



Superior-Greenstone District School Board Budgetary Report



Report No.: 52

Date: June 22, 2026

TO: Chair and Members of the
Superior-Greenstone District School Board

FROM: Will Goodman, Chief Executive Officer
Alex Marton, Superintendent of Business

SUBJECT: School Board Estimates 2026-2027

Background

The annual budget supports SGDSB's continued commitment to high-quality education and strong service for students, staff, and community partners. This report outlines how the Board plans to invest in schools and programs during the 2026-2027 school year.

To ensure student, staff, family, and community voices were reflected in the budget development process, SGDSB conducted a Budget Feedback Survey. The survey received 94 responses representing staff, families, students, and members of the public.

The three highest priorities identified through the survey were:

- Classroom Support Staff
- Programs and Resources for Special Education
- Supports for Well-Being and Mental Health

Details on how the Board plans to invest in these priority areas are outlined under *Program Highlights*.

Current Situation

The 2026-2027 Estimates project a compliance surplus of \$41,006 and meet all Ministry of Education accountability and enveloping requirements.

Schedule 1.1, Consolidated Statement of Operations, projects total revenues of \$54,790,245 and total expenses of \$54,767,334. Additional detail on revenues and expenses is provided in Schedules 9 and 10, respectively.

Schedule 5 projects an in-year increase in accumulated surplus of \$22,911, reflecting the impact of Asset Retirement Obligations and Committed Capital Adjustments.

Overall, the 2026-2027 Estimates reflect a balanced and sustainable financial plan that aligns available resources with Board priorities while maintaining compliance with Ministry requirements.

The Ministry requires completed estimates to be submitted by June 30, 2026. Pending Board approval, administration will submit the Estimates in accordance with Ministry timelines.

Enrolment

The 2026-2027 Estimates are based on a projected enrolment of 1,292.76 ADE (Schedule 13). This represents a decrease of 1.6% compared to the 2025-2026 Revised Estimates and reflects continued enrolment pressures experienced across many rural and northern school boards.

Staffing Adjustments

The 2026-2027 budget continues to prioritize direct supports to students while maintaining fiscal sustainability. Based on available funding, student needs, and enrolment projections, the following staffing adjustments are recommended:

Position	FTE	Funding Source	Estimated Cost
System Vice-Principal	.5	Learning Resources Fund	8,263
ETFO System Teacher	(.5)	Differentiated Supports Allocation	(8,263)
OSSTF Teacher	.33	Pupil Foundation Allocation	37,259
ETFO Teacher	(.5)	Classroom Staffing Fund	(35,186)
Care and Treatment Education Program Facilitator	1	Complex Supports Allocation	55,850
Care and Treatment Education Program Child and Youth Worker	1	Complex Supports Allocation	108,359
Total			\$166,282

Program Highlights

Learning for All

Special Education remains a significant area of investment for SGDSB and was identified as one of the highest priorities through the community budget survey.

Funding will support enhanced assessment services, staff training, behavioural supports, and programs designed to meet the needs of students with high and complex needs.

Key investments include:

- Continued expansion of behavioural supports
- Specialized staff training and capacity building
- Assessment and consultation services
- Summer programming and transition supports
- Enhanced supports for students with complex learning needs

In 2026-27, Special Education spending will exceed 7 million for the first time, demonstrating our continued investment in meeting student needs.

Multi-Disciplinary Team

The Multi-Disciplinary Team continues to support schools through consultation, assessment services, behavioural expertise, and staff capacity building. With an investment of over \$550,000, the team includes the following roles:

Position	FTE	Funding Source
Principal, Learning for All	1	Multi-Disciplinary Supports Component
Vice-Principal, Learning for All	1	
Team Lead, Behaviour	1	
Behaviour Interventionist	.5	

Care and Treatment Education Program

Beginning in 2026-2027, SGDSB will launch a new Care and Treatment Education Program (CTEP) in partnership with local First Nations and regional school boards. The program includes two dedicated positions and an annual commitment exceeding \$300,000 to support students requiring intensive educational, behavioural, and mental health supports. CTEP will enhance the Board's continuum of care and provide specialized programming for students with complex needs.

Indigenous Education

SGDSB remains committed to advancing Indigenous student achievement, language revitalization, and cultural learning opportunities across the district.

In partnership with Indigenous communities, the Indigenous Education Advisory Committee, and the Anishinaabemowin Boodawe Committee, planned investments include:

- Significant increases to Indigenous language programming
- Elders in Residence
- Summer immersion camps
- Cultural celebrations and land-based learning opportunities
- Indigenous graduation coaching and transition supports
- Professional learning opportunities for staff
- Community engagement initiatives

Targeted Learning Allocation

Beginning in 2026-2027, the Ministry has consolidated several Responsive Education Programs (REP) into a new Targeted Learning Allocation focused on improving student achievement in math and literacy. As a result, positions previously funded through annual REP grants are now funded through Core Education funding, providing greater stability and sustainability for these initiatives.

SGDSB will continue to support a dedicated Math Lead, three Math Facilitators, and two Literacy Facilitators through this allocation. These roles work directly with students, educators, and school leaders to strengthen instructional practices, build staff capacity, and improve student achievement in math and literacy across the district.

Program and Leadership Component

The Program Leadership Component is estimated at \$685,000 and supports system leadership in key program areas. Lead positions support the implementation of Board priorities and Ministry initiatives while building capacity within schools. Areas supported include:

- Early Years
- School Effectiveness
- Student Success
- Technology Enabled Learning and Teaching

Rural and Northern Education Allocation

The Rural and Northern Education Allocation is estimated at approximately \$350,000, providing additional flexibility to support student engagement and access to opportunities across the district.

Funding will support:

- Student travel and experiential learning opportunities
- Extra-curricular programming
- Enhanced school-based transportation supports
- Student engagement initiatives
- Dedicated staffing supports where appropriate

Ontario Youth Apprenticeship Program

The Ministry of Labour, Immigration, Training and Skills Development funds the Ontario Youth Apprenticeship Program (OYAP) in secondary schools. OYAP allows students beginning in Grade 11 or 12 through cooperative education to explore apprenticeships and consider careers in the skilled trades. This year, a new dedicated position will oversee the program and manage \$156,000 in funding across all SGDSB secondary schools.

School-Based Discretionary Spending

The per-pupil allocation for schools has increased by 5% compared to last year. This will give Principal and Vice-Principal teams greater flexibility to purchase supplies, equipment, and support school-level events.

In addition, the Ministry has introduced new Classroom Supplies Funding that will provide approximately \$750 to each elementary homeroom classroom for classroom supplies and learning materials.

Contingencies

This year, in response to a changing risk environment, we've increased our general contingency fund to \$50,000. These reserves ensure the Board can respond to unforeseen events without disrupting core operations.

Capital Projects

Capital funding projections have not yet been released by the Ministry; however, management anticipates funding levels will remain generally consistent with the current year. Capital priorities will continue to be guided by the 5-Year Capital Plan. Detailed project information will be presented to the Board in September 2026, with a progress update provided in March 2027.

Many of the projects currently in the planning and design phase are expected to advance to tendering and implementation during the 2026-2027 school year.

Budget Feedback Priorities

Participants were asked to rank system priorities for the upcoming school year. Below is a summary of how the Board is investing in these priorities.

Classroom Support Staff

Classroom support staff was identified as the highest priority by survey respondents. SGDSB continues to invest in educational assistants, child and youth workers, behaviour supports, and other school-based staff who work directly with students. Through a data-informed approach, the Board regularly reviews student needs and adjusts staffing allocations to ensure supports are available where they will have the greatest impact. Ongoing training in Behaviour Management Systems (BMS), trauma-informed practices, and culturally responsive approaches continues to strengthen the capacity of staff across the system.

This fiscal year, the Board is adding new CTEP positions while maintaining its current complement of Educational Assistants, despite continued enrolment decline.

Programs and Resources for Special Education

SGDSB remains committed to inclusive, student-centred learning environments that support the success of all learners. Special Education funding supports enhanced assessment services, behavioural supports, professional learning, specialized programming for students with high and complex needs, and enhanced training and support programs for Educational Assistants. The Board's investment in Special Education will exceed \$7 million for the first time in 2026-27, reflecting its continued commitment to ensuring students receive the supports they need to succeed.

Supports for Well-Being and Mental Health

Supporting student and staff well-being remains a key priority for SGDSB. Through implementation of the Mental Health Strategic Plan, the Board continues to work with community partners to provide coordinated and culturally responsive mental health services. School-based supports, including child and youth workers and Indigenous mental health resources, are available across the district. Investments in staff well-being and psychological safety continue to promote healthy, supportive learning and working environments for students and employees.

Administrative Recommendations

That, the Superior-Greenstone DSB having received Report No. 52, School Board Estimates for 2026-2027, adopts the Estimates for the 2026-2027 school year as presented.

Respectfully submitted by:

Will Goodman, Chief Executive Officer

Alex Marton, Superintendent of Business

Schedule 1.1 - Consolidated Statement of Operations

		Budget
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	REVENUES	
1.1	Provincial Legislative Grants	38,454,319
1.2	Provincial Grants - Other:	251,891
1.3	Education Property Tax:	3,238,450
1.4	School Generated Funds Revenues:	712,000
1.5	Federal Grants and Fees:	7,152,972
1.6	Investment Income:	60,000
1.7	Other Fees and Revenues from School Boards:	322,049
1.8	Fees and Revenues from Other Sources:	573,924
	<u>Amortization of Deferred Capital Contributions</u>	
1.9.1related to Provincial Legislative Grants	3,924,640
1.9.2related to Third Parties	100,000
1	Total Revenue Category	54,790,245
	 EXPENSES	
2.1	Instruction Expenses Total:	36,879,944
2.2	Administration Expenses Total:	3,742,420
2.3	Transportation Expenses Total:	2,169,950
2.4	Pupil Accommodation Expenses Total:	11,009,006
2.5	School Generated Funds Expenses:	712,000
2.6	Other Expenses:	254,014
2	Total Expense Category	54,767,334
3	Annual Surplus (Deficit)	22,911

Section 1A - Summary of Allocations

OPERATING ALLOCATION

General Operating Allocation (Prior to Capital Adjustment and Interest Portion)

1.1	Classroom Staffing Fund (CSF)	15,500,924
1.2	Learning Resources Fund (LRF)	8,844,817
1.3	Special Education Fund (SEF)	6,014,344
1.4	School Facilities Fund (excluding School Renewal Allocation)	5,633,352
1.5	Student Transportation Fund (STF)	2,144,991
1.6	School Board Administration Fund (SBAF)	2,706,084

1	General Operating Allocation (Prior to Capital Adjustment)	40,844,512
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.....Sum of items 1.1 to 1.6

2.1	Minor Tangible Capital Assets Capital Adjustment (Calculated as 2.5% of item 1)	1,021,113
2.2	Debt Charges Allocation (Section 8, item 8B)	128,014
2.3	Interest on Capital Debt Allocation (Section 8, item 8A)	294,811
2.4	FDK - Portable Relocation and Leasing	0
Schedule 3.5, item 5, flowed to Schedule 3A-1, item 1.3, col. 1.1	
2.5	Capital Priorities MCP, Land, CC Approved Operating Expenses	-
Schedules 3.2-1, 3.2-2 and 3.2-3, col. 10, and Schedule 3A-1 item 1.3, columns 1.2 + 1.3 + 1.4	

2	Total Operating Allocation (Before Savings from Strike or Lock-Out)	40,246,224
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.....item 1 less item 2.1 plus items 2.2 to 2.5

Deduct: Savings from strike or lock-out:

3.1	Salaries, wages and employee benefits that are not payable as a result of employees withholding their services or a lockout.	-
Appendix M, item 4	
3.2	Expense approved by the Minister that is attributed to the withholding of services by employees or a lockout.	-
Appendix M, item 5.20	
3.3	Net Savings from Strike or Lock-Out	-
Appendix M, item 6	

3	Total Operating Allocation	40,246,224
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.....Item 2 less item 3.3

Section 1A - Summary of Allocations

CAPITAL ALLOCATION

Capital Grants		
4.1	Capital Grants - Non Land	6,190,000
	<i>.....Sch 3A, item 4.2 col. 1 + Sch 3.2-1 col. 8.2 + 8.3 + Sch 3.2-2 col. 8.2 + Sch 3.2-3 col. 8.2 + 8.3 + Sch 3.2-4 col. 8.2 + 8.3</i>	
4.2	Capital Grants - Land	-
	<i>.....Sch 3A, item 4.1 col. 1 + Sch 3.2-1 col. 8.1 + Sch 3.2-2 col. 8.1 + Sch 3.2-3 col. 8.1 + Sch 3.2-4 col. 8.1</i>	
4.3	Capital Grants - ARO Abatement	0
	<i>.....Sch 3A, items 1.5 + 1.6 col. 1</i>	
4.4	Minor Tangible Capital Assets Capital Adjustment (Item 2.1)	1,021,113
4.5	School Renewal Allocation	1,377,735
	<i>.....Section 5, item 5B</i>	
4.6	Capital Grants - Temporary Accommodation	0
	<i>.....Funding regulation table, 2026-27</i>	
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4	Total Capital Allocation	8,588,848
	<i>.....Sum of items 4.1 to 4.6</i>	
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5	Total Allocation	48,835,072
	<i>.....Sum of items 3 and 4</i>	

ALLOCATION FLOWED TO REVENUE, DEFERRED REVENUE AND DEFERRED CAPITAL CONTRIBUTIONS

6.1.1	Amount Flowed to Revenue - Tax Revenues	3,238,450
	<i>.....Section 1B, item 4.4</i>	
6.1.2	Amount Flowed to Revenue - Grants	28,335,596
	<i>.....items 3 + 4.2 + 4.3, less (item 6.1.1 + Schedule 5.1 items 1 + 10.2 + 10.4, col. 2); flowed to Schedule 9, item 1.1</i>	
6.1	Total Amount Flowed to Revenue (excluding allocations flowed to deferred revenue)	31,574,046
	<i>.....Sum of items 6.1.1 to 6.1.2</i>	
6.2	Amount Flowed to Deferred Revenue (Schedule 5.1)	11,071,026
	<i>.....Sum of Schedule 5.1, items 1 + 10, col 2</i>	
6.3	Amount Flowed to Deferred Capital Contributions (Schedule 5.3)	6,190,000
	<i>.....Item 4.1</i>	
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6	TOTAL ALLOCATION	48,835,072
	<i>.....Sum of items 6.1 to 6.3</i>	

OPERATING ALLOCATION TO BE USED IN COMPLIANCE CALCULATION

7.1	General Operating Allocation Used in Compliance Calculation	40,844,512
	<i>.....Item 1</i>	
	Deduct:	
7.2	Net Savings from Strike or Lock-Out	-
	<i>.....Item 3.3</i>	
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7	Total Operating Allocation to be Used in Compliance Calculation	40,844,512
	<i>.....(Item 7.1 less item 7.2)</i>	

Schedule 5 - Detail of Accumulated Operating Surplus (Deficit)

		Accumulated Surplus (Deficit) - Balance at September 1 col. 1	Transfer to Committed Capital or Committed Sinking Funds or ARO Abatement col. 2	Accumulated Surplus (Deficit) - In- Year Increase (Decrease) col. 3	Accumulated Surplus (Deficit) - Balance at August 31 col. 4
	Available for Compliance - Unappropriated				
1.1	Operating Accumulated Surplus	10,114,754	-	136,271	10,251,025
1	Available for Compliance - Unappropriated	10,114,754	-	136,271	10,251,025
	Available for Compliance - Internally Appropriated				
2.1.1	Employee Future Benefits	0	-	-	0
2.1.2	Employee Future Benefits Adjustment	0	-	0	0
2.2	WSIB	0	-	-	0
2.3.1	School Renewal (previously included in pupil accommodation debt reserve)	160,352	-	-	160,352
	Other Purposes - Operating:				
2.10.1	Winning Teams	47,285	-	-	47,285
2.10.2	Insurance	18,082	-	-	18,082
2.10.3	Pre-2010 Benefit Adjustment	1,674,197	-	-	1,674,197
2.10.4		0	-	-	0
2.10.5		0	-	-	0
2.10.6		-	-	-	-
2.10.7		-	-	-	-
2.10.8		-	-	-	-
2.10.9		-	-	-	-
2.10.10		-	-	-	-
2.20.1	Committed Sinking Fund interest earned	0	-	0	0
2.20.2	Committed Sinking Fund interest earned Adjustment	0	-	0	0
2.21.1	Committed Capital Projectsfrom Schedule 5.5	1,688,839	-	-101,360	1,587,479
2.21.2	Committed Capital Projects Adjustment	-6,095	-	6,095	0
	Other Purposes - Capital:				
2.30.1	Equipment	59,157	-	-	59,157
2.30.2		0	-	-	0
2.30.3		0	-	-	0
2.30.4		0	-	-	0
2.30.5		0	-	-	0
2	Available for Compliance - Internally Appropriated	3,641,817	-	-95,265	3,546,552
3	Total Accumulated Surplus (Deficit) Available for Compliance (Sum of lines 1 and 2)	13,756,571	-	41,006	13,797,577

Schedule 5 - Detail of Accumulated Operating Surplus (Deficit)

		Accumulated Surplus (Deficit) - Balance at September 1 col. 1	Transfer to Committed Capital or Committed Sinking Funds or ARO Abatement col. 2	Accumulated Surplus (Deficit) - In- Year Increase (Decrease) col. 3	Accumulated Surplus (Deficit) - Balance at August 31 col. 4
	Unavailable for Compliance				
4.1.2	Employee Future Benefits Adj	0		0	0
4.1.3	Employee Future Benefits - Retirement Health Dental Life Insurance Plans etc	0		0	0
4.1.4	Employee Future Benefits - other than retirement gratuity	-		-	-
4.2	Interest to be Accrued	-140,780		0	-140,780
4.3	Committed Sinking Fund interest earned Adj	0		0	0
4.4	School Generated Funds	450,957	-	0	450,957
4.5	Committed Capital Projects Adj	6,095		-6,095	0
4.6	Asset Retirement Obligations	-1,363,545	-	-12,000	-1,375,545
4.7	Revenues recognized for land	2,019,998	-	0	2,019,998
4.8	Liability for Contaminated Sites	-		-	-
4	Total Accumulated Surplus (Deficit) Unavailable for Compliance	972,725	-	-18,095	954,630
5	Total Accumulated Surplus (Deficit)	14,729,296	-	22,911	14,752,207

Schedule 9 - Revenues

PROVINCIAL GRANTS - CORE EDUCATION FUNDING		
1.1	Legislative Grants - Current Year	28,335,596
1.2	Legislative Grants - Amounts from Deferred Revenue	10,118,723
1	Provincial Grants - Core Education Funding	38,454,319
PROVINCIAL GRANTS - OTHER		
2.1	Other EDU Grants - Amounts from Deferred Revenue	49,891
	Specify other grants for operating:	
2.8.1	HREA	72,000
2.8.2	Graduation Coaches	80,000
2.8.3		-
2.8.4		-
2.8.5		-
2.8.6		-
2.9	Provincial Grants - Other EDU	201,891
Grants from Other Ministries and Other Government Reporting Entities_GRE_		
2.10	Provincial Employment Assistance Programs	-
2.11	Ministry of Citizenship and Multiculturalism - Citizenship-Adult ESL-FSL	-
2.12.1	MLITSD Grant - Literacy and Basic Skills	-
2.12.2	MLITSD Grant - OYAP	-
2.12.3	MLITSD Grant - Ontario Employment Benefits and Support Measures(EBSM),formerly L	-
2.13.1	MPBSDP - In-Kind Grant - PPE/CSE/HEPA	-
2.13.2	MPBSDP - In-Kind Grant - PPE/CSE/HEPA - Amounts from Deferred Revenue	-
2.14.1	In-Kind Grant - Rapid Antigen Test Kits	-
2.14.2	In-Kind Grant - Rapid Antigen Test Kits - Amounts from Deferred Revenue	-
2.50	Grants from Other Ministries - Amounts from Deferred Revenue	50,000
	Specify other grants from other ministries:	
2.51.1		-
2.51.2		-
2.80	Grants from Other GRE - Amounts from Deferred Revenue	-
	Specify other grants from other government reporting entities (GRE):	
2.81.1		-
2.81.2		-
2.89	Grants from Other Ministries and Other Government Reporting Entities (GRE)	50,000
2.90	Grant Accrual Re. 2027 Accrued Tax Adjustment	-
	Prior years' grant adjustments (specify):	
2.91.1		-
2.91.2		-
2.91	Grant Adjustments	-
2	Provincial Grants - Other	251,891

Schedule 9 - Revenues

Education Property Tax			
3.1	Tax Revenue from Municipalities		2,783,500
3.2	Tax Revenue from Unorganized Territories		454,950
3.3	Tax Revenue Adjustment		0
3.4	Tax Supplementary and Tax Write-offs Adjustment - Accrual Re. 2027 Amounts		-
3	Education Property Tax		3,238,450
SCHOOL GENERATED FUNDS			
4.1	Elementary School Generated Funds and Other Revenues		285,000
4.2	Secondary School Generated Funds and Other Revenues		427,000
4.3	School Generated Funds - Amounts from Deferred Revenue		-
4	School Generated Funds Revenues		712,000
FEDERAL GRANTS & FEES			
5.1	Fees - Day School		6,213,517
5.2	Transportation Recoveries - Federal		119,000
5.3	Employment Assistance		-
5.4	Language Instruction for Newcomers to Canada (LINC)		-
5.20	Federal Government - Amounts from Deferred Revenue		-
	Specify other:		
5.90.1	Graduation Coach and Education Assistant Positions		462,234
5.90.2	Indigenous Skilled Trades VP and Facilitators		358,221
5	Federal Grants and Fees		7,152,972
INVESTMENT INCOME			
6.1.1	Portfolio Interest Income - Non-GRE (Third Party)		-
6.1.2	Other Interest Income - Non-GRE (Third Party)		-
6.1.3	Interest Income - GRE (Non-Third Party)		60,000
6	Investment Income		60,000
OTHER FEES & REVENUES FROM SCHOOL BOARDS			
7.1	Transportation Recoveries - Other School Boards		-
7.2	Rental Revenue - Instructional Accommodation - Other School Boards		-
7.3	Rental Revenue - Non-Instructional Accommodation - Other School Boards		220,000
7.4	Northern Adjustment - Other School Boards		102,049
	Specify other:		
7.90.1			-
7.90.2			-
7	Total Other Fees and Revenues from School Boards		322,049
FEES & REVENUES FROM OTHER SOURCES			
8.1	Fees from Boards outside Ontario		-
8.2	Fees from Individuals - Day School - Ontario Residents		-
8.3.1	Fees from Individuals - Day School - Other - Amounts from Deferred Revenues		-
8.3.2	Fees from Individuals - Day School - Other - Not from Deferred Revenues		-
8.4	Fees from Individuals - Continuing Education		-
8.5	Transportation Recoveries from other sources		-

Schedule 9 - Revenues

8.6	Rental Revenue - Instructional Accommodation - Other sources	
8.7	Rental Revenue - Non-Instructional Accommodation - Other sources	
8.8	Rental Revenue from Community Use	
8.9	Rental Revenue - Other	280,000
8.10	Insurance Proceeds Other than Capital Appurtenances	
8.11	Cafeteria Income	
8.12	Board Level Donations - to be Applied to Classroom Expenses	
8.13	Board Level Donations - Other	
8.14	Government of Ontario - Non grant payment	
8.15	Other Third Party - Amounts from Deferred Revenue	50,000
8.16	Education Development Charge - Amounts from Deferred Revenues	-
8.17	Fees for Extended Day Program related to Early Learning	
8.18.1	Net Gain on Disposal of Tangible Capital Assets	-
8.18.2	Net Gain on Disposal of Purchased Intangibles	-
8.19	Revenue related to benefit plan reserves	
	Other Grants - Non-GREs (specify):	
8.30.1		
8.30.2		
	Specify other:	
8.40.1	ETFO Recovery	94,158
8.40.2	OSSTF-ESS Recovery	92,241
8.40.3	OSSTF-T/OT Recovery	57,525
8.40.4		
8.40.5		
8.40.6		
8.40.7		
8.40.8		
8.40.9		
8.40.10		
8.40.11		
8.40.12		
8.40.13		
8.40.14		
8.40.15		
8.50	Revenue Recovery on Land Disposal - (Schedule 5.6, item 1.4, col. 3 - Sch 5.5, col. 6.1, Total Land Projects)	-
8.51	Revenue Recovery on Asset Retirement Obligation	
8.52	Revenue Recovery on Contaminated Sites	
8.60	Realized gains attributable to foreign exchange on foreign currency	
8.61	Realized gains attributable to foreign exchange on foreign accounts payable	
8.62	Realized gains attributable to derivatives	
8.63	Realized gains attributable to portfolio investments	
8	Fees and Revenues from Other Sources	573,924
	DEFERRED CAPITAL CONTRIBUTIONS	
9.1	Amortization of Deferred Capital Contributions	4,024,640

Schedule 9 - Revenues

9.2	DCC Revenue on Disposal of Non-pooled and Unrestricted Assets		
9.3	DCC Revenue Related to the Loss on Disposal of Restricted Assets		
9	Deferred Capital Contributions		4,024,640
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10.0	Revenue Categories		54,790,245

Schedule 10 - Expenses

		Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges on Capital
		02	03	04	05	07
	INSTRUCTION					
51	Classroom Teachers	15,013,685	2,010,042		500	
52	Supply Staff	1,050,456	154,984			
53.1	Educational Assistants	3,006,512	963,924			
53.2	Early Childhood Educator	209,833	63,793			
55	Textbooks and Supplies				841,228	
54	Computers				162,050	-
56	Professionals Paraprofessionals and Technicians	2,004,772	494,019		59,695	
57	Library and Guidance	960,206	169,747		4,400	
58	Staff Development - Instructional	73,465	7,026	429,837		
67	Department Heads	-	-			
61	Principals and VPs	2,326,943	247,659	103,000	21,750	
62	School Office	1,024,161	288,560	5,250	181,763	-
59	Coordinators and Consultants	3,081,740	432,952	-	83,900	
63	Continuing Education	81,425	16,760	-	3,500	-
72	Instr. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
72.1	Instruction - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO					
	Total Instruction Expenses	28,833,198	4,849,466	538,087	1,358,786	-
	ADMINISTRATION					
64	Trustees	70,929	4,864	34,000	10,000	
65	Directors and Supervisory Officers	423,808	58,163	31,000	65,500	
66	Board Administration	1,508,556	369,858	57,650	349,017	-
73	Admin - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
73.1	Admin - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO					
	Total Administration Expenses	2,003,293	432,885	122,650	424,517	-
	TRANSPORTATION					
68	Pupil Transportation	54,682	11,846	1,000	15,761	-
69	Transportation - Provincial Schools	-	-	-	-	
74	Transp. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
74.1	Transportation - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO					
	Total Transportation Expenses	54,682	11,846	1,000	15,761	-
	PUPIL ACCOMMODATION					
70	School Operations and Maintenance	2,744,758	726,243	116,000	2,354,934	-
71	School Renewal Expense				-	-
77	Other Pupil Accommodation				-	294,811
75	PA. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
75.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO					
	Total Pupil Accommodation Expenses	2,744,758	726,243	116,000	2,354,934	294,811

Schedule 10 - Expenses

		Rental Expense	Fees and Contractual Services	Other Expenses	Transfer to Other Boards
	INSTRUCTION	08	09	10	11
51	Classroom Teachers	-	-		
52	Supply Staff				
53.1	Educational Assistants				
53.2	Early Childhood Educator				
55	Textbooks and Supplies	10,292	563,228	4,350	
54	Computers	-	314,081		
56	Professionals Paraprofessionals and Technicians	0	70,000	-	
57	Library and Guidance		0	-	
58	Staff Development - Instructional			0	
67	Department Heads				
61	Principals and VPs			-	
62	School Office	1,300	108,156		
59	Coordinators and Consultants	-	35,000	0	-
63	Continuing Education	-	0	-	-
72	Instr. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	
72.1	Instruction - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO			-	
	Total Instruction Expenses	11,592	1,090,465	4,350	-
	ADMINISTRATION				
64	Trustees		0	-	
65	Directors and Supervisory Officers			16,200	-
66	Board Administration	3,500	455,835	111,540	-
73	Admin - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	
73.1	Admin - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO			-	
	Total Administration Expenses	3,500	455,835	127,740	-
	TRANSPORTATION				
68	Pupil Transportation	1,750	2,083,611	1,300	0
69	Transportation - Provincial Schools	-	-	-	-
74	Transp. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	
74.1	Transportation - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO			-	
	Total Transportation Expenses	1,750	2,083,611	1,300	0
	PUPIL ACCOMMODATION				
70	School Operations and Maintenance	22,000	940,260	38,000	
71	School Renewal Expense		-	-	
77	Other Pupil Accommodation	-	-	-	
75	PA - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	
75.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO			-	
	Total Pupil Accommodation Expenses	22,000	940,260	38,000	

Schedule 10 - Expenses

		Amortization and Write Downs and Net Loss on Disposal - TCA	Amortization and Net Loss - ARO	Accretion and Other Expenses on ARO	Labour Provision	Total Expenses
	INSTRUCTION	12	13	14	15	20
51	Classroom Teachers				-	17,024,227
52	Supply Staff				-	1,205,440
53.1	Educational Assistants				-	3,970,436
53.2	Early Childhood Educator				-	273,626
55	Textbooks and Supplies					1,419,098
54	Computers					476,131
56	Professionals Paraprofessionals and Technicians				-	2,628,486
57	Library and Guidance				-	1,134,353
58	Staff Development - Instructional				-	510,328
67	Department Heads				-	-
61	Principals and VPs				-	2,699,352
62	School Office				-	1,609,190
59	Coordinators and Consultants				-	3,633,592
63	Continuing Education				-	101,685
72	Instr. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	194,000	-	-		194,000
72.1	Instruction - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-			-
	Total Instruction Expenses	194,000	-	-	-	36,879,944
	ADMINISTRATION					
64	Trustees					119,793
65	Directors and Supervisory Officers					594,671
66	Board Administration				-	2,855,956
73	Admin - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	172,000	-	-		172,000
73.1	Admin - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-			-
	Total Administration Expenses	172,000	-	-	-	3,742,420
	TRANSPORTATION					
68	Pupil Transportation				-	2,169,950
69	Transportation - Provincial Schools				-	-
74	Transp. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	-	-	-		-
74.1	Transportation - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-			-
	Total Transportation Expenses	-	-	-	-	2,169,950
	PUPIL ACCOMMODATION					
70	School Operations and Maintenance				-	6,942,195
71	School Renewal Expense					-
77	Other Pupil Accommodation					294,811
75	PA. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	3,760,000	12,000	-		3,772,000
75.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO	-	-			-
	Total Pupil Accommodation Expenses	3,760,000	12,000	-	-	11,009,006

Schedule 10 - Expenses

		Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges on Capital
	OTHER	02	03	04	05	07
79	School Generated Funds Expenses				712,000	
78	Other Non-Operating Expenses	-	-	-	-	
76	Other - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
76.1	Other - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO					
80	Provision for Contingencies					
	Other Expenses Category Total	-	-	-	712,000	
90	Total Expenses Category	33,635,931	6,020,440	777,737	4,865,998	294,811

Schedule 10 - Expenses

		Rental Expense	Fees and Contractual Services	Other Expenses	Transfer to Other Boards
	OTHER	08	09	10	11
79	School Generated Funds Expenses				
78	Other Non-Operating Expenses		-	128,014	76,000
76	Other - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	
76.1	Other - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO			-	
80	Provision for Contingencies			50,000	
	Other Expenses Category Total		-	178,014	76,000
90	Total Expenses Category	38,842	4,570,171	349,404	76,000

Schedule 10 - Expenses

		Amortization and Write Downs and Net Loss on Disposal - TCA	Amortization and Net Loss - ARO	Accretion and Other Expenses on ARO	Labour Provision	Total Expenses
	OTHER	12	13	14	15	20
79	School Generated Funds Expenses					712,000
78	Other Non-Operating Expenses			-	-	204,014
76	Other - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	-	-	-		-
76.1	Other - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-			-
80	Provision for Contingencies					50,000
	Other Expenses Category Total	-	-	-	-	966,014
90	Total Expenses Category	4,126,000	12,000	-	-	54,767,334

Schedule 13 - Day School Enrolment - ADE

		col. 1	col. 2	col. 3
	Elementary	Pupils of the Board	Other Pupils	Total
3.1	Junior Kindergarten	51.00		
3.2	Senior Kindergarten	45.00		
3.3	Grades 1 to 3	161.00		
3.4	Grades 4 to 6	199.00		
3.5	Grades 7 to 8	116.00		
3.6	Grades 4 to 8	315.00		
3.7	Total Elementary Day School	572.00	37.00	609.00
Sum of items 3.1 to 3.5			
	Secondary - pupils less than 21 years			
3.7.1	Secondary Day School - Grade 9 to 12	543.38	140.38	683.76
3.7.2	Independent Study	-	-	-
3.8	Total Secondary Day School	543.38	140.38	683.76
3.9	Total Day School	1,115.38	177.38	1,292.76
	High Credit: Grades 9 to 12 (under 21 years)			
3.10	Secondary Day School - Grade 9 to 12	-		-
3.11	Independent Study	-		-
3.12	Total High Credit Secondary Day School	-		-
3.13	Elementary 21 years and over	-	-	-
	Secondary - pupils 21 years and over			
3.14	Secondary Day School - Grade 9 to 12	-	-	-
3.15	Independent Study	-	-	-
3.16	Total Adult Day School	-	-	-
	Pupils admitted under Regulation 20/10			
	Fees For Non-Permanent Residents - Exemptions			ADE
5.1	Elementary			-
5.2	Secondary			-
5.3	Total Day School			-

Compliance Report - Balanced In-Year Position Requirement

1 **Is the Board in a Multi-Year Financial Recovery Plan or under Ministry Supervision?** No / Non
(If board is in multi-year recovery plan or under ministry supervision then compliance report below does not apply.)

Balanced Budget Determination

2.1.1	In-year Revenues <i>.....Schedule 9, item 10.0 - item 4</i>	54,078,245
2.1.2	In-year Revenues for Land <i>.....Schedule 5.6, col. 3, items 1.2 + 1.3 + 1.3.1 - 1.4 - 1.4.1 + Sch 5.5, Total Capital Land Projects, col. 5.1 + col. 6.1</i>	0
2.1.3	In-year Revenues for ARO <i>.....Schedule 3A item 1.5 (col. 4 - col. 3) + Schedule 3A item 1.6 col. 4 + Schedule 9 item 8.51</i>	0
2.1	In-year Revenues for compliance purposes <i>.....Item 2.1.1 - item 2.1.2 - item 2.1.3</i>	54,078,245
2.2	In-year Expenses for compliance purposes <i>.....Schedule 10ADJ, item 90, col. 30</i>	54,037,239
2.3	In-year surplus (deficit) for compliance purposes <i>.....Item 2.1 - item 2.2</i>	41,006
2	If item 2.3 is greater than or equal to zero, the board is in compliance. Otherwise, see calculation below.	COMPLIANT / CONFORME

Compliance Calculation Prior to Minister Approval Amount (Education Act, 231. (1))

Consecutive In-Year Deficits

3.1	In-year surplus/(deficit) for compliance purposes from 2024-25 <i>.....2024-2025 Financial Statements, Compliance Report item 2.3</i>	790,826
3.2	In-year surplus/(deficit) for compliance purposes from 2025-26 <i>.....2025-2026 Revised Estimates, Compliance Report item 2.3, please update to current projected in-year position</i>	67,560
3	Does board have in-year deficits for 3 consecutive years? (Note 1) <i>.....If item 2.3, item 3.1 and item 3.2 are all deficits, then "Yes / Oui"</i>	No / Non

Maximum Allowable Deficit

4.1	Operating allocation to be used in compliance calculation <i>.....Section 1A, item 7</i>	40,844,512
4.2	1% of operating allocation	408,445
4.3	Prior year accumulated surplus available for compliance <i>.....Schedule 5, item 3, col. 1, 0 if negative</i>	13,756,571
4.4	Maximum allowable amount of in-year deficit <i>.....Lesser of item 4.2 and item 4.3</i>	408,445
4	Does in-year deficit exceed the maximum allowable amount? (Note 1)	No / Non

In-Year Deficit Elimination Plan (IYDEP) Requirement

5.1	Is an IYDEP required? (Note 2)	No / Non
5.2	If an IYDEP is required, does the board's IYDEP eliminate the deficit within the required timeline? (Note 3)	N/A
5	Is Minister approval required as the in-year deficit is not eliminated within required timeline? (Note 1)	N/A

Minister Approval Requirement

6	Is Minister approval required? <i>.....If item 1 is "Yes / Oui", then this item is "N/A". If any of items 3, 4 and 5 is "Yes / Oui", Minister approval is required.</i>	No / Non
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Compliance Report - Balanced In-Year Position Requirement

7 Total amount of Minister approved in-year deficit (Note 4) -

Determination of In-Year Position Compliance Status

8 In-Year Position Compliance Status

COMPLIANT /
CONFORME

.....If item 6 is "N/A", this item is also "N/A"

.....If item 6 is "No / Non", the board is in compliance.

.....If item 6 is "Yes / Oui" and the amount of deficit at item 2.3 is less than or equal to item 7, then the board is in compliance.

Note 1: The school board must seek Minister approval for the deficit unless item 8 indicates Compliance.

Note 2: In Estimates and Revised Estimates cycles, if the school board reports an in-year deficit at item 2.3, and both item 3 and item 4 are "No / Non", then the IYDEP requirements must be met to be compliant. In Financial Statements cycle, the IYDEP is not required.

Note 3: If an IYDEP is required, and the school board did not report an in-year deficit in the prior school year, the IYDEP (New Plan) must demonstrate that the in-year deficit for the applicable fiscal year would be eliminated within two fiscal years. If an IYDEP is required and the school board reported an in-year deficit in the prior school year, the IYDEP (Updated Plan) must demonstrate that the in-year deficit for the applicable fiscal year would be eliminated within one fiscal year.

Note 4: In Estimates, item 7 equals the Approval Amount from Section V of the Deficit Approval report. In Revised Estimates, item 7 is loaded from current year Estimates cycle's Compliance Report item 7 unless a new Deficit Approval report is filled out in the current cycle. In Financial Statements cycle, item 7 is loaded from current year Revised Estimates cycle's Compliance Report item 7.