$5,000, which is 1/4 of the base amount provided to DSBs.

Benefits Trusts Allocation

Isolate boards receive a fixed amount as shown below.

Isolate Board	Benefits Trusts Allocation
James Bay Lowlands SSB	\$137,749.00
Moose Factory Island DSAB	\$121,624.53
Moosonee DSAB	\$237,503.11
Penetanguishene PSSB	\$(33,717.80)
Total	\$463,158.84

Supports for Students Fund (SSF)

The allocation for each isolate board is a fixed amount, as shown below.

Isolate Board	Supports for Students Fund
James Bay Lowlands SSB	\$65,844.61
Moose Factory Island DSAB	\$104,241.29
Moosonee DSAB	\$90,756.32
Penetanguishene PSSB	\$71,229.12
Total	\$332,071.34

Program Leadership Grant (PLG)

Each isolate board is eligible for a maximum of 1/4 of the maximum funding amount provided to DSBs for a lead based on the same formulas used for DSBs, except for the Early Years Lead, in which case each of the three elementary isolate boards are eligible for a maximum of 1/3 of the maximum amount provided to DSBs.

The maximum Salary & Benefits component for isolate boards is calculated as follows:

$$(0.4375 \times A) + (0.25 \times B) + ([0.75 + 0.3333 \text{ if the board has elementary ADE} > 0] \times C), \text{ where:}$$

- A = Professional / paraprofessional benchmark
- B = Information Technology staffing benchmark
- C = SO benchmark

Lead Position	Maximum Amount
Early Years Lead (<i>if the board has elementary ADE >0</i>)	\$55,630.39 (i.e., 1/3 x 1.0 SO benchmark) + 10.44% for travel and PD
Indigenous Education Lead	\$41,722.79 (i.e., 1/4 x 1.0 SO benchmark) + 10.44% for travel and PD
Mental Health Leaders	\$33,386.68 (i.e., 1/4 x 1.75 Professional / paraprofessional benchmark) + 10.44% for travel and PD
School Effectiveness Lead	\$41,722.79 (i.e., 1/4 x 1.0 SO benchmark) + 10.44% for travel and PD
Student Success Lead	\$41,722.79 (i.e., 1/4 x 1.0 SO benchmark) + 10.44% for travel and PD
TELT Contact Lead	\$26,202.31 (i.e., 1/4 x 1.0 Information Technology staffing benchmark) + 10.44% for travel and PD

Student Transportation Grant

There are modifications 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.

Home to School

Funding will be allocated based on the expenses incurred by the isolate boards in 2022–23. Significant increases over the 2021–22 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, shop). 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 the cost of eligible expenses 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 funding for board, lodging and weekly transportation.

Transportation Safety Program

The ministry will fund the cost of eligible expenses 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)

There are modifications in the Declining Enrolment Adjustment.

The weighting factor of the Remote and Rural Allocation of the Geographic Circumstances Grant is 100 per cent for isolate boards, rather than 50 per cent as is the case for DSBs, and the calculation excludes the following, which are not based on ADE for isolate boards:

- Board Administration Allocation of the School Board Administration and Governance Grant
- School Operations Allocation of the School Facility Operations and Renewal Grant

The weighting factors and grants used in the modified calculation are shown in the table below.

Weighting Factor	Grants
13% x	Pupil Foundation Grant
100% x	SEPPA Allocation of the Special Education Grant
100% x	Remote and Rural Allocation of the Geographic Circumstances Grant

School Board Administration and Governance Grant

There are modifications in the School Board Administration and Governance Grant as well as excluded allocations.

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 isolate 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

This modified calculation for isolate boards is to be used in place of the calculation for DSBs.

Supervisory Officer Amount

Funding focuses on the costs associated with performing the duties of a Supervisory Officer (through the base component) and travel.

Base Component

The base component is calculated as follows:

30% of DSB salary (including benefits) benchmark for Other Senior Administration or \$50,067.35

Travel Component

The travel component is calculated by taking 1/3 of the base component amount (determined above) and multiplying it by the isolate board’s remote distance factor⁴ to reflect the higher travel cost to the more remote isolate boards north of the French River.

Other Staffing Amount

The formula is based on salary and benefits benchmarks for a specific number of FTEs.

Finance function salary (including benefits) benchmark × 2.6 FTE

Non-staff Amount

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

⁴ 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.

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

Each isolate board receives a base amount of \$5,076.28, which is 1/4 of the base amount allocated to DSBs.

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

Each isolate board receives a base amount of \$8,750, which is 1/4 of the base amount for DSBs.

School Facility Operations and Renewal Grant

There are modifications to the School Operations Allocation and the School Renewal Allocation. Additionally, 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 Software⁵
- Capital Planning Capacity Amount
- Non-instructional Spaces Amount⁶

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 and adding the following:

- Literacy and Numeracy component of school operations, calculated as follows:

ADE for summer literacy and numeracy remedial courses, Grade 7 to 10 day-school ×
benchmark area per-pupil of 9.29 (m²) ×
benchmark operating costs per square metre (m²)

Community Use of School Allocation

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

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

⁵ This modification for isolate boards is based on the assumption that district school boards will receive this allocation in 2022–23. At the time of the 2022–23 GSN release, this funding has not been allocated to district school boards on a board-by-board basis. Board-by-board details for 2022–23 are expected to be shared pending procurement agreement decisions.

⁶ The Teacher Accommodation Grant provides equivalent funding for isolate boards.

School Renewal Allocation

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

- Literacy and Numeracy component of school renewal, calculated as follows:
 - ADE for summer literacy and numeracy remedial courses, Grade 7 to 10 day school ×
 - benchmark area per-pupil ×
 - benchmark for renewal cost
- \$10,000 base amount
- an additional amount that represents the portion allocated to isolate boards and distributed in proportion to an isolate board’s relative share, as follows:

Isolate Board	Additional School Renewal Allocation
James Bay Lowlands SSB	\$5,495
Moose Factory Island DSAB	\$6,364
Moosonee DSAB	\$5,542
Penetanguishene PSSB	\$7,425

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.

COVID-19 Learning Recovery Fund

Isolate boards receive a fixed amount for the time-limited COVID-19 Learning Recovery fund, as shown below.

Isolate Board	COVID-19 Learning Recovery Fund
James Bay Lowlands SSB	\$173,859.82
Moose Factory Island DSAB	\$186,370.10
Moosonee DSAB	\$183,532.72
Penetanguishene PSSB	\$194,882.26
Total	\$738,644.90

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. This grant is equivalent to the Non-instructional Spaces amount for DSBs. 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 per teacherage × 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.

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 2022–23:

June 30, 2022:	Estimates for 2022–23
December 15, 2022:	Financial Statements for 2021–22

Enveloping, Flexibility and Other Reporting Requirements

General

Education funding recognizes that isolate boards need flexibility to decide how best to allocate resources within their budgets. At the same time, there are restrictions on how isolate boards may use certain components of their allocations. This section sets out all of the enveloping and reporting requirements that apply to isolate boards.

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 (including school renewal) must be placed in a capital deferred revenue account.
- c) Unspent operating allocations, such as special education 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 Teacherage Deferred Revenue.

COVID-19 Resilience Infrastructure Stream (CVRIS)

The Amount for COVID-19 Resilience Infrastructure Stream is to be used as per conditions set out in memorandum [2021:B12 - COVID-19 Resilience Infrastructure Stream: Education Related \(CVRIS-EDU\) Projects — Approvals](#).