

**Core Education Funding
Adaptations:
Technical Guide for Isolate Board
School Authorities
2026-27**

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Introduction

Purpose

There are four isolate board school authorities¹ in the province. Funding for these isolate boards uses the same Core Education Funding (Core Ed) formulas listed in the *Core Education Funding: Technical Guide for School Boards, 2026-27* but with adaptations, as set out in this document. These adaptations are needed due to the unique circumstances of the isolate board school authorities, including the remoteness of their locations and the fact that each isolate board represents only one physical school. These isolate boards are:

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

This document also includes table amounts² and information on enveloping requirements and financial reporting for isolate boards. Please note that for the purpose of calculating funding for isolate boards, tuition-paying students are included in grant calculations and then tuition fees are subtracted to determine the net grant.

¹ Isolate boards are four of the ten school authorities. The other six school authorities are section 68 school authorities, which are funded on a budget approval basis due to their unique operational needs. This paper is related to the funding methodology for isolate boards only.

² Table amounts reflect values known at the time of release and are subject to change.

Further Information

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Classroom Staffing Fund

1. CSF – Per Pupil Allocation

There are no adaptations for isolate boards.

2. Language Classroom Staffing Allocation

CSF – English as a Second Language/English Literacy Development (ESL/ELD) Component

CSF – ESL/ELD Recent Immigrant Amount

There are no adaptations for isolate boards.

CSF – ESL/ELD Diversity in English-Language Learners (DELL) Amount

Isolate boards receive a proxy amount in lieu of the calculation used for DSBs, as shown below.

Isolate Board	CSF – DELL amount
James Bay Lowlands SSB	\$10,019.60
Moose Factory Island DSAB	\$6,827.46
Moosonee DSAB	\$17,250.25
Penetanguishene PSSB	\$13,441.66
Total	\$47,538.97

CSF – French as a Second Language (FSL) Component

There are no adaptations for isolate boards.

CSF – Élèves nouveaux arrivants (ENA) Component

This funding is not applicable to isolate boards.

CSF – French as a First Language (FFL) Component

This funding is not applicable to isolate boards.

CSF – Élèves plurilingues apprenants du français (EPAF) Component

This funding is not applicable to isolate boards.

3. Local Circumstances Staffing Allocation

Qualifications and Experience (Q&E) Teachers Component

There are no adaptations for isolate boards.

Q&E ECEs Component

There are no adaptations for isolate boards.

Outlying Schools Staffing Component

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

In addition, the funding ensures that this allocation always generates a minimum of 1.5 FTE teachers for elementary schools and 2.0 FTE teachers for secondary schools.

CSF – Remote and Rural Component

The Dispersion amount does not apply to isolate boards.

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

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

The urban factor for all four isolate boards is 1.

CSF – Supports for Students Component

Each isolate board receives a fixed amount, as shown below.

Isolate Board	CSF – Supports for Students component
James Bay Lowlands SSB	\$44,397.39
Moose Factory Island DSAB	\$84,574.66
Moosonee DSAB	\$66,483.01
Penetanguishene PSSB	\$53,780.45
Total	\$249,235.52

CSF – Maternity Leave Component

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

Isolate Board	CSF – Maternity Leave component
James Bay Lowlands SSB	\$4,217.69
Moose Factory Island DSAB	\$3,811.14
Moosonee DSAB	\$3,966.53
Penetanguishene PSSB	\$3,942.05
Total	\$15,937.42

CSF – Benefits Trusts Component

Isolate boards receive a fixed amount as shown below.

Isolate Board	CSF – Benefits Trusts component
James Bay Lowlands SSB	\$99,681.08
Moose Factory Island DSAB	\$113,699.14
Moosonee DSAB	\$156,532.69
Penetanguishene PSSB	\$5,059.32
Total	\$374,972.23

New Teacher Induction Program (NTIP) Component

Isolate boards receive funding for the NTIP component that is the lesser of the following:

- \$15,151.95 per isolate board (which is ¼ of the amount for DSBs) plus \$1,296.49 multiplied by the number of teachers on Rows 0, 1, and 2 of a school board's previous year's Teacher Qualifications and Experience Grid

OR

- an isolate board's eligible current year's expenses for NTIP

Teacher Learning and Innovation Component

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

Retirement Gratuities Component

There are no adaptations for isolate boards.

Occasional Teacher Top-Up component

Isolate boards receive a table amount, as shown below:

Isolate Board	Occasional Top-Up component
James Bay Lowlands SSB	\$ -
Moose Factory Island DSAB	\$ -
Moosonee DSAB	\$1,089.50
Penetanguishene PSSB	\$899.00
Total	\$1,988.50

4. Indigenous Education Classroom Staffing Allocation

First Nations, Métis, and Inuit (FNMI) Studies Component

There are no adaptations for isolate boards.

Indigenous Languages Component

There are no adaptations for isolate boards.

5. Supplemental Staffing Allocation – Literacy, Numeracy and Other Programs

CSF – Demographic Needs Component

Isolate boards receive a table amount which is shown below.

Isolate Board	CSF – Demographic Needs component
James Bay Lowlands SSB	\$481,843.74
Moose Factory Island DSAB	\$234,966.92
Moosonee DSAB	\$188,066.06
Penetanguishene PSSB	\$42,536.80
Total	\$947,413.51

CSF – Student Success, Grade 7 to 12 Component

Isolate boards do not receive the Demographic amount of this allocation. The Dispersion amount does not apply to isolate boards.

Grade 7 and 8 Student Success and Literacy and Numeracy Component

There are no adaptations for isolate boards.

CSF – Experiential Learning (EL) Component

Each isolate board receives a base amount of \$25,309.26, which is 1/4 of the base amount provided to DSBs and an adjustment amount of \$7,312.28 in lieu of the demographic amount. The Dispersion amount does not apply to isolate boards.

CSF – Outdoor Education Component

There are no adaptations for isolate boards.

Teachers to Support Reading Intervention component

The base amount for each elementary isolate board is \$50,618.53, which is 1/2 of the base amount provided to DSBs.

Learning Resources Fund

1. LRF – Per Pupil Allocation

There are no adaptations for isolate boards.

2. Language Supports and Local Circumstances Allocation

LRF– English as a Second Language/English Literacy Development (ESL/ELD) Component

LRF – ESL/ELD Recent Immigrant Amount

There are no adaptations for isolate boards.

LRF – ESL/ELD Diversity in English-Language Learners (DELL) Amount

Isolate boards receive a proxy amount in lieu of the calculation used for DSBs, as shown below.

Isolate Board	LRF – DELL amount
James Bay Lowlands SSB	\$462.82
Moose Factory Island DSAB	\$315.37
Moosonee DSAB	\$796.81
Penetanguishene PSSB	\$620.89
Total	\$2,195.88

LRF – FSL Component

Per-Pupil Amount

There are no adaptations for isolate boards.

Areas of Intervention Amount

Isolate boards receive a table amount which is shown below.

Isolate Board	Areas of Intervention amount
James Bay Lowlands SSB	\$-
Moose Factory Island DSAB	\$-
Moosonee DSAB	\$-
Penetanguishene PSSB	\$2,221.13
Total	\$2,221.13

LRF – ENA Component

This funding is not applicable to isolate boards.

LRF – FFL Component

This funding is not applicable to isolate boards.

LRF – EPAF Component

This funding is not applicable to isolate boards.

Q&E Library and Guidance Component

There are no adaptations for isolate boards.

Supplementary Library Staffing Component

Each elementary isolate board receives a total of \$20,641.06 for teacher-librarians and/or library technicians, which is 1/3 the base amount provided to DSBs, to support the learning of elementary school students.

LRF – Remote and Rural Component

The Dispersion amount does not apply to isolate boards.

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

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

The urban factor for all four isolate boards is 1.

LRF– Supports for Students Component

Each isolate board receives a fixed amount, as shown below.

Isolate Board	LRF - Supports for Students component
James Bay Lowlands SSB	\$21,047.48
Moose Factory Island DSAB	\$19,682.96
Moosonee DSAB	\$23,541.88
Penetanguishene PSSB	\$17,464.03

Isolate Board	LRF - Supports for Students component
Total	\$81,736.36

Geographic Top-ups Component

Additional Educational Software Licensing Top-Up Amount

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

Student Technological Devices Top-Up Amount

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

Broadband Continuous Improvement Top-Up Amount

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

Curriculum Component

Each isolate board receives a base amount of \$5,769.76, which is 1/4 of the base amount allocated to DSBs.

LRF – Maternity Leave, Sick Leave, and Non-Union Component

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

Isolate Board	LRF - Maternity Leave, Sick Leave, and Non-Union component
James Bay Lowlands SSB	\$1,309.40

Isolate Board	LRF - Maternity Leave, Sick Leave, and Non-Union component
Moose Factory Island DSAB	\$1,416.71
Moosonee DSAB	\$1,422.91
Penetanguishene PSSB	\$853.41
Total	\$5,002.43

LRF – Benefits Trusts Component

Isolate boards receive a fixed amount as shown below.

Isolate Board	LRF - Benefits Trusts component
James Bay Lowlands SSB	\$27,217.11
Moose Factory Island DSAB	\$15,865.86
Moosonee DSAB	\$51,525.92
Penetanguishene PSSB	\$5,118.30
Total	\$99,727.18

3. Indigenous Education Supports Allocation

Board Action Plan (BAP) Component

The table below shows the total of (A) Total Enrolment amount, (B) Indigenous Student Per-Pupil amount, and (C) Indigenous Student % of Enrolment amount for isolate boards.

Isolate Board	BAP amounts (A) to (C)
James Bay Lowlands SSB	\$37,668
Moose Factory Island DSAB	\$39,230
Moosonee DSAB	\$38,581
Penetanguishene PSSB	\$36,033
Total	\$151,512

The (D) Census-Based Per-Pupil amount and (E) Supplemental amount use information on Indigenous enrolment reported by the isolate board as a share of total enrolment, rather than Statistics Canada data on the estimated census percentage of enrolment that is Indigenous used for DSBs.

The following demonstrates how amount (D) is calculated for isolate boards:

Greater of \$0 or

$(ADE \times \% \text{ based on actual number of Indigenous pupils reported by the isolate board} \times \text{Per Pupil Amount weighting factor} \times \$227.53 \text{ minus } \$41,658.97^1)$

The following demonstrates how the (E) Supplemental amount Census-Based Per-Pupil element is calculated for isolate boards:

$ADE \times \% \text{ based on actual number of Indigenous pupils reported by the isolate board} \times \text{Per Pupil Amount weighting factor} \times \146.79

There are no adaptations for the (E) Supplemental amount Board Total Per-Pupil element calculation for isolate boards.

¹ Reflects 1/4 supervisory officer (SO) salary and benefits benchmark.

Indigenous Education Lead Component

Each isolate board is eligible for a maximum of 1/4 of the maximum funding amount provided to DSBs based on the same formula used for DSBs.

\$41,658.97 (i.e., $1/4 \times 1.0$ SO benchmark) + 10.44% for travel and PD

4. Mental Health Allocation

Mental Health Workers Staff Component

There are no adaptations for isolate boards.

Student Mental Health Component

Data and Information Collection Amount

There are no adaptations for isolate boards.

Student Mental Health Amount

The base amount for each isolate board is \$85,510.00, which is 1/4 of the base amount provided to DSBs.

Student Mental Well-Being Amount

The base amount for the Resilience and Mental Well-Being element for each isolate board is \$2,834.05, which is 1/4 of the base amount provided to DSBs.

The base amount for the Evidence-based Mental Health Programs and Resources element for each isolate board is \$1,700.43, which is 1/4 of the base amount provided to DSBs.

Mental Health Leaders Component

Each isolate board is eligible for a maximum of 1/4 of the maximum funding amount provided to DSBs based on the same formula used for DSBs.

\$36,376.06 (i.e., $1/4 \times 1.68195144 \times$ Professional / paraprofessional benchmark) + 10.44% for travel and PD

5. Student Safety and Well-Being Allocation

Well-Being and Positive School Climates Component

The base amount for each isolate board is \$2,834.00, which is 1/4 of the base amount provided to DSBs.

Safe and Accepting Schools Component

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

Isolate Board	Safe and Accepting Schools component
James Bay Lowlands SSB	\$17,287.90
Moose Factory Island DSAB	\$28,420.71
Moosonee DSAB	\$25,369.61
Penetanguishene PSSB	\$22,180.73
Total	\$93,258.95

Urban and Priority High Schools Component

This funding is not applicable to isolate boards.

Supports for Children and Youth in Care component

For isolate boards, the estimated percentage of children and youth in care (CYIC) uses the provincial average incidence rate as a proxy.

The weighted estimated percentage of students who are First Nations, Métis or Inuit uses information on Indigenous enrolment reported by the isolate board as a share of total enrolment, rather than Statistics Canada data on the estimated census percentage of enrolment that is Indigenous used for DSBs.

Dispersion does not apply to isolate boards.

Isolate boards may report in the Student Transportation Fund any additional expenses incurred for student transportation beyond the level of funding provided through this component.

Cyber Safety Learning Resources component

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

6. Continuing Education and Other Programs Allocation

Adult Day School Component

There are no adaptations for isolate boards.

High-Credit Day School Component

There are no adaptations for isolate boards.

Summer School Component

There are no adaptations for isolate boards.

Continuing Education Component

There are no adaptations for isolate boards.

Supplemental Adult Day School/Continuing Education Component

Isolate boards receive a fixed amount, as shown below.

Isolate Board	Supplemental Adult Day School/Continuing Education component
James Bay Lowlands SSB	\$9,650.80

Isolate Board	Supplemental Adult Day School/Continuing Education component
Moose Factory Island DSAB	\$-
Moosonee DSAB	\$-
Penetanguishene PSSB	\$-
Total	\$9,650.80

Prior Learning Assessment and Recognition (PLAR) Component

There are no adaptations for isolate boards.

International and Indigenous Languages, Elementary (IILE) Component

There are no adaptations for isolate boards.

Literacy and Math Outside the School Day Component

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

Tutoring Component

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

Summer Learning Program (SLP) Component

Each elementary isolate board receives a table amount of \$15,000, which is the same as the base amount for DSBs, as shown below.

Isolate Board	SLP component
James Bay Lowlands SSB	N/A

Isolate Board	SLP component
Moose Factory Island DSAB	\$15,000
Moosonee DSAB	\$15,000
Penetanguishene PSSB	\$15,000
Total	\$45,000

International Student Recovery (ISR) Component

This funding is not applicable to isolate boards.

7. School Management Allocation

School Management Component

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

Remote Learning Administration Component

There are no adaptations for isolate boards.

Principal and Vice-Principal Salary Grid and Allowances Component

There are no adaptations for isolate boards.

Investment in System Priorities (ISP) for Principals and Vice-Principals Component

Each isolate board receives a fixed amount, as shown below.

Isolate Board	ISP for Principals and Vice-Principals
James Bay Lowlands SSB	\$2,181.85
Moose Factory Island DSAB	\$2,238.39
Moosonee DSAB	\$2,125.32
Penetanguishene PSSB	\$2,093.91
Total	\$8,639.46

8. Differentiated Supports Allocation – Demographic, Socioeconomic and Other Indicators

Program Leadership Component

Early Years Lead

Each elementary isolate board is eligible for a maximum of 1/3 of the maximum funding amount provided to DSBs based on the same formula used for DSBs.

\$55,545.29 (i.e., $1/3 \times 1.0$ SO benchmark) + 10.44% for travel and PD

School Effectiveness Lead

Each isolate board is eligible for a maximum of 1/4 of the maximum funding amount provided to DSBs based on the same formula used for DSBs.

\$41,658.97 (i.e., $1/4 \times 1.0$ SO benchmark) + 10.44% for travel and PD

Student Success Lead

Each isolate board is eligible for a maximum of 1/4 of the maximum funding amount provided to DSBs based on the same formula used for DSBs.

\$41,658.97 (i.e., $1/4 \times 1.0$ SO benchmark) + 10.44% for travel and PD

Technology Enabled Learning and Teaching (TELT) Contact Lead

Each isolate board is eligible for a maximum of 1/4 of the maximum funding amount provided to DSBs based on the same formula used for DSBs.

\$30,176.12 (i.e., $1/4 \times 1.0$ Information Technology staffing benchmark) + 10.44% for travel and PD

LRF – Demographic Needs Component

Isolate boards receive a table amount which is shown below.

Isolate Board	LRF - Demographic Needs component
James Bay Lowlands SSB	\$305,808.39
Moose Factory Island DSAB	\$149,124.80
Moosonee DSAB	\$119,358.57
Penetanguishene PSSB	\$26,996.53
Total	\$601,288.29

LRF – Student Success, Grade 7 to 12 Component

Isolate boards do not receive the transportation amount and therefore do not receive funding through this component.

Specialist High Skills Major (SHSM) Component

The James Bay Lowlands SSB receives funding for the SHSM component that is the lesser of the following:

- the isolate board's maximum SHSM amount, which is \$13,000

OR

- the isolate board's eligible current year's expenses for SHSM

LRF – Experiential Learning Component

Each isolate board receives an adjustment amount of \$4,343.66 in lieu of the demographic amount. The Dispersion amount does not apply to isolate boards. Isolate boards do not receive the transportation component.

LRF – Outdoor Education Component

There are no adaptations for isolate boards.

Dual Credits Component

James Bay Lowlands SSB receives \$53,135.07 for this component.

9. Targeted Learning Allocation

School Math Facilitators Component

Each isolate board receives \$50,618.53, which is 1/2 of the minimum funding amount provided to DSBs.

Math Lead Component

Each isolate board is eligible for a maximum of 1/2 of the maximum funding amount provided to DSBs based on the same formula used for DSBs:

\$83,317.94 (i.e., $1/2 \times 1.0$ SO benchmark) + 10.44% for travel and PD

Digital Math Tools Component

There are no adaptations for isolate boards.

Reading Screening Tools Component

There are no adaptations for isolate boards.

Reading Intervention Licences and Supports Component

The base amount for each isolate board is \$25,000, which is 1/4 of the base amount provided to DSBs.

Special Education Fund (SEF)

1. SEF – Per Pupil Allocation

There are no adaptations for isolate boards.

2. Differentiated Needs Allocation (DNA)

Measures of Variability (MOV) Component / Special Education Statistical Prediction Model (SESPM) Component

The following per-pupil proxies multiplied by ADE are used in lieu of the DSB calculations for MOV component categories¹ 1 to 6 and Special Education Statistical Prediction Model (SESPM):

- \$1,803.47 per pupil for James Bay Lowlands SSB, Moose Factory Island DSAB and Moosonee DSAB
- \$876.24 per pupil for Penetanguishene PSSB

For MOV category 7, Northern Adjustment, eligible isolate boards (i.e., James Bay Lowlands SSB, Moose Factory Island DSAB, and Moosonee DSAB) benefit from the programs and / or services established by the North East cooperative, which is administered by DSB Ontario North East.

Collaboration and Integration Base Component

Each isolate board receives \$183,791.79, which is 1/3 of the base amount for DSBs.

¹ For further information on the categories, please refer to the [Core Education Funding: Technical Guide for School Boards, 2026-27](#).

Multi-Disciplinary Supports Component

Multi-Disciplinary Team Amount

Each isolate board receives \$114,040.13, which is 1/4 of the maximum amount for DSBs, when the board employs at least one person, subject to the same requirements on eligible staff that apply to DSBs.

Other Staffing Resources Amount

Isolate boards receive funding as shown below.

Isolate Board	Other Staffing Resources amount
James Bay Lowlands SSB	\$4,534.67
Moose Factory Island DSAB	\$5,819.49
Moosonee DSAB	\$4,786.59
Penetanguishene PSSB	\$4,566.97
Total	\$19,707.73

Local Special Education Priorities Component

The base amount for each isolate board is \$31,787.00, which is 1/4 of the base amount provided to DSBs.

Early Math Intervention Component

The base amount for each elementary isolate board is \$30,342.44, which is 1/4 of the base amount provided to DSBs.

Professional Assessments Component

The base amount for each isolate board is \$26,503.19, which is 1/4 of the base amount provided to DSBs.

Special Education and Disabilities Transitions (SEDT) component

The base amount for each isolate board is \$18,750, which is 1/4 of the base amount provided to DSBs.

3. Complex Supports Allocation

Special Incidence Portion (SIP) Component

Interim Base Amount

Funding is calculated using 2025-26 amounts. The amount for each isolate board is shown below.

Isolate Board	Interim Base amount
James Bay Lowlands SSB	\$ -
Moose Factory Island DSAB	\$ -
Moosonee DSAB	\$166,154
Penetanguishene PSSB	\$ -
Total	\$166,154

Exceptional Circumstances Amount

The base amount for each isolate board is \$16,491.50, which is 1/4 of the base amount provided to DSBs.

Education and Community Partnership Programs (ECP) Component

Isolate boards receive funding as shown below.

Isolate Board	ECP component
James Bay Lowlands SSB	\$ -
Moose Factory Island DSAB	\$ -
Moosonee DSAB	\$ -
Penetanguishene PSSB	\$ -

Care and Treatment Education Programs (CTEP) Component

In lieu of the base amount and per-pupil amount, each isolate board receives \$100,037.36, which is equivalent to isolate boards' 2025–26 CTEP component amount adjusted for 2026–27 labour-related increases.

Behaviour Expertise Component

ABA Expertise Professionals Amount

Each isolate board receives \$51,874 as a base amount, which is 1/4 of the base amount provided to DSBs and a travel amount of \$3,750, which is not provided to DSBs.

ABA Training Amount

There are no adaptations for isolate boards.

After-School Skills Development (ASSD) Amount

The base amount for each isolate board is \$14,578.00, which is 1/4 of the base amount for DSBs.

4. Specialized Equipment Allocation (SEA)

SEA Formula Component

This component does not apply to isolate boards.

SEA Claims-Based Component

SEA claims for isolate boards allow for full cost recovery for all special education equipment, including SEA technology purchases. SEA claims can be submitted at any time during the school year.

School Facilities Fund (SFF)

1. School Operations Allocation

Base School Operations Component / Enhanced Top-up for School Operations Component

In lieu of the methodology used for DSBs for the Base School Operations component and Enhanced Top-Up for School Operations component, funding for isolate boards is calculated as follows:

area of the school in square metres × benchmark for operating costs per square metre of \$106.96 (per m²)

+

a literacy and numeracy amount of school operations, calculated as follows:

ADE for summer literacy and numeracy remedial courses, Grade 7 to 10 day-school ×

benchmark area requirement per-pupil of 9.29 (m²) ×

benchmark for operating costs per square metre of \$106.96 (per m²)

Community Use of Schools Component

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

Isolate Board	Community Use of Schools component
James Bay Lowlands SSB	\$5,031
Moose Factory Island DSAB	\$5,552

Isolate Board	Community Use of Schools component
Moosonee DSAB	\$4,012
Penetanguishene PSSB	\$2,813
Total	\$17,408

Capital Lease on School Authority Amalgamation Component

This funding is not applicable to isolate boards.

Education and Community Partnership Program (ECP) and Care and Treatment Program (CTEP) Operations Component

This component is not applicable to isolate boards.

SFF – Supports for Students Component

Each isolate board receives a fixed amount, as shown below.

Isolate Board	SFF - Supports for Students component
James Bay Lowlands SSB	\$9,573.04
Moose Factory Island DSAB	\$15,737.74
Moosonee DSAB	\$14,274.81
Penetanguishene PSSB	\$10,181.47
Total	\$49,767.06

SFF – Benefits Trusts Component

Isolate boards receive a fixed amount as shown below.

Isolate Board	SFF - Benefits Trusts component
James Bay Lowlands SSB	\$19,346.87
Moose Factory Island DSAB	\$10,616.35
Moosonee DSAB	\$30,167.57
Penetanguishene PSSB	\$1,031.26
Total	\$61,162.05

Renewal Software Licensing Fee Component

This funding is not applicable to isolate boards.

2. School Renewal Allocation

Base School Renewal Component / Enhanced Top-up for School Renewal Component / Deferred Maintenance Needs Enhancement Component

In lieu of the methodology used for DSBs for the Base School Renewal component, the Enhanced Top-up for School Renewal component and the Deferred Maintenance Needs Enhancement component, funding for isolate boards is calculated as follows:

enrolment × benchmark area requirement per pupil × benchmark for renewal costs

+

a literacy and numeracy amount for school renewal, calculated as follows:

ADE for summer literacy and numeracy remedial courses, Grade 7 to 10 day school ×

benchmark area requirement per-pupil ×
 benchmark for renewal costs

+

\$10,000 base amount in lieu of Enhanced Top-up for School Renewal and the
 Deferred Maintenance Needs Enhancement

School Renewal Investment Component

Isolate boards receive an amount that represents the portion allocated to isolate boards and distributed in proportion to an isolate board's relative share, as follows:

Isolate Board	Additional School Renewal amount
James Bay Lowlands SSB	\$5,538.62
Moose Factory Island DSAB	\$5,712.09
Moosonee DSAB	\$4,698.41
Penetanguishene PSSB	\$8,877.47

Contracts for Leased Space Component

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

3. Rural and Northern Education Allocation (RNEA)

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

Isolate Board	Estimated number of rural students	Rural density factor	Rural density ratio
James Bay Lowlands SSB	182	0.88761808	1.00386413
Moose Factory Island DSAB	241	-	1.01392481
Moosonee DSAB	232	0.82323391	1.00309682
Penetanguishene PSSB	88	-	0.38534333

Student Transportation Fund (STF)

In lieu of the methodology used for DSBs to calculate the Student Transportation Fund, most funding provided to isolate boards is based on the expenses incurred related to student transportation.

Significant increases over the previous school year funding will need to be justified.

Eligible expenses include but are not limited to, the following:

Home-to-school transportation

Eligible expenses include costs associated with transporting students between home and school. These expenses may be incurred on buses, mini-vans, contracted taxis, public transit or any other unique transportation need, such as the use of a helicopter. Retention and Recruitment bonus for drivers are also eligible expenses.

School-to-school transportation

Eligible expenses include costs associated with transporting students to another school to attend a program (such as swimming, arts, etc.) if the same program cannot be offered at their own school due to a lack of available space or a suitable facility.

Board, lodging and weekly transportation

Eligible expenses include costs associated with boarding, lodging and weekly transportation in cases where a student must travel to another community to attend a secondary school. Funding supports the expenses for each month of student attendance at the secondary school.

Where there is a secondary school located nearby and a student chooses to travel to another community to attend a secondary school, the isolate board must

apply directly to the regional office for funding approval for this student, with a reason why the student cannot attend the local secondary school.

Transportation safety training

Eligible expenses include the additional costs of training programs (such as first aid) and materials for drivers at a rate of up to \$1,000 for each contracted and board-owned vehicle used for transporting students.

School bus rider safety training

Eligible expenses include funding up to 2 sessions (on site or online) for students in JK to Grade 8 on bus rider safety at the rates set for DSBs.

Transportation to provincial or demonstration schools

Eligible expenses include the costs related to transportation to and from provincial or demonstration school in cases where the superintendent of the provincial or demonstration school has approved the student for admission.

This may include the costs associated with a parent or guardian escorting the student if recommended by the superintendent of the school.

School Board Administration Fund (SBAF)

1. Trustees and Parent Engagement Allocation

Trustee Component

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

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

Trustee expenses are funded in accordance with the following table:

ADE	Amount per Trustee*
100 or less	\$1,500
101 to 300	\$2,000
Greater than 300	\$3,000

*The number of trustees for each isolate board is shown below.

Isolate Board	Number of Trustees
James Bay Lowlands SSB	3

Isolate Board	Number of Trustees
Moose Factory Island DSAB	5
Moosonee DSAB	5
Penetanguishene PSSB	7

Student Trustee Component

There are no adaptations for isolate boards. Note, however, that student trustees are elected only at the secondary level.

Parent Engagement Component

Parent Involvement Committee (PIC) Amount

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

School Council Amount

There are no adaptations for isolate boards.

Parents Reaching Out (PRO) Amount

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

2. Board-Based Staffing Allocation

Executive Staffing Component

In lieu of the calculation used for DSBs, funding for isolate boards uses a base amount (related to the costs associated with performing the duties of a Supervisory Officer) and a travel amount.

Base Amount

The base amount is calculated as follows:

30% of DSB salary (including benefits) benchmark for Other Senior Administration or \$49,990.76

Travel Amount

The travel amount is calculated by taking 1/3 of the base amount (determined above) and multiplying it by the isolate board's remote distance factor¹ to reflect the higher travel cost to the more remote isolate boards north of the French River.

Non-Executive Staffing Component

In lieu of the formula used for DSBs, the formula for isolate boards is based on salary and benefits benchmarks for a specific number of FTEs.

Finance function salary (including benefits) benchmark × 2.6 FTE

SBAF – Benefits Trusts Component

Isolate boards receive a fixed amount as shown below.

Isolate Board	SBAF - Benefits Trusts component
James Bay Lowlands SSB	\$11,216.67

¹ Remote distance factor is 1.0 for isolate boards south of the French River and 2.0 for isolate boards north of the French River.

Isolate Board	SBAF - Benefits Trusts component
Moose Factory Island DSAB	\$16,549.34
Moosonee DSAB	\$18,488.52
Penetanguishene PSSB	\$5,548.73
Total	\$51,803.26

Non-Staff Component

Each isolate board receives a total amount of \$52,216, which is 1/3 of the base amount allocated to DSBs. Isolate boards do not receive the per-pupil amount.

3. Central Employer Bargaining Agency Fees Allocation

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

4. Data Management and Audit Allocation

Regional Internal Audit Team (RIAT) Component

This funding is not applicable to isolate boards.

External Audit Component

This funding is not applicable to isolate boards.

Reporting Entity Component

This funding is not applicable to isolate boards.

Managing Information for Student Achievement (MISA) Component

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

Demographic Data Gathering Component

Each isolate board receives a base amount of \$8,531.75, which is 1/4 of the base amount for DSBs.

Capital Planning Capacity (CPC) Component

This funding is not applicable to isolate boards.

Non-Instructional Spaces Component

This funding is not applicable to isolate boards.

5. Declining Enrolment Adjustment (DEA) Allocation

First-Year Component

The weighting factor of the Remote and Rural components in CSF and LRF is 100 per cent for isolate boards, rather than 50 per cent as is the case for DSBs, and the calculation excludes the following allocation and components because they are not based on ADE for isolate boards:

- Board-Based Staffing Allocation in the School Board Administration Fund
- Base School Operations component, Education and Community Partnership Program (ECPP) Operations component and Enhanced Top-up for School Operations component in the School Operations Allocation of the School Facilities Fund

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

Weighting Factor	Allocations / Components
13% x	Per Pupil Allocation within the Classroom Staffing Fund (CSF) and Learning Resources Fund (LRF)
100% x	Per Pupil Allocation within the Special Education Fund (SEF)
100% x	Remote and Rural component of the Local Circumstances Staffing Allocation within the CSF and the Language Supports and Local Circumstances Allocation within the LRF

Second-Year Component

There are no adaptations for isolate boards.

Teacher Accommodation Fund

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

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

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

$\$5,000 \text{ per teacherage} \times \text{remote distance factor}$

Special Approvals

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

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

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

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

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

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

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

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

All special approval requests are subject to approval.

Tuition Fees

The fees calculation for isolate boards includes adaptations, such as the adaptations to funds described in this document.

Reporting and Accountability

The ministry has established the following dates for isolate boards' submission of financial reports in 2026–27:

June 30, 2026: Estimates for 2026–27

December 15, 2026: Financial Statements for 2025–26

Balanced Budgets

Isolate boards have the same requirements as DSBs to have balanced budgets.

Elementary and Secondary Class Size Compliance

The Class Size regulation ([O. Reg. 132/12](#)) and class size compliance do not apply to isolate boards.

Cash Management Strategy

The cash management strategy is not applicable to isolate boards.

Funding Restrictions and Other Reporting Requirements

General

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

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

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

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

Supplementary Classroom Supplies Amount

The requirements for elementary isolate boards are the same as for DSBs with respect to the use of funding in the Supplementary Classroom Supplies amount in the LRF – Per Pupil Allocation, with an adaptation to eligibility that excludes class size requirements.

Elementary teachers assigned to a grade-specific classroom are eligible to receive this amount. The number of isolate board elementary teachers eligible for the supplementary classroom supply amount is determined by the total number of classrooms organized by grade(s) in each physical school but not based on enrolment or class size requirements as is the case for DSBs.

Teacher Accommodation Grant and Teacherage Deferred Revenue

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

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

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