



**The Reciprocal Education Approach (REA)
Instructions for First Nations and School Boards**

2026-2027

Contents

INTRODUCTION.....	4
OVERVIEW	4
HOW TO USE THIS GUIDE	5
NEW IN 2026-27	7
SECTION 1: CORE REQUIREMENTS.....	9
A. ENSURING SCHOOL ELIGIBILITY	9
B. ENSURING STUDENT ELIGIBILITY	11
C. WRITTEN NOTICE	12
The Written Notice process	12
Completing and submitting the written notice	13
Validating the Written Notice	14
D. REGISTRATION AND STUDENT RECORDS	15
Ontario Student Record (OSR)	17
Ontario Education Number (OEN).....	18
SECTION 2: STUDENT PATHWAYS	19
PATHWAY A: STUDENT ATTENDING A SCHOOL OF A SCHOOL BOARD	19
School board obligations and administrative processes	19
Payment Process, Reporting and Payment Timelines	20
PATHWAY B: STUDENT ATTENDING A FIRST NATION SCHOOL	22
School board obligations and administrative processes	22
Payment Process, Reporting, Student Information Report and Payment Timelines	23
DETERMINING FULL-TIME EQUIVALENT (FTE) STATUS	28
AUDITS	29
SECTION 3: ADDITIONAL SUPPORTS AND SERVICES.....	30
GUIDING PRINCIPLES	30
A. ADDITIONAL SPECIAL EDUCATION STAFFING	31
Purpose	31
Maximum funding amount.....	31
Documentation requirements	31
Roles and responsibilities	32
Ministry reimbursement.....	32
B. SPECIALIZED EQUIPMENT	33
Purpose	33
Eligible costs	33
Deductible	33
Documentation requirements	33
Roles and responsibilities	34
Equipment transfer.....	34
Ministry reimbursement.....	34
C. TRANSPORTATION.....	35
D. INDIGENOUS LANGUAGES AND FIRST NATIONS, MÉTIS AND INUIT STUDIES COURSES.....	35
SECTION 4: ADMINISTRATION.....	36
A. CALCULATION OF FEES	36

B. LATE PAYMENTS AND ARREARS.....	37
School board obligations for students attending a First Nation School	37
Steps for First Nation Entities to take in the event of late payment.....	37
Overview of regulatory conditions regarding arrears	38
C. EXISTING AGREEMENTS.....	38
Conditions around continuation of existing agreements	39
Transition of existing agreements to the REA	39
D. FIRST NATION TRUSTEES	39
GLOSSARY OF TERMS	41
APPENDIX A: FUNDS/ALLOCATIONS INCLUDED IN THE ELEMENTARY AND SECONDARY BASE FEES	46
APPENDIX B: WRITTEN NOTICE TEMPLATES.....	58
APPENDIX C: RECIPROCAL EDUCATION APPROACH (REA) – STUDENT INFORMATION REPORT	74
APPENDIX D - RECIPROCAL EDUCATION APPROACH (REA) – STUDENT ENROLMENT LIST	75

Introduction

The purpose of this document is to provide information and guidelines about the Reciprocal Education Approach (REA) to ensure smooth and consistent implementation throughout the province. The REA is helping to change the educational landscape for First Nation students and families by improving access, removing barriers and strengthening parent and guardian choice for First Nation students attending schools of provincially-funded school boards and First Nation-operated or federally-operated schools (“First Nation Schools”) in Ontario.

This guide is intended for use by First Nations and First Nation Entities (i.e., Entities that operate First Nation Schools), provincially-funded school board officials and school administrators.

A fact sheet for parents, guardians, families and students is available .

Overview

The REA was designed to improve access to education for First Nation students by eliminating the need for First Nations and school boards to negotiate and enter into an agreement for the base tuition fee.

When requirements and eligibility criteria are met, the REA requires that school boards:

- a) Admit First Nation students, who ordinarily reside on-reserve, to a school of the school board; and,
- b) Provide funding support for students who would ordinarily be eligible to be pupils of the board to attend a First Nation School.

For school board obligations to be initiated, First Nations and students must:

- a) Meet certain eligibility criteria; and,
- b) Submit written notice for each student to the school of the school board at which the student intends to register or is currently registered¹.

The REA sets out reciprocal base fees for elementary and secondary students during the regular school day which school boards will be required to pay or charge First Nation Entities, which is dependent upon where the student attends school.

School boards and First Nation Entities may enter into agreements for additional services and supports in addition to the base fee. Policies and processes, including standardized payment and reporting processes, have been established to support a consistent implementation of the REA.

¹ The *Education Act* provides that a school board must receive **written notice** from one of the Entities noted in [Table 1.2: Summary of Student Eligibility](#) and the student’s parent/guardian, the student, or Another Authorized Person where the student is 16 or 17 and withdrawn from parental control or is 18 years of age or older.

First Nations and school boards may also continue to enter into agreements regarding other supports and services which do not require the payment of a fee (e.g. provisions regarding cooperation between the school board and the First Nation, sharing of resources and information, etc.).

How the REA was Developed

In the Fall of 2017, in response to concerns from First Nations and school boards on the provisions in the *Education Act* regarding Education Services Agreements (ESAs) and Reverse Education Services Agreements (RESAs), the Ministry of Education (ministry) invited First Nation Political Territorial Organizations, Independent First Nations, the Chiefs of Ontario, the Kinoomaadziwin Education Body and district school boards to participate in a working group, now known as the REA Working Group.

In May 2018, amendments to the [Education Act](#) received Royal Assent. These amendments set out the legislative framework for the REA. In February 2019, the working group was reconvened to work on the REA's implementation considerations. Regulations setting out implementation details were developed based on the working group's input. The REA is supported by sections [185](#) and [188](#) of the [Education Act](#) and [O. Reg. 261/19 \(Reciprocal Education Approach\)](#), which came into force on September 1, 2019.

How to use this guide

This guide is organized into four main sections:

[Section 1: Core Requirements.](#) This section outlines the foundational requirements that must be met to initiate the REA. It includes eligibility criteria for First Nation Entities, First Nation Schools, and students, as well as requirements related to written notice, student registration, student records, and privacy obligations.

[Section 2: Student Pathways.](#) This section describes the administrative, funding, and reporting processes that apply depending on where a student wishes to attend school under the REA. It outlines school board responsibilities, First Nation School responsibilities, documentation requirements, payment processes, reporting timelines, enrolment reporting, and audit requirements for both students attending a school of a school board and students attending a First Nation School.

[Section 3: Additional Services and Supports.](#) This section provides information on supports and services that may be negotiated in addition to the REA base fee. It outlines the types of additional funding that may be available, documentation requirements, roles and responsibilities, reimbursement processes, and considerations related to special education staffing, special education equipment, transportation, and Indigenous languages and First Nations, Métis and Inuit Studies courses.

[Section 4: Administration.](#) This section outlines administrative provisions that support the implementation of the REA. It includes information on the calculation of base

fees, payment obligations, arrears, existing agreements, and First Nation trustee representation. These provisions help ensure consistent, transparent, and effective administration of the REA across Ontario.

Appendices. The appendices contain reference materials, templates, and reporting tools that support implementation of the REA. These resources include details on base fee calculations, written notice templates, the Student Information Report, and the Student Enrolment List used for funding and reporting purposes.

If the student will attend	See
A school of a school board	Section 1, 2A, 3, 4
A First Nation School	Section 1, 2B, 3, 4

New in 2026-27

Base Fee updates:

Key updates to allocations within the elementary and secondary base fees for 2026-27 include the following updates to the Core Education Funding (Core Ed), as outlined in the 'Key Changes for 2026-27' section of the [2026-27 Core Education Funding Technical Guide for School Boards](#). These updates include:

- **New Investments:**
 - **Supplementary Classroom Supplies for eligible elementary teachers:** Funding provided to eligible elementary teachers to purchase classroom supplies through a mandatory Vendor of Record (VOR) arrangement to reduce out-of-pocket expenses for teachers.
 - **Consistent Curriculum Resources:** Additional funding provided to support the purchase of high-quality curriculum-aligned learning resources for all subjects from Grade 1 to 12 through a Supply Ontario VOR arrangement for Consistent Educational Resources.
- **Transfer of the following former Responsive Education Programs (REP) and other amounts to Core Ed:**
 - **Data and Information Collection (for Kindergarten):** Funding to support the costs associated with kindergarten teacher release time for Early Development Instrument (EDI) provincial data collection activities (training and assessments completed by senior kindergarten teachers).
 - **Teachers to Support Reading Intervention:** Funding to support salaries and benefits for reading specialist teachers who work one-on-one in small groups with students in kindergarten to Grade 3 who would benefit from more support in reading.
 - **Supports for Children and Youth in Care:** Funding to support children and youth in care by ensuring positive and stable connections to school, education supports and learning opportunities during times of instability and transition (provide transportation and education supports).
 - **Cyber Safety Learning Resources:** Funding to provide cyber safety learning resources to help students navigate digital risks. School boards will use a VOR arrangement established by Supply Ontario to procure resources that promote safe online habits related to security, privacy and digital safety.
 - **Targeted Learning Allocation:** Funding to support focused initiatives aimed at improving student achievement in priority areas. The current focus of this allocation is on improving student achievement in math and reading.
 - **Special Education and Disabilities Transitions (SEDt):** Funding to support future preparedness, improved transitions and strengthened pathways for students with special education needs and/or disabilities as they move into school, between schools, and from secondary school to employment, community participation, or post-secondary education.
 - **Ongoing Implementation and annual benchmark updates** including labour adjustments to meet collective agreement/arbitration obligations (primarily

salaries and benefits) reflecting the 2022-2026 teachers' collective agreements and 2023-2027 Principal and Vice-Principal (PVP) Terms and Conditions of Employment and other minor annual updates or adjustments.

- Additionally, the base fee calculation is being adjusted to remove the **Specialist High Skills Major (SHSM) component** because the calculation of the SHSM component includes enrolment of all students, including fee-paying students. This means that school boards are funded by the Ministry of Education for the participation of all students in SHSM programming and all pupils, including REA pupils, should continue to have equitable access to SHSM programming.

Refer to [Appendix A](#) for details on the allocations that are included, partially included, or excluded from the elementary and secondary base fee calculations. Based on school boards' estimates, the 2026-27 elementary and secondary base fees for each school board, will be posted on the ministry's website.

Additional Services and Supports:

To support stability, the current approach to the additional Special Education services and supports funding under REA for the 2026-27 school year, will remain consistent with previous years. Specifically, the ministry will maintain the existing Specialized Equipment Allocation (SEA) funding model under REA, thereby preserving the status quo.

This means that the REA Base Fee per student remains unchanged as per current the REA Special Education Equipment (SEA) funding approach (i.e., consistent with the provincial 2023-24 SEA approach). Additional special education equipment for students with special education needs will continue as one of the eligible additional negotiated amounts (deductible to be negotiated up to \$800) on top of the REA base fee per student.

Section 1: Core requirements

A. Ensuring School Eligibility

This section outlines eligibility requirements set out in the *Education Act* and related regulations required to initiate the REA.

This section includes:

- Eligibility criteria for First Nation Entities and First Nation Schools.
- Information and timelines for providing documentation that demonstrates school eligibility.

Table 1.1: Summary of eligibility

First Nation Entities
The <i>Education Act</i> specifies these as entities that: • operate schools which may participate in the REA (i.e., an “eligible school”); and • would be required to provide written notice to initiate the REA process These Entities are: • a band, • a council of a band, • the Crown in right of Canada, or • an education authority that is authorized by a band, a council of a band, or the Crown in right of Canada (an “authorized Entity”).
First Nation Schools
Please refer to the list of eligible schools provided on the ministry’s website for the most up-to-date list of eligible schools to participate in REA. If a First Nation School is not listed on the ministry’s website and wishes to participate in the REA, the following requirements must be met:

Requirements	1) The school must be operated by a First Nation Entity. 2) The school does not charge tuition to students, their parents or guardians.²
Supporting Documentation	1) Band councils will be required to submit a Band Council Resolution. Tribal Councils and Education Authorities must be incorporated and will be required to submit a board resolution or declaration. This documentation must: • State that the First Nation Entity providing the documentation operates the school. • Include the name of the school and the legal and operating name (if the operating name is different than the legal name) of the First Nation Entity. 2) First Nation Schools are required to submit an attestation that confirms the school does not charge tuition to students, their parents or guardians for elements of a classroom education that are required by, and generally common to, all students. Required documentation must be submitted to the Indigenous Education Office of the Ministry of Education (IEO@Ontario.ca) by October 30 of a given school year to be eligible for that school year and each subsequent school year.
Confirmation of Eligibility	Upon receipt, the ministry will review the documentation to confirm the requirements have been met. This is a one-time requirement for each school. Once eligibility has been confirmed, the First Nation School will be included on a list of eligible schools on the ministry's website. First Nation Entities are required to notify the ministry if an eligible First Nation School is no longer in operation or if they no longer meet the eligibility requirements. School boards must verify that the school is on the list of eligible schools for the REA. If the school cannot be verified, contact the ministry's Indigenous Education Office (IEO@Ontario.ca).

² Schools that charge tuition fees for students to other public entities (e.g., provincially-funded school boards, the federal government or other First Nations), and fees for room and board will still satisfy this requirement (i.e., are eligible).

B. Ensuring student eligibility

This section outlines eligibility requirements set out in the *Education Act* and related regulations required to initiate the REA.

This section includes:

- Eligibility criteria for students wishing to attend a school of a school board.
- Eligibility criteria for students wishing to attend a First Nation School.

Table 1.2: Summary of student eligibility

Students wishing to attend a school of a school board under the REA	
Requirements	1) The student is eligible to receive funding for elementary or secondary education from the federal government, a band, a council of a band, or an education authority that is authorized by a band, a council of a band, or the federal government. 2) The student ordinarily resides on reserve within the meaning of the <i>Indian Act</i> (Canada).
Supporting Documentation	The eligibility requirements noted above can be demonstrated with the written notice form which is delivered to the school of a school board.
Confirmation of Eligibility	First Nation Entities are responsible for confirming student eligibility criteria on the written notice form.

Students wishing to attend a First Nation School under the REA	
Requirements	• A pupil of the board, or • A person under the age of 21 years old who is a resident of Ontario, and who is eligible to be a pupil of the board³ in accordance with O. Reg. 261/19 (Reciprocal Education Approach). Note: For the purposes of student eligibility for the REA, a person who turns 21 years old on or after January 1st of a given school year is deemed to be under 21 years of age.
Supporting Documentation	Supporting documentation is required to demonstrate the following: 1) Right to permanently remain in Canada (e.g., band membership, citizenship status); and, 2) Residency in Ontario (i.e., a home address).
Confirmation of	School boards will be required to confirm eligibility requirements for

³ For the purposes of the REA, the parent/guardian is not required to live within the catchment area of the school board for the pupil to be admitted as a pupil of the board

Eligibility	each student at the time of the student's registration with a school of the school board. Note: Written notice is required to initiate the school board's obligation to support an eligible student's admission to an eligible First Nation School under the REA.
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C. Written notice

This section outlines what is required to initiate a school board's obligations under the REA.

This section outlines:

- The written notice process, including:
 - Completing, submitting, and validating the written notice.
 - Registering with a school of a school board, including the Ontario Student Record (OSR) as applicable and Ontario Education Number (OEN).
- School board obligations and administrative process.

Note: Admission of eligible students to First Nation Schools is subject to the First Nation Entity's/First Nation School's admission policies.

The Written Notice process

The written notice initiates a school board's obligation to support an eligible student's admission to a school of a school board or an eligible First Nation School.

Written notice must be provided for each student and is a one-time requirement. Meaning, the written notice is generally not required in future years for that student. Written notice will be required again if the participating First Nation Entity changes or the student moves to a new school board.

Templates for the written notice are in [Appendix B](#) and on the ministry's [website](#). Two written notice templates are available; ensure you select the correct template (see below).

[Written notice template for eligible students to attend a school of a school board](#)

[Written notice template for eligible students to attend an eligible First Nation School](#)

Written notice may be provided in any format so long as it includes all mandatory fields and signatures, including the consent and notice of collection of personal information, as indicated in the written notice templates on the ministry's website.

Completing and submitting the Written Notice

The following persons must complete all mandatory sections of the written notice:

- 1) The First Nation Entity⁴; **and**,
- 2) One of the following:
 - a. The parent, or
 - b. The guardian⁵, or
 - c. In some instances, the student⁶; or
 - d. “Another Authorized Person,” as follows:
 - i. An adult person who is authorized by the parent, guardian or student (as noted in a, b, and c above) to provide the notice⁷; or
 - ii. An adult person who facilitates the student’s access to education; or
 - iii. An adult person from the student’s “extended family⁸,” as defined in the [Child, Youth and Family Services Act, 2017](#).

Parents, guardians, students and/or Another Authorized Person are advised to work with their Band, Tribal Council, Education Authority or the federal government, as the case may be, to complete written notice.

Important notes on submitting written notice:

- **Who delivers written notice:** the First Nation Entity, parent, guardian, student or Another Authorized Person.
- **Where to deliver written notice:** to the school of a provincially-funded school board at which the student is registered or plans to register.
- **When to deliver written notice:** at any time during the school year. Outside of the school year, please deliver the written notice to the school board responsible for the school. Refer to [Section 1C: Reporting and Payment Processes and Timelines](#) for information about how students will be funded based on admission timelines.
- **How to deliver written notice:** post mail, electronic mail, facsimile (fax) or hand delivered.

⁴ Refer to [Table 1.1: Summary of Eligibility](#)

⁵ A person defined in section 18 of the *Education Act*. This is either a legal guardian (other than a parent) or anyone who has received into their care or residence a person of compulsory school age (aged 6 to 18).

⁶ The student may provide written notice if they are 16 or 17 and have withdrawn from parental control or are at least 18 years of age.

⁷ See above footnotes for explanations and definitions of *guardian* and *student* in this instance.

⁸ Extended family, in this context, means persons to whom a child is related, including through a spousal relationship or adoption and, in the case of a First nations child, includes any member of:

- A band or First Nations community of which the child is a member,
- A band or First Nations community with which the child identifies.

- It is the responsibility of the First Nation Entity, parent, guardian, student and/or Another Authorized Person to ensure the school receives the written notice. If you have not received confirmation within 10 business days, follow up directly with the school to confirm receipt.

If the student does not reside within the catchment area of any school board, written notice must be delivered to a school of a school board that is convenient for the student.

If the student resides within coterminous school boards (boards whose catchment areas overlap), the notice should be delivered to the English-language public school board.

If the student was not previously enrolled/registered, the school of the school board which receives the written notice must verify the student's eligibility in accordance with the ministry's enrolment policies as set out in the [Enrolment Register Instructions for Elementary and Secondary Schools](#) and register the student.

Validating the Written Notice

Schools receiving written notice are responsible for ensuring that:

- The consent and notice of collection of personal information in the written notice includes contact information for an officer or employee of the school board who can answer questions about the collection of personal information, and,
 - Any necessary adjustments to the consent and notice of collection as may be required to comply with their obligations, including any under the *Education Act* and the *Municipal Freedom of Information and Protection of Privacy Act*, are made.
- All mandatory fields and signatures in the written notice are completed by both:
 - The First Nation Entity⁹, and,
 - The parent, guardian¹⁰, in some instances the student¹¹, or another Authorized Person.
- The First Nation School is an eligible school¹² (please see list of [eligible schools](#))
- The First Nation Entity¹³ has signed off on the two student eligibility fields in the written notice. Where a First Nation Entity has signed off on these fields, the student is to be considered eligible for the REA. These fields in the written notice are as follows:

⁹ Refer to [Table 2.1: Summary of Eligibility](#) for a list of First Nation Entities that may provide written notice

¹⁰ A person defined in section 18 of the *Education Act*. This is either a legal guardian (other than a parent), or anyone who has received into their care or residence, a person of compulsory school age (ages 6-18)

¹¹ The student may provide written notice if they are 16 or 17 and have withdrawn from parental control or at least 18 years of age.

¹² First Nation School eligibility is only applicable where a student wishes to attend a First Nation School under the REA.

¹³ A band, a council of a band, the Crown in right of Canada, or an education authority authorized by a band, a council of a band or the Crown in right of Canada

- “*The above-named pupil is eligible to receive funding from the Crown in right of Canada, or a band, a council of a band, an education authority that is authorized by a band or a council of a band or by the Crown in right of Canada.*”
- “*The above-named pupil ordinarily resides on a reserve within the meaning of the Indian Act (Canada).*”

Schools are responsible for notifying First Nation Entities and/or Schools, parents, guardians, students or Another Authorized Person named on the written notice form of any components of the form that are incomplete.

For a student wishing to attend a school of a school board, provided the requirements have all been met, upon receipt of the written notice, **the school board is required to:**

- Ensure the student is registered as an “other pupil” at a school of that school board.
- Charge the base fee funding to the First Nation Entity for the student.

For a student wishing to attend a First Nation School or a First Nation Entity, provided the requirements have all been met, upon receipt of the written notice, **the school board is required to:**

- Ensure the student is enrolled (but not on the *Enrolment Register for Elementary and Secondary Schools*) at a school of that school board.
- Provide the base fee funding to the First Nation Entity for the student.

Note: School boards must retain a copy of the written notice forms for auditing purposes for the current school year plus two previous school years.

D. Registration and student records

A student who is already registered as an “other pupil” at a school of a school board is only required to deliver completed written notice to the school at which the student is already registered. No further action is required, and the student may begin attending the school where written notice was delivered.

For students that need to be registered:

Students residing on-reserve attending a school of a school board	Students residing off-reserve attending a First Nation school
If the student is not already registered, they should register at the school where written notice was delivered. Written notice may also be submitted at the time of registration.	

The student and their parent, guardian or Another Authorized Person will be required to provide documentation supporting the student's enrolment at the school of the school board. Please work with the school's office administrator regarding the school board's admission policies.	The school of a school board will verify the student's eligibility to support the flow of funding from the school board to the First Nation Entity operating the First Nation school.
	The parent, guardian, student, or Another Authorized Person must provide the following documentation that demonstrates the student's eligibility to be enrolled as a pupil of the board: Their right to permanently remain in Canada (e.g., band membership, citizenship status); and or Their residency in Ontario (e.g., home address(es)).

Additional notes for provincially funded schools and school boards:

- **It is the responsibility of the school receiving written notice** to verify the student's eligibility according to the Ministry of Education enrolment policies set out in the [Enrolment Register Instructions for Elementary and Secondary Schools](#) for the given school year.
- Schools are required to retain the documentation supporting enrolment (registration/attestation information and the Student Enrolment Lists provided by First Nations) and copies of the written notice for each student to support the invoicing process with the First Nation Entity.

For students attending a school of the school board,

- The school board **must** register the student as an "other pupil" in accordance with the enrolment policies set out in the [Enrolment Register Instructions for Elementary and Secondary Schools](#).

For students attending a First Nation School,

- **It is the responsibility of the school board** to enrol the student by including the relevant information in the **Student Information Report**. The Student Information Report acts as an 'Enrolment Register for Elementary and Secondary Schools' for these students. **These students must not be included on the 'Enrolment Register for Elementary and Secondary Schools' for day school students.**

- If the student is a current pupil of the board, that student must be **removed from the 'Enrolment Register for Elementary and Secondary Schools' for day school students.**
- The student may begin attending the First Nation School on the later of the two dates specified on the written notice, subject to that First Nation School's admission policies.

Refer to School Board Obligations and Administrative Processes in Section 2 for further information about documenting and reporting these students for funding purposes.

Note: The REA ensures admission to a school of the board but does not guarantee admission to a specific school (i.e., admission to a specific school may be subject to space availability).

Ontario Student Record (OSR)

The written notice form submitted to a school of a school board includes key information and obligations to support the complete registration and transfer of a student, including:

- The student's Ontario Education Number (OEN), if available, and,
- A request from the First Nation Entity to transfer the student's Ontario Student Record (OSR).

It is not necessary to use the written notice form to request a transfer of a student's OSR. Any written request that sets out the information needed as outlined in the OSR guidelines, should be acted upon.

For a student attending a school of a school board, the school board is encouraged to contact the First Nation Entity to confirm if an OSR exists for the student in question and request the First Nation Entity transfer the record, if it exists. If it has been ascertained that an OSR does not exist or is not available, then the board should create an OSR for the student for its own records.

For a student attending a First Nation School, if it has been ascertained that an OSR does not exist or is not available, then the board should create and prioritize the transfer of the new OSR to the First Nation Entity that operates the First Nation School the student intends to attend.

As detailed in the OSR Guideline, First Nation Schools may, but are not required to, establish and maintain an OSR for their students.

Ontario Education Number (OEN)

In the case where an OEN was not provided in the written notice form, it is recommended that the board contact the respective First Nation School to confirm if an OEN exists for the student in question. If not, the board should search the OEN Registry to verify that an OEN was never assigned to the student by another school. If it has been ascertained from both sources that an OEN was not previously provided, then the board should assign an OEN to the student.

Section 2: Student pathways

This section outlines the student pathways established under REA and the related funding, reporting, and administrative requirements.

This section includes:

- Student pathways under the REA.
- School board obligations and administrative processes.
- Student enrolment and reporting requirements.
- Payment processes and timelines.
- Student Information Reports.
- Full-Time Equivalent (FTE) calculations.
- Audit and record-keeping requirements.

Please note that depending on where a student wishes to attend school, different reporting, funding, and payment processes apply. This section provides guidance for both students wishing to attend a school of a school board and students wishing to attend a First Nation School.

Pathway A: Student attending a school of a School board

School board obligations and administrative processes

Once written notice has been provided and validated, a school board must admit the student to a school of a school board and charge the First Nation Entity the appropriate base fee and where applicable, any additional charges agreed upon through the Additionally Negotiated Agreements.

School boards' administrative processes' must ensure that accurate, up-to-date information is reported to the ministry in accordance with the established deadlines. This will require:

- Regular collection of REA student registration information from schools for consolidating ministry reporting (i.e., written notice forms and related data to complete ministry reporting);
 - Schools will be required to retain copies of the written notice forms, student registration information and Student Enrolment Lists in accordance with ministry auditing guidelines as outlined in the [Enrolment Register](#)

[Instructions for Elementary and Secondary Schools](#) for funding purposes and to support fees charged to First Nation Entities.

- Collection and reconciliation of student enrolment information from First Nation Entities and/or Schools following each count date (this must be reconciled against student registration information from schools);
 - The ministry has set deadlines for reporting by First Nation Entities and school boards.
 - School boards will be required to prepare a Student Enrolment List which lists the students attending a school of a school board under the REA and must be submitted to each First Nation Entity.
- School boards are to retain copies of the documentation received from the First Nation Entities for auditing purposes.

Payment Process, Reporting and Payment Timelines

Payment Process

To help ensure transparent processes for all parties, the ministry has established a standardized payment process for flowing funds and charging fees. This includes specific documentation requirements and submission timelines which apply to school boards and First Nation Entities and/or Schools.

To support the flow of funding and fees charged, students attending schools under the REA will be identified on an ongoing basis each year. This will help initiate the payment process and will be based on student enrolment on two dates in each school year, referred to as “count dates¹⁴”.

Important Note: Funding will be provided only for students and schools with documented eligibility requirements in place. Refer to [Table 1.1: Summary of Eligibility](#) for further details regarding eligibility and refer to [Table 2.1: Summary of Documentation Requirements and Payment Timelines](#) for timelines impacting payment.

Student Enrolment List

The school board must provide a consolidated Student Enrolment List which lists the students for whom a First Nation Entity has provided written notice. Student Enrolment Lists must be submitted to each First Nation Entity with students attending a school of the board under the REA.

The Student Enrolment List **must include** an attestation from the Chief Executive

¹⁴ Last school day of October and March.

Officer/Director of Education at the school board confirming the submission's accuracy as well as the following student information:

- Ontario Education Number (OEN) (as applicable);
- Full name (i.e., surname and first name);
- Date of birth;
- Grade level;
- School name;
- School semester type; and,
- Full-Time Equivalency (FTE) status (see [Determining FTE Status](#) within this section for calculation details).

School boards are encouraged to provide student timetables as part of the verification process for funding purposes. School boards may also provide other documentation (e.g., copy of written notice forms, confirmation of student's status) to the First Nation Entity, as requested, and in accordance with the school board's policies and its obligations under relevant legislation, including the [Education Act](#) and the [Municipal Freedom of Information and Protection of Privacy Act](#).

A template Student Enrolment List is provided as [Appendix D](#) for reference.

Submitting the Student Enrolment List:

- School boards must submit one consolidated Student Enrolment List to each First Nation Entity within 30 days following the two count dates in each school year (i.e., within 30 days following the last school day of October and March). This document may be submitted electronically or by post.
- The Student Enrolment List **must include payment information** with the submission so that First Nation Entities can arrange payment accordingly.
 - **School boards will set payment deadlines** for the First Nation Entity of within 90 days from the submission of the Student Enrolment List.
- The school board will send the Student Enrolment List to the First Nation Entity named on the written notice submitted for each student to the attention of the contact named on the written notice.
- Student Enrolment Lists are to be sent to First Nation Entities by school boards based on the timelines specified in [Table 2.1: Summary of Documentation Requirements and Payment Timelines](#). Late submission will be processed as part of the subsequent payment cycle.
- To make alternative arrangements for the submission of documentation or payment, First Nation Entities are asked to work directly with the school boards.

Upon the First Nation Entity's Receipt of the Student Enrolment List:

- First Nation Entities are responsible for reviewing the submission and validating the components to their satisfaction.

- If additional information is required to provide timely payments, the First Nation Entity should connect with the school board directly.

Payment Timelines

Important Note: Funding can only be provided for students with documented eligibility requirements in place. Refer to [Table 1.2: Summary of Student Eligibility](#) for details on how students must document eligibility.

[Table 2.1: Summary of Documentation Requirements and Payment Timelines](#) below outlines the documentation requirements, timelines, and reporting dates for First Nation Entities and/or Schools and school boards for each payment.

Table 2.1: Summary of Documentation Requirements and Payment Timelines

Associated Count Date	Student Enrolment List Due to First Nation Entities	Payment Due to Boards
Last school day of October: October 30, 2026	November 29, 2026	<i>A payment due date for First Nation Entities should be included with the Student Enrolment List submission. The payment due date must be within 90 days of Student Enrolment List Submission date.</i> Last possible date for payment: February 27, 2027.
Last school day of March: March 31, 2027	April 30, 2027	<i>A payment due date for First Nation Entities should be included with the Student Enrolment List submission. The payment due date must be within 90 days of Student Enrolment List Submission date.</i> Last possible date for payment: July 29, 2027.

Pathway B: Student attending a First Nation School

School board obligations and administrative processes

Once written notice has been provided and validated, a school board must provide base fee funding and any other charges agreed upon through additionally negotiated agreements for each student attending an eligible First Nation School. The ministry will provide base fee funding to school boards to support the base fee payments to First Nation Entities.

School boards must establish administrative processes to ensure accurate, up-to-date information is reported to the ministry in accordance with the established deadlines. This will require:

- Regular collection of REA student registration information from schools for consolidating ministry reporting (i.e., written notice forms and related data to complete ministry reporting);
 - Schools will be required to retain copies of the written notice forms, student registration information and Student Enrolment Lists in accordance with ministry auditing guidelines as outlined in the [Enrolment Register Instructions for Elementary and Secondary Schools](#) for funding purposes.
- Collection and reconciliation of student enrolment information from First Nation Entities and/or Schools following each count date (this must be reconciled against student registration information from schools);
 - The ministry has set deadlines for reporting by First Nation Entities and school boards.
- School boards are required to submit a Student Information Report to the ministry, documenting pupils of the board who are attending a First Nation School. Further details on the Student Information Report are provided in this section below.
- Monitoring and tracking payments to First Nation Entities based on student reporting; and,
School boards are to retain copies of the documentation received from the First Nation Entities for auditing purposes.

Payment Process, Reporting, Student Information Report and Payment Timelines

Payment Process

To help ensure transparent processes for all parties, the ministry has established a standardized payment process for flowing funds and charging fees. This includes specific documentation requirements and submission timelines which apply to school boards and First Nation Entities and/or Schools.

To support the flow of funding and fees charged, students attending schools under the

REA will be identified on an ongoing basis each year. This will help initiate the payment process and will be based on student enrolment on two dates in each school year, referred to as “count dates¹⁵”.

Important Note: Funding will be provided only for students and schools with documented eligibility requirements in place. Refer to [Table 1.1: Summary of Eligibility](#) for further details regarding eligibility and refer to [Table 2.2: Summary of Documentation Requirements and Payment Timelines](#) for timelines impacting payment.

Student Enrolment List

First Nation Entities and/or Schools are required to provide a **complete** list of students attending their respective schools under the REA (the “Student Enrolment List”) as of the count dates of a given school year.

The Student Enrolment List **must include** an attestation from the First Nation Entity and/or School confirming the submission’s accuracy as well as the following student information:

- Ontario Education Number (OEN) (as applicable);
- Full name (i.e., surname and first name);
- Date of birth;
- Grade level;
- School name;
- School semester type; and,
- Full-Time Equivalency (FTE) status (see Determining Full-Time Equivalent (FTE) status within this section for calculation details).

First Nation Entities and/or Schools are encouraged to provide student timetables as part of the verification process for funding purposes.

Payments can only be provided for students by the school board at which they are registered (i.e., the student’s “home” school board). Student Enrolment Lists must be provided to each “home” school board for payment purposes.

A template Student Enrolment List is provided as [Appendix D](#) for reference. First Nation Entities may submit information in another format as long as the information from the fields identified in the template are included.

¹⁵ October 31 and March 31.

Submitting the Student Enrolment List:

- Student Enrolment Lists must be provided to each school board¹⁶ where REA students are registered¹⁷.
- The First Nation Entity and/or School will send the Student Enrolment List to the attention of both the Supervisory Officer responsible for Indigenous Education and the Business Supervisory Officer at the school board office for payment purposes. This document may be submitted electronically or by post.
- Include payment information with the submission of your Student Enrolment List so that the school board can make payments per the payment schedule timeline.
- Student Enrolment Lists are to be sent to school boards by First Nation Entities and/or Schools based on the timelines specified in Payment Timelines below. Late submission will be processed as part of the subsequent payment cycle.

Upon the School Board's Receipt of the Student Enrolment List:

- If there are students included on the Student Enrolment List provided by the First Nation Entity who are not on the board's Student Information Report, notify the First Nation Entity as quickly as possible to allow for proper updates.
- School boards must confirm that payment information has been included. If additional information is required to provide timely payments, the school board should connect with the First Nation Entity directly.

Student Information Report

The Student Information Report acts as an 'Enrolment Register for Elementary and Secondary Schools' for pupils of the board attending First Nation Schools under the REA¹⁸ and is **submitted to the ministry by school boards** through the Ontario School Information System (OnSIS) application. To complete the report, school boards will refer to the written notice for each student (provided by schools of the school board) and the Student Enrolment List (provided by First Nation Entities and/or Schools).

It is the responsibility of the school board to include all relevant information in the Student Information Report and **ensure these students are not reported in the 'Enrolment Register for Elementary and Secondary Schools' for day school students** (i.e., remove the students from the Enrolment Register for day school students if the student is already registered as a pupil of the board).

¹⁶ Many First Nation Schools will have students from multiple school boards. First Nation Entities are asked to identify their REA students by their "home" school board and the OEN assigned to that student.

¹⁷ The submitted Student Enrolment List should align with the students on each school board's Student Information Report.

¹⁸ **Note:** Do not include First Nation students attending a school of a school board under section 188 of the *Education Act* (i.e., the REA or existing ESA) on the Student Information Report. These students will continue to be recorded as "Other Pupils" on the enrolment register. Refer to the [Enrolment Register Instructions for Elementary and Secondary Schools](#) for further details.

The Student Information Report must be submitted to the ministry up to four times per school year through OnSIS. See [Table 2.2: Summary of Documentation Requirements and Payment Timelines](#) for submission timelines. The ministry will review submissions and provide base fee funding to the school board for eligible students. The ministry will also provide any additionally negotiated funding for supports and services, where applicable, subject to the documentation, approval and reimbursement processes outlined in Section 3: Additional Supports and Services. School boards will then make payments to the First Nation Entity (identified on the Student Enrolment Lists).

- Email OnSIS_SISOn@Ontario.ca should you require support or detailed instructions for submitting the Student Information Report through OnSIS.

Late submissions will be processed as part of the subsequent payment cycle. If the payment is late by more than one year, the school board should contact the [Finance Officer](#) assigned to the board and submit the prior year information separately from the current year submission.

Payment Timelines

Important Note: Funding can only be provided for students and schools with documented eligibility requirements in place. Refer to [Table 1.1: Summary of School Eligibility and Table 1.2: Summary of Student Eligibility](#) or details on how students and school must document eligibility.

[Table 2.2: Summary of Documentation Requirements and Payment Timelines](#) outlines the documentation requirements, timelines, and reporting dates for First Nation Entities and/or Schools and school boards for each payment.

The payment schedule reflects the payment school boards are required to make to First Nation Entities and/or Schools based on school-level information and documentation available at the time of processing; school boards are expected to set deadlines and manage school-level reporting internally.

School boards may provide earlier or more frequent payments at their discretion and work with First Nation Entities directly to arrange adjustments to the schedule.

Table 2.2: Summary of Documentation Requirements and Payment Timelines

Payment Description	Documentation Requirements		Due Dates		Payment Schedule	
	First Nation Entities	School Boards	To School Boards	To the Ministry	To School Boards ¹⁹	To First Nation Entities ²⁰

¹⁹ The ministry will only flow one lump sum to the school board for each payment. It is the school board's responsibility to flow payments to each First Nation Entity accordingly.

²⁰ Payment must be provided to the First Nation Entity within 10 business days of the school board's receipt from the ministry

Preliminary Payment	Completed written notices and/or number of students on an existing RESA.	Student Information Report – Section A & B	September 30 th	10 th business day in October	Third week of November	First week of December
Second Payment	Student Enrolment List	Student Information Report – Section A, B & C	Last business day in November	Last business day in December	Third week of February	First week of March
Third Payment	Student Enrolment List	Student Information Report – Section A, B, C & D	Last business day in April	Last business day in May	Third week of July	First week of August
Fourth Payment ²¹	Student Enrolment List	Student Information Report – Section A, B, C & D	Last business day in July	Last business day in August	Third week of October	First week of November

Table 2.3: Summary of Payment Cycle

	Covering Period	Conventional Model	Quadmaster Model
Preliminary Payment	September 1 to November 30	Based on estimated registration of eligible students.	Based on estimated registration of eligible students.
Second Payment	December 1 to March 31 A reconciliation of the preliminary payment will be made	Based on total actual FTE of active students at the October count date.	Based on total estimated FTE of active students at the October count date.
Third Payment	April 1 to June 30 A reconciliation of the second payment	Based on total actual FTE of active students at the March count	Based on total actual FTE of active students at the October count

²¹ **Note:** This payment is not required for schools which adopted a conventional model and submitted third payment information.

	Covering Period	Conventional Model	Quadmester Model
	will be made.	date.	date and the total estimated FTE of active students at the March count date.
Fourth Payment (Not required for schools which adopted a conventional model and submitted third payment information)	April 1 to June 30 A reconciliation of the second/third payment will be made.	Based on total actual FTE of active students at the March count date.	Based on total actual FTE of active students at the March count date.

Determining Full-Time Equivalent (FTE) status

The full-time equivalent (FTE) status follows the provincial guidelines outlined in the [Calculation of Average Daily Enrolment \(ADE\) part of the annual Core Ed regulation](#).

A student's FTE is calculated by the average number of minutes of instruction per day *for which the student is enrolled*. The student's FTE by the end of the school year is the average of the FTE status determined on both the October and March count dates of that given school year.

If the average enrolled minutes of instruction is equal to or greater than 210 minutes per day, the FTE status for that student is deemed to be a full-time student for that count date (i.e. the FTE status equals 1 on the last school day of October or March of a given school year).

If the average enrolled minutes of instruction is less than 210 minutes per day, the FTE status is determined by taking the number of minutes of instruction for which the student is enrolled in a cycle²², dividing that figure by the product of 300²³ multiplied by the number of days in the cycle²⁴.

If a student is a supervised alternative learning pupil, then the student is only required to be enrolled in classroom instruction for an average of 70 minutes or more per day to be

²² "Cycle" means the number of school days for which a schedule of classes in a school continues before it's repeated.

²³ The minimum number of instructional minutes that school boards are required to provide their students each school day.

²⁴ Formula for calculation: (number of enrolled minutes of instruction) divided by (300 times number of days in the cycle)

considered a full-time student.

Note: For students who are participating in remote learning, a timetable must be available to reflect student schedules as if students were to return to in-class instruction for the 2026-27 school year.

Audits

The ministry requires that, for audit purposes, pupil enrolment records and various related documents be retained for the **current school year and the previous two school years**. Retention beyond that minimum period is to be carried out in accordance with the school board's record management program and any other applicable record retention requirements for the board.

First Nation Schools and school boards will be required to provide records such as student timetables or a pupil eligibility attestation form as part of the verification process for funding purposes.

Section 3: Additional supports and services

This section outlines the services and supports for which funding may be provided **in addition** to the base fee.

School boards and First Nation Entities may negotiate additional services and supports for which funding may be provided, in addition to the base fee. Additional funding may only be negotiated for the following:

1. Special Education for the following:
 - Additional Special Education Staffing - to support the health and/or safety of students with special education needs;
 - Specialized Equipment – for the purchase of specialized equipment that may be required by students with special education needs;
2. Transportation Costs; and,
3. Indigenous Languages and First Nations, Métis and Inuit Studies Courses - for courses not already being offered at the school the student is attending.

Additional funding may only be provided where a **written agreement** is in place. While certain operational roles and responsibilities described in this section may be carried out by the school attended by the student ²⁵and the Other Party²⁶, any written agreement must be entered into between the applicable school board and the applicable First Nation Entity, in accordance with *sections 185 (6) and 188 (1) (1.7) of the Education Act*.

The agreement must identify:

- the service or support being provided;
- the amount payable;
- the effective date of the agreement; and,
- any applicable terms and conditions.

Guiding Principles

School boards are expected to provide equitable supports and services to all students, including those attending under the REA. School boards have the flexibility to determine school-level programs and services based on local needs. While the ministry supports

²⁵ For the purposes of this section, “school attended by the student” refers to the school in which the student is currently enrolled, whether a First Nations School/Entity or a school of a school board. This term is used solely for ease of reading to help readers follow the applicable student pathway and associated operational responsibilities.

²⁶ For the purposes of this section, “Other Party” refers to the school that the student intends to transfer to, whether a First Nations School/Entity or a school of a school board. This term is used solely for ease of reading to help readers follow the applicable student pathway and associated operational responsibilities.

strong relationships between First Nation Entities and school boards, and recognizes the importance of fostering collaborative relationships through additional agreements beyond the base fee, the ministry is not involved in or a party to agreements negotiated between First Nation Entities and school boards.

When considering additional services and supports, school boards and First Nation Entities should:

- work collaboratively and in good faith;
- focus on the educational needs of the student;
- use existing student documentation wherever possible;
- avoid unnecessary administrative burden and delays; and,
- ensure decisions are supported by appropriate documentation.

A. Additional special education staffing

Purpose

Additional special education staffing supports may be negotiated for students with extraordinarily high needs who require additional staff supports to address their health and/or safety needs during the school day.

The level of staffing support and associated funding is determined through agreement between the two parties: the school board and the First Nation Entity.

Maximum funding amount

For the 2026–27 school year, the negotiated amount for additional special education staffing must not exceed:

\$33,789 per student per school year.

Documentation requirements

The school attended by the student is responsible for preparing the following documentation required to support negotiations regarding additional staffing.

Table 3.1: Summary of Documentation for Additional Special Education Staffing

Document	Purpose
Individual Education Plan (IEP)	Describes the student's strengths, needs, programs and services.
Summary of Needs	Describes the student's health and/or safety needs and how staff supports are provided throughout the school day.
Staff Support Information	Describes the level of staffing support being provided and forms the basis of the negotiated amount.

The parties may determine the format of the Staff Support Information document provided it clearly describes the staffing support being delivered.

Roles and responsibilities

School attended by the student

The staff of the student's school is responsible for:

- assessing the student's need for additional staffing supports;
- informing the other Party about the student's needs;
- preparing and sharing the required documentation with the other party; and
- participating in negotiations regarding the level of support required.

Other party

The other party is responsible for:

- reviewing the documentation provided;
- determining whether sufficient information has been received;
- participating in negotiations in good faith; and
- confirming any negotiated funding amount through a written agreement.

Ministry reimbursement

School boards may seek reimbursement from the ministry for negotiated additional special education staffing amounts up to \$33,789 per student per school year.

To be eligible for reimbursement, school boards must:

- have an executed, written agreement in place with the First Nation Entity for special education staffing;
- ensure the student meets applicable Special Incidence Portion (SIP) criteria as set out in the [*Special Education Funding Guidelines: Special Incidence Portion \(SIP\), 2022-23*](#);
- ensure the amount claimed for reimbursement is not greater than \$33,789 per student per school year which is the maximum for the current school year;
- on a timely basis, submit required documentation (as per [Table 2.2: Summary of Documentation Requirements and Payment Timelines](#) and [Table 3.1: Summary of Documentation for Additional Special Education Staffing](#)) to the Director of the Field Services Branch at the Ministry of Education for review; and for the purposes of REA, retain supporting records for the current school year and the previous two school years (other retention obligations may apply).

Note: All documentation submitted by a board in support of request for ministry reimbursement for additional special education staffing under REA is subject to review

and audit by the ministry.

B. Specialized equipment

Purpose

Funding for specialized equipment may be negotiated where equipment is required to support a student's access to education and has been recommended through appropriate professional assessment and documentation.

Equipment must directly support the student's special education needs and educational participation with the underlying educational need for the equipment outlined in the student's IEP.

Specialized equipment support and associated funding is determined through agreement between the school board and the First Nation Entity.

Eligible costs

Eligible costs may include:

- purchase or lease of specialized equipment to address a learning need and outlined in the IEP;
- service contracts;
- installation costs;
- shipping costs; and,
- training required to make the equipment operational.

Deductible

Where a deductible is included in an agreement, it must not exceed:

\$800 per student per school year.

Documentation requirements

Table 3.2: Summary of Required Documentation for Special Education Equipment Costs

Document	Purpose
Individual Education Plan (IEP)	Documents the student's strengths, needs, programs and services.
Professional Assessment	Identifies the student's needs and recommends the equipment required in functional language.
Proof of Purchase	Paid invoice or equivalent documentation confirming costs incurred.

The professional assessment must be completed by a qualified professional. The ministry will review documentation submitted and confirm eligibility.

Roles and responsibilities

School attended by the student

The staff of the student's school is responsible for:

- identifying learning needs and corresponding equipment needs;
- obtaining required assessments and supporting documentation;
- informing the other party about the student's needs;
- providing estimated costs before purchase where applicable;
- providing proof of purchase after equipment is obtained; and,
- participating in funding discussions with the other party.

Other party

The other party is responsible for:

- reviewing the documentation provided;
- confirming that documentation supports the request;
- participating in negotiations in good faith; and,
documenting any agreed-upon funding arrangement.

Equipment transfer

As a best practice, specialized equipment should accompany the student when transferring between schools.

Where special circumstances exist, including situations where equipment cannot reasonably be moved, the parties should negotiate alternate arrangements.

Ministry reimbursement

School boards may seek reimbursement from the ministry for negotiated specialized equipment costs.

To be eligible for reimbursement, school boards must:

- have a written agreement in place;
- ensure that the student's need for specialized equipment, and the specialized equipment itself, meets the criteria set out in the [*Special Education Funding Guidelines: Special Equipment Amount \(SEA\), 2023-24*](#);
- ensure that any deductible does not exceed \$800 per student, per school year;
- on a timely basis, submit required documentation (table above) to the Director of the Field Services Branch at the Ministry of Education for review; and
- retain supporting records for the current school year and the previous two school

years (other retention schedules may apply).

The ministry will review documentation submitted and confirm eligibility.

Note: All documentation submitted by a board used in support of a request for ministry reimbursement for specialized equipment under REA is subject to review and audit by the ministry.

C. Transportation

Transportation costs are not included in the REA base fee.

School boards and First Nation Entities may negotiate transportation funding through a separate agreement.

D. Indigenous Languages and First Nations, Métis and Inuit Studies Courses

Funding for Indigenous Languages and First Nations, Métis and Inuit Studies courses is generally included in the REA base fee.

Additional funding may be negotiated only where the requested course is not already offered by the school attended by the student.

Section 4: Administration

This section outlines administrative provisions that support consistent implementation of the REA across Ontario.

This section includes:

- Calculation of elementary and secondary base fees.
- Payment obligations and arrears.
- Existing agreements and transition considerations.
- First Nation trustee representation.

A. Calculation of fees

This section provides an overview of how elementary and secondary base fees are calculated under the REA. It explains the purpose of the base fee, how fees are determined through the provincial education funding formula and where to access school board-specific fee amounts and supporting calculations.

The “base fee” is the amount that a school board is required to charge or pay a First Nation Entity for an elementary or secondary student²⁷ attending school under REA.

The elementary and secondary base fees, unique to each school board, are per pupil amounts set out in regulation. There is one base fee for elementary students and one base fee for secondary students in each school board. The base fees are updated annually in regulation to reflect changes in enrolment as well as adjustments to formulas, such as benchmark updates.

School boards do not determine their elementary or secondary base fee. The base fee is designed to estimate the average incremental cost of accommodating an additional student at any given school board. The base fees are determined using a standardized calculation that is derived from the same formulas as the Core Ed (with modifications, where necessary). This means the base fee uses most of the elements of the provincial funding formula (the Core Ed) that pertain to an additional student in the regular school day within any given school board.

For further details, see [O. Reg. 261/19 \(Reciprocal Education Approach\)](#), the annual Fees regulation and the base fee calculations set out in the Enrolment section of the annual [Core Education Funding: Technical Guide for School Boards](#).

A list of each school board’s elementary and secondary base fees, based on their

²⁷ Proportional to their enrolment. See Determining Full-Time Equivalent (FTE) status.

estimates for the given school year, will be posted on the ministry's website in advance of each school year. School boards will also have access to their base fee calculations through the Education Financial Information System (EFIS).

Please see [Appendix A](#) for details on the Core Ed allocations that are included, partially included or excluded from the 2026-27 elementary and secondary REA base fee calculations.

B. Late payments and arrears

This section provides information for First Nation Entities and school boards in the case of arrears.

This section includes:

- School board obligations.
- Steps for First Nation Entities to take in the event of late payment.
- Overview of regulatory conditions regarding arrears.

School board obligations for students attending a First Nation School

School boards are required to:

- Flow base fee funding for each student to the First Nation Entity when eligibility criteria and other requirements are met (e.g., complete written notice has been received).
- Meet the reporting and payment timelines outlined in Table 2.2: Summary of Documentation Requirements and Payment Timelines, provided the necessary documentation is received from First Nation Entities.
- Communicate with First Nation Entities to notify them of any issues with documentation received as soon as possible.
- Be familiar with the reporting and payment schedule and maintain detailed records of documentation and payments related to REA students.

Processes have been established to ensure consistent and transparent timelines for all parties. The reporting schedule and payment timelines have been outlined in [Section 2: Student Pathways – Pathway B - Reporting and Payment Processes and Timelines - Payment Timelines](#).

Steps for First Nation Entities to take in the event of late payment

If a scheduled payment has not been received within one week of the payment timelines outlined in [Table 2.1 and Table 2.2: Summary of Documentation Requirements and Payment Timelines](#), First Nation Entities are encouraged to contact the school board directly to confirm the status of the payment.

School boards may also contact First Nation Entities during their reconciliation process to

verify documentation requirements (i.e., names of eligible schools, written notice submissions).

First Nation Entities and/or Schools may also contact the Indigenous Education Office of the ministry if there are payment issues that require ministry clarification.

Overview of regulatory conditions regarding arrears

School boards must admit all eligible students to a school of the board where complete written notice was received by the board. For First Nation students that ordinarily reside on-reserve and are admitted by a board, the school board must charge the First Nation Entity the elementary or secondary base fee for each student.

Where a student is attending a First Nation School, school boards should not be in a position of arrears with the First Nation Entity.

Note: If the First Nation Entity is in arrears, school boards may not deny admission to eligible students.

[O. Reg. 261/19 \(Reciprocal Education Approach\)](#) specifies one option that a school board may consider if a First Nation Entity is in arrears. In these situations, the school board may reduce the amount it pays to a First Nation Entity for students attending that Entity's school by the amount that is owed by the same Entity to the school board for First Nation students attending a school of that board.

In calculating the amount related to arrears that the school board may deduct from the amount paid to the First Nation Entity, boards are required to comply with the following parameters:

- The amount will be limited to overdue/outstanding base fee amounts and would not apply to any fees owed in relation to additional negotiated services and supports;
- The amount will be limited to base fee amounts owed after September 1, 2019 (i.e., any fees charged or owed prior to September 1, 2019, could not be deducted from the amount paid to the First Nation Entity); and,
- A school board may not apply interest to the amount owed by the First Nation Entity.

C. Existing agreements

This section outlines the impact of the REA on existing agreements (ESAs and RESAs).

This section includes:

- Conditions around the continuation of existing agreements.
- Transitions of current agreements to the REA.

Conditions around continuation of existing agreements

Existing agreements²⁸ may remain in effect until the agreement expires or is terminated by both parties.

- Existing ESAs are subject to the condition that the elementary or secondary base fee in the annual [Fees regulation](#) applies.
- Existing RESAs are subject to the condition that the elementary or secondary base fee that is paid to the First Nation Entity must be at least the elementary or secondary base fee set out in regulation.

Processes for identifying enrolment and payments outlined in [Payment Process, Reporting and Payment Timelines](#), as well as [Table 1.2](#) and [2.2](#) (Summary of Documentation Requirements and Payment Timelines), [Table 2.3: Summary of Payment Cycle](#) should be followed, even if there is an existing agreement in place.

Note: First Nation Entities and/or Schools are expected to report the current RESAs in the Student Enrolment List submitted to school boards. School boards are expected to report the current ESAs in the Student Enrolment List submitted to First Nation Entities to support the invoicing process.

- School boards are required to include the RESAs reported by the First Nation Entity and/or School in the Student Information Report that is submitted to the ministry for funding purposes.

Transition of existing agreements to the REA

Where an existing ESA or RESA expires or is terminated, First Nation Entities and parents, guardians, students or Another Authorized Person **must initiate the REA process by delivering a written notice** form to the school board (refer to [Section 1: Written Notice](#) and [Section 2: Student Pathways](#))

If the student is already registered at the school of the school board, the student does not need to re-register at the school.

D. First Nation Trustees

This section provides information on First Nation representation on school boards through First Nation trustees. It outlines the legislative framework, eligibility thresholds, and appointment requirements that support First Nation participation in local educational governance and decision-making.

Under the *Education Act*, and as outlined in [O. Reg. 462/97 \(First Nations Representation on Boards\)](#), students attending schools of a school board under an ESA or the REA may be entitled to representation by a First Nation trustee.

²⁸ Existing agreements are those Education Services Agreements (ESAs) or Reverse Education Services Agreements (RESAs) that were entered into prior to September 1, 2019, and have not expired or been terminated.

The thresholds for First Nation trustee appointments, outlined in [O. Reg. 462/97](#), where the number of First Nation students attending schools of a school board under an ESA or the REA are as follows:

Enrolment	Number of First Nation Trustees
Fewer than the lesser of: • 100 students; • 10% of the average daily enrolment (ADE) of the school board	The First Nation Entity(ies) may name one person and the school board <u>has discretion to</u> appoint them to be a member of the board.
100 students <u>or</u> 10% of the ADE of the school board	The First Nation Entity(ies) may name one person and the school board <u>shall</u> appoint them to be a member of the board.
Exceeds 25% of the ADE of the school board	The First Nation Entity(ies) may name two persons and the school board <u>shall</u> appoint them to be members of the board.

For more information, school boards and First Nations should refer to the regulation ([O. Reg. 462/97](#)) noted above.

GLOSSARY OF TERMS

Another Authorized Person

- a person who is authorized by the parent, guardian, as defined in the *Education Act* or, in some instances, the student, to provide the notice; or
- a person who facilitates the pupil or person's access to education; or
- a person from the pupil or person's extended family, as defined in the *Child, Youth and Family Services Act, 2017* as follows:
 - *"Extended family" means persons to whom a child is related, including through a spousal relationship or adoption and, in the case of a First Nation, Inuk or Métis child, includes any member of,*
 - *a band of which the child is a member,*
 - *a band with which the child identifies,*
 - *a First Nations, Inuit or Métis community of which the child is a member, and*
 - *a First Nations, Inuit or Métis community with which the child identifies.*

Conventional delivery model

Delivery of student instruction and timetables based on an annual (non-semestered) or semestered program running from September to June.

Core Education Funding (Core Ed)

The ministry provides most of the operating funding to Ontario's school boards through the annual Core Ed, also known as "the funding formula."

The funding formula is a collection of allocations described in detail in an annual regulation made under the *Education Act*. Funding entitlements for school boards can be generated on a per-pupil, per-school, or per-board basis depending on the structure of each allocation within the regulation for Core Ed.

The funding formula is based on various indicators to address cost drivers; that is, school boards receive funding based on what they need to serve all students at comparable levels across Ontario. Because cost structures will vary from school board to school board, the average funding per student varies across school boards.

Education Services Agreement (ESA)

An agreement between a First Nation Entity and a school board which was required prior to the introduction of the REA for First Nations students living on-reserve to attend a school of a school board.

Under the REA, ESAs entered into before September 1, 2019, may remain in effect until the agreement expires or is terminated. Any such ESA will be subject to the condition that the fee as set out in the annual Fees regulation applies.

Eligible school

A school which is listed in Table 1 of section 3 of [O. Reg. 261/19](#) or has provided documentation to the ministry that demonstrates that it is:

- a. operated by a First Nation Entity (definition below); and
- b. does not charge tuition to students or their parents or guardians for elements of a classroom education that are required by, and generally common to, all students.

The ministry manages an active list of eligible schools [here](#).

Eligible schools may be operated by First Nations or the federal government and may be located on- or off-reserve.

Note: First Nation School eligibility is only applicable where a student wishes to attend a First Nation School under the REA.

First Nation Entity (or Eligible Entity)

Entities which operate eligible schools which may participate in the REA.

These entities are:

- bands
- councils of bands
- the Crown in right of Canada
- education authorities that are authorized by a band or a council of a band or by the Crown in right of Canada to provide elementary or secondary education.

First Nation School

First Nation-operated and/or federally-operated schools.

“Home” School Board

The school board in which the student is currently registered, for the purposes of attending a First Nation School under the REA. Refer to the term “School Boards” in this glossary for a definition of a school board.

Other Pupil

A student who does not generate funding for the school board through the Core Ed.

Under the Calculation of Average Daily Enrolment (ADE) part of the annual Core Ed regulation, an “**other pupil**” is generally described as:

- A student who is registered under the *Indian Act* and who resides on reserve;
- An international student (e.g., in Canada on a study permit and is required to pay fees); or
- A student whose parent or guardian resides outside of Ontario (e.g., in other provinces such as Quebec or internationally) and the pupil was either not counted as a pupil of a board in the previous school year or is attending a school

solely through online or remote learning.

Pupil of the Board

A pupil who, under the Core Ed, is eligible to be enrolled in a school of a school board and generates funding through the Core Ed.

Quadmester delivery model

Where delivery of student courses and timetables is divided into terms which are each equivalent to one quarter of an annual school year (September to June), typically only secondary school programs.

Reciprocal Education Approach (REA)

The REA is a framework supported by the *Education Act* and regulations made under the Act. It is intended to improve access to education for First Nations students by eliminating the need for school boards and First Nations Entities to negotiate and enter into Education Service Agreements (ESAs) or Reverse Education Service Agreements (RESAs).

In accordance with requirements set out in the legislation, eligible students would be admitted to a school of a school board. Similarly, in the reverse context, school boards would be required to support eligible students to attend an eligible First Nation School, subject to the First Nation School's admission policies.

The REA sets out reciprocal elementary and secondary base fees which school boards will be required to pay or charge First Nation Entities. Specific processes are also set out in policy with respect to the negotiation of additional services and supports under the REA.

Reverse Education Services Agreement (RESA)

An agreement between a First Nation Entity and a school board which was required prior to the introduction of the REA for students who reside off-reserve to attend a First Nation-operated or federally-operated school and receive tuition funding from a school board.

Under the REA, RESAs entered into before September 1, 2019, may remain in effect until the agreement expires or is terminated. Any existing RESAs will be subject to the condition that the fee that is to be paid to the First Nation Entity must be at least the elementary or secondary base fee.

School Boards

Ontario's 72 district school boards operate the vast majority of the province's publicly-funded schools. In the context of this document, "school boards" also refers to ten school authorities, including four isolate board school authorities and six section 68 school authorities. The school boards administer the funding they receive from the province for their schools.

School boards are responsible for various aspects of education, including:

- determining the number, size and location of schools;
- building, equipping and furnishing schools;

- providing education programs that meet the needs of the school community, including needs for special education;
- managing funds allocated by the province to support all board activities, including education programs for elementary and secondary school students, and the building and maintenance of schools;
- enforcing the student attendance provisions of the *Education Act*; and
- ensuring schools comply with the *Education Act*, its regulations and any policies made under the Act.

School of a School Board

One or more physical school facility/facilities operated by the school board and located on a single campus, or a remote learning school.

A physical school is identified as:

- an elementary school when it consists of only elementary school facilities;
- a secondary school when it consists of only secondary school facilities;
- a combined elementary/secondary school when a school consists of both elementary and secondary school facilities (for example, Grades 7 and 8 with Grades 9 to 12).

Student Enrolment List

This is a list of students that both school boards and First Nation Entities will prepare as documentation showing that the students for whom written notice were received continue to be active students on the enrolment count dates.

Student Information Report

A reporting template which documents pupils of the board attending First Nation Schools and is submitted to the ministry by school boards through the OnSIS application.

Special Incidence Portion (SIP) Funding

Through the Complex Supports Allocation, funding for SIP is intended to support students with extraordinarily high needs who require more than two full-time staff to address their health and/or safety needs, and those of others at their school.

For 2026-27 REA, the process for negotiating additional special education staffing amounts will continue to reflect the 2022-23 claims-based approach consistent with the [Special Education Funding Guidelines: 2022-23 Special Incidence Portion \(SIP\)](#). As in 2025-26 REA, the maximum claims-based amount in the 2026-27 REA has been updated to reflect annual benchmark updates.

Specialized Equipment Allocation (SEA)

This funding from the ministry supports the purchase of equipment that may be required by students with special education needs. There are two components to this allocation for school boards: The SEA Formula component and the SEA Claims-Based component.

For 2026-27 REA, the ministry will continue with the SEA policy from 2023-24.

Written Notice

The required documentation to initiate the REA process.

Receipt by the school board of a complete written notice form initiates the school board's obligation to either admit the student to a school of the board or provide for the admission of the student to an eligible First Nation School. Written notice must be provided by:

- A First Nation Entity, i.e. a band; a council of a band; the Crown in right of Canada; or an education authority authorised by a band, council of a band, or the Crown in right of Canada, and
- The student's parent, guardian, where the student is an adult (18 years of age or older) or has withdrawn from parental control, by the student themselves, or by Another Authorized Person, as described in Sections 1 and 2 of these Instructions.

APPENDIX A: FUNDS/ALLOCATIONS INCLUDED IN THE ELEMENTARY AND SECONDARY BASE FEES

The base fee is designed to estimate the average incremental cost of accommodating an additional student at any given school board. The base fees are determined using a standardized calculation that is derived from the same formulas as the Core Ed (with modifications, where necessary). This means the base fee uses most of the elements of the provincial funding formula (the Core Ed) that pertain to an additional student in the regular school day within any given school board.

The table below outlines the components of each Core Ed allocation for 2026-27 base fee calculations per Average Daily Enrolment (ADE). This table, which is also set out in the Enrolment section of the [2026-27 Technical Guide for School Boards](#), is based primarily on the 2026-27 Core Ed and is subject to change based on year-over-year changes to the Core Ed.

As noted in the table, some amounts are excluded from the base fee (e.g., Student Transportation Fund), and most components of the Continuing Education and Other Programs Allocation are fully excluded from this base fee calculation. Base fee calculations are expected to be set out in the annual *Calculation of Fees for Pupils for the School Board Fiscal Year* regulation.

Please note that there are varying reasons why some amounts are excluded from the base fee, but this does not mean that supports or programming associated with these amounts are not available to REA pupils. For example, Dual Credit programs and the Specialist High Skills Major programs are not included in the base fee because participation of all students in these programs is funded by the Ministry of Education, including REA students. Similarly, not all programs/services included in the base fee are available at all schools and therefore are not available to all REA pupils.

The base fee for isolate boards is calculated based on the School Authorities allocation and is not broken down into the components set out below but is generally reflective of how the base fee is calculated for district school boards.

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.	DAY SCHOOL BASE FEE CALCULATIONS SECONDARY Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.
CLASSROOM STAFFING FUND (CSF)		

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.	DAY SCHOOL BASE FEE CALCULATIONS SECONDARY Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.
CSF – Per Pupil Allocation	○ Kindergarten (JK/SK) component ○ Primary (Grades 1-3) component ○ Junior/Intermediate (Grades 4 to 8) component	○ Secondary (Grades 9 to 12) component
Language Classroom Staffing Allocation	Only English-language school boards: ○ CSF – ESL/ELD component Recent Immigrant amount based on elementary weighted enrolment and DELL amount elementary portion* ○ CSF – FSL component elementary total Only French-language school boards: ○ CSF – ENA component based on elementary weighted enrolment ○ CSF – FFL component elementary total ○ CSF – EPAF component elementary per pupil and school amounts, and elementary portion of the board amount (excluding 1.0 teacher salary and benefits benchmark)*	Only English-language school boards: ○ CSF – ESL/ELD component Recent Immigrant amount based on secondary weighted enrolment and DELL amount secondary portion** ○ CSF – FSL component secondary total Only French-language school boards: ○ CSF – ENA component based on secondary weighted enrolment ○ CSF – FFL component secondary total ○ CSF – EPAF component secondary per pupil amount, secondary/combined school amount, secondary/combined school size amount, and secondary/combined portion of the board amount (excluding 1.0 teacher salary and benefits benchmark)** plus 1.0 teacher salary and benefits benchmark

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.	DAY SCHOOL BASE FEE CALCULATIONS SECONDARY Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.
Local Circumstances Staffing Allocation²⁹	○ Q&E Teachers component: ○ Kindergarten (JK/SK) total ○ Primary (Grades 1-3) total ○ Junior/Intermediate (Grades 4 to 8) total ○ Q&E ECEs component ○ Outlying Schools Staffing component elementary total ○ CSF – Remote and Rural component elementary portion* ○ CSF – Supports for Students component elementary portion* ○ CSF – Maternity Leave component elementary portion* ○ CSF – Benefits Trusts component elementary portion* ○ NTIP component divided by total eligible teachers and multiplied by eligible elementary teachers ○ Teacher Learning and Innovation component elementary portion* ○ Retirement Gratuities component amount for	○ Q&E Teachers component: ○ Secondary (Grades 9 to 12) total ○ Outlying Schools Staffing component secondary total ○ CSF – Remote and Rural component secondary portion** ○ CSF – Supports for Students component secondary portion** ○ CSF – Maternity Leave component secondary portion** ○ CSF – Benefits Trusts component secondary portion** ○ NTIP component divided by total eligible teachers and multiplied by eligible secondary teachers ○ Teacher Learning and Innovation component secondary portion** ○ Retirement Gratuities component amount for employees primarily involved in the provision of education to secondary pupils

²⁹ Through the Core Ed, the Outlying Schools Staffing component for French-language boards is adjusted by any funding generated through the Secondary and Combined Schools Enrolment Based EPAF Amount of the CSF – EPAF Component.

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.	DAY SCHOOL BASE FEE CALCULATIONS SECONDARY Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.
	employees primarily involved in the provision of education to elementary pupils	
Indigenous Education Classroom Staffing Allocation³⁰	○ Indigenous Languages component elementary amount	○ First Nations, Métis, and Inuit Studies component ○ Indigenous Languages component secondary amount
Supplemental Staffing Allocation – Literacy, Numeracy and Other Programs	○ CSF – Demographic Needs component elementary portion* ○ CSF – Student Success, Grade 7 to 12 component demographic amount elementary portion* and elementary enrolment and dispersion amounts ○ Grade 7 and 8 Student Success and Literacy and Numeracy component ○ CSF – Experiential Learning component elementary portion* ○ CSF – Outdoor Education component elementary portion* ○ NEW - Teachers to Support Reading Intervention component	○ CSF – Demographic Needs component secondary portion** ○ CSF – Student Success, Grade 7 to 12 component demographic secondary portion** and secondary enrolment and dispersion amounts ○ CSF – Experiential Learning component secondary portion** ○ CSF – Outdoor Education component secondary portion**
LEARNING RESOURCES FUND (LRF)		
LRF – Per Pupil Allocation	○ Kindergarten (JK/SK) component	○ Secondary (Grades 9 to 12) component

³⁰ Under the REA, additional funding may be negotiated separately (e.g., to support additional Indigenous languages or First Nations, Métis and Inuit studies courses).

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.	DAY SCHOOL BASE FEE CALCULATIONS SECONDARY Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.
	○ Primary (Grades 1-3) component ○ Junior/Intermediate (Grades 4 to 8) component ○ Intermediate (Grades 7 to 8) Supplementary component	
Language Supports and Local Circumstances Allocation	○ Q&E Library and Guidance component elementary total ○ Supplementary Library Staffing component ○ LRF – Remote and Rural component elementary portion* ○ LRF – Supports for Students component elementary portion* ○ Geographic Top-ups component elementary portion* ○ Curriculum component elementary portion* ○ LRF – Benefits Trusts component elementary portion* ○ LRF – Maternity Leave, Sick Leave and Non-Union component elementary portion* Only English-language school boards: ○ LRF – ESL/ELD component Recent Immigrant amount based on elementary weighted	○ Q&E Library and Guidance component secondary total ○ LRF – Remote and Rural component secondary portion** ○ LRF – Supports for Students component secondary portion** ○ Geographic Top-ups component secondary portion** ○ Curriculum component secondary portion** ○ LRF – Benefits Trusts component secondary portion** ○ LRF – Maternity Leave, Sick Leave and Non-Union component secondary portion** Only English-language school boards: ○ LRF – ESL/ELD component Recent Immigrant amount based on weighted enrolment and DELL amount secondary portion** ○ LRF – FSL component Per Pupil amount secondary total and

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.	DAY SCHOOL BASE FEE CALCULATIONS SECONDARY Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.
	enrolment and DELL amount elementary portion** ○ LRF – FSL component Per Pupil amount elementary total and Areas of Intervention amount elementary portion* Only French-language school boards: ○ LRF – ENA component based on elementary weighted enrolment ○ LRF – FFL component elementary total (excluding the start-up funding for new French-language elementary schools) ○ LRF – EPAF component elementary per pupil and school amounts, and elementary portion* of the board amount	Areas of Intervention amount secondary portion** Only French-language school boards: ○ LRF – ENA component based on secondary weighted enrolment ○ LRF – FFL component secondary total ○ LRF – EPAF component secondary per pupil amount, secondary/combined school amount, and secondary/combined portion** of the board amount
Indigenous Education Supports Allocation³¹	○ Board Action Plan component elementary portion* ○ Indigenous Education Lead component elementary portion*	○ Board Action Plan component secondary portion** ○ Indigenous Education Lead component secondary portion**
Mental Health Allocation	○ Student Mental Health component elementary portion* of: Student Mental Health amount and Student Mental Well-Being amount (excludes Data and Information Collection amount)	○ Mental Health Workers Staff component ○ Student Mental Health component Data and Information Collection amount and secondary portion** of Student Mental

³¹ Under the REA, additional funding may be negotiated separately.

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.	DAY SCHOOL BASE FEE CALCULATIONS SECONDARY Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.
	○ Mental Health Leaders component elementary portion*	Health amount and Student Mental Well-Being amount ○ Mental Health Leaders component secondary portion**
Student Safety and Well-Being Allocation	○ Well-Being and Positive School Climates component elementary portion* ○ Safe and Accepting Schools component elementary portion* ○ NEW – Supports for Children and Youth in Care component elementary portion* ○ NEW - Cyber Safety Learning Resources component elementary portion*	○ Well-Being and Positive School Climates component secondary portion** ○ Safe and Accepting Schools component secondary portion** ○ Urban and Priority High Schools component ○ NEW – Supports for Children and Youth in Care component secondary portion** ○ NEW - Cyber Safety Learning Resources component secondary portion**
Continuing Education and Other Programs Allocation	○ Tutoring component elementary portion*	○ Tutoring component secondary portion**
School Management Allocation	○ School Management component calculated for elementary schools and the elementary portion of combined schools* ○ Remote Learning Administration component elementary portion* ○ Principal and Vice-Principal Salary Grid amounts elementary portion*	○ School Management component calculated for secondary schools and the secondary portion of combined schools** ○ Remote Learning Administration component secondary portion** ○ Principal and Vice-Principal Salary Grid amounts secondary portion**

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.	DAY SCHOOL BASE FEE CALCULATIONS SECONDARY Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.
	○ Principal and Vice-Principal Allowances amounts calculated for elementary schools ○ ISP for Principals and Vice-Principals component elementary portion*	○ Principal and Vice-Principal Allowances amounts calculated for secondary and combined schools ○ ISP for Principals and Vice-Principals component secondary portion**
Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators Note: SHSM and Dual Credits components are not included because each school board’s calculation in Core Ed includes enrolment of all students including fee-paying students. REA pupils should continue to be provided equitable access to these programs.	○ Program Leadership component elementary portion* ○ LRF – Demographic Needs component elementary portion* ○ LRF – Student Success, Grade 7 to 12 component - Territorial Student Program amount elementary portion* (transportation amounts excluded) ○ LRF – Experiential Learning component elementary portion* excluding transportation amount ○ LRF – Outdoor Education component elementary portion*	○ Program Leadership component secondary portion** ○ LRF – Demographic Needs component secondary portion** ○ LRF – Student Success, Grade 7 to 12 component - Territorial Student Program amount secondary portion** (transportation amounts excluded) ○ LRF – Experiential Learning component secondary portion** excluding transportation amount ○ LRF – Outdoor Education component secondary portion**
NEW - Targeted Learning Allocation	○ School Math Facilitators component elementary portion* ○ Math Lead component elementary portion* ○ Digital Math Tools component elementary amounts ○ Reading Screening Tools component	○ School Math Facilitators component secondary portion** ○ Math Lead component secondary portion** ○ Digital Math Tools component secondary amount

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.	DAY SCHOOL BASE FEE CALCULATIONS SECONDARY Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.
	○ Reading Intervention Licences and Supports component elementary portion*	○ Reading Intervention Licences and Supports component secondary portion**
SPECIAL EDUCATION FUND (SEF)³²		
SEF – Per Pupil Allocation	○ JK to Grade 3 total ○ Grades 4 to 8 total	○ Secondary (Grades 9 to 12) total
Differentiated Needs Allocation	○ Measures of Variability component MOV amount elementary portion* (excludes Northern Adjustment category) ○ Special Education Statistical Prediction Model component elementary portion* ○ Collaboration and Integration Base component elementary portion* ○ Multi-Disciplinary Supports component elementary portion* ○ Local Special Education Priorities component elementary portion* ○ Early Math Intervention component elementary portion* ○ Professional Assessments component elementary portion	○ Measures of Variability component MOV amount secondary portion** (excludes Northern Adjustment category) ○ Special Education Statistical Prediction Model component secondary portion** ○ Collaboration and Integration Base component secondary portion** ○ Multi-Disciplinary Supports component secondary portion** ○ Local Special Education Priorities component secondary portion** ○ Early Math Intervention component secondary portion** ○ Professional Assessments component secondary portion**

³² Does not include Northern Adjustment, HCSEN component, ECPP component, CTEP component or SEA Claims Based component. Under the REA, additional funding may be negotiated separately for the claims under the HCSEN and SEA components.

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.	DAY SCHOOL BASE FEE CALCULATIONS SECONDARY Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.
	○ NEW - Special Education and Disabilities Transitions component elementary portion*	○ NEW - Special Education and Disabilities Transitions component secondary portion**
Complex Supports Allocation	○ Behaviour Expertise Amount component elementary portion*	○ Behaviour Expertise Amount component secondary portion**
Specialized Equipment Allocation (SEA)	○ SEA Formula component based on 2023–24 SEA Per-Pupil amount elementary portion*	○ SEA Formula component based on 2023–24 SEA Per-Pupil amount secondary portion**
SCHOOL FACILITIES FUND (SFF)		
School Operations Allocation³³	○ Base School Operations component Day School Base School Operations amount elementary total ○ Enhanced Top-up for School Operations component elementary total ○ SFF – Supports for Students component elementary portion* ○ SFF – Benefits Trust component elementary portion*	○ Base School Operations component Day School Base School Operations amount secondary total ○ Enhanced Top-up for School Operations component secondary total ○ SFF – Supports for Students component secondary portion** ○ SFF – Benefits Trust component secondary portion**
School Renewal Allocation	<i>Excluded</i>	<i>Excluded</i>
Rural and Northern Education Allocation	○ Elementary portion*	○ Secondary portion**
STUDENT TRANSPORTATION FUND (STF)		
Buses and Contracted Special Purpose Vehicles (CSPVs) Allocation	<i>Excluded</i>	<i>Excluded</i>

³³ Excludes Community Use of Schools, Capital Lease on School Authority Amalgamation, ECPP and CTEP Operations, and Renewal Software Licensing Fee components as well as amounts related to students funded primarily through the Continuing Education and Other Programs Allocation.

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.	DAY SCHOOL BASE FEE CALCULATIONS SECONDARY Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.
Taxis and Transit Allocation	<i>Excluded</i>	<i>Excluded</i>
Local Priorities and Operations Allocation	<i>Excluded</i>	<i>Excluded</i>
SCHOOL BOARD ADMINISTRATION FUND (SBAF)		
Trustees and Parent Engagement Allocation	○ Trustee component elementary portion* ○ Parent Engagement component elementary portion*	○ Trustee component secondary portion** ○ Student Trustee component ○ Parent Engagement component secondary portion**
Board-Based Staffing Allocation	○ Executive Staffing component elementary portion* ○ Non-Executive Staffing component elementary portion* ○ SBAF – Benefits Trusts component elementary portion* ○ Non-Staff component elementary portion*	○ Executive Staffing component secondary portion** ○ Non-Executive Staffing component secondary portion** ○ SBAF – Benefits Trusts component secondary portion** ○ Non-Staff component secondary portion**
Central Employer Bargaining Agency Fees Allocation	<i>Excluded</i>	<i>Excluded</i>
Data Management and Audit Allocation³⁴	○ Managing Information for Student Achievement (MISA) component elementary portion* ○ Demographic Data Gathering component elementary portion*	○ Managing Information for Student Achievement (MISA) component secondary portion** ○ Demographic Data Gathering component secondary portion**

³⁴ Excludes RIAT, External Audit, and Reporting Entity components.

FUND/ALLOCATION	DAY SCHOOL BASE FEE CALCULATIONS ELEMENTARY Where identified with an asterisk (*), the total allocation(s) divided by school board day-school enrolment and multiplied by elementary enrolment.	DAY SCHOOL BASE FEE CALCULATIONS SECONDARY Where identified with two asterisks (**), total allocation(s) divided by school board day-school enrolment and multiplied by secondary enrolment.
	○ Capital Planning Capacity component elementary portion* ○ Non-Instructional Spaces component elementary portion*	○ Capital Planning Capacity component secondary portion** ○ Non-Instructional Spaces component secondary portion**
Declining Enrolment Adjustment Allocation	○ DEA elementary portion*	○ DEA secondary portion**

APPENDIX B: WRITTEN NOTICE TEMPLATES

Reciprocal Education Approach Written Notice for Eligible Students to Attend an Eligible First Nation School

This form may be used by entities and parents, guardians, students or Another Authorized Person (specified in section 3 of the form) to provide notice to a school board as required under section 185 of the *Education Act* to initiate the process for a student to attend a First Nation School under the Reciprocal Education Approach.

Fields marked with an asterisk (*) are mandatory for entities and parents, guardians, students or Another Authorized Person.

1. Notice of the Entity

Information about the Entity

This notice is being initiated by *

- ☐ A band ☐ A council of a band ☐ An education authority that is authorized by a band or council of a band
☐ The Crown in right of Canada ☐ An education authority that is authorized by the Crown in Right of Canada

Legal Name of Entity *

Contact Person's Details

Last Name *

First Name *

Title *

Address

Unit Number

Street Number *

Street Name *

PO Box

City/Town *

Province *

Postal Code *

Telephone Number *

ext.

Fax Number

Email Address

Information about the Student

Last Name *

First Name *

Date of Birth (yyyy/mm/dd) *

Provincial OEN # (if available)

Name of First Nation School student intends to attend *

Intended admission date (yyyy/mm/dd) *

Student's credit count or most recent grade completed

Address of school student intends to attend

Unit Number

Street Number *

Street Name *

PO Box

City/Town *

Province *

Postal Code *

Special Education Supports Needed *

- ☐ Behaviour ☐ Intellectual ☐ Communication ☐ Physical ☐ Multiple

☐ Other ☐ Not Applicable

Does the student have an IEP (Individual Education Plan)? *

☐ Yes ☐ No

Is this student receiving special education programs and/or service? *

☐ Yes ☐ No

Ontario Student Record

☐ The entity providing this notice requests that the school board transfer the student's attendance record to the school the student intends to attend.

☐ The entity providing this notice requests that the school board transfer the student's Ontario Student Record (OSR) to the school the student intends to attend.

The OSR is a permanent record for each student who enrolls in school in Ontario and accompanies the student if the student moves to another school in the province. Transfer of the OSR is important in order for the receiving school to track the student's educational progress and other relevant documentation required for the successful educational progress of the student. The OSR may also contain important educational accommodation, modification and/or health and custody-related information conducive to the student's learning.

Additional Notes

2. Signature

Name of Official of Entity *

Date (yyyy/mm/dd) *

Signature of Official (I have authority to bind the above entity) *

3. Notice of the Parent, Guardian, Student or Another Authorized Person

Student's Last Name *

Student's First Name *

This notice is being initiated by *

☐ Parent of the student ☐ Guardian of the student³⁵ ☐ The student if they are at least 18 years of age

☐ The student, if 16 or 17 years of age and has withdrawn from parental control ☐ An authorized proxy³⁶

☐ A person who facilitates the student's access to education³⁷ ☐ A person from the student's extended family³⁸

Name of parent, guardian, student or Another Authorized Person

Address of student

Unit Number

Street Number *

Street Name *

PO Box

City/Town *

Province *

Postal Code *

³⁵ Guardian means a person defined in section 18 of the *Education Act*. This is either a legal guardian (other than a parent), or anyone who has received into their care or residence, a person of compulsory school age.

³⁶ An adult who is authorized to provide notice by a parent, guardian or a student who is 16 or 17 and has withdrawn from parental control or at least 18 years of age.

³⁷ An adult which may include, but is not limited to, a school principal, education director or manager and First Nation School staff.

³⁸ An adult from the pupil or person's extended family, as defined in the Child, Youth and Family Services Act, 2017.

Address of parent, guardian or another authorized person

☐ Same as address of student

Unit Number	Street Number *	Street Name *	PO Box
City/Town *		Province *	Postal Code *
Phone number of parent, guardian, student or Another Authorized Person *			
Email address of parent, guardian, student or Another Authorized Person			
Name of First Nation School student intends to attend *			Intended admission date (yyyy/mm/dd) *

4. Consent and Notice of Collection of Personal Information

By signing below, you are providing consent to the _____ Insert the name of school board *
for the indirect collection of personal information from _____

Insert the name of the: band; council of a band; education authority that is authorized by a band or council of a band; education authority that is authorized by the Crown in Right of Canada; or the Crown in Right of Canada *

The school board collects the information in this form directly from you and will indirectly collect the personal information identified in the Written Notice for Eligible Students Attending a School of a School Board form or the Written Notice for Eligible Students Attending an Eligible School form, as the case may be, from the entity named above. This includes:

- Student’s name, date of birth, and Ontario Education Number
- Student’s address and contact information
- Parent, guardian, or another authorized person’s name, address, and contact information
- Student’s intended admission date and school
- Student’s eligibility for the Reciprocal Education Approach (i.e. under sections 185 and 188 of the *Education Act*)
- Student’s credit count or grade
- Student’s special education supports needed, if applicable, including exceptionalities and Individual Education Plan
- Student’s attendance records and Ontario Student Record

This personal information is being collected in accordance with subsection 28(2) of the *Municipal Freedom of Information and Protection of Privacy Act* and pursuant to sections 185 and 188 of the *Education Act*.

The school board will use this personal information for the purposes of administering the Reciprocal Education Approach, including:

- Determining eligibility to attend a First Nation School or school of a school board under sections 185 or 188 of the *Education Act*, as the case may be.
- Providing funding to an entity that operates a First Nation School.
- Determining the fees that would be charged to an entity that provides written notice in respect of a First Nation student attending a school of the school board.
- Processing payments to be paid to an entity operating a First Nation School or for payments to be charged to an entity that provides written notice in respect of a First Nation student attending a school of the school board.

The school board may also disclose this personal information to the Ministry of Education, as required under paragraph 27.1 of subsection 8(1) or subsection 8.1(5) of the *Education Act*.

To be completed by the school board:

Officer or Employee of the school board who can answer the individual's questions about the collection

Title

Business address

Unit Number	Street Number	Street Name	PO Box
City/Town		Province	Postal Code
Business Telephone Number	Fax Number	Email Address	

5. Signature

I have read and understood all parts of this written notice, including the Consent and Notice of Collection of Personal Information section, above, and my signature attests to my consent to the indirect collection, use and disclosure of the pupil or student's personal information and that the information in this notice is complete and true.

Signature of Parent/Guardian/ Student/Another Authorized Person ³ *	Date (yyyy/mm/dd) *
Signature of Student ^{39*}	Date (yyyy/mm/dd) *

³⁹ If the student is 16 or 17 years of age, the consent of both the parent/guardian and the student is required for the school board's indirect collection of personal information. If the student is 16 or 17 years of age and has withdrawn from parental control, or if the student is 18 years of age or older, the consent of the student is required for the school board's indirect collection of the student's personal information.



Reciprocal Education Approach Written Notice for Eligible Students to Attend a School of a School Board

This form may be used by entities and parents, guardians, students or Another Authorized Person (specified in section 3 of this form) to provide notice to a school board as required under section 188 of the *Education Act* to initiate the process for a student to attend a school of a school board under the Reciprocal Education Approach.

Fields marked with an asterisk (*) are mandatory for entities and parents, guardians, students or Another Authorized Person.

1. Notice of the Entity

Information about the Entity

This notice is being initiated by *

- ☐ A band ☐ A council of a band ☐ An education authority that is authorized by a band or council of a band
☐ The Crown in right of Canada ☐ An education authority that is authorized by the Crown in Right of Canada

Legal Name of Entity *

Contact Person's Details

Last Name *

First Name *

Title *

Address

Unit Number

Street Number *

Street Name *

PO Box

City/Town *

Province *

Postal Code *

Telephone Number *

ext.

Fax Number

Email Address

Information about the Student

Last Name *

First Name *

Date of Birth (yyyy/mm/dd) *

Provincial OEN # (if available)

Student Eligibility *

- ☐ The above-named pupil is eligible to receive funding from the Crown in right of Canada, or a band, a council of a band, an education authority that is authorized by a band or a council of a band or by the Crown in right of Canada.
☐ The above-named pupil ordinarily resides on a reserve within the meaning of the *Indian Act* (Canada).

Name of school of a school board student intends to attend *

Intended admission date of student (yyyy/mm/dd) *

Student's credit count or most recent grade completed

Special Education Supports Needed *

☐ Behaviour ☐ Intellectual ☐ Communication ☐ Physical ☐ Multiple

☐ Other ☐ Not Applicable

Does the student have an IEP (Individual Education Plan)? *

☐ Yes ☐ No

Is this student receiving special education programs and/or service? *

☐ Yes ☐ No

Ontario Student Record

☐ The entity providing this notice agrees to transfer the student's attendance record to the school the student intends to attend..

☐ The entity providing this notice agrees to transfer the student's Ontario Student Record (OSR) to the school the student intends to attend.

The OSR is a permanent record for each student who enrolls in school in Ontario and accompanies the student if the student moves to another school in the province. Transfer of the OSR is important in order for the receiving school to track the student's educational progress and other relevant documentation required for the successful educational progress of the student. The OSR may also contain important educational accommodation, modification and/or health and custody-related information conducive to the student's learning.

2. Signature

Name of Official of Entity *

Date (yyyy/mm/dd) *

Signature of Official (I have authority to bind the above entity) *

3. Notice of the Parent, Guardian, Student or Another Authorized Person

Student's Last Name *

Student's First Name *

This notice is being initiated by *

☐ Parent of the student ☐ Guardian⁴⁰ of the student ☐ The student if they are at least 18 years of age

☐ The student, if 16 or 17 years of age and has withdrawn from parental control ☐ An authorized proxy⁴¹

☐ A person who facilitates the student's access to education⁴² ☐ A person from the pupil or person's extended family⁴³

Name of parent, guardian, Another Authorized Person or student

Address of student

Unit Number

Street Number *

Street Name *

PO Box

City/Town/Reserve Name *

Province *

Postal Code *

Address of parent, guardian or Another Authorized Person

⁴⁰ Guardian means a person defined in section 18 of the *Education Act*. This is either a legal guardian (other than a parent), or anyone who has received into their care or residence, a person of compulsory school age.

⁴¹ An adult who is authorized to provide notice by a person who is authorized to provide notice by a parent, guardian or a student who is 16 or 17 and has withdrawn from parental control or at least 18 years of age.

⁴² An adult which may include, but is not limited to, a school principal, education director or manager and First Nation School staff.

⁴³ An adult from the pupil or person's extended family, as defined in the Child, Youth and Family Services Act, 2017.

☐

Same as address of student

Unit Number

Street Number *

Street Name *

PO Box

City/Town/Reserve Name *

Province *

Postal Code *

Phone number of parent, guardian, student or Another Authorized Person *

Email address of parent, guardian, student or Another Authorized Person

Name of school of the student intends to attend *

Intended admission date (yyyy/mm/dd) *

4. Consent and Notice of Collection of Personal Information

By signing below, you are providing consent to the

Insert the name of school board *

for the indirect collection of personal information from

Insert the name of the: band; council of a band; education authority that is authorized by a band or council of a band; education authority that is authorized by the Crown in Right of Canada; or the Crown in Right of Canada *

The school board collects the information in this form directly from you and will indirectly collect the personal information identified in the Written Notice for Eligible Students Attending a School of a School Board form or the Written Notice for Eligible Students Attending an Eligible School form, as the case may be, from the entity named above. This includes:

- Student's name, date of birth, and Ontario Education Number
- Student's address and contact information
- Parent, guardian or Another Authorized Person's name, address, and contact information
- Student's intended admission date and school
- Student's eligibility for the Reciprocal Education Approach (i.e. under sections 185 and 188 of the *Education Act*)
- Student's credit count or grade
- Student's special education supports needed, if applicable, including exceptionalities and Individual Education Plan
- Student's attendance records and Ontario Student Record

This personal information is being collected in accordance with subsection 28(2) of the *Municipal Freedom of Information and Protection of Privacy Act* and pursuant to sections 185 and 188 of the *Education Act*.

The school board will use this personal information for the purposes of administering the Reciprocal Education Approach, including:

- Determining eligibility to attend a First Nation School or school of a school board under sections 185 or 188 of the *Education Act*, as the case may be.
- Providing funding to an entity that operates a First Nation School.
- Determining the fees that would be charged to an entity that provides written notice in respect of a First Nation student attending a school of the school board.
- Processing payments to be paid to an entity operating a First Nation School or for payments to be charged to an entity that provides written notice in respect of a First Nation student attending a school of the school board.

The school board may also disclose this personal information to the Ministry of Education, as required under paragraph 27.1 of subsection 8(1) or subsection 8.1(5) of the *Education Act*.

To be completed by the school board:

Officer or Employee of the school board who can answer the individual's questions about the collection

Title

Business address			
Unit Number	Street Number	Street Name	PO Box
City/Town		Province	Postal Code
Business Telephone Number	Fax Number	Email Address	

5. Signature

I have read and understood all parts of this written notice, including the Consent and Notice of Collection of Personal Information section, above, and my signature attests to my consent to the indirect collection, use and disclosure of my or my child's/the student's personal information and that the information in this notice is complete and true.

Signature of Parent/Guardian/ Student/Another Authorized Person ³ *	Date (yyyy/mm/dd) *
Signature of Student ^{44*}	Date (yyyy/mm/dd) *

⁴⁴ If the student is 16 or 17 years of age, the consent of both the parent/guardian and the student is required for the school board's indirect collection of personal information. If the student is 16 or 17 years of age and has withdrawn from parental control, or if the student is 18 years of age or older, the consent of the student is required for the school board's indirect collection of the student's personal information.

APPENDIX C: RECIPROCAL EDUCATION APPROACH (REA) – STUDENT INFORMATION REPORT

	Section A: Student Information				Section B: Other Information (as indicated on Written Notice Form or in RESA)							Section C: Student Status at Each Payment Cycle				Section D: Agreements for Additional Services					
												October 31, 2026, count date		March 31, 2027, count date							
#	A1	A2	A3	A4	B1	B2	B3	B4	B5	B6	B7	C1	C2	C3	C4	D1	D2	D3	D4	D5	E1
#	OEN (xxxxxxx xx) no dashes	Last Name (Upper case)	First Name (Upper case)	Date of Birth (YYYY/M M/DD)	Grade Level (Elementary/ Secondary)	Name of First Nation School (Upper case)	School Semester Type (Semestered / Non-semestered OR Quadmestered)	Name of Eligible Entity (Upper case)	Include the later of: Date that student intends to attend eligible school OR Date First Nation School confirms to admit student (YYYY/MM/D D)	Board confirmation that: (a) completed and valid Written Notice (WN) received; (b) Incomplete or Missing WN received OR (c) Effective RESA in place (1. WN-received, 2. WN-incomplete/ missing, 3. RESA)	Board confirms student eligibility and registration as a Pupil of the Board (Y/N)	October Active/ Inactive (Active/ Inactive)	October Full-time equivalency (1.0 or lower)	March Active/ Inactive (Active/ Inactive)	March Full-time equivalency (1.0 or lower)	Effective Date of Agreement (YYYY/MM/DD)	SIP Claim Eligible (Y/N)	Special Education Staffing Support - Amount Paid (CAD) (####.##)	SEA Claim Eligible (Y/N)	Special Education Equipment Amount - Amount Paid (CAD) (####.##)	Comments
1																					
2																					
3																					
4																					
5																					

APPENDIX D - RECIPROCAL EDUCATION APPROACH (REA) – STUDENT ENROLMENT LIST

1. INSTRUCTIONS

There are 4 sections in this template:

- **Section A - Contact Information for Receiving Organization (Sheet 1)**
 - Please provide relevant contact information for the First Nation entity or school board receiving the student list.
- **Section B - Payee Contact and Payment Information (Sheet 1)**
 - Please provide relevant contact and payment information for the First Nation entity or school board providing the student list.
- **Section C – Attestation (Sheet 1)**
 - Attestation by the First Nation entity or school board confirming that the information provided accurately reflects that students are active pupils as at the count date (October 31 or March 31).
- **Section D - Student List (Sheet 2)**
 - This section includes required fields for individual student information as outlined in the REA Instructions for First Nations and school boards.

Section A: Contact Information for Receiving Organization	
This information is being provided to	<i>Insert Name of Receiving Organization - First Nation entity or School Board</i>
Contact Name	
Contact Position	
Contact Email	
Contact Phone	

Section B: Payee Contact and Payment information	
Name of Organization (First Nation Entity or School Board)	
Contact Information	
Contact Name	
Contact Position	
Contact Email	
Contact Phone	
Payment Information	
Name of Payee	
Account Number	
Name of Bank	
Bank/Branch Address	

Section C: Attestation
Attention: Data must be entered in Section D: Student List (sheet 2) prior to attesting
☐ By checking off this box, _____ [insert name and title of signatory] _____ confirms that the student information contained in this form is a true and accurate representation of students' active status as at the count date (October 31 or March 31).

**APPENDIX D:
RECIPROCAL EDUCATION APPROACH (REA) – STUDENT ENROLMENT LIST
SAMPLE FORM**

Section D: Student List

[illegible]