













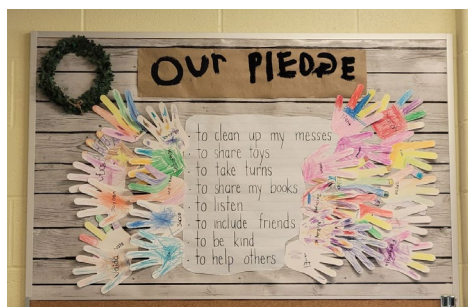






## A. Belonging and Contributing

A strong sense of belonging is essential to children’s learning and well-being, supported by equitable, inclusive, and culturally responsive environments where every child is viewed as capable and valued. Educators intentionally create classrooms that reflect children’s identities, languages, and experiences, fostering trust, respect, and collaboration through meaningful interactions. By building on children’s strengths and interests, they design experiences that promote positive relationships, cooperative play, shared responsibility, and opportunities for leadership, supporting children’s developing sense of agency. Within the Belonging and Contributing frame, children learn that their actions influence others and help shape the classroom community, while celebrations of individual and collective accomplishments reinforce identity, honour diversity, and ensure that every child feels respected, included, and connected.



## B. Self Regulation and Well Being

The Self Regulation and Well Being frame emphasizes the development of children’s ability to understand and manage their emotions, behaviours, and overall health as a foundation for meaningful engagement and positive social interactions. Educators create supportive, predictable, and responsive environments that help children feel safe, calm, and ready to learn, and they use intentional modelling, coregulation, and guided practice to support children in recognizing emotions, identifying stressors, and developing effective self management strategies. Daily routines, play based experiences, and social interactions offer opportunities for children to express feelings appropriately, resolve conflicts, and make choices that enhance their wellbeing, contributing to growing emotional resilience and independence. Recognizing the interconnected nature of physical and emotional health, educators design learning experiences that promote movement, mindfulness, and self awareness, fostering lifelong wellness habits and laying the groundwork for positive mental health, strong relationships, and increasing autonomy in self regulation.



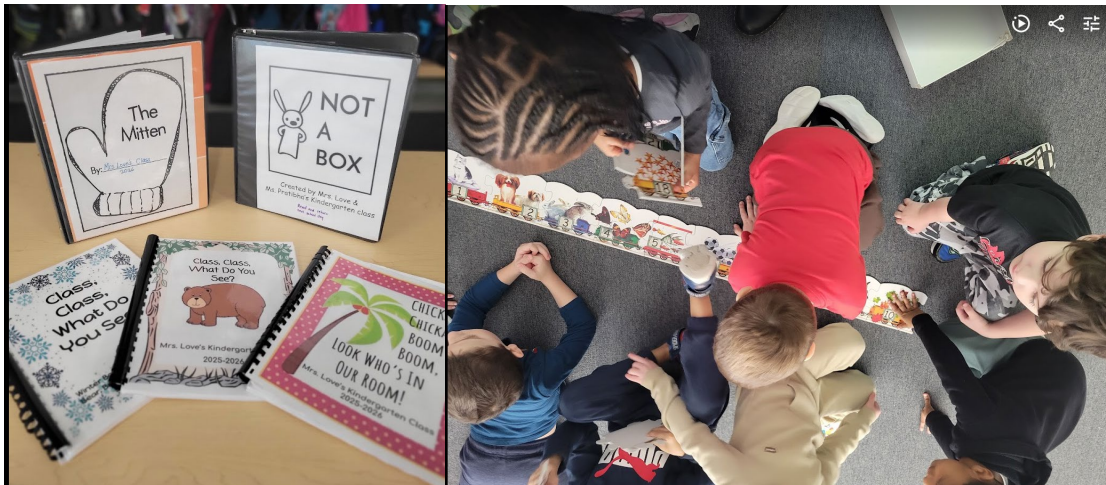
### C. Problem Solving and Innovating

The Problem Solving and Innovating frame highlights the importance of fostering children’s curiosity, creativity, and critical thinking by positioning them as capable constructors of knowledge who learn through exploration and inquiry. Educators design rich, open ended learning environments that encourage children to question, investigate, test ideas, and collaborate with peers, whether through play based provocations, inquiry projects, early STEM experiences, or outdoor investigations. These opportunities promote flexible thinking, teamwork, communication, and shared decision making, reflecting the program’s understanding that learning is socially constructed and strengthened through relationships. Educators further support children’s development by documenting their thinking, facilitating reflection, and drawing attention to the strategies they use, thereby deepening metacognitive awareness. The responsive structure of the Kindergarten classroom allows children to follow their interests, revisit ideas, and engage with challenges at their own pace, supporting both individual growth and collective inquiry.



### D. Demonstrating Literacy and Mathematics Behaviours

The Demonstrating Literacy and Mathematics Behaviours frame underscores the development of early literacy and numeracy through meaningful, play based experiences embedded in daily classroom life. Literacy learning emerges as children engage in rich oral language interactions, explore diverse texts, participate in storytelling, and express ideas through early writing, building foundational awareness of sounds, symbols, and language structures. Complementing these authentic experiences, educators make purposeful use of board provided resources such as *Heggerty* and *The Phonic Companion* to deliver systematic, developmentally appropriate whole group and small group instruction that strengthens phonological awareness and early decoding. Similarly, mathematical thinking is fostered through hands on exploration, inquiry, and daily routines that encourage children to count, compare quantities, sort and classify materials, identify patterns, and investigate shapes and spatial relationships in meaningful contexts. Through intentional planning and responsive use of the learning environment, educators integrate literacy and mathematics behaviours across a range of experiences, reinforcing curiosity, confidence, and enjoyment while supporting the development of strong foundational skills that contribute to children’s ongoing learning and future academic success.



## Kindergarten Classroom Support

The role of the Kindergarten Consultant is to provide system-level instructional leadership that strengthens the quality of early years programming across the board. This work includes supporting educators' understanding of play-based and inquiry-driven pedagogy, early literacy and mathematics development, and effective assessment practices. Professional learning sessions, modelling of instructional strategies, and the implementation of research informed resources help ensure that classroom practice remains developmentally appropriate and responsive to student needs.

Support for teacher and DECE teams focuses on promoting effective educator partnerships and collaborative planning. Through school visits, classroom observations, and co-planning opportunities, the consultant helps teams create inclusive, culturally responsive learning environments that reflect children's identities and experiences. Guidance is provided on the design and organization of the learning environment, the use of play and inquiry, the integration of early STEM and outdoor learning, and the establishment of classroom routines that promote self regulation and wellbeing.

The Kindergarten Consultant also contributes to effective assessment and data-informed decision making. Educator teams receive support in gathering, interpreting, and responding to pedagogical documentation, the early reading screener, and provincial tools such as the Early Development Instrument (EDI). This includes guidance on assessment for and as learning, as well as support in preparing professional and accurate Communication of Learning reports. These practices ensure that instructional planning is grounded in evidence and aligned with the four frames of the program.

In addition, the consultant plays an important role in system and school-level planning. School leaders receive support related to kindergarten program expectations, timetabling, resource allocation, and strategies for embedding early years priorities into student achievement. Collaboration with Special Education, Equity and Inclusion, Indigenous Education, and other board teams ensures that early years initiatives are coordinated, research informed and aligned with system goals.

Strengthening transitions and community partnerships is a key component of the consultant's mandate. This includes coordinating Welcome to Kindergarten initiatives, working closely with EarlyON and childcare partners, and supporting consistent messaging and alignment across early years programs. These efforts help ensure that children and families experience smooth, equitable, and

developmentally supportive transitions into and through the kindergarten program, contributing to positive long-term educational outcomes.



### Kindergarten Classroom Resources

The purchase of appropriate early years resources and materials is essential when establishing newly created Kindergarten classrooms in Ontario, as these items directly support the playbased, inquiry driven framework outlined in *The Kindergarten Program (2016)*. High quality materials such as open ended loose parts, diverse literacy and numeracy tools, culturally responsive texts, and developmentally appropriate sensory equipment enable children to explore, problem-solve, and construct knowledge in meaningful ways. Purposeful resources also help educators design rich learning environments that reflect children’s identities, promote self regulation and wellbeing, and provide equitable access to hands on, engaging experiences across all four frames of the program. Ensuring classrooms are well resourced from the outset and strengthens instructional quality, supports differentiated learning, and lays a strong foundation for positive early learning outcomes.



## Professional Development

### a. Focus on the Four Frames

Four evening professional development workshops, collectively titled *Focus on the Four Frames*, were offered to kindergarten teachers and DECEs to deepen their understanding of effective early years practice throughout the 2025-2026 school year. Each session focused on one of the four frames of *The Kindergarten Program (2016)* as well as touching on *The Kindergarten Curriculum (2026)*, and provided interactive, hands on learning experiences that highlighted best practices, current pedagogy, and the intentional use of pedagogical documentation as assessment for and as learning. Participants engaged in collaborative discussions, explored authentic classroom samples, and examined strategies for designing responsive learning environments that support children’s development across all frames. These sessions strengthened educator capacity, promoted consistency in programming, and reinforced the importance of reflective, evidence informed practice in the kindergarten classroom.



### b. Professional Activity Day June 2025 - Pre-School Life Skills Program

A half day professional development session was facilitated for kindergarten teachers, DECEs, and CYCWs by board Behaviour Analysts to introduce the PreSchool Life Skills (PLS) Program, a structured, evidence informed approach designed to build foundational communication, self regulation, and social skills in young children. During the session, participants explored the program’s key components, practiced instructional routines, and examined strategies for supporting skill generalization within play based environments. Following this training, the PLS Program has been implemented in kindergarten classrooms across the board, providing educators with consistent, developmentally appropriate tools to teach essential readiness skills. Its focus on functional communication, cooperation, transitioning, and classroom routines supports success for all learners, particularly those who benefit from explicit instruction and predictable structures within the early years setting.

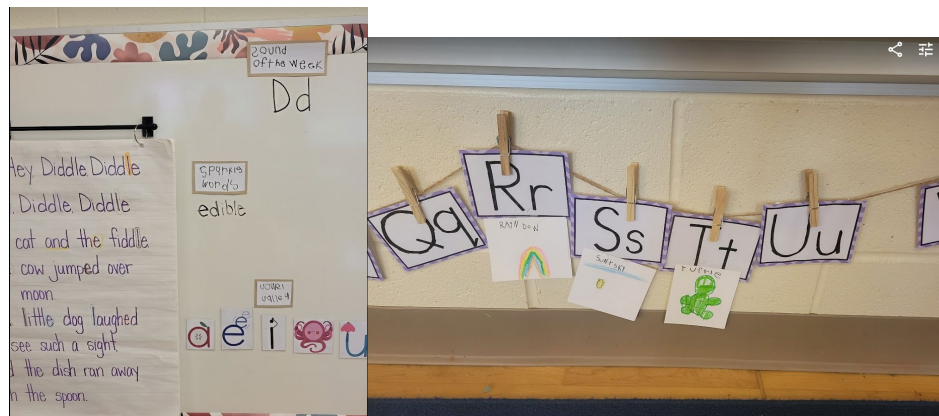
### c. Professional Activity Day November 2025

A professional development session for kindergarten teachers and DECEs was facilitated by the Kindergarten Consultant, with support from the Literacy Team, to extend previous learning related to *ABC and Beyond*, a research informed resource that promotes oral language

development as a foundation for early literacy. The session introduced key strategies from the resource, including ways to enhance vocabulary, comprehension, and intentional language interactions within play based and inquiry driven contexts. By deepening educators' understanding of how purposeful talk supports early reading and writing behaviours, the session reinforced the importance of embedding rich language experiences throughout the kindergarten day. This learning supports educators in creating environments where all children can develop strong foundational literacy skills essential for future academic success.

#### d. Kindergarten Literacy Pilot Project

The Kindergarten Literacy Pilot Project, launched in winter 2025 as a joint initiative between the Kindergarten Consultant and the K-6 Literacy Consultant, was designed to strengthen early literacy instruction across WCDSB in preparation for the 2026 Ontario Kindergarten Curriculum. The pilot focused on high quality interactive read-alouds, intentionally embedding literacy within play-based learning, shared reading experiences, and small group- explicit instruction tailored to early learners' developmental needs. Educators explored ways to integrate rich oral language opportunities, model early reading behaviours, and use play-based contexts to promote vocabulary, phonological awareness, and emergent comprehension skills. Building on the success of the pilot, the work has evolved this school year into the Kindergarten Emergent Literacy Initiative (KELI). This expanded model is now supported by Literacy Support Teachers in several WCDSB schools, providing ongoing coaching, modeling, and co-teaching to strengthen consistent, developmentally appropriate literacy practices across kindergarten classrooms.



#### e. DECE Literacy Course

A comprehensive literacy course has been developed in D2L to support Kindergarten DECEs and eventually classroom teachers in strengthening their understanding of best practices in early literacy aligned with the 2026 Kindergarten Curriculum. The course provides structured, self-paced learning focused on the principles of explicit and systematic instruction within a play-based framework, emphasizing foundational skills such as phonological awareness, early phonics, oral language development, vocabulary building, and comprehension. Through videos, examples, practical strategies, and opportunities for reflection, the course equips educators with the knowledge and tools needed to implement effective, research-informed literacy practices in their classrooms. This professional learning ensures greater consistency across

kindergarten settings and supports educators in creating rich, developmentally appropriate environments that foster strong early literacy foundations for all learners.

f. Land-Based Learning

A land based learning curriculum was developed to support Kindergarten classes in participating in a full day field trip to the rare Charitable Research Reserve, providing students with immersive, hands on learning experiences connected to *The Kindergarten Program* (2016). Rooted in Indigenous perspectives and ecological awareness, the curriculum invites children to explore local landscapes, natural materials, and seasonal changes in the Indigenous garden through inquiry, observation, and play. These experiences align with all four frames most notably Belonging and Contributing, Self Regulation and Well Being, and Problem Solving and Innovating by fostering curiosity, environmental stewardship, and a deepened sense of connection to the land. Engaging in authentic outdoor learning supports children in developing respect for nature, strengthens their understanding of interdependence within ecosystems, and nurtures holistic wellbeing rooted in Indigenous ways of knowing and being. Incorporating Land based learning into kindergarten programming provides meaningful opportunities for experiential learning, supports culturally responsive practice, and promotes a lifelong appreciation for the natural world.

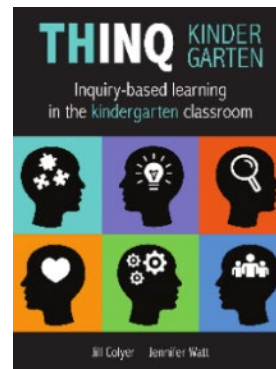
g. School Mental Health Ontario (SMHO) Wayfinder and Mood Meter Kits

The rollout of the SMHO Wayfinder Kit for Kindergarten introduced educators to developmentally appropriate tools designed to strengthen mental health literacy, emotional awareness, and relationship skills in young learners. As part of this initiative, a kindergarten specific Mood Meter poster, adapted from the work of Marc Brackett was introduced to support both emotional resilience and oral language development. The Mood Meter provides children with accessible visual cues to help them identify, label, and communicate their feelings, fostering greater self regulation and promoting a shared emotional vocabulary within the classroom. Integrated into daily routines and play based interactions, these resources enable educators to model and reinforce healthy expression of emotions, strengthen coregulation practices, and create predictable, supportive environments. Together, the Wayfinder Kit and the Mood Meter enhance students' capacity to recognize emotions in themselves and others, contributing to improved wellbeing, stronger relationships, and greater readiness for learning.



#### h. Kindergarten Educator Book Club

The kindergarten educator book club is engaging participants in a collaborative study of the THINQ Kindergarten resource, focusing on how the inquiry cycle operates within a play based- learning environment. Through collaborative meetings, educators are examining how intentional questioning, documentation, and reflection can extend children’s thinking and support deeper exploration. The resource supports educators in aligning inquiry practices with the upcoming *Problem Solving- and Innovating* strand of the new Ontario Kindergarten Curriculum, emphasizing creativity, curiosity, and child-led investigation. This professional learning opportunity will result in sharing of information through a final collaborative document to support educator understanding of how the inquiry cycle functions in a kindergarten classroom.



#### Early Development Instrument (EDI)

In spring 2023, regional school boards across Ontario were directed by the Ministry of Education to gather information on children’s readiness for school using the **Early Development Instrument (EDI)**. Developed by Dr. Dan Offord and Dr. Magdalena Janus at the Offord Centre for Child Studies at McMaster University, the EDI is a 103 item questionnaire completed by kindergarten educators in the latter half of the school year. It measures children’s developmental health across five domains: **Physical Health and Well Being, Social Competence, Emotional Maturity, Language and Cognitive Development, and Communication Skills and General Knowledge.**

Recognizing that early childhood experiences lay the foundation for long term success, the EDI provides valuable insight into the developmental strengths and vulnerabilities of children within a community. Despite strong local supports within Waterloo Region, some children continue to face developmental challenges; EDI data helps identify these needs and informs decisions related to policy, programming, and resource allocation.

In WCDSB, 1,512 Year Two Kindergarten students (now Grade 3) were included in the 2023 collection, with nearly 100% completion. Educators completed an individual EDI survey for each student, and the compiled results were analyzed at the school, board, and provincial levels. School reports were shared with administrators and Kindergarten teams in May 2024 and have since been used to inform School Achievement Plans and tailor classroom practices to better meet student needs.

At the board level, EDI trends continue to support planning for equity focused initiatives, including a reevaluation of Welcome to Kindergarten EarlyON Target Schools to ensure schools with higher vulnerabilities receive appropriate support.

Looking ahead, WCDSB is preparing for the **2026 EDI collection**. All Kindergarten teachers and Designated Early Childhood Educators will work collaboratively on **April 24, 2026**, a scheduled professional development day, to complete the EDI surveys for Senior Kindergarten (SK) students. This coordinated approach will ensure consistency, accuracy, and shared professional judgment as educators contribute to the next cycle of developmental data that will guide ongoing improvements in early years programming.



### Welcome to Kindergarten Program

#### a. Canadian Education Warehouse Partnership

The Waterloo Catholic District School Board is pleased to continue its partnership with the Canadian Education Warehouse to deliver a renewed **Catholic Welcome to Kindergarten Program**. This national initiative is designed to support children and families as they transition to school. The program provides families with comprehensive hands on resources, seven editions of the *Talk, Read, Create, Play* newsletter, and access to an online portal offering ideas, articles, and evidence informed information. These tools collectively support early learning, family engagement, and a smooth transition into the kindergarten program.



## b. WCDSB School-Based Welcome to Kindergarten Events

The Welcome to Kindergarten program plays a central role in supporting children’s successful transition into school. Each spring, all WCDSB elementary schools host an evening event that allows incoming Kindergarten children and their families to explore the school environment, meet educators, and participate in play based activities. These early connections help reduce anxiety, build familiarity, and establish a sense of comfort that supports a smoother transition in September. Early interactions with educators also help foster positive relationships, strengthen trust, and promote a welcoming, community oriented start to school.

The program further engages parents and caregivers by providing essential information about school routines, the kindergarten program, and community supports. This early engagement strengthens the bridge between home and school and creates a supportive environment in which questions, concerns, and needs can be addressed.

Last spring, WCDSB continued to strengthen these relationships through personalized communication and a systemwide Welcome to Kindergarten experience focused on play, belonging, and connection. Families received Welcome to Kindergarten bags featuring culturally responsive texts, *When We Are Kind* (M. Gray Smith) and *We Pray in Many Ways* (Christine Way Skinner), along with tools and ideas to promote early learning through play at home. The board also shared seven system communications with all Kindergarten families to highlight play based learning and home-school connections.

Collaboration with community partners remains central to this work. WCDSB continued to partner with EarlyON to support six geographically vulnerable schools. EarlyON staff attended Welcome to Kindergarten events, meeting individually with families to complete the Looksee Checklist and facilitate connections to community services. All participating families received at least one referral, ranging from securing a family physician to accessing EarlyON play based programs to support social development.

Support for multilingual learners remains a priority. The Multilingual Learners Consultant and MLL teachers continue to ensure that communication materials are translated and that families receive assistance in navigating school processes.

WCDSB also maintains strong partnerships with EarlyON, the Region of Waterloo Early Years Community of Practice, the Children and Youth Planning Table (CYPT), and the Early Learning and Literacy Alliance (ELLA). These collaborations advance high quality early learning aligned with *How Does Learning Happen?* and *The Kindergarten Program (2016)* and promote continuity of learning across early years settings. In partnership with CYPT, the board continues to foster belonging for families and children by nurturing a culture of community in all schools and Kindergarten classrooms.

Online registration for new Kindergarten families opened in December 2025 and continues for the 2026-2027 school year. Last year, WCDSB welcomed more than 1,800 Year One (JK) students, resulting in an increase from 156 Kindergarten classes in 2024-2025 to 165 classes in the current school year.





### c. The Day You Begin Initiative

This spring, the Waterloo Catholic District School Board (WCDSB), the Waterloo Region District School Board (WRDSB), and the Early Learning and Literacy Alliance (ELLA) are partnering to facilitate *The Day You Begin* initiative, a regional effort designed to support Black and Indigenous families as they transition into the school system. Central to the initiative is the creation of Community Circle gatherings held across four community centres in Waterloo Region, offering welcoming, culturally responsive spaces rooted in storytelling and relationship-building.

The initiative brings together a wide network of community partners including SCAWR, Healing of the 7 Generations, Adventure4Change, AFRO, KW Multicultural, NIROW, KW Wigwam, and others to ensure families are meaningfully supported. Events will include meet and greet opportunities, culturally responsive food, and short storytelling videos created and funded by ELLA to spark conversation. WCDSB’s role includes participation from local school Administrators, Kindergarten teachers and DECEs. This collaborative initiative strengthens community connections, affirms identity and belonging, and supports a positive, inclusive transition to school for young learners and their families.

### Kindergarten Committee

The WCDSB Kindergarten Committee currently includes thirty-five members—both Ontario Certified Teachers (OCTs) and Designated Early Childhood Educators (DECEs), representing permanent and occasional staff who provide ongoing feedback, professional insight, and leadership to support high quality kindergarten programming.

Committee members also contribute valuable feedback on the board’s Welcome to Kindergarten program, reviewing activities, materials, and communication to ensure they are both practical and effective for school-based implementation. In addition, a subcommittee of OCTs and DECEs is reviewing the furnishings and materials purchased for newly created Kindergarten classrooms. Their reflections will inform recommendations for the coming school year, with a focus on re-thinking how classroom environments, furniture, and materials can best support developmentally appropriate, play based learning in future classroom setups.

## WCDSB Kindergarten Working Group

The Kindergarten Working Group is a collaborative initiative involving the Kindergarten Consultant, Manager of DECEs, Manager of EAs and CYCWs, social workers, speech language pathologists, and special education liaisons. This multidisciplinary team meets quarterly to provide a structured networking opportunity and to serve as a collaborative forum where emerging needs in kindergarten programming can be identified, discussed, and addressed.

The Kindergarten Working Group plays a vital role in ensuring that the diverse developmental, academic, and social emotional needs of kindergarten students are supported through coordinated, systemwide efforts. By bringing together professionals from multiple departments and employee groups, the working group fosters shared understanding, strengthens alignment of practices, and enhances the consistency of supports provided in kindergarten classrooms. This collaborative structure ensures that resources, strategies, and expertise are leveraged effectively, resulting in a cohesive and responsive approach to supporting early learners across the board.

### Other Initiatives:

#### a. WCDSB Ad Campaign

Last spring, WCDSB developed a new advertising campaign for Welcome to Kindergarten, centred around a promotional video filmed at St. Josephine Bakhita Catholic School. The video highlights the warm, welcoming, and faith filled environment characteristic of WCDSB's early years programs and showcases play based learning, family engagement, and the caring relationships that define our Kindergarten classrooms. It has since been used across the board's social media platforms to communicate the values, community spirit, and high quality educational experiences that families can expect when registering at WCDSB. This campaign has strengthened public awareness of our Catholic identity and helped families gain an authentic understanding of what it means to begin their child's learning journey in our schools. The full video is available on the WCDSB website in the rebranded kindergarten section.



b. Kindergarten Connections Newsletter

The quarterly *Kindergarten Connections* newsletter serves as an essential communication tool for ensuring that Kindergarten educators across WCDSB remain informed, aligned, and connected. This publication provides a consistent platform for sharing key updates, highlighting effective and innovative instructional practices, and disseminating information relevant to kindergarten programming. By offering timely and relevant content, the newsletter supports system coherence, strengthens professional collaboration, and reinforces shared understanding of board priorities. It also creates a space to celebrate successes, share resources, and address emerging needs within early years classrooms.

c. Read-Write-Rest

Introduced in winter 2023, *ReadWriteRest* is a WCDSB developed program designed to support the development of self regulation skills within kindergarten classrooms. The initiative provides educators with structured opportunities to help students learn to recognize, understand, and manage their emotions in a calm and supportive environment. Building socioemotional literacy—children’s ability to identify and interpret feelings in themselves and others—is essential for fostering positive relationships, problem solving skills, and overall readiness to learn.

The goal of *ReadWriteRest* is to help all children become “calm, alert, and ready to learn” more consistently throughout the school day. Educators across the board continue to implement the program alongside practices such as Christian meditation, which provides a coregulation strategy to assist students in deescalating, reducing stress, and developing greater awareness of their emotional and physical states. This work supports a nurturing, responsive learning environment that prioritizes student wellbeing and early self regulation development.

d. Deep Learning Monthly School Program

Deep Learning emphasizes a holistic approach to education that nurtures children’s intellectual, social, emotional, and physical development in an integrated and balanced way. In Kindergarten, this approach supports the establishment of a strong, well rounded foundation for future learning by addressing all facets of early growth. As part of WCDSB’s monthly Deep Learning Assembly slide deck, the Kindergarten Consultant contributes a dedicated slide specifically designed for Kindergarten educators and students. Each month, this slide highlights key early learning competencies such as observing, questioning, analyzing, and engaging with their environment that help young children develop curiosity, independence, and confidence as learners. By embedding these foundational skills into daily classroom experiences, educators help cultivate a natural enthusiasm for learning and support the development of deep, meaningful understandings in the early years.

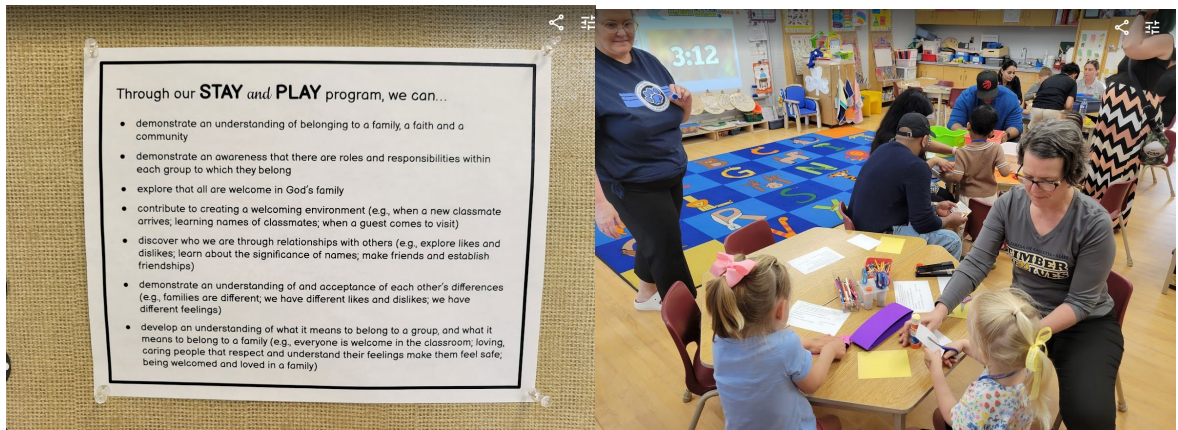
e. ‘Stay and Play’ Initiative

In spring 2024, WCDSB introduced a pilot *Stay and Play* program at Christ the King School in Cambridge. This initiative invited families to spend a half day in the kindergarten classroom, engaging alongside their children in the play based learning environment. The purpose of the program was to deepen families’ understanding of the Ontario Kindergarten Program while providing an intentional opportunity for uninterrupted parent child play and connection.



The *Stay and Play* model fosters community and belonging by creating meaningful interactions among families, children, and educators. By participating directly in classroom routines and play experiences, parents gain greater insight into early learning, strengthen relationships with educators, and share observations that support collaborative approaches to student success. Children benefit from seeing their families actively engaged in their school environment, reinforcing their sense of security and connection.

Following the positive response at Christ the King, a number of other schools are also participating, reporting strong family engagement and enthusiastic feedback.



f. 100 Read Aloud Book Challenge

Reading picture books aloud remains a foundational practice in early literacy development, supporting children’s language acquisition, cognitive growth, and emerging reading skills. Through exposure to rich vocabulary, varied sentence structures, and the conventions of print, read-alouds build essential literacy knowledge while also fostering imagination, creativity, and social emotional- understanding.

To promote daily read aloud experiences in all WCDSB Kindergarten classrooms, each class received a *100 Read Aloud Book Challenge* poster at the start of the 2025-2026 school year, building on the success of the previous year’s initiative. Upon reaching the goal of 100 books, classrooms receive a new picture book to enhance their library. Over thirty classrooms have already achieved the challenge and are working toward reading an additional 100 books by the end of term two.



**Recommendation:**

This report is for the information of the Board.

**Prepared/Reviewed By:**

Annalisa Varano  
Director of Education

Jennifer Ritsma  
Superintendent of Learning

Kimberly Namespetra-Sullivan  
Student Achievement Consultant Kindergarten/Early Years Lead

\*4.2 DIRECTOR Monitoring Reports: Where the Board receives from the CEO a monitoring report that flows from a responsibility delegated to the Director under Board Policy - except where approval is required by the Board on a matter delegated by policy to the Board - the minutes of the Meeting at which the Report is received shall expressly provide that the Board has received and approved of the Report as an action consistent with the authority delegated to the CEO, subject in all instances to what otherwise actually occurred.





**Date:** April 13, 2026  
**To:** Board of Trustees  
**From:** Director of Education  
**Subject:** Interim Financial Report - #2 of 3

**Type of Report:**

- Decision-Making
- Monitoring
- Incidental Information concerning day-to-day operations

**Type of Information:**

- Information for Board of Trustees Decision-Making
- Monitoring Information of Board Policy **IV008 “Financial Conditions & Activities”**
- Information only of day-to-day operational matters delegated to the CEO

**Origin: (cite Education Act and/or Board Policy or other legislation)**

This report provides Trustees with information on changes made to the June 2025 approved budget which result from changes in enrolment, funding, and updated operational needs.

**Policy Statement and/or Education Act/other Legislation citation:**

IV008 [Financial Conditions and Activities](#)

“With respect to the actual, ongoing financial condition of the organization, the CEO shall not cause or allow the development of fiscal jeopardy or a significant deviation of actual expenditures from board priorities established in the approved budget.”

**Alignment to the MYSP:**

- Learning**
  - Support multiple pathways & tools for success
  - Accelerate excellence & innovation while building transferable, future-ready skills
  - Engage students as co-creators in their learning
  - Transform learning through leadership & staff support & development
- Serving**
  - Celebrate & promote our distinct Catholic identity
  - Develop faith & live gospel values
  - Strengthen connections between home, school, & parish
  - Connect faith formation to learning
- Belonging**
  - Create safe, welcoming environments that reflect our diversity
  - Promote a sense of mattering & dignity
  - Foster equitable, inclusive, & barrier-free learning & work environments
  - Engage families & build community partnerships

## Background/Comments:

Attached to this report are the following:

1. Dashboard Report
2. Expenditure Summary
3. Revenue Summary

This report contains data up to and including February 28, 2026, the end of the second fiscal quarter of the year. Notes, where appropriate are included to provide the reader with additional information.

General Commentary:

Since the last financial report,

- Enrolment levels are stable and small adjustments have been made to better reflect secondary, ESL, and FSL enrolment as at the end of February. These adjustments resulted in minor revenue changes.
- Spending on student transportation is tracking much closer to the revenue received from the province. This is due in part to STSWR's ongoing route refinements and a focus on moving students off of taxis and into buses as much as possible. In Q3, we expect to see the impact of increased fuel costs. Fuel escalator grants will be triggered to offset the increased costs. The specific impact will be outlined in the next report.
- Adjustments have been made to the forecasted revenue and expense budgets in International Education to account for the cancellation of a short-term group and the associated programming.
- The Extended Day program has made many adjustments to their programming and delivery model with the goal of making the program more sustainable. Current forecasts for revenues and expenses indicate the program will remain on track to meet revised estimates projections.
- Revenue forecasts for Continuing Education have been adjusted to reflect current enrolment information.
- Short-term sick leave and absences continue to trend high. Historical data shows a significant increase in the use of sick days as weather improves (May and June). This increase has been factored into the forecasts shown, but some anxiety exists that despite the incorporation of historical trending into the forecasts, absences will exceed budgets.
- Certain unionized groups are undergoing job evaluation processes in alignment with their agreements. Management's best estimates of the impact of these evaluations have been incorporated into this forecast.
- Utility costs can be volatile due to changes in commodity prices, government initiatives, school activities and associated usage, and of course, changes in the weather. Conservative estimates have been used in the development of utility budgets and contingencies have been added to mitigate budget risk. This area will be monitored closely as the year progresses.
- The cost of devices – desktop computers and laptops have increased sharply in recent months. Manufacturers attribute these increases to a diminished supply of memory chips available in the marketplace. This change is directly attributable to the surge in growth of AI platforms and associated processing requirements. Greater profits exist for memory chip producers in AI related sales versus traditional computers for end users.

As the board is a significant consumer of end user devices, the ability to renew devices based on existing replacement cycles and ratios has been compromised.

Between January and March, costs increased by 25%. By September, manufacturers indicate a further 25% increase is expected.

As the 2025-26 school year budget contains allocations to purchase devices for the upcoming year, and this purchasing usually takes place over the summer, management will need to review how budget dollars are prioritized for 2026-27 and how these increased costs will affect our approach to teaching and learning.

Lawsuits, grievances, and other claims, if any, up to February 28, 2026 have been disclosed in private to the Audit Committee, and provisions where appropriate have been included in the budget.

Management's risk assessment related to the Board's financial well-being for the 2025-26 school year is **MEDIUM**. The budget is tracking well based on everything that is known at the time of writing, but caution is still required given the risks identified above.

There have been no significant deviations from the budget priorities set in June 2025 and revised in December 2025.

**Recommendation:**

This report is for the information of the Board.

**Prepared/Reviewed By:** Annalisa Varano  
Director of Education

Laura Isaac  
Senior Manager, Financial Services

Renée King  
Manager of Budget

Shesh Maharaj  
Executive Superintendent of Corporate Services

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**Waterloo Catholic District School Board**  
**2025-2026 Second Quarter Financial Report**  
**For the Period Ended February 28, 2026**

**Summary of Financial Results**

	Prior Year Actuals	Estimate Budget	Revised Budget	Forecast	In-Year Change	
					\$	%
<b>Revenue</b>						
Provincial Grants	365,254,913	385,660,047	381,304,077	381,798,953	(3,861,094)	(1.0%)
Other Operating - Capital	28,701,257	33,870,987	34,640,812	34,699,332	828,345	2.4%
Non-Core Education Grants	8,594,756	5,299,008	6,116,515	6,287,025	988,017	18.6%
Non-Grant Revenue	19,599,589	21,328,897	21,092,461	20,690,215	(638,682)	(3.0%)
<b>Total Revenue</b>	<b>422,150,615</b>	<b>446,158,939</b>	<b>443,153,865</b>	<b>443,475,525</b>	<b>(2,683,414)</b>	<b>(0.6%)</b>
<b>Expenses</b>						
Classroom	294,364,310	314,293,381	312,345,677	312,730,855	(1,562,526)	(0.5%)
Non-Classroom	53,455,019	55,214,158	55,164,654	55,070,519	(143,639)	(0.3%)
Student Transportation	11,285,540	12,341,670	12,389,512	11,678,764	(662,906)	(5.4%)
School Operations	31,570,503	32,179,524	30,330,452	30,926,076	(1,253,448)	(3.9%)
Pupil Accommodation	31,362,190	32,158,273	32,928,100	32,987,236	828,963	2.6%
<b>Total Expenses</b>	<b>422,037,562</b>	<b>446,187,006</b>	<b>443,158,395</b>	<b>443,393,449</b>	<b>(2,793,557)</b>	<b>(0.6%)</b>
<b>Balance before Accumulated Surplus</b>	<b>113,053</b>	<b>(28,067)</b>	<b>(4,530)</b>	<b>82,076</b>	<b>110,143</b>	<b>(392.4%)</b>
Accumulated surplus - SSF	9,307	23,537	-	-	(23,537)	(100.0%)
Accumulated surplus - committed capital	4,530	4,530	4,530	4,530	-	0.0%
<b>Surplus/(Deficit) - end of year</b>	<b>126,890</b>	<b>-</b>	<b>-</b>	<b>86,606</b>	<b>86,606</b>	<b>-</b>

**Changes in Revenue**

- Provincial Grants:** Decrease due to lower than anticipated enrolment.
- Capital Grants:** Increase due to timing of capital projects.
- Non-Core Education Grants:** Increase due to Con Ed registrations and targeted grants announced since budget.
- Non-Grant Revenue:** Decrease due to lower interest expected to be received, the reallocation of PSW Con Ed REP and lower participation than expected for International offset by anticipated increases in Extended Day

**Changes in Expenses**

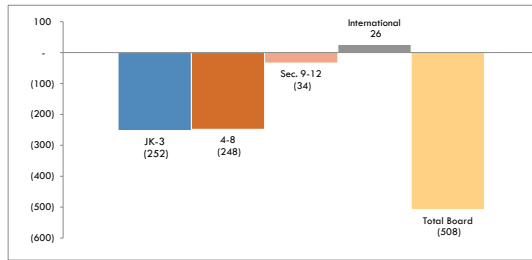
- Classroom:** Decrease due to lower than anticipated enrolment.
- Student Transportation:** Decrease to reflect lower enrolment and share of STSWR expenditures.
- School Operations:** Decrease due to cost and project deferrals.
- Pupil Accommodation:** Increase due to timing of construction projects.

**Summary of Enrolment**

ADE	Prior Year Actuals	Estimate Budget	Revised Budget	Forecast	In-Year Change	
					#	%
<b>Pupils of the Board</b>						
JK-3	9,754	10,103	9,851	9,851	(252)	-2.5%
4-8	10,118	10,615	10,367	10,367	(248)	-2.3%
9-12	7,927	8,206	8,174	8,172	(34)	-0.4%
<b>Total Pupils of the Board</b>	<b>27,799</b>	<b>28,924</b>	<b>28,392</b>	<b>28,390</b>	<b>(534)</b>	<b>-1.8%</b>
<b>International Students</b>						
Elementary	23	24	30	22	(2)	-8.3%
Secondary	168	165	171	193	28	17.0%
<b>Total International Students</b>	<b>191</b>	<b>189</b>	<b>201</b>	<b>215</b>	<b>26</b>	<b>13.8%</b>
<b>Total</b>	<b>27,990</b>	<b>29,113</b>	<b>28,593</b>	<b>28,605</b>	<b>(508)</b>	<b>-1.7%</b>

Note: ADE is comprised of actual enrolment reported as at October 31, 2025 and projected enrolment as at March 31, 2026  
 Note: International students pay tuition & their enrolment does not affect our Core Education Funds

**Changes in Enrolment: Estimate Budget vs. Q2 Forecast**



**Highlights of Changes in Enrolment:**

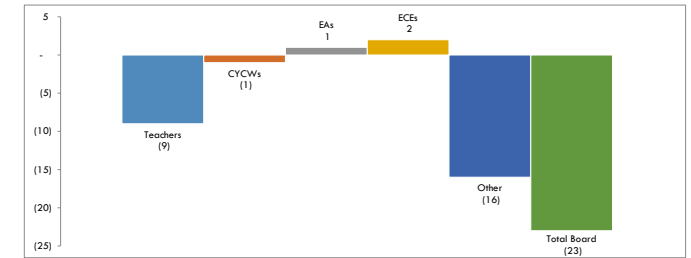
**Elementary and Secondary:** Decrease to reflect lower than anticipated October 31st enrolment

**Summary of Staffing**

FTE	Prior Year Actuals	Estimate Budget	Revised Budget	Forecast	In-Year Change	
					#	%
<b>Classroom</b>						
Teachers	1,695	1,757	1,748	1,748	(9)	-0.5%
Child & Youth Care Workers (CYCWs)	59	59	58	58	(1)	-1.7%
Educational Assistants (EAs)	412	391	392	392	1	0.3%
Designated Early Childhood Educators	211	224	225	226	2	0.9%
<b>Total Classroom</b>	<b>2,377</b>	<b>2,431</b>	<b>2,423</b>	<b>2,424</b>	<b>(7)</b>	<b>-0.3%</b>
<b>Other Support Staff</b>						
School Administration	182	192	186	186	(6)	-3.1%
Board Administration	92	95	95	95	-	0.0%
Facility Services	197	212	207	203	(9)	-4.2%
Consultants	30	27	27	27	-	0.0%
Para-professionals	134	138	139	139	1	0.7%
Library and Guidance	69	72	71	71	(1)	-1.4%
Continuing Education	105	111	110	110	(1)	-0.9%
<b>Total Other Support Staff</b>	<b>809</b>	<b>847</b>	<b>835</b>	<b>831</b>	<b>(16)</b>	<b>-1.9%</b>
<b>Total Staffing</b>	<b>3,186</b>	<b>3,278</b>	<b>3,258</b>	<b>3,255</b>	<b>(23)</b>	<b>-0.7%</b>

Note: Q2 FTE is calculated as average of Oct 31, 2025 and Q2 snapshot

**Changes in Staffing: Estimate Budget vs. Q2 Forecast**



**Highlights of Changes in Staffing:**

- Classroom Teachers:** Decrease due to lower than projected enrolment
- Other Support Staff - School Administration:** Decrease due to school administrative positions tied to enrolment
- Other Support Staff - Facility Services:** Decrease due to vacant positions

**Waterloo Catholic District School Board**  
**2025-2026 Second Quarter Financial Report**  
**Revenues**  
**For the Period Ended February 28, 2026**

<b>Budget Assessment</b>							
2025-2026						Material Variance Note	
Prior Year Actuals	Estimate Budget	Revised Budget	Forecast	Change			
				\$ Increase (Decrease)	% Increase (Decrease)		
<b>Classroom Staffing Fund</b>							
Per Pupil Allocation	159,286,870	167,518,850	164,557,704	164,840,001	(2,678,849)	(1.6%)	a.
Language	16,248,016	16,143,652	15,852,892	15,806,142	(337,510)	(2.1%)	b.
Local Circumstances Staffing Allocation	29,017,118	32,970,413	31,175,970	31,173,748	(1,796,665)	(5.4%)	a.
Indigenous Education	33,907	41,173	41,173	41,173	-	0.0%	c.
Supplementary Staffing	2,044,352	2,273,433	2,254,334	2,254,241	(19,192)	(0.8%)	
<b>Learning Resources Fund</b>							
Per Pupil Allocation	18,381,599	16,693,831	16,741,652	16,756,922	63,091	0.4%	
Language & Local Circumstance	3,750,650	3,864,130	3,965,402	3,961,978	97,848	2.5%	
Indigenous Education	1,156,691	1,711,360	2,773,026	2,772,914	1,061,554	62.0%	c.
Mental Health & Wellness	1,142,292	1,179,357	1,172,681	1,172,655	(6,702)	(0.6%)	
Student Safety & Well-Being	620,872	664,406	652,981	652,928	(11,478)	(1.7%)	
Continuing Education & Other	6,100,013	5,766,513	6,233,473	6,445,757	679,244	11.8%	d.
School Management	21,672,605	23,466,626	23,031,146	23,031,922	(434,704)	(1.9%)	
Differentiated Supports	2,894,774	2,934,883	2,930,646	2,865,724	(69,159)	(2.4%)	
					-		
<b>Special Education Fund</b>	46,235,482	50,633,705	50,065,884	50,194,385	(439,320)	(0.9%)	
<b>School Facilities Fund</b>	31,720,328	33,655,036	33,536,382	33,576,937	(78,099)	(0.2%)	
<b>Student Transportation Fund</b>	9,885,479	11,908,356	11,908,005	11,866,108	(42,248)	(0.4%)	
<b>Board Administration Fund</b>	10,705,327	10,151,250	10,046,878	10,021,570	(129,680)	(1.3%)	
<b>Debt Service Costs</b>	2,021,000	1,687,139	1,967,914	1,967,914	280,775	16.6%	e.
Supports for Students	2,337,538	2,395,934	2,395,934	2,395,934	-	0.0%	
<b>General Operating Allocation</b>	<b>365,254,913</b>	<b>385,660,047</b>	<b>381,304,077</b>	<b>381,798,953</b>	<b>(3,861,094)</b>	<b>(1.0%)</b>	
<b>Capital Grants</b>							
Temporary Accommodation	2,765,390	7,434,500	7,434,500	7,434,500	-	0.0%	
In-Kind grant	121,979	100,000	100,000	158,520	58,520	58.5%	f.
Amortization of DCC	25,813,988	26,336,487	27,106,312	27,106,312	769,825	2.9%	
<b>Total Capital Grants</b>	<b>28,701,357</b>	<b>33,870,987</b>	<b>34,640,812</b>	<b>34,699,332</b>	<b>828,345</b>	<b>2.4%</b>	
<b>Non-Core Education Grants</b>							
Continuing Education	2,622,358	2,078,399	2,672,933	2,660,563	582,164	28.0%	d.
OYAP	290,371	262,480	277,480	277,857	15,377	5.9%	
REPs	5,682,027	2,958,129	3,166,102	3,348,605	390,476	13.2%	g.
<b>Total Non-Core Education Grants</b>	<b>8,594,756</b>	<b>5,299,008</b>	<b>6,116,515</b>	<b>6,287,025</b>	<b>988,017</b>	<b>18.6%</b>	
<b>Non-Grant Revenue</b>							
Continuing Education fees	3,609,482	3,831,662	3,497,502	3,506,697	(324,965)	(8.5%)	d.
Rentals	1,059,495	884,636	861,615	991,449	106,813	12.1%	h.
Interest	861,062	840,000	500,000	450,000	(390,000)	(46.4%)	i.
Extended Day fees	6,290,448	6,732,376	6,939,425	7,069,324	336,948	5.0%	
International fees	7,054,642	7,956,465	8,202,454	7,486,042	(470,423)	(5.9%)	j.
Other revenue	724,460	1,083,758	1,091,465	1,186,703	102,945	9.5%	
<b>Total Non-Grant Revenue</b>	<b>19,599,589</b>	<b>21,328,897</b>	<b>21,092,461</b>	<b>20,690,215</b>	<b>(638,682)</b>	<b>(3.0%)</b>	
<b>Total Revenue and Grants</b>	<b>422,150,615</b>	<b>446,158,939</b>	<b>443,153,865</b>	<b>443,475,525</b>	<b>(2,683,414)</b>	<b>(0.6%)</b>	

**Explanations of Material Grant Variances**

- a. Decrease due to lower than anticipated enrolment, offset by increased benchmarks and prior year adjustments.
- b. Decrease due to changing immigration patterns within the Region.
- c. Increase due to funds carried forward from prior school year and increased benchmarks.
- d. Changes due to increased enrolment and prior year adjustments offset with reallocation of PSW REP.
- e. Decrease due to aging debt with no new issuances.
- f. Increase due to unanticipated school orders of PPE.
- g. Increase due to REPs announced since budget announcement.
- h. Increase due to facility demands for community use.
- i. Decrease due to anticipated lower cash on hand due to construction and timing of Ministry reimbursements.
- j. Decrease due to cancellation of short term group (CSA) and associated programming (STEAM).

**Notes:**

1. Budget is the 2025 - 2026 Estimates Budget as approved by the Board of Trustees in June 2025

**Waterloo Catholic District School Board**  
**2025-2026 Second Quarter Financial Report**  
**Expenses**  
**For the Period Ended February 28, 2026**

	<b>Budget Assessment</b>						Material Variance Note
	2025-2026						
	Prior Year Actuals	Estimate Budget	Revised Budget	Forecast	Change		
				\$ Increase (Decrease)	% Increase (Decrease)		
<b>OPERATING</b>							
<b>Classroom Instruction</b>							
Teachers	203,470,924	218,540,244	215,818,039	216,171,926	(2,368,318)	(1.1%)	a.
Supply staff	12,260,681	12,605,446	12,412,822	12,944,332	338,886	2.7%	
EAs	23,879,747	23,945,284	23,868,111	23,932,417	(12,867)	(0.1%)	
DECEs & ECEAs	13,761,604	16,148,015	16,586,863	16,471,984	323,969	2.0%	
Computers	4,915,636	4,047,102	3,724,077	3,502,054	(545,048)	(13.5%)	b.
Textbooks & resources	8,368,170	8,907,993	8,646,965	8,487,115	(420,878)	(4.7%)	c.
Paraprofessionals	19,399,311	21,250,561	22,462,848	22,281,681	1,031,120	4.9%	d.
Library & Guidance	6,586,975	7,178,657	7,267,765	7,223,119	44,462	0.6%	
Staff Development	1,177,188	1,146,739	1,034,847	1,166,486	19,747	1.7%	
Department Heads	544,074	523,340	523,340	549,743	26,403	5.0%	
<b>Total Classroom</b>	<b>294,364,310</b>	<b>314,293,381</b>	<b>312,345,677</b>	<b>312,730,855</b>	<b>(1,562,526)</b>	<b>(0.5%)</b>	
<b>Non-Classroom</b>							
PVPs	14,260,967	13,986,405	13,528,976	13,523,140	(463,265)	(3.3%)	e.
School Office	7,875,515	8,793,481	8,751,898	8,721,302	(72,179)	(0.8%)	
Consultants	6,639,999	6,633,450	6,537,233	6,635,539	2,089	0.0%	
Continuing Education	11,251,475	11,506,514	12,064,944	11,992,993	486,479	4.2%	f.
	<b>40,027,956</b>	<b>40,919,850</b>	<b>40,883,051</b>	<b>40,872,973</b>	<b>(46,877)</b>	<b>(0.1%)</b>	
Trustees	521,561	461,512	431,493	422,754	(38,758)	(8.4%)	
Director & SOs	1,922,059	1,928,067	1,927,990	1,933,264	5,197	0.3%	
Board Administration	10,983,443	11,904,729	11,922,120	11,841,527	(63,202)	(0.5%)	
	<b>13,427,063</b>	<b>14,294,308</b>	<b>14,281,603</b>	<b>14,197,545</b>	<b>(96,763)</b>	<b>(0.7%)</b>	
<b>Total Non-Classroom</b>	<b>53,455,019</b>	<b>55,214,158</b>	<b>55,164,654</b>	<b>55,070,519</b>	<b>(143,639)</b>	<b>(0.3%)</b>	
<b>Student Transportation</b>	<b>11,285,540</b>	<b>12,341,670</b>	<b>12,389,512</b>	<b>11,678,764</b>	<b>(662,906)</b>	<b>(5.4%)</b>	a.
<b>Pupil Accommodation</b>							
School Operations and Maintenance	31,570,503	32,179,524	30,330,452	30,926,076	(1,253,448)	(3.9%)	g.
In-Kind Donation	121,979	100,000	100,000	158,520	58,520	58.5%	h.
Other Pupil Accommodation	5,421,691	5,717,256	5,717,256	5,717,872	616	0.0%	
Amortization and Write-downs	25,818,520	26,341,017	27,110,844	27,110,844	769,827	2.9%	i.
<b>Total Pupil Accommodation</b>	<b>62,932,693</b>	<b>64,337,797</b>	<b>63,258,552</b>	<b>63,913,312</b>	<b>(424,485)</b>	<b>(0.7%)</b>	
<b>TOTAL OPERATING</b>	<b>422,037,562</b>	<b>446,187,006</b>	<b>443,158,395</b>	<b>443,393,449</b>	<b>(2,793,557)</b>	<b>(0.6%)</b>	

**Explanations of Material Budget Variances**

- a. Decrease due to lower enrolment.
- b. Decrease due to deferred purchases and allocations of purchases between envelopes.
- c. Decrease to reflect changes to International programming.
- d. Increase due to Indigenous funding carried forward from 2024-25 and expanded International programming.
- e. Decrease due to reduced supply costs and VP changes.
- f. Increase to reflect increased enrolment and programming.
- g. Decrease due to cost deferrals.
- h. Increase due to unanticipated school orders of PPE.
- i. Increase due to timing of construction projects

**Notes:**

1. Budget is the 2025 - 2026 Estimates Budget as approved by the Board of Trustees in June 2025