



REGULAR BOARD MEETING AGENDA  
PUBLIC SESSION

TUESDAY, NOVEMBER 10, 2020  
7:00 p.m.

Board Room  
Chatham Education Centre  
476 McNaughton Avenue East, Chatham

**A**

Page Reference

1. Call to Order
2. Traditional Territorial Acknowledgement
3. Approval of Agenda
4. Declaration of Conflict of Interest
5. Approval of the Minutes of October 27, 2020 Regular Board Meeting 3
6. Business Arising from the Minutes
7. Motions Emanating from the Regular Board Private Session
8. Motion that the Actions of the Regular Board Private Session be the Action of the Board.
9. Presentations:
10. Delegations:
11. Questions from the Public  
Please submit questions by noon on November 10, 2020 via email to [jaime.shannon@lkdsb.net](mailto:jaime.shannon@lkdsb.net)
12. Reports for Board Action
  - a) Proposed Amendment to the Board Practice of Using Secret Ballots During an Open Session Meeting of the Board 9  
 Trustee Robertson  
Report B-20-107  
Recommendation  
 “That the Board amend the current practice of the Board which allows the use of secret ballots during any open session meeting of the Board.”
  - b) LKDSB 2019/2020 School Year Audited Financial Statements 10  
 Superintendent McKay  
Report B-20-108  
Recommendation #1:  
 “That the Lambton Kent District School Board approve the annual audited Consolidated Financial Statements and the accompanying Independent Auditors’ Report for the year ending August 31, 2020.”  
Recommendation#2:  
 “That the Lambton Kent District School Board approve the accumulated surplus allocation amounts from the August 31, 2020 year end, as presented in the Accumulated Surplus attachment.”

c) 2020/2021 Internal Audit Plan	Superintendent McKay Report B-20-109	41
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Recommendation:

"That the Board approve the 2020/2021 Internal Audit Plan as revised"

## 13. Reports for Board Information:

a) Indigenous Liaison Committee Report	Trustee Rising Report B-20-110	42
b) Student Senate Report	Student Trustees Bressette/Locke/Schultz-Allison Report B-20-111	44
c) Operational Plan	Director Howitt Report B-20-112	45
d) LKDSB Update on Face to Face and Learn at Home Program	Director Howitt Report B-20-113	60
d) Elementary Teacher/Board Communications Committee	Chair Bryce Report B-20-114	62
e) Ministry Student Trustee Orientation	Student Trustees Bressette/Locke/Schultz-Allison Report B-20-115	63
f) Ontario Public School Boards' Association Update (OPSBA)	Trustee Fletcher Oral Report	

## 14. Correspondence

## 15. New Business

## 16. Trustee Questions

## 17. Notices of Motion:

## 18. Announcements

- a) The next Regular Board Meeting will be held on Tuesday, November 24, 2020, 7:00 p.m. at the Sarnia Education Centre.

## 19. Adjournment

**PRESENT:**

**Trustees:** Chair Jane Bryce, Vice-Chair Randy Campbell, Greg Agar, Janet Barnes (via Zoom), Ruth Ann Dodman, Dave Douglas (via Zoom), Jack Fletcher, Scott McKinlay (via teleconference), Lareina Rising (via Zoom), Derek Robertson (via Zoom)

**Staff:** Director of Education John Howitt, Superintendent of Business Brian McKay  
Superintendents of Education Angie Barrese, Gary Girardi, Ben Hazzard, Helen Lane (via Zoom), Mary Mancini and Mark Sherman and Public Relations Officer Heather Hughes

**Student Trustees:** Aurora Bressette, William Locke and Lucia Shultz-Allison

**Recording Secretary:** Trish Johnston, Executive Assistant and Communications Officer

**Call to Order:** Chair Bryce called the meeting to order at 7:00 p.m.  
Chair Bryce read the Traditional Territorial Acknowledgement.  
Chair Bryce explained the voting process for the Trustees participating electronically will follow. They will only speak when they have an objection to a vote being taken.

**#2020-128**  
**Approval of the Agenda**  
Moved by Jack Fletcher, seconded by Ruth Ann Dodman,  
“That the Agenda for the Regular Board Meeting of October 27, 2020 be approved.”  
**CARRIED.**

**Declaration of Conflict of Interest**  
Trustee Rising announced that she had a conflict of interest with item 12 a) Appointment of Scrutineers and b) the Appointment of Trustee to the Lambton Kent District School Board.

**#2020-129**  
**Approval of the Minutes Oct/13/2020**  
Moved by Jack Fletcher, seconded by Greg Agar,  
“That the Board approve the Minutes of the Regular Board Meeting of October 13, 2020.”  
**CARRIED.**

**Business Arising** None

**#2020-130**  
**Action of the Regular Board Private Session be the Action of the Board**  
Moved by Randy Campbell, seconded Greg Agar,  
“That the Action of the Board in Private Session be the Action of the Board.”  
**CARRIED.**

Presentations  
Secondary Summer  
Semester

Superintendent Mancini introduced Paul Wiersma, Secondary Summer Semester Principal and Derek Stenton, Summer Semester Program Leader, and explained that the Ministry of Education encouraged school boards to expand summer learning opportunities while recognizing that the pandemic would limit the number of face-to-face delivery options. Paul Wiersma shared some of the highlights from the semester and noted the magnitude of the enrolment this year. Usually about 1,200 students participate in the semester. This year there were close to 1,800 students who participated with 95% of them achieving their credits. He noted that for some students, they earned the last credits needed for their graduation diploma. He outlined the programs offered including Dual Credits, Specialized Summer School Program, Summer Co-op, Ridgetown Horticulture Program, and eLearning. The LKDSB was one of the very few school boards that offered summer co-op as well as a face-to-face outdoor horticulture program. Paul Wiersma explained that the eLearning courses were the biggest component of the semester. They offered full credit courses as well as upgrade courses. Derek Stenton, who is also the Principal of Alexander Mackenzie Secondary School, spoke about his role as Summer Semester Program Leader and the innovative ways secondary teachers worked with students in the eLearning courses. Via Zoom, Secondary Teacher Tim Regan shared his experiences teaching eLearning science courses. Derek Stenton explained that new this summer was the addition of educational assistants and resource teachers involvement with students. Via Zoom, Emily Colvin, Resource Teacher at Northern Collegiate Institute and Vocational School, explained that she worked with about 20 students to help them stay on pace with their course work. All of the students earned their credits. She spoke about her work with one student to pass the Ontario Literacy Course, a component for graduation, and the support she provided to the student during their transition back to in person learning. She noted that the students' accommodations allowed them to be more successful when they took advantage of their accommodations in their Individual Educational Plan (IEP).

Chair Bryce thanked the presenters for sharing their information. Director Howitt praised the work of everyone involved in the Secondary Summer Semester. He noted that many other school boards let the pandemic situation reduce the programming provided. In contrast to that, the LKDSB staff served a greater number of students than ever before. This is an outstanding example of the work LKDSB staff do to help students succeed. Director Howitt stated that resource teachers, educational assistants, early childhood educators and other support staff continue to support students in a remote format. He also noted that Administration is reassessing methods of student assessment. Methods of determining how students demonstrate knowledge are evolving. He thanked Paul Wiersma and Derek Stenton for their work to make the Secondary Summer Semester a success and Superintendents Mancini and Sherman for their leadership.

Delegations: None

Questions from the Public Chair Bryce advised that members of the public may submit questions they wish to have asked at the Board Meeting by noon on the day of the meeting via email to [trish.johnston@lkdsb.net](mailto:trish.johnston@lkdsb.net). The Chair or a member of Senior Administration will answer the question at the Board Meeting if the information is immediately available or a written reply will be sent following the meeting. Chair Bryce confirmed that no questions were received for the October 27, 2020 Board Meeting.

#2020-131  
Appointment of  
Scrutineers

Moved by Ruth Ann Dodman, seconded by Greg Agar,

“That the Board appoint the Student Trustees to serve as Scrutineers for the appointment of the Trustee for the Lambton Kent District School Board.”

Trustee Robertson questioned the practice of voting secretly during an open session of the Board. Chair Bryce confirmed that this is the past practice of the Board and it follows the process outlined in the LKDSB Procedural By-laws for the election of the Chair and Vice-Chair of the Board during the Annual Operational Meeting of the Board. Chair Bryce added that she feels that the process is designed to prevent Trustees from influencing the vote of other Trustees.

Trustee Rising excused herself from the Meeting.

CARRIED.

Appointment of Trustee

Chair Bryce welcomed all the candidates who were present in the Board Room and those listening on the phones, or on the Zoom call. She thanked them for their interest in the position of Trustee representing Sarnia and Point Edward. She confirmed that all the Trustees had copies of the information they had submitted. She explained that Bevin Perdu had withdrawn her application. Chair Bryce explained the process to be followed for the selection of Trustee and advised that each candidate received a letter outlining the process. She reminded everyone that physical distancing and face masks are mandatory. Each individual will have three to five minutes to address the Board. If or when a candidate reaches 4 minutes of their address, the Director will stand so they know they have 1 minute of their time left on their address. Trustees will not be asking questions of the candidates. Director Howitt and Student Trustees will serve as Scrutineers for the voting process. Chair Bryce advised that following all the presentations, Trustees would be asked to cast a vote for the individual they wish the Board to appoint. The successful individual would need to acquire a majority vote. Subsequent votes will be held until an individual achieves a majority vote. In the event of a tie after two votes between the same individuals, the individuals shall draw lots to fill the position. A Motion would need to be moved and seconded to appoint the individual to the Lambton Kent District School Board. The individual will be provided with paperwork to be completed and the individual will need to be sworn in before the next Board Meeting. Chair Bryce asked that instead of handshakes to welcome our new Trustee to the Board, Trustees will give them a hearty wave.

Speeches of half of the Applicants

Due to COVID-19 pandemic indoor gathering restrictions, only half of the applicants were allowed in the Board Room at one time. Trustees heard speeches from Cole Anderson, Charles Archer, Matt Joossee, Lindsay Lauridsen, Janice McMichael-Dennis and Kathleen Myers as part of the first group. When the first group of candidates finished their speeches, they were excused from the Board Room and the second group of candidates entered the Board Room. Chair Bryce repeated her welcome and instructions on how the proceedings would take place. Trustees heard speeches from Wayne Pease, Meghan Realesmith, Matt Russell and Regina Stockus as part of the second group. At the conclusion of the in person speeches, Malinda Little presented via Zoom.

Trustees were provided with ballots to cast their votes. Director Howitt advised that after the first round of voting, a single candidate did not receive a majority of the votes cast. Trustees were asked to vote again for either Cole Anderson, Lindsay Lauridsen, Malinda Little, Janice McMichael-Dennis or Wayne Pease. Director Howitt announced that a third vote would be necessary for one candidate to receive a majority vote. Trustees were asked to vote for Lindsay Lauridsen or Malinda Little.

Director Howitt announced that Malinda Little received a majority of the votes. Chair Bryce thanked all the presenters for their interest in public education and the Student Trustees for serving as Scrutineers.

#2020-132  
Malinda Little appointed to the position of Trustee

Moved by Randy Campbell, seconded by Jack Fletcher,

“That the Board appoint Malinda Little to the position of Trustee for the Lambton Kent District School Board effective October 27, 2020. “

CARRIED

Chair Bryce welcomed Malinda Little to the Board.

#2020133  
Ballots be destroyed

Moved Ruth Ann Dodman, seconded by Greg Agar

“That all ballots be destroyed including the electronic ballots.”

CARRIED.

Trustee Rising re-joined the Board Meeting.

#2020-134  
Annual Accessibility Report 2019/2020 Report B-20-

Moved by Ruth Ann Dodman, seconded by Greg Agar,

“That the Board approve the LKDSB 2019/2020 Annual Accessibility Report.”

Superintendent Girardi outlined the composition of the LKDSB Accessibility Committee. He explained that the LKDSB 2019/2020 Annual Accessibility Report describes the measures that have been taken during the 2019/2020 school year to identify barriers and enhance accessibility for individuals who work, learn and participate in the LKDSB environment. He advised that the LKDSB Annual Accessibility Plan has been reviewed by the members of the LKDSB Special Education Advisory Committee. Chair Bryce noted the membership and the acronyms used in Education included in the report.

CARRIED.

Special Education  
Advisory Committee  
Report  
Report B-20-102

Trustee Barnes reported on the Special Education Advisory Committee Meeting held on October 15, 2020. SEAC members reviewed and approved the LKDSB Annual Accessibility Plan for 2019/2020. A summary of the number of out-of-school suspensions issued from 2015 through to 2019, and reported by exceptionality, was shared with the members of SEAC. Superintendent Barrese noted that the number of suspensions issued last year were lower, mainly due to the school closures.

Parent Involvement  
Committee  
Report B-20-103

Director Howitt reported on the Parent Involvement Committee (PIC) meeting held on October 19, 2020 via Microsoft Teams. It was the first meeting of the year. Director Howitt advised that Tracey Machan is returning for the second year of her two-year term as Co-Chair and Melissa Hewitt will serve as the Co-Chair for a two-year term. He noted that this is a great group of people committed to the LKDSB.

PIC members were informed of the plans for another School Climate Survey in the spring and they were asked to provide feedback around the communication process and on the previous survey; what went well and areas that can be improved on in terms of process. He shared that the previously scheduled presentation with Dr. Karyn Gordon was rescheduled to a Zoom webinar on November 17 from 7:00 to 8:30 p.m.

LKDSB Update on Face to  
Face and Learn at Home  
Program Report B-20-104

Director Howitt explained that Administration is highlighting a different aspect of the face to face and Learn at Home program at each Board Meeting. The report at the November 10, 2020 Board Meeting will be on the process followed once a positive COVID-19 case occurs. Director Howitt advised that on October 13, 2020 Administration reminded school communities that the process for families to transfer students between face to face learning and Learn at Home model (or vice versa) would occur on November 16, 2020. This information was posted on the Board and school websites and families/students were asked to contact their home school to be placed on a waitlist. Students who were not seeking a change in learning plans did not need to inform their school. The deadline to request a change in the learning program was Thursday, October 22, 2020 at noon. After this deadline, students would be added to new waitlists to be accommodated, if possible, later. From October 23, 2020 and November 2, 2020, the Administration will be meeting with individual schools and union representatives to coordinate the movement of students and staff to accommodate the decisions of families. This fluctuation of student enrolment may cause teaching and education support worker duties to change to accommodate the increase or decrease in enrolment. Staff and students affected will be notified as soon as possible prior to the start date of November 16, 2020. Director Howitt advised that the number of families moving their children from one delivery model to the other are manageable. Administration will share the numbers when everything is finalized. Approximately 600 students are changing their mode of program delivery.

Director Howitt confirmed that Administration is not planning to declare any teachers surplus. There may be a need to hire some staff to manage the collapsing of some classes and the expansion of others. Chair Bryce congratulated the team on their work.

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Secondary Summer Semester Report B-20-105	Superintendent Mancini advised that the Secondary Summer Semester Report is a supplementary report to the presentation that took place earlier in the Board Meeting. She advised that the LKDSB delivered its largest summer program allowing close to eighteen hundred students to take credit courses. Chair Bryce expressed appreciation for the LKDSB being able to assist so many students.
Notice of Motion	Trustee Robertson served a notice of motion:  "That the Board amend the current practice of the Board which allows the use of secret ballots during any open session meeting of the Board."
Announcements	The next Regular Board Meeting will be held on Tuesday, November 10, 2020, at 7:00 p.m. at the Chatham Education Centre.  Chair Bryce congratulated Executive Assistant Johnston on her retirement and thanked her for her years of service to the Board.
Adjournment	There being no further business of the Board, Chair Bryce declared the Meeting adjourned at 9:25 p.m.

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Chair of the Board

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Director of Education and  
Secretary of the Board

**REGULAR BOARD, PUBLIC SESSION  
REPORT TO BOARD**

**REPORT NO. B-20-107**

**FROM: Derek Robertson, Trustee**

**DATE: November 10, 2020**

**SUBJECT: Proposed Amendment to the Board Practice of Using Secret Ballots during an Open Session Meeting of the Board**

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As Board Trustees, elected by the LKDSB supporters in a general election we should not enjoy anonymity in our decision making process during an open session of the Board. Transparency is the key to all good governance and democracy. While there was concern raised during the meeting of October 27<sup>th</sup>, 2020 with the potential to influence another Board Members decision, I would counter that notion that influencing decisions is something that we do on every issue when we choose to speak to an issue. That notwithstanding, logistically it may still be reasonable to vote by written ballot, however, should that be the case there is no reason to destroy information pertaining to final decision making nor is there cause to not make public the decision of Board Trustees. Simply put...we should not enjoy anonymity when guarding the interest of the taxpayers in public session matters.

**Recommendation:**

**“That the Board amend the current practice of the Board which allows the use of secret ballots during any open session meeting of the Board.”**

**REGULAR BOARD, PUBLIC SESSION  
REPORT TO BOARD**

**REPORT NO: B-20-108**

**FROM: Brian McKay, Superintendent of Business & Treasurer**

**DATE: November 10, 2020**

**SUBJECT: 2019/2020 School Year Audited Financial Statements**

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The audit of the 2019/2020 school year financial operations has been completed and is being presented to the Board this evening.

Bailey Kearney Ferguson LLP was appointed, by the Board, to perform this past school year's annual audit of its financial statements. Following Board review and approval these audited financial statements will be submitted to the Ministry of Education.

The LKDSB Audit Committee met on October 26, 2020 to review the 2019/2020 draft financial statements and the results of the external audit.

Attached to this report are the following financial data:

- Management Report to the Board from the Director of Education and Superintendent of Business,
- Accumulated Surplus Summary, as at August 31, 2020,
- Independent Auditors' Report to the Board of Trustees, and

**Consolidated Financial Statements for the Year Ended August 31, 2020:**

- ❖ Consolidated Statement of Financial Position
- ❖ Consolidated Statement of Operations
- ❖ Consolidated Statement of Change in Net Debt
- ❖ Consolidated Statement of Cash Flows
- ❖ Notes to the Consolidated Financial Statements

During the 2019/2020 school year, the Lambton Kent D.S.B. implemented numerous Ministry of Education projects that were carried out as additionally funded projects outside of the regular Grants for Student Needs (GSN). Samples of these projects are listed here and were focused on providing support to the Board's schools and students.

- Mental Health Workers
- Special Education Summer Programs
- After School Skills Development
- Child and Youth in Care Transportation
- Enhancements to Experiential Learning
- Renewed Math Strategy K-12
- Safe, Accepting and Healthy Schools
- Broadband Modernization Program – Wave 2

Mr. Kevin Sabourin, partner with the firm of Bailey Kearney Ferguson LLP will present and explain the Independent Auditors' Report and the Consolidated Financial Statements attached to this report and answer questions pertaining to these documents.

Sandy Scott Hillier, Manager of Financial Services coordinated the Board's work within our Accounting Department, provided all necessary support during the audit process and completes the Ministry year-end financial statements. Through the collective efforts of the Board, our administrative staff and school leaders, the LKDSB achieved a successful financial operating result for the 2019/2020 school year.

**Recommendation #1:**

**“That the Lambton Kent District School Board approve the annual audited Consolidated Financial Statements and the accompanying Independent Auditors' Report for the year ending August 31, 2020.”**

**Recommendation #2:**

**“That the Lambton Kent District School Board approve the accumulated surplus allocation amounts from the August 31, 2020 year end, as presented in the Accumulated Surplus attachment.”**

## **MANAGEMENT REPORT**

### **Management's Responsibility for the Consolidated Financial Statements**

The accompanying consolidated financial statements of the Lambton Kent District School Board are the responsibility of Board management and have been prepared in accordance with the Financial Administration Act, supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 305/11 of the Financial Administration Act, as described in Note 1 to the consolidated financial statements.

The preparation of consolidated financial statements necessarily involves the use of estimates, based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Board management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The Audit Committee of the Board meets with management and the external auditor to review the consolidated financial statements and discuss any significant financial reporting or internal control matters, prior to their approval recommendation of the consolidated financial statements to the Board of Trustees.

The consolidated financial statements have been audited by Bailey Kearney Ferguson LLP, independent external auditor appointed by the Board. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Board's consolidated financial statements.

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John Howitt,  
Director of Education & Secretary

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Brian McKay,  
Superintendent of Business & Treasurer

November 10, 2020

Category	Balance, August 31, 2019	Allocations	Closing Balance, August 31, 2020	Notes
<b>Available for Compliance - Unappropriated</b>				
General Funds	\$ 10,376,325	\$ 9,590,196	\$ 19,966,521	
<b>Available for Compliance - Internally Appropriated</b>				
Retirement Gratuities	\$ 6,303,787	-\$ 931,729	\$ 5,372,058	Reserves - Future retirement liabilities
W.S.I.B. - Workers Safety & Insurance	2,610,877		2,610,877	Reserves - WSIB self insured program expenses
Cafeteria Upgrades and Equipment	324,533		324,533	Reserves - School cafeteria upgrades & repairs
Insurance	361,323		361,323	Reserves - Self-insured program expenses
Pay / Internal Equity Non-Teaching	567,086		567,086	Reserves - Maintenance pay equity program
Computer Infrastructure & Management Systems	1,034,022		1,034,022	Reserves - Information Technology initiatives
Buildings & Grounds	3,893,616		3,893,616	Reserves - Buildings and grounds capital
Classroom	792,131		792,131	Reserves - School support
GWL - Refund	1,385,530	-1,385,530	0	Reserves - Great West Life Benefits
Local Priorities Funding	251,872	-45,627	206,245	
Amortized Expense - Completed Capital Projects	6,006,740	47,278	6,054,018	Reserves - LKDSB supported capital
	\$ 23,531,517	-\$ 2,315,608	\$ 21,215,909	
<b>Unavailable for Compliance</b>				
Employee Future Benefits	-\$ 12,563,584	\$ 2,204,138	\$ 10,359,446	PSAB Employee future benefits
Interest Expense	-481,906		-481,906	PSAB Interest
School Generated Funds	3,480,376	-75,102	3,405,274	School specific designated funding
Revenues Recognized for Land	1,522,050	-4,000	1,518,050	Designated surplus for LKDSB land - refer to LKDSB capital schedule
	-\$ 8,043,064	\$ 2,125,036	-\$ 5,918,028	
<b>TOTAL</b>	<b>\$ 25,864,778</b>	<b>\$ 9,399,624</b>	<b>\$ 35,264,402</b>	

## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of  
**Lambton Kent District School Board**

### **Opinion**

We have audited the accompanying consolidated financial statements of Lambton Kent District School Board which comprise;

- the consolidated statement of financial position as at August 31, 2020
- the consolidated statements of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net debt for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Lambton Kent District School Board as at August 31, 2020 and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with the Financial Administration Act supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11 of the Financial Administration Act.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of Lambton Kent District School Board in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter - Financial Reporting Framework**

We draw attention to Note 1 to the consolidated financial statements, which describes the applicable financial reporting framework and the purpose of the financial statements. As a result, the consolidated financial statements may not be suitable for any other purposes. Our opinion is not modified in respect of this matter.

### **Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with the Financial Administration Act supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11 of the Financial Administration Act, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing Lambton Kent District School Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate Lambton Kent District School Board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Lambton Kent District School Board's financial reporting process.

### **Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Lambton Kent District School Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Lambton Kent District School Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Lambton Kent District School Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of Lambton Kent District School Board to express an opinion on the consolidated financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

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# LAMBTON KENT DISTRICT SCHOOL BOARD

August 31, 2020

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**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT AUGUST 31, 2020**

	<b>2020</b>	<b>2019</b>
<b>FINANCIAL ASSETS</b>		
Cash	\$ 17,016,007	\$ 14,149,606
Accounts receivable (Notes 2, 3)	71,879,907	73,279,483
Investments (Note 4)	10,648,683	10,444,083
<b>TOTAL FINANCIAL ASSETS</b>	<b>99,544,597</b>	<b>97,873,172</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	15,568,051	21,141,369
Other liabilities	847,440	1,077,682
Deferred revenue (Note 5)	10,653,532	9,259,559
Employee Benefits Payable (Note 6)	14,348,192	15,605,986
Long term debt (Note 7)	31,725,291	33,336,944
Deferred capital contributions (Note 8)	198,704,066	195,589,937
<b>TOTAL LIABILITIES</b>	<b>271,846,572</b>	<b>276,011,477</b>
<b>NET DEBT</b>	<b>(172,301,975)</b>	<b>(178,138,305)</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 18)	206,276,137	203,118,731
Prepaid expenses	1,290,261	884,365
<b>TOTAL NON-FINANCIAL ASSETS</b>	<b>207,566,398</b>	<b>204,003,096</b>
<b>ACCUMULATED SURPLUS (NOTE 14)</b>	<b>\$ 35,264,423</b>	<b>\$ 25,864,791</b>

**APPROVED ON BEHALF OF THE BOARD**

\_\_\_\_\_ Chief Executive Officer

\_\_\_\_\_ Chair of the Board

The accompanying notes are an integral part of these consolidated financial statements.

**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

	<b>Budget</b>	<b>2020</b>	<b>2019</b>
<b>REVENUES</b>			
Provincial Grants			
Grants for student needs	\$ 213,480,276	\$ 204,281,882	\$ 210,810,538
Other	1,846,513	3,242,170	3,134,490
Local taxation	55,121,350	57,010,932	57,557,787
School generated funds	5,957,000	3,323,075	6,071,558
Federal grants and fees	4,072,371	3,964,222	3,987,255
Investment income	-	528,572	682,981
Other revenues - school boards	20,000	62,086	107,786
Other fees and revenues	2,312,112	7,808,356	3,019,050
<b>TOTAL REVENUES</b>	<b>282,809,622</b>	<b>280,221,295</b>	<b>285,371,445</b>
<b>EXPENSES</b>			
Instruction	208,094,570	203,909,965	210,499,050
Administration	7,074,308	8,735,508	7,372,662
Transportation	13,532,456	13,333,196	13,261,857
Pupil accommodation	46,269,809	40,286,931	40,746,085
School generated funds	5,957,000	3,398,176	5,828,880
Other	744,654	1,157,887	1,425,344
<b>TOTAL EXPENSES</b>	<b>281,672,797</b>	<b>270,821,663</b>	<b>279,133,878</b>
<b>ANNUAL SURPLUS</b>	<b>1,136,825</b>	<b>9,399,632</b>	<b>6,237,567</b>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<b>25,864,791</b>	<b>25,864,791</b>	<b>19,627,224</b>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<b>\$ 27,001,616</b>	<b>\$ 35,264,423</b>	<b>\$ 25,864,791</b>

The accompanying notes are an integral part of these consolidated financial statements.

**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

	<b>2020</b>	<b>2019</b>
<b>ANNUAL SURPLUS</b>	\$ 9,399,632	\$ 6,237,567
<b>TANGIBLE CAPITAL ASSET ACTIVITY</b>		
Acquisition of tangible capital assets	(17,918,694)	(22,982,880)
Amortization of tangible capital assets	14,453,723	13,542,158
Proceeds on sale of tangible capital assets	220,903	375,698
Loss (Gain) on sale of tangible capital assets	86,662	(375,179)
<b>TOTAL TANGIBLE CAPITAL ASSET ACTIVITY</b>	<b>(3,157,406)</b>	<b>(9,440,203)</b>
<b>OTHER NON-FINANCIAL ASSET ACTIVITY</b>		
Change in prepaid expenses	(405,896)	(2,912)
<b>CHANGE IN NET DEBT</b>	<b>5,836,330</b>	<b>(3,205,548)</b>
<b>NET DEBT, BEGINNING OF YEAR</b>	<b>(178,138,305)</b>	<b>(174,932,757)</b>
<b>NET DEBT, END OF YEAR</b>	<b>\$ (172,301,975)</b>	<b>\$ (178,138,305)</b>

The accompanying notes are an integral part of these consolidated financial statements.

**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

	<b>2020</b>	<b>2019</b>
<b>OPERATING ACTIVITIES</b>		
Annual surplus	\$ 9,399,632	\$ 6,237,567
Items not requiring cash		
Amortization of tangible capital assets	14,453,723	13,542,158
Amortization of deferred capital contributions	(14,011,985)	(13,124,529)
Loss (Gain) on sale of tangible capital assets	86,662	(375,179)
	9,928,032	6,280,017
Net change in non-cash working capital balances		
Accounts receivable	(7,076,704)	(12,986,032)
Accounts payable and other liabilities	(5,573,318)	2,535,771
Other liabilities	(230,242)	194,494
Deferred revenue	1,393,973	2,400,572
Employee benefits payable	(1,257,794)	(2,168,058)
Prepaid expenses	(405,896)	(2,912)
Cash used in operating activities	(3,221,949)	(3,746,148)
<b>CAPITAL ACTIVITIES</b>		
Acquisition of tangible capital assets	(17,918,694)	(22,982,880)
Proceeds on sale of tangible capital assets	220,903	375,698
Cash used in capital activities	(17,697,791)	(22,607,182)
<b>INVESTING ACTIVITIES</b>		
Increase in investments	(204,600)	(222,206)
<b>FINANCING ACTIVITIES</b>		
Deferred capital contributions	17,126,114	22,834,424
Long-term debt repayments	(1,611,653)	(1,537,889)
Accounts receivable - Government of Ontario capital	8,476,280	2,532,529
Cash provided by financing activities	23,990,741	23,829,064
<b>CHANGE IN CASH</b> , during the year	2,866,401	(2,746,472)
<b>CASH, BEGINNING OF YEAR</b>	14,149,606	16,896,078
<b>CASH, END OF YEAR</b>	\$ 17,016,007	\$ 14,149,606

The accompanying notes are an integral part of these consolidated financial statements.

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# LAMBTON KENT DISTRICT SCHOOL BOARD

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### AUGUST 31, 2020

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#### 1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements are prepared by the Board's management in accordance with the basis of accounting described below:

(a) BASIS OF ACCOUNTING

The consolidated financial statements have been prepared in accordance with the Financial Administration Act supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11 of the Financial Administration Act.

The Financial Administration Act requires that the consolidated financial statements be prepared in accordance with the accounting principles determined by the relevant Ministry of the Province of Ontario. A directive was provided by the Ontario Ministry of Education within memorandum 2004:B2 requiring school boards to adopt Canadian public sector accounting standards commencing with their year ended August 31, 2004 and that changes may be required to the application of these standards as a result of regulation.

In 2011, the government passed Ontario Regulation 395/11 of the Financial Administration Act. The Regulation requires that contributions received or receivable for the acquisition or development of depreciable tangible capital assets and contributions of depreciable tangible capital assets for use in providing services, be recorded as deferred capital contributions and be recognized as revenue in the consolidated statement of operations over the periods during which the asset is used to provide service at the same rate that amortization is recognized in respect of the related asset. The regulation further requires that if the net book value of the depreciable tangible capital asset is reduced for any reason other than depreciation, a proportionate reduction of the deferred capital contribution along with a proportionate increase in the revenue be recognized. For Ontario school boards, these contributions include government transfers, externally restricted contributions and, historically, property tax revenue.

The accounting policy requirements under Regulation 395/11 are significantly different from the requirements of Canadian public sector accounting standards which require that;

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410;
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100; and
- property taxation revenue be reported as revenue when received or receivable in accordance with public sector accounting standard PS3510.

As a result, revenue recognized in the consolidated statement of operations and certain related deferred revenue and deferred capital contributions would be recorded differently under Canadian Public Sector Accounting Standards.

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**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

(b) REPORTING ENTITY

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all organizations accountable for the administration of their financial affairs and resources to the Board and which are controlled by the Board.

Consolidated entities

1) School Generated Funds

School generated funds, which include the assets, liabilities, revenues and expenses of various organizations that exist at the school level and which are controlled by the Board are reflected in the consolidated financial statements.

2) Chatham-Kent Lambton Administrative School Services

Chatham-Kent Lambton Administrative School Services is jointly controlled and the Board accounts for its interest in this entity using proportionate consolidation (Note 11).

Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated.

(c) TRUST FUNDS

Trust funds and their related operations administered by the Board have been included in the consolidated financial statements as they are controlled by the Board.

(d) INVESTMENTS

Investments consist of marketable securities which are recorded at cost. Investments are assessed regularly for impairment and are written down if a permanent impairment exists.

**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

(e) TANGIBLE CAPITAL ASSETS

Tangible capital assets are recorded at historical cost less accumulated amortization. Historical cost includes amounts that are directly attributed to acquisition, construction, development or betterment of the asset, as well as interest related to financing during construction. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization.

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

Tangible capital assets, except land, are amortized on a straight-line basis over their estimated useful lives as follows:

<b>Asset</b>	<b>Estimated Useful Life in Years</b>
Buildings	40
Portable structures	20
First-time equipping of schools	10
Equipment and furniture	5-15
Computer hardware	5
Computer software	5
Vehicles	5-10
Land improvements	15

Assets under construction are recorded as construction in progress and are not amortized until the asset is completed and placed into service.

Land permanently removed from service and held for resale is recorded at the lower of cost and estimated net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing. Buildings permanently removed from service and held for resale cease to be amortized and are recorded at the lower of carrying value and estimated net realizable value.

Tangible capital assets which meet the criteria for financial assets are reclassified as "Assets held for sale" on the consolidated statement of financial position.

(f) DEFERRED REVENUE

Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recognized as revenue in the fiscal year the related expenses are incurred or services performed.

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**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

(g) DEFERRED CAPITAL CONTRIBUTIONS

Contributions received or receivable for the purpose of acquiring or developing a depreciable tangible capital asset for use in providing services, or any contributions in the form of depreciable tangible assets received or receivable for use in providing services, shall be recognized as deferred capital contributions as defined in Ontario Regulation 395/11 of the Financial Administration Act. These amounts are recognized as revenue at the same rate as the related tangible capital asset is amortized. The following items fall under this category:

- Government transfers received or receivable for capital purpose
- Other restricted contributions received or receivable for capital purpose
- Property taxation revenues which were historically used to fund capital assets

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**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

(h) RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS

The Board provides defined retirement and other future benefits to specified employee groups. These benefits include pension, life insurance, and health care benefits, retirement gratuity, worker's compensation and long-term disability benefits.

As part of ratified labour collective agreements for unionized employees that bargain centrally and ratified central discussions with the principals and vice-principals associations, the following Employee Life and Health Trusts (ELHTs) were established in 2016-17: ETFO, OSSTF, OECTA, and AEFO. The following ELHTs were established in 2017-2018: CUPE, EWBT, and ONE-T for non-unionized employees including principals and vice-principals. The ELHTs provide health, life and dental benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff), other school board staff and retired individuals up to a school board's participation date into the ELHT. These benefits are being provided through a joint governance structure between the bargaining/employee groups, school board trustees associations and the Government of Ontario. The Board is no longer responsible to provide certain benefits to ETFO and OSSTF. School boards are required to remit a negotiated amount per full-time equivalency (FTE) on a monthly basis. Funding for the ELHTs is based on the existing benefits funding embedded within the Grants for Student Needs (GSN) and additional ministry funding in the form of a Crown contribution and Stabilization Adjustment.

Depending on prior arrangements and employee group, the Board provides health, dental and life insurance benefits for retired individuals for all groups and continues to have a liability for payment of benefits for those who are on long-term disability and for some retirees who are retired under these plans.

The Board has adopted the following policies with respect to accounting for these employee benefits:

- (i) The costs of self-insured retirement and other employee future benefit plans are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, insurance and health care costs trends, disability recovery rates, long-term inflation rates and discount rates. The cost of retirement gratuities are actuarially determined using the employee's salary, banked sick days and years of service as at August 31, 2012 and management's best estimate of discount rates. Any actuarial gains and losses arising from changes to the discount rate are amortized over the expected average remaining service life of the employee group.

For self-insured retirement and other employee future benefits that vest or accumulated over the periods of service provided by employees, such as life insurance and health care benefits for retirees, the cost is actuarially determined using the projected benefits method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group.

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**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

(h) RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (continued)

For those self-insured benefit obligations that arise from specific events that occur from time to time, such as obligations for worker's compensation, long-term disability and life insurance and health care benefits for those on disability leave, the cost is recognized immediately in the period the events occur. Any actuarial gains and losses that are related to these benefits are recognized immediately in the period they arise.

(ii) The costs of multi-employer defined pension plan benefits, such as the Ontario Municipal Employees Retirement System pensions, are the employer's contributions due to the plan in the period.

(iii) The costs of insured benefits are the employer's portion of insurance premiums owed for coverage of employees during the period.

(i) GOVERNMENT TRANSFERS

Government transfers, which include legislative grants, are recognized in the consolidated financial statements in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amount can be made. If government transfers contain stipulations which give rise to a liability, they are deferred and recognized in revenue when the stipulations are met.

Government transfers for capital are deferred as required by Regulation 395/11, recorded as deferred capital contributions (DCC) and recognized as revenue in the consolidated statement of operations at the same rate and over the same periods as the asset is amortized.

(j) INVESTMENT INCOME

Investment income is reported as revenue in the period earned.

When required by the funding government or related Act, investment income earned on externally restricted funds such as pupil accommodation, education development changes and special education forms part of the respective deferred revenue balance.

(k) BUDGET FIGURES

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Trustees. The budget approved by the Trustees is developed in accordance with the provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model.

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**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

(l) USE OF ESTIMATES

The preparation of consolidated financial statements in conformity with the basis of accounting described in Note 1.(a) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. Accounts subject to significant estimates include the estimated useful life of tangible capital assets and the liability related to employee benefits payable. Actual results could differ from these estimates.

(m) PROPERTY TAX REVENUE

Under Canadian Public Sector Accounting standards, the entity that determines and sets the tax levy records the revenue in the consolidated financial statements, which in the case of the Board, is the Province of Ontario. As a result, property tax revenue received from the municipalities is recorded as part of Provincial Legislative Grants.

**2. ACCOUNTS RECEIVABLE - GOVERNMENT OF ONTARIO**

The Government of Ontario replaced variable capital funding with a one-time debt support grant in 2009-2010. Lambton Kent District School Board received a one-time grant that recognized capital debt as of August 31, 2010 that is supported by the existing capital programs. The Board receives this grant in cash over the remaining term of the existing capital debt instruments. The Board may also receive annual capital grants to support capital programs which are also reflected in this accounts receivable.

The Board has an amount receivable from the Government of Ontario of \$38,062,411 (2019 - \$46,538,691) with respect to this capital debt support grant and is included in accounts receivable on the consolidated statement of financial position.

The Ministry of Education introduced a cash management strategy effective September 1, 2018. As part of the strategy, the ministry delays part of the grant payment to school boards where the adjusted accumulated surplus and deferred revenue balances are in excess of certain criteria set out by the Ministry. The balance of delayed grant payments included in the receivable balance from the Government of Ontario at August 31, 2020 is \$27,812,916 (2019 - \$19,398,314).

**3. ACCOUNTS RECEIVABLE - MUNICIPALITIES**

Due to the response to COVID-19, the Province of Ontario extended the deadlines from municipalities to pay Education Property Tax (EPT) amounts to the Board. This amount from the Board was \$19,998,762 (2019 - \$6,902,046) and has been included in accounts receivable on the statement of financial position. This amount will be recovered fully by the Board in the following year.

**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**4. INVESTMENTS**

Investments consist of various marketable securities and are comprised as follows:

	2020		2019	
	Cost	Market Value	Cost	Market Value
Mutual funds	\$ 211,631	\$ 211,632	\$ 121,121	\$ 121,121
Interest bearing investments maturing within one year	4,294,762	4,354,533	3,261,395	3,276,059
Interest bearing investments maturing in more than one year	6,142,290	6,318,114	7,061,567	7,203,333
	<b>\$ 10,648,683</b>	<b>\$ 10,884,279</b>	<b>\$ 10,444,083</b>	<b>\$ 10,600,513</b>

**5. DEFERRED REVENUE**

Revenues received that have been set aside for specific purposes by legislation, regulation or agreement are included in deferred revenue and reported on the consolidated statement of financial position.

Deferred revenue set aside for specific purposes by legislation, regulation or agreement as at August 31 is comprised of:

	Balance August 31, 2019	Contributions Received	Revenue Recognized	Transfer to/(from) Deferred Capital Contributions	Balance August 31, 2020
Proceeds of disposition	\$ 867,566	\$ 220,903	\$ -	\$ -	\$ 1,088,469
Special Education Allocation	-	31,302,575	(30,353,388)	-	949,187
Special Education - Equipment <sup>1</sup>	1,831,439	773,377	(763,886)	-	1,840,930
Applied Behaviour Analysis Training	-	63,880	(54,449)	-	9,431
Other - EPO	307,098	1,765,542	(1,172,929)	-	899,711
Tuition Fees - International	1,018,212	529,940	(1,018,212)	-	529,940
Temporary accommodation	194,503	227,661	(173,267)	248,897	-
School renewal	5,040,741	4,434,221	(2,751,581)	1,387,517	5,335,864
	<b>\$ 9,259,559</b>	<b>\$ 39,318,099</b>	<b>\$(36,287,712)</b>	<b>\$ 1,636,414</b>	<b>\$ 10,653,532</b>

<sup>1</sup> Deferred amounts related to these programs are a result of a different funding period than the Board's fiscal year.

**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**6. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS**

**Actuarial Valuation of Future Benefits Liabilities**

The Board engaged a qualified actuary to perform a valuation of the liabilities for employee future benefits liabilities. The valuation specifically addresses the liability for retirement gratuities, carry-over sick leave benefits and Workers' Compensation benefits.

The last full actuarial valuation was completed as at August 31, 2019 based on data provided as at the valuation date. The valuation was completed in accordance with the requirements of the CPA Canada Public Sector Handbook. For 2020, the actuary has provided estimates, as follows, of the future benefit amounts based on information available at the time of the estimates. Retirement gratuities are based upon an extrapolation of the August 31, 2019 actuarial valuation. Other Employee Future Benefits are based upon valuations as at August 31, 2020.

The following amounts were provided by the actuary and are included in the Board's consolidated financial statements.

<b>Liabilities</b>	<b>2020</b>		<b>2019</b>	
	<b>Retirement Gratuities</b>	<b>Other Employee Future Benefits</b>	<b>Total Employee Future Benefits</b>	<b>Total Employee Future Benefits</b>
Accrued employee future benefit obligations at August 31	\$ 13,238,756	\$ 2,367,230	\$ 15,605,986	\$ 17,774,044
Unamortized actuarial loss at August 31	(954,857)	(302,937)	(1,257,794)	(2,168,058)
Employee future benefits liability at August 31	\$ 12,283,899	\$ 2,064,293	\$ 14,348,192	\$ 15,605,986

<b>Expense</b>	<b>2020</b>		<b>2019</b>	
	<b>Retirement Gratuities</b>	<b>Other Employee Future Benefits</b>	<b>Total Employee Future Benefits</b>	<b>Total Employee Future Benefits</b>
Current year benefit cost	\$ -	\$ 132,433	\$ 132,433	\$ 121,390
Current year (gain)/loss less amortization	294,162	(190,750)	103,412	240,381
Interest on accrued benefit obligation	300,622	41,363	341,985	507,684
Employee future benefits expense <sup>1</sup>	\$ 594,784	\$ (16,954)	\$ 577,830	\$ 869,455

<sup>1</sup> Excluding pension contributions to the OMERS, a multi-employer pension plan, described above.

**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**6. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (continued)**

**Actuarial Assumptions**

The accrued benefit obligations for employee future benefit plans as as August 31, 2020 are based on actuarial assumptions for future events determined for accounting purposes as at August 31, 2019 and based on updated average daily salary and banked sick days as at August 31, 2020. These valuations take into account the plan changes outlined above and the economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	<b>2020</b>	<b>2019</b>
	%	%
<b>Inflation</b>		
Retirement Gratuities	1.5	1.5
Sick Leave Top-up	-	-
Workplace Safety and Insurance Board	2.0	2.0
<b>Discount Rate</b>		
Retirement Gratuities	1.4	2.0
Sick Leave Top-up	-	-
Workplace Safety and Insurance Board	1.4	2.0

**Retirement benefits**

(i) Ontario Teachers' Pension Plan

Teachers and related employee groups are eligible to be members of Ontario Teachers' Pension Plan. Employer contributions for these employees are provided directly by the Province of Ontario. The pension costs and obligations related to this plan are a direct responsibility of the Province. Accordingly, no costs or liabilities related to this plan are included in the Board's consolidated financial statements.

(ii) Ontario Municipal Employees Retirement System

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board contributions equal the employee contributions to the plan. During the year ended August 31, 2020, the Board contributed \$3,207,487 (2019 - \$3,224,101) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's consolidated financial statements.

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**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

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**6. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (continued)**

**Retirement benefits (continued)**

(iii) Retirement Gratuities

The Board provides retirement gratuities to certain groups of employees hired prior to specified dates. The Board provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. The amount of the gratuities payable to eligible employees at retirement is now based on their salary, accumulated sick days, and years of service at August 31, 2012.

**Other Employee Future Benefits**

(i) Workplace Safety and Insurance Board Obligations

The Board is a Schedule 2 employer under the Workplace Safety and Insurance Act and, as such, assumes responsibility for the payment of all claims to its injured workers under the Act. The Board does not fund these obligations in advance of payments made under the Act. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. Plan changes made in 2012 require school boards to provide salary top-up to a maximum of 4 1/2 years for employees receiving payments from the Workplace Safety and Insurance Board, where the previously negotiated collective agreement included such provision.

(ii) School Boards Co-operative Inc.

The Board is a member of the School Boards' Co-operative Inc., a co-operative managing workers' compensation. The Board makes annual contributions, in trust, to the co-operative which are invested on its behalf. The fund reimburses Workplace Safety and Insurance Board for claims paid on behalf of the Board. As at August 31, 2020, the co-operative holds \$101,981 (2019 - \$102,654) in trust for the Board.

(iii) Sick Leave Top-Up Benefits

A maximum of eleven unused sick leave days from the current year may be carried forward into the following year only, to be used to top-up salary for illnesses paid through the short-term leave and disability plan in that year. The benefit costs expensed in the consolidated financial statements are \$62,533 (2019 - \$87,642), a result of changes made in 2012-2013 to the short-term sick leave and disability plan.

For accounting purposes, the valuation of the accrued benefit obligation for the sick leave top-up is based on an actuarial assumptions about future events determined as at August 31, 2019 and is based on the average daily salary and banked sick days of employees as at August 31, 2020.

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**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

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**6. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (continued)**

**Other Employee Future Benefits (continued)**

The Board has restricted a portion of its accumulated surplus for certain of these employee future benefit obligations. The balance of these internal appropriations totalled \$7,982,935 at August 31, 2020 (2019 - \$8,914,664).

**Other Employee Benefits**

Prior to transitioning to the Ministry established Benefit Trusts, the Board had established an ASO benefit plan for the health and dental benefits for its employees. It had also established a refund accounting benefit plan for the life insurance benefits of that same group. The Board made annual premium contributions to the plans based on rates established by the plan administrator. The annual contributions are reported as expenditures in the consolidated financial statements.

At August 31, 2020, the Board had a surplus in the ASO health and dental plan of approximately \$2,383,656 (2019 - \$2,012,000). \$21,828 was set up as a liability for retirees as this group has not transferred to the Benefit Trusts. The remaining amount was split, based on contribution rates, between the Board and the Unions. \$2,007,554 was recognized as income in the year by the Board. The remaining \$354,274 will be transferred by the Benefit Provider to the Benefit Trusts.

At August 31, 2020, the Board had a surplus in the refund accounting benefit plan for the life insurance benefits of approximately \$2,171,490 (2019 - \$2,142,665). The remaining amount was split, based on contribution rates, between the Board and the Unions. \$1,656,510 was recognized as income in the year by the Board. The remaining \$514,980 will be transferred by the Benefit Provider to the Benefit Trusts.

**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**7. LONG-TERM DEBT**

The Board has entered into seven loan agreements with the Ontario Financing Authority (OFA) which is assisting school boards with financing the Good Places to Learn and Primary Class Sizes capital projects.

Long-term debt reported on the consolidated statement of financial position is comprised of the following:

	<b>2020</b>	<b>2019</b>
4.560% Loan payable semi-annually \$370,973 including interest, maturing November, 2031	\$ 6,583,036	\$ 7,010,134
4.900% Loan payable semi-annually \$397,678 including interest, maturing March, 2033	7,495,097	7,907,960
5.062% Loan payable semi-annually \$237,756 including interest, maturing March, 2034	4,686,919	4,916,431
5.232% Loan payable semi-annually \$128,180 including interest, maturing April, 2035	2,631,088	2,745,289
4.833% Loan payable semi-annually \$329,334 including interest, maturing March, 2036	7,226,276	7,524,832
3.564% Loan payable semi-annually \$91,577 including interest, maturing, March, 2037	2,301,436	2,399,926
3.799% Loan payable semi-annually \$31,132 including interest, maturing March, 2038	801,439	832,372
	<b>\$ 31,725,291</b>	<b>\$ 33,336,944</b>

**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**7. LONG-TERM DEBT (continued)**

The Board must comply at all times with the Board's obligations in respect of the debt and financial obligations and liability limits applicable to it under the Education Act and the regulations made thereunder. Failure by the Board to pay any principal, interest, fees or other amounts payable by it under these loan agreements constitutes an event of default. The Minister of Finance is entitled to deduct from monies appropriated by the Legislature for payment to the Board amounts equal to any amounts that the Board fails to pay under these loan agreements.

Interest expense on long-term liabilities amounted to \$1,539,329 (2019 - \$1,733,856).

Principal and interest repayments required on long-term debt are approximately as follows:

	Principal	Interest	Total
2021	\$ 1,688,977	\$ 1,484,283	\$ 3,173,260
2022	1,770,038	1,403,222	3,173,260
2023	1,855,015	1,318,245	3,173,260
2024	1,944,099	1,229,161	3,173,260
2025	2,037,490	1,135,770	3,173,260
	\$ 9,295,619	\$ 6,570,681	\$ 15,866,300

**8. DEFERRED CAPITAL CONTRIBUTIONS**

Deferred capital contributions include grants and contributions received that are used for the acquisition of tangible capital assets in accordance with regulation 395/11 that have been expended by year end. The contributions are amortized into revenue over the life of the asset acquired.

	2020	2019
Balance as at August 31	\$ 195,589,937	\$ 185,880,042
Additions to deferred capital contributions	17,126,114	22,834,424
Revenue recognized in the year	(14,011,985)	(13,124,529)
Balance as at August 31	\$ 198,704,066	\$ 195,589,937

**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**9. EXPENSES BY OBJECT**

The following is a summary of the expenses reported on the consolidated statement of operations by object:

	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
Expenses			
Salaries & Wages	\$ 183,671,770	\$ 182,785,556	\$ 188,133,473
Employee Benefits	28,850,303	29,026,302	29,522,932
Staff Development	800,402	576,164	960,054
Supplies & Services	29,657,212	21,824,491	25,757,385
Interest Charges on Capital	1,561,608	1,637,744	1,733,856
Rental Expenses	-	9,769	9,769
Fees & Contractual Services	18,318,836	19,167,832	17,953,092
Other	844,000	1,253,421	1,521,158
Amortization	17,968,666	14,540,384	13,542,159
	<b>\$ 281,672,797</b>	<b>\$ 270,821,663</b>	<b>\$ 279,133,878</b>

**10. ONTARIO SCHOOL BOARD INSURANCE EXCHANGE (OSBIE)**

The School Board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act. OSBIE insures general public liability, property damage and certain other risks. Liability insurance is available to a maximum of \$27,000,000 per occurrence.

The ultimate premiums over a five-year period are based on the reciprocal's and the Board's actual claims experience. Periodically, the Board may receive a refund or be asked to pay an additional premium based on its pro rata share of claims experience. The current five-year term expires December 31, 2021.

**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**11. PARTNERSHIP WITH ST. CLAIR CATHOLIC DISTRICT SCHOOL BOARD**

Transportation, supervision of childcare services, Energy and Environmental and Community Use of Schools services for the Board are provided by Chatham Kent Lambton Administrative School Services (CLASS) in partnership with the St. Clair Catholic District School Board. Under the agreement created at the time CLASS was established, decisions related to the financial and operating activities of CLASS are shared. Neither partner is in a position to exercise unilateral control.

This entity is proportionately consolidated in the Board's consolidated financial statements whereby the Board's pro-rata share of assets, liabilities, revenues and expenses of the consortium are included in the Board's consolidated financial statements. Inter-organizational transactions and balances have been eliminated.

The following provides condensed financial information:

<b>Financial Position</b>	<b>2020</b>		<b>2019</b>	
	<b>Total</b>	<b>Board Portion</b>	<b>Total</b>	<b>Board Portion</b>
Financial assets	\$ 2,611,000	\$ 1,689,000	\$ 1,280,000	\$ 833,000
Non-financial assets	11,000	7,000	1,041,000	688,000
Financial liabilities	2,622,000	1,696,000	2,321,000	1,521,000
Accumulated surplus	\$ -	\$ -	\$ -	\$ -

<b>Operations</b>	<b>2020</b>		<b>2019</b>	
	<b>Total</b>	<b>Board Portion</b>	<b>Total</b>	<b>Board Portion</b>
Revenues	\$ 20,762,000	\$ 13,538,000	\$ 19,958,000	\$ 13,187,000
Expenses	20,762,000	13,538,000	19,958,000	13,187,000
Annual surplus	\$ -	\$ -	\$ -	\$ -

**12. CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES**

In the normal course of operations, the Board becomes involved in various claims and legal proceedings. No provision has been made in the consolidated financial statements as the outcome is not determinable at this time. The settlement amount, if any, in excess of liability insurance coverage will be accounted for in the year determined. It is the opinion of the Board that their resolution will not have a material adverse effect on the Board's financial position or results of operations.

The Board has entered into contractual agreements for capital projects that were not completed by August 31, 2020. The total costs to complete these projects are estimated to be approximately \$7,009,451 (2019 - \$3,573,506).

**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

**13. TEMPORARY BORROWING**

The Board has entered into a credit facilities agreement with the Canadian Imperial Bank of Commerce (CIBC) which provides a demand operating line. The demand operating line has a maximum credit limit of \$15 million. All amounts advanced under this facility are to be used for current expenditures.

Interest on this credit facility is calculated on the basis of the provisions of the CIBC Offsetting Banking Agreement for the ChathamKent Lambton Administrators Group. This agreement outlines that interest will be charged at a rate of CIBC prime less 0.75%.

No amounts were advanced under this facility during the year (2019 - \$nil).

**14. ACCUMULATED SURPLUS**

Accumulated surplus (deficit) consists of the following:

	<b>2020</b>	<b>2019</b>
Surplus/(Deficit)		
Invested in non-depreciable tangible capital assets	\$ 1,518,050	\$ 1,522,050
Unappropriated	19,920,915	10,376,338
Internally appropriated	21,261,536	23,531,517
Externally appropriated - Employee future benefits	(10,359,446)	(12,563,584)
Externally appropriated - Other	2,923,368	2,998,470
	<b>\$ 35,264,423</b>	<b>\$ 25,864,791</b>

**15. REPAYMENT OF "55 SCHOOL BOARD TRUST" FUNDING**

On June 1, 2003, the Board received \$9,995,250 from The 55 School Board Trust for its capital related debt eligible for provincial funding support pursuant to a 30 year agreement it entered into with the trust. The 55 School Board Trust was created to refinance the outstanding not permanently financed (NPF) debt of participating boards who are beneficiaries of the trust. Under the terms of the agreement, The 55 School Board Trust repaid the Board's debt in consideration for the assignment by the Board to the trust of future provincial grants payable to the Board in respect of the NPF debt.

As a result of the above agreement, the liability in respect of the NPF debt is no longer reflected in the Board's financial position.

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**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**AUGUST 31, 2020**

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**16. CONTRACTUAL RIGHTS**

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The Board's contractual rights arise because of contracts entered into the lease/rental of space to others and the sale of electricity. The following table summarizes the contractual rights of the Board for future assets:

	2021	2022	2023	2024	2025
Future lease/rental revenue	\$ 557,000	\$ 567,000	\$ 577,000	\$ 587,000	\$ 598,000
Sale of electricity	80,000	80,000	80,000	80,000	80,000
	\$ 637,000	\$ 647,000	\$ 657,000	\$ 667,000	\$ 678,000
					<b>Thereafter</b>
Future lease/rental revenue					\$ 609,000
Sale of electricity					80,000
					\$ 689,000

**17. COMPARATIVE FIGURES**

Certain of the comparative figures have been reclassified to conform with the financial statement presentation format adopted for the current year.

**LAMBTON KENT DISTRICT SCHOOL BOARD**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

**18. TANGIBLE CAPITAL ASSETS**

	2020									
	COST					ACCUMULATED AMORTIZATION				
	Balance September 1, 2019	Additions and Transfers	Disposals and Transfers	Balance, August 31, 2020	September 1, 2019	Amortization	Disposals, Write Offs & Adjustment	Balance August 31, 2020	Net Book Value August 31, 2020	Net Book Value August 31, 2019
Land	\$ 1,522,050	\$ -	\$ (4,000)	\$ 1,518,050	\$ -	\$ -	\$ -	\$ -	\$ 1,518,050	\$ 1,518,050
Buildings	342,238,464	12,484,458	(763,613)	353,959,309	151,600,620	11,116,410	(460,048)	162,256,982	191,702,327	191,702,327
Construction in progress	4,367	16,429	-	20,796	-	-	-	-	20,796	-
Portable structures	240,100	337,914	-	578,014	240,100	8,448	-	248,548	329,466	329,466
First-time equipping of schools	1,303,877	-	-	1,303,877	812,581	130,388	-	942,969	360,908	360,908
Equipment and furniture	4,588,090	410,684	(681,881)	4,316,893	2,975,060	330,410	(681,881)	2,623,589	1,693,304	1,693,304
Computer hardware	14,963,467	3,494,635	(1,378,947)	17,079,155	9,418,041	2,459,402	(1,378,947)	10,498,496	6,580,659	6,580,659
Computer software	358,067	253,594	(35,964)	575,697	300,885	54,043	(35,964)	318,964	256,733	256,733
Vehicles	1,072,098	113,838	(130,036)	1,055,900	861,164	70,631	(130,036)	801,759	254,141	254,141
Land improvements	3,725,051	807,142	-	4,532,193	688,449	283,991	-	972,440	3,559,753	3,559,753
	\$ 370,015,631	\$ 17,918,694	\$ (2,994,441)	\$ 384,939,884	\$ 166,896,900	\$ 14,453,723	\$ (2,686,876)	\$ 178,663,747	\$ 206,276,137	\$ 206,276,137

	2019									
	COST					ACCUMULATED AMORTIZATION				
	Balance September 1, 2018	Additions and Transfers	Disposals and Transfers	Balance, August 31, 2019	September 1, 2018	Amortization	Disposals, Write Offs & Adjustment	Balance August 31, 2019	Net Book Value August 31, 2019	Net Book Value August 31, 2018
Land	\$ 1,522,569	\$ -	\$ (519)	\$ 1,522,050	\$ -	\$ -	\$ -	\$ -	\$ 1,522,050	\$ 1,522,050
Buildings	305,493,594	36,744,870	-	342,238,464	141,198,677	10,401,943	-	151,600,620	190,637,844	190,637,844
Construction in progress	17,200,326	-	(17,195,959)	4,367	-	-	-	-	4,367	-
Portable structures	240,100	-	-	240,100	240,100	-	-	240,100	-	-
First-time equipping of schools	1,303,877	-	-	1,303,877	682,193	130,388	-	812,581	491,296	491,296
Equipment and furniture	4,001,595	586,495	-	4,588,090	2,629,518	345,542	-	2,975,060	1,613,030	1,613,030
Computer hardware	13,713,639	2,403,997	(1,154,169)	14,963,467	8,262,596	2,309,614	(1,154,169)	9,418,041	5,545,426	5,545,426
Computer software	1,615,162	-	(1,257,095)	358,067	1,506,224	51,756	(1,257,095)	300,885	57,182	57,182
Vehicles	1,014,901	57,197	-	1,072,098	796,272	64,892	-	861,164	210,934	210,934
Land improvements	3,338,771	386,280	-	3,725,051	450,426	238,023	-	688,449	3,036,602	3,036,602
	\$ 349,444,534	\$ 40,178,839	\$ (19,607,742)	\$ 370,015,631	\$ 155,766,006	\$ 13,542,158	\$ (2,411,264)	\$ 166,896,900	\$ 203,118,731	\$ 203,118,731

Assets not placed into service by August 31, 2020 are not amortized and have been recorded as Construction in Progress.

The Board has identified \$95,826 in land and \$1,412,996 in buildings that qualify as assets permanently removed from service. These assets have been included in the net book value ending balance as of August 31, 2020.

**REGULAR BOARD, PUBLIC SESSION  
REPORT TO BOARD**

**REPORT NO: B-20-109**

**FROM: Brian McKay, Superintendent of Business**

**DATE: November 10, 2020**

**SUBJECT: 2020/2021 Internal Audit Plan (Revised)**

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At the Audit Committee's September and October meetings, members reviewed the 2020/2021 Internal Audit Plan and audit priorities due to the current pandemic and learning environment. Committee members recommend changing this year's Internal Audit Plan from Strategic Planning Process to Online Learning Systems. The revised audit plan would review processes in place for providing online learning and sustaining student learning, as well as assessing risks (*i.e. cyber outages which would impact learning*). A Pricewaterhouse Coopers member will participate in the audit.

**RECOMMENDATION:**

**"That the Board approve the 2020/2021 Internal Audit Plan as revised."**

**REGULAR BOARD, PUBLIC SESSION  
REPORT TO BOARD**

**REPORT NO. B-20-110**

**FROM: Lareina Rising, Trustee**

**DATE: November 10, 2020**

**SUBJECT: Indigenous Liaison Committee Report**

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The October 21, 2020 meeting of the Indigenous Liaison Committee (ILC) was held via TEAMS with Trustee Lareina Rising chairing the meeting.

The Record of Action from the June 17, 2020 and the September 23, 2020 meetings were reviewed by members of the committee and accepted.

**Reports from the First Nation Communities were received:**

**Kettle and Stony Point First Nation:** New Education Representative Steve Styers noted that concerns about connectivity remain for students who are Learning from Home. He did discuss the planning of the deer cull outdoor education activity with adherence to pandemic guidelines would focus on the teachings of producing the production of gloves, moccasins and drum skins. Some of the Hillside students have taken part in land-based learning in September in which as much language as possible was incorporated.

**Eelūnaapéewi Lahkéewiit (Delaware Nation):** Jolene Whiteye stated that some students were waitlisted to return to school as parents changed their children to face to face learning. As a result, an additional bus was added to transportation. At this time, the Kindergarten program in the community remains closed. Language resources were being coordinated and printed in the community. She noted that Director John Howitt and Superintendent Helen Lane attended a meeting with Chief Denise Stonefish to discuss interest in an Education Service Agreement.

**Aamjiwnaang First Nation:** Vicki Ware indicated that everything was going well. There were 16 students enrolled in the JK/SK program who were participating in more outdoor learning centers as regular programming was being adjusted due to the Covid-19 protocols. She did mention that things were very busy as there is a new council and a new Education Committee in place as a result of the recent elections in the community.

Trustee Rising noted that Director Howitt was providing regular updates on school start up and answered questions regarding funding for the school year at the recent LKDSB Board meeting. School start-up appeared to have gone well. Chair Bryce stated that the LKDSB was in process of selecting a new Trustee and encouraged everyone to join the Board meetings as per the information posted on the LKDSB website.

Indigenous Lead Minogiizhgad thanked school administrators for their electronic reports. He noted

that the 2020-2021 Board Action Plan template had not been received at this point and that most Boards were working to complete items that were not completed last year due to the pandemic. He spoke to the Virtual Summits that were organized in recognition of Orange Shirt Day on September 30<sup>th</sup>. Confirmation was received that the ILC meetings for 2020-2021 would meet on the third Wednesday of the month beginning at 6 p.m. Committee members were invited to provide feedback on the draft Voluntary Self-Identification document. Once finalized, the information will be used for staff training and as part of the registration process in LKDSB schools. Minogizhgd also facilitated a discussion about the ILC Draft Terms of Reference. Suggested changes will be made to both documents and returned to the Committee for further review. Trustee Rising did note that ILC current membership consisted of First Nation representatives. There was discussion about possibly extending invitations to the Metis community and the Friendship Centre which would change the Committee to an FNMI Committee. It was suggested that a meeting could be held to further discuss any changing in the meeting format or membership. In closing, Minogizhgd discussed Treaties Recognition Week (November 2 – 6, 2020) which would focus more on the land and that there was support for moving forward with the Aboriginal Teacher Education Program (ATEP) locally and would start organizing recruitment for this program.

Superintendent Helen Lane discussed proposed revisions to the LKDSB Display of Flags Policy and Regulations and invited feedback from the four First Nation Representatives by the next meeting in November. She also thanked Administrative Assistant Bonnie Gotelaer for all her work in supporting Indigenous Education. Incoming Administrative Assistant Kim Laird-Utley was introduced and welcomed by the Committee.

Administrators from 28 schools submitted reports from across the District including the Virtual Secondary School.

The next ILC meeting is tentatively scheduled for Wednesday, November 18, 2020 at 6:00 p.m. via TEAMS.

**REGULAR BOARD, PUBLIC SESSION  
REPORT TO BOARD**

**REPORT NO. B-20-111**

**FROM: Aurora Bressette, William Locke, and Lucia Schultz-Allison, Student Trustees**

**DATE: November 10, 2020**

**SUBJECT: Student Senate**

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The Student Senate met on October 28, 2020 through Google Meets. It was the first meeting of the committee for the 2020-2021 school year.

During the meeting, the purpose of the Student Senate was reviewed, plans were made for feedback on the School Climate Survey, and the Student Senators elected two Co-Chairs, Brianne Machan and Hailey Marsh, and a Recorder, Nicholas Bholá. The Student Trustees brought forward their initiative on student voice and the election process for the Student Trustees was explained. The past activities of the Student Senate were reviewed, and the Student Senators confirmed they would like to continue the work of the previous committee regarding planned mental health activities.

**REGULAR BOARD, PUBLIC SESSION  
REPORT TO BOARD**

**REPORT NO. B-20-112**

**FROM: John Howitt, Director of Education**

**DATE: November 10, 2020**

**SUBJECT: Operational Plan**

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Lambton Kent District School Board (LKDSB) Senior Administration has developed an Operational Plan containing goals aligned with the Strategic Priorities. Each goal within the plan relates to one or more Strategic Priorities and identifies the Superintendent(s) responsible for the goal. The action steps that will be taken to reach the goal and the expected outcomes are listed within the plan.

The Strategic Priorities were approved by Trustees during the May 12, 2020 Board Meeting.

**Strategic Priorities 2020/2021 to 2025/2026:**

- Student Achievement & Well-Being: Advance high standards for innovative and responsive learning
- Inclusive Diversity: Champion anti-oppressive education
- Sustainable Stewardship: Optimize human, financial and physical resources
- Trusting Relationships: Strengthen relationships based on respectful collaboration

To assist with the implementation of the Strategic Priorities and the development of the Operational Plan, members of Senior Administration engaged in discussions with the LKDSB community and internal groups through a Thoughtexchange in June 2020.

The Operational Plan will be updated and reported annually to the Trustees.

 <p><b>STUDENT ACHIEVEMENT &amp; WELL-BEING</b> Advance high standards for innovative and responsive learning</p>	 <p><b>INCLUSIVE DIVERSITY</b> Champion anti-oppressive education</p>	 <p><b>TRUSTING RELATIONSHIPS</b> Strengthen relationships based on respectful collaboration</p>	 <p><b>SUSTAINABLE STEWARDSHIP</b> Optimize human, financial and physical resources</p>
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STRATEGIC OBJECTIVES	GOAL	ACTION STEPS	EXPECTED OUTCOMES	ACTUAL OUTCOMES
 <p><b>Superintendent(s) Responsible:</b></p> <ul style="list-style-type: none"> <li>➤ M. Mancini</li> <li>➤ M. Sherman</li> <li>➤ Family of Schools Superintendents</li> </ul>	<ul style="list-style-type: none"> <li>• By June 2023 increase secondary graduation rates to:               <ul style="list-style-type: none"> <li>➤ Four-year rate from 67.7% to 82%</li> <li>➤ Five-year rate from 77% to 89%</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Review data to identify at risk students.</li> <li>• Monitor and develop a plan for students at risk of not graduating because of Literacy and Community Involvement Hour requirements.</li> <li>• Monitor grade level credit accumulation levels at the end of each semester and develop intervention plans to mitigate credit accumulation barriers to graduation.</li> <li>• Monitor School Learning Plans during regular school visits, MDT and Area Meetings.</li> <li>• Engage students, parents/guardians, communities and Board Committees (ILC, SEAC, PIC) in process to support student success.</li> <li>• Review and grow summer school programming.</li> </ul>	<ul style="list-style-type: none"> <li>• Incremental gains in graduation rates over a three- year period culminating in a rate of 82% (four-year rate) and 89% (five-year rate) by June 2023.</li> <li>• Students on track to graduate will not be hindered by Literacy and Community Involvement Hour requirements.</li> <li>• Increased credit accumulation rates.</li> <li>• Updated LKDSB list of summer semester offerings.</li> </ul>	

 <p><b>STUDENT ACHIEVEMENT &amp; WELL-BEING</b> Advance high standards for innovative and responsive learning</p>	 <p><b>INCLUSIVE DIVERSITY</b> Champion anti-oppressive education</p>	 <p><b>TRUSTING RELATIONSHIPS</b> Strengthen relationships based on respectful collaboration</p>	 <p><b>SUSTAINABLE STEWARDSHIP</b> Optimize human, financial and physical resources</p>
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STRATEGIC OBJECTIVES	GOAL	ACTION STEPS	EXPECTED OUTCOMES	ACTUAL OUTCOMES
 <p><b>Superintendent(s) Responsible:</b> ➤ B. McKay</p>	<ul style="list-style-type: none"> <li>By June 2021 school secretarial staff will have full mobility of their LKDSB assigned IT devices to enable working remotely.</li> </ul>	<ul style="list-style-type: none"> <li>Implement necessary security and identity protocols.</li> <li>Acquire appropriate hardware while maintaining current student device ratio.</li> <li>Develop evergreen timeline for hardware for a five-year implementation and replacement (sustainable from a financial standpoint).</li> </ul>	<ul style="list-style-type: none"> <li>Staff will be able to use LKDSB devices securely to complete their work remotely as required.</li> <li>Login credentials will ensure privacy and confidentiality are maintained.</li> <li>Student ratio to number of devices will not decrease from the current ratio.</li> </ul>	
 <p><b>Superintendent(s) Responsible:</b> ➤ B. Hazzard ➤ Family of Schools Superintendents</p>	<ul style="list-style-type: none"> <li>By June 2023 increase the percentage of elementary students achieving level 3 or 4 by:               <ul style="list-style-type: none"> <li>➤ 10% as measured by Primary EQAO Math</li> <li>➤ 15% as measured by Junior EQAO Math</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Implement Alex Lawson’s math continua in elementary school math instruction.</li> <li>Provide instructional coaching to all elementary schools, through allocation of Coaches in a differentiated manner according to school needs, that support implementing best practices in math classrooms.</li> <li>Implement the revised Ontario Ministry of Education 2020 Math Curriculum.</li> <li>Provide a broad range of math professional learning throughout the school year to principals, teachers, and ECEs.</li> </ul>	<ul style="list-style-type: none"> <li>By the end of 2020-2021 school year, all schools will begin to use the Lawson math continua to identify student understanding and identify next steps for student learning.</li> <li>By the end of 2020-2021 school year, most classrooms will use a ‘number talk’ strategy for student(s) to express mathematical thinking and share the ‘math strategies’ that work best for their understanding.</li> <li>Evidence of the new math curriculum being implemented.</li> </ul>	

 <p><b>STUDENT ACHIEVEMENT &amp; WELL-BEING</b> Advance high standards for innovative and responsive learning</p>	 <p><b>INCLUSIVE DIVERSITY</b> Champion anti-oppressive education</p>	 <p><b>TRUSTING RELATIONSHIPS</b> Strengthen relationships based on respectful collaboration</p>	 <p><b>SUSTAINABLE STEWARDSHIP</b> Optimize human, financial and physical resources</p>
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STRATEGIC OBJECTIVES	GOAL	ACTION STEPS	EXPECTED OUTCOMES	ACTUAL OUTCOMES
		<ul style="list-style-type: none"> <li>Monitor the school learning with Superintendent of School visits and through discussion of the School Learning Plan and evidence/data at each school.</li> </ul>		
 <p><b>Superintendent(s) Responsible:</b></p> <ul style="list-style-type: none"> <li>➤ M. Mancini</li> <li>➤ Family of Schools Superintendents</li> </ul>	<ul style="list-style-type: none"> <li>By June 2023, increase successful completion of the OSSLT by 10% for first time eligible, fully participating students from 72% to 82%.</li> </ul>	<ul style="list-style-type: none"> <li>Establish a Literacy Team at each school. This team will include at a minimum the English curriculum leader, student success teacher, resource teacher and an Administrator.</li> <li>Develop a Literacy Plan at each school (to include focus on both Grade 9 and Grade 10 students) and submit to Family of Schools Superintendent.</li> <li>Provide professional learning for the Literacy Team to support data collection and analysis, development of student profiles (database), and implementation of targeted literacy support for Grade 9 and 10 Teachers.</li> <li>Develop a diagnostic assessment for Grade 9 students for early identification and monitoring of student</li> </ul>	<ul style="list-style-type: none"> <li>By the end of 2020-2021 Literacy Teams will have created a database of student profiles which will include identified literacy learning needs.</li> <li>Ongoing monitoring of Literacy Plan.</li> <li>Creation of and maintenance of resources and best practices repository.</li> <li>Grade 9 and 10 teachers will provide targeted literacy support for students in Grade 9 and 10 courses based on needs identified in student profiles.</li> <li>By the end of 2020-2021 selected schools will trial a diagnostic for full roll-out in Fall 2021-2022.</li> </ul>	

 <p><b>STUDENT ACHIEVEMENT &amp; WELL-BEING</b> Advance high standards for innovative and responsive learning</p>	 <p><b>INCLUSIVE DIVERSITY</b> Champion anti-oppressive education</p>	 <p><b>TRUSTING RELATIONSHIPS</b> Strengthen relationships based on respectful collaboration</p>	 <p><b>SUSTAINABLE STEWARDSHIP</b> Optimize human, financial and physical resources</p>
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STRATEGIC OBJECTIVES	GOAL	ACTION STEPS	EXPECTED OUTCOMES	ACTUAL OUTCOMES
		learning needs; administer diagnostic; moderating marking and reporting of diagnostic Literacy Team to analyze Grade 6 EQAO and Grade 8 report card data and teacher anecdotal data.	<ul style="list-style-type: none"> <li>By the end of 2020-2021 each school will have a student profile database to support monitoring of student learning.</li> </ul>	
 <p><b>Superintendent(s) Responsible:</b></p> <ul style="list-style-type: none"> <li>➤ M. Mancini</li> <li>➤ Family of Schools Superintendents</li> </ul>	<ul style="list-style-type: none"> <li>By June 2023, 86% of students in Academic Math (up from 74% in 2018-2019), and 47% of students in Applied Math (up from 39% in 2018-2019), will meet or exceed the provincial standard in the EQAO Grade 9 Assessment of Mathematics.</li> </ul>	<ul style="list-style-type: none"> <li>Develop a Grade 9 diagnostic assessment to determine fundamentals of math learning gaps for individual students.</li> <li>Provide one-to-one coaching for Grade 9 teachers, to use evidence-based instructional strategies to address student learning gaps as well as address teacher math content knowledge gaps.</li> </ul>	<ul style="list-style-type: none"> <li>Close achievement gaps.</li> <li>Increased teacher math content knowledge and use of evidence-based instructional strategies.</li> </ul>	

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STRATEGIC OBJECTIVES	GOAL	ACTION STEPS	EXPECTED OUTCOMES	ACTUAL OUTCOMES
 <p><b>Superintendent(s) Responsible:</b></p> <ul style="list-style-type: none"> <li>➤ B. Hazzard</li> <li>➤ Family of Schools Superintendents</li> </ul>	<ul style="list-style-type: none"> <li>• By June 2023, 80% of teachers at every LKDSB Elementary School will track feedback that ‘suggest’, ‘steer’, or ‘strengthen’ student understanding.</li> </ul>	<ul style="list-style-type: none"> <li>• Implement John Hattie’s research on providing students with clear and actionable ‘where to next’ feedback.</li> <li>• Provide instructional coaching to all elementary schools, through allocation of Coaches in a differentiated manner according to school needs, that support implementing best practices in math classrooms.</li> <li>• Provide a broad range of professional learning throughout the school year to principals, teachers, and ECEs including a virtual session with John Hattie on a PA Day.</li> <li>• Monitor the school learning with Superintendent of School visits and through discussion of the School Learning Plan and evidence/data at each school.</li> </ul>	<ul style="list-style-type: none"> <li>• By the end of 2020-2021 school year, all schools will participate in professional learning about ‘where to next’ feedback.</li> <li>• By the end of 2020-2021 school year, most classrooms will begin to use the feedback categories of ‘suggest’, ‘steer’, or ‘strengthen’ student understanding.</li> </ul>	

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STRATEGIC OBJECTIVES	GOAL	ACTION STEPS	EXPECTED OUTCOMES	ACTUAL OUTCOMES
 <p><b>Superintendent(s) Responsible:</b> ➤ B. McKay</p>	<ul style="list-style-type: none"> <li>By June 2021, ensure that capital projects focus 70% of annual capital funding on capital projects directly impacting student spaces in schools.</li> </ul>	<ul style="list-style-type: none"> <li>Implement Questica capital planning module for use by the Plant and Maintenance department to track capital projects.</li> <li>Define capital impacts on student areas during Fall 2020 capital planning meetings.</li> <li>Finalize 2020-21 capital project listing.</li> <li>Track capital project results after all summer 2021 capital work has been completed.</li> <li>Consult with project stakeholders as part of the project design stage.</li> </ul>	<ul style="list-style-type: none"> <li>2020-2021 finalized capital plan to reflect 70% focus on capital projects that impact school student spaces.</li> <li>2020-2021 capital project listing to be finalized by December 2020.</li> </ul>	
 <p><b>Superintendent(s) Responsible:</b> ➤ B. McKay</p>	<ul style="list-style-type: none"> <li>➤ An ongoing focus on reducing LKDSB's environmental impact through awareness, action and review of practices.</li> <li>➤ By June 2021, develop a strategy to reduce LKDSB's use of single use plastics.</li> </ul>	<ul style="list-style-type: none"> <li>Create terms of reference for an environmental awareness steering Committee.</li> <li>Form the committee – need to recruit committee members.</li> <li>First meeting with the committee to introduce and review committee terms of reference.</li> <li>Need to review current year mandate with committee in a</li> </ul>	<ul style="list-style-type: none"> <li>First single use plastics committee meeting to be held in spring 2021.</li> <li>Develop a baseline of environmental impact of the LKDSB and understanding of scope of school-based activities.</li> </ul>	

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STRATEGIC OBJECTIVES	GOAL	ACTION STEPS	EXPECTED OUTCOMES	ACTUAL OUTCOMES
		<p>Covid-19 environment where the use of PPE and other equipment may not align with plastics reduction strategies.</p> <ul style="list-style-type: none"> <li>• Continue recycling programs, environmental clubs and other school focused activities.</li> </ul>		
 <p><b>Superintendent(s) Responsible:</b> ➤ B. McKay</p>	<ul style="list-style-type: none"> <li>• By June 2021, update the Information Technology (IT) Strategic Plan to align with the LKDSB's Strategic Priorities.</li> </ul>	<ul style="list-style-type: none"> <li>• Work with the LKDSB's IT planning consultant, on the IT Strategic Plan.</li> <li>• Adjust timelines of the IT Strategic Plan to align with the Operational Plan.</li> <li>• Monitor development of the IT Strategic Plan through IT Steering Committee.</li> </ul>	<ul style="list-style-type: none"> <li>• IT Strategic Plan will be updated and aligned to Strategic Priorities and timelines by June 2021.</li> </ul>	

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STRATEGIC OBJECTIVES	GOAL	ACTION STEPS	EXPECTED OUTCOMES	ACTUAL OUTCOMES
 <p><b>Superintendent(s) Responsible:</b></p> <ul style="list-style-type: none"> <li>➤ Helen Lane</li> <li>➤ Executive Council</li> </ul>	<ul style="list-style-type: none"> <li>• An ongoing focus to increase the knowledge and application of knowledge needed to remove systemic inequalities in learning and working practices.               <ul style="list-style-type: none"> <li>➤ By June 2021 develop a strategy to increase knowledge and awareness of systematic inequalities in the education sector, including the LKDSB and the community.</li> <li>➤ By June 2021 develop a resource to assist staff with a critical review of learning resources.</li> <li>➤ By January 2023, implement Ontario's Race-Based Data Collection Framework and Anti-Racism Data Standards.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Raise knowledge and awareness within the LKDSB and community through training, communications, outreach and professional learning opportunities.</li> <li>• Increase opportunities for student, staff and community voice on topics of equity, inclusion and diversity.</li> <li>• Update existing forms, policies, regulations and procedures to remove bias and promote inclusivity.</li> <li>• Audit learning resources (for example, novels, electronic resources, library materials, curriculum guides, media etc.) with a critical lens to support anti-oppressive and anti-racist pedagogy.</li> <li>• Begin the development of identity-based surveys for students, staff and parents/guardians.</li> <li>• Develop a Steering Committee and Sub-Committees to gather voice and provide leadership on</li> </ul>	<ul style="list-style-type: none"> <li>• Ministry required training completed by the end of 2020-2021</li> <li>• Monthly newsletter distribution.</li> <li>• Training to secretarial and clerical staff prior to JK Registration (January 2021) on Self-Identification and Gender Identification.</li> <li>• LKDSB Book studies, webinars and PD sessions.</li> <li>• A resource to support critical review of learning resources and programming.</li> <li>• Gather information and create a multi-year plan and timeline for the implementation of the identity- based surveys.</li> <li>• Increased number of families participating in Special Education meetings (measurable outcome based on 2019-2020 school year baseline).</li> <li>• Increased sense of parent/guardian engagement as</li> </ul>	

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STRATEGIC OBJECTIVES	GOAL	ACTION STEPS	EXPECTED OUTCOMES	ACTUAL OUTCOMES
		<p>the implementation of the strategy.</p> <ul style="list-style-type: none"> <li>• Process will be put in place to enable parents/ guardians and adult students to participate in all Special Education meetings either virtually or in-person to support the needs of the family.</li> <li>• Provide education and understanding of LKDSB dates of significance.</li> </ul>	<p>noted in the School Climate Survey.</p> <ul style="list-style-type: none"> <li>• Determine Terms of Reference, Membership, Purpose of the Committee and sub-committees in championing anti-oppressive education.</li> <li>• Implementation of plans for initial recognition of International Day Against Homophobia, Transphobia and Biphobia (IDAHOTB) on Monday, May 17, 2020.</li> </ul>	
 <p><b>Superintendent(s) Responsible:</b> ➤ M. Sherman</p>	<ul style="list-style-type: none"> <li>• By June 30, 2021 revise the scenarios based on current data in the Pupil Accommodation Review Plan by Phase to right size the LKDSB pupil places and make the most efficient use of LKDSB facilities.</li> </ul>	<ul style="list-style-type: none"> <li>• Establish planning meetings to review the remaining proposed pupil accommodation review by phases to see if the proposals are still appropriate to reduce the empty pupil spaces within the LKDSB. Include potential impact of continuation of virtual schools in short/medium/long term.</li> <li>• Generate a new planning model based on full-time equivalent and Space Utilization as a foundation for future community input.</li> </ul>	<ul style="list-style-type: none"> <li>• Updated plan to address the empty pupil spaces in the LKDSB.</li> </ul>	

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STRATEGIC OBJECTIVES	GOAL	ACTION STEPS	EXPECTED OUTCOMES	ACTUAL OUTCOMES
		<ul style="list-style-type: none"> <li>Review and revise, if necessary, the LKDSB policy, regulations and administrative procedures to reflect the provincial direction after the moratorium on school closures is lifted.</li> </ul>		
 <p><b>Superintendent(s) Responsible:</b> ➤ M. Sherman</p>	<ul style="list-style-type: none"> <li>An ongoing focus to increase the knowledge and application of knowledge of a Health and Safety culture.               <ul style="list-style-type: none"> <li>By June 2021 develop a strategy to increase knowledge and awareness of employee’s understanding of the IRS (Individual Responsibility System).</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Review and revise the operationalization Health and Safety documents.</li> <li>Develop a communication model to raise awareness of Health and Safety awareness for example, the IRS (Individual Responsibility System.)</li> </ul>	<ul style="list-style-type: none"> <li>Health and Safety operational documents were reviewed and revised.</li> <li>Regular communication supporting a Health and Safety culture.</li> </ul>	
 <p><b>Superintendent(s) Responsible:</b> ➤ M. Sherman</p>	<ul style="list-style-type: none"> <li>By June 2021, develop a strategy to engage and support adult learners, across a range of student abilities and innovative programming.</li> </ul>	<ul style="list-style-type: none"> <li>Conduct a program / services review for adult learners including a review of provincial structures, program offerings and LKDSB adult summer programming.</li> <li>Gather feedback from community members and LKDSB staff to align programming with community needs.</li> </ul>	<ul style="list-style-type: none"> <li>A comprehensive strategy to engage and support adult learners.</li> <li>Course offerings and resource allocation that reflect the needs of our adult learners and community.</li> </ul>	

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STRATEGIC OBJECTIVES	GOAL	ACTION STEPS	EXPECTED OUTCOMES	ACTUAL OUTCOMES
 <p><b>Superintendent(s) Responsible:</b></p> <ul style="list-style-type: none"> <li>➤ Angie Barrese</li> <li>➤ Gary Girardi</li> <li>➤ Family of Schools Superintendents</li> </ul>	<ul style="list-style-type: none"> <li>• By April 2021, the LKDSB Climate Survey results will reflect an increase from 2019 levels in the key areas of foci of the Multi-Disciplinary Team (MDT) as per the numerical values below:           <ul style="list-style-type: none"> <li>➤ Sense of Belonging –               <ul style="list-style-type: none"> <li>➤ Grade 4 – 6: from 67% to 75%</li> <li>➤ Grade 7 – 8: from 57% to 75%</li> <li>➤ Grade 9 – 12: from 59% to 75%</li> </ul> </li> <li>➤ Welcoming School Environment –               <ul style="list-style-type: none"> <li>➤ Grade 4 – 6: from 77% to 85%</li> <li>➤ Grade 7 – 8: from 64% to 75%</li> <li>➤ Grade 9 – 12: from 62% to 75%</li> </ul> </li> <li>➤ Connection with a Caring Adult --               <ul style="list-style-type: none"> <li>➤ Grade 4 – 6 : from 88% to 93%</li> <li>➤ Grade 7 – 8: from 68% to 75%</li> <li>➤ Grade 9 – 12: from 64% to 75%</li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Develop a strategy to meet the goals in the three areas of foci and review the composition of the MDT Teams.</li> <li>• Develop a strategy to support school staff to deepen their knowledge and understanding of the student responses in the three areas of foci (based on the results of the 2019 School Climate Survey)</li> <li>• Develop a communications strategy for the April 2021 School Climate Survey</li> <li>• Work with school teams to define measurable goals.</li> </ul>	<ul style="list-style-type: none"> <li>• Demonstrated increase in the results for the three areas of foci.</li> <li>• School MDT Teams will be aligned with LKDSB strategy.</li> <li>• Students will identify actions to fulfill the goal as identified in the School Learning Plan.</li> <li>• Schools will cultivate relationships and community by consistently reflecting on and honoring students' full humanity.</li> <li>• MDT Teams will provide opportunities for teachers, students, and families to evaluate supports offered by schools. This will support everyone to create an environment that is reflective of our students, families and staff.</li> </ul>	

 <p><b>STUDENT ACHIEVEMENT &amp; WELL-BEING</b>        Advance high standards for innovative and responsive learning</p>	 <p><b>INCLUSIVE DIVERSITY</b>        Champion anti-oppressive education</p>	 <p><b>TRUSTING RELATIONSHIPS</b>        Strengthen relationships based on respectful collaboration</p>	 <p><b>SUSTAINABLE STEWARDSHIP</b>        Optimize human, financial and physical resources</p>
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STRATEGIC OBJECTIVES	GOAL	ACTION STEPS	EXPECTED OUTCOMES	ACTUAL OUTCOMES
 <p><b>Superintendent(s) Responsible:</b></p> <ul style="list-style-type: none"> <li>➤ Gary Girardi</li> <li>➤ Angie Barrese</li> </ul>	<ul style="list-style-type: none"> <li>• By June 2022, 85% of all students in Grades 4 to 12, and 85% of parents/guardians and LKDSB staff will indicate on the LKDSB Climate Survey that they are aware of how to access mental health supports and services at the LKDSB.</li> </ul> <p>Would ask for help with mental/emotional health issues at school:</p> <ul style="list-style-type: none"> <li>➤ Grade 4 – 6: from 60% to 85%</li> <li>➤ Grade 7 – 8: from 38% to 85%</li> <li>➤ Grade 9 – 12: from 60% to 85%</li> </ul> <p>Aware of school mental/emotional health supports at school:</p> <ul style="list-style-type: none"> <li>➤ Parent/Guardian: from 52% to 85%</li> <li>➤ Staff: from 58% to 85%</li> </ul>	<ul style="list-style-type: none"> <li>• Conduct a survey for the following groups:               <ul style="list-style-type: none"> <li>➤ Parents/Guardian</li> <li>➤ All LKDSB Staff</li> <li>➤ Students Grade 9 to 12</li> </ul> </li> <li>• Create an action plan to address the results of the survey.</li> <li>• Enhance and increase awareness of resources and services available for staff, students and families.</li> </ul>	<ul style="list-style-type: none"> <li>• Increased awareness, understanding and use of mental health supports available at the LKDSB.</li> </ul>	

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STRATEGIC OBJECTIVES	GOAL	ACTION STEPS	EXPECTED OUTCOMES	ACTUAL OUTCOMES
 <p><b>Superintendent(s) Responsible:</b></p> <ul style="list-style-type: none"> <li>➤ Mary Mancini</li> <li>➤ Angie Barrese</li> <li>➤ Family of Schools Superintendents</li> </ul>	<ul style="list-style-type: none"> <li>• By June 2023, revise programming for secondary students with exceptionalities (excluding gifted) in all LKDSB secondary schools that promotes increased opportunity to meet their full potential and improve graduation rates (OSSC and OSSD) and prospects for post-secondary pathways.                             <ul style="list-style-type: none"> <li>➤ Increase four-year graduation rate from 57.1% to 70%</li> <li>➤ Increase five-year graduation rate from 62.5% to 80%</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Increase participation in applied and academic courses and limit non-credit bearing, alternative courses.</li> <li>• Support student course choices which align with their individual needs, strengths and interests.</li> <li>• Review Secondary Special Education programming.</li> <li>• Provide supports to secondary schools to work within the existing courses to scaffold instruction and provide targeted interventions to support students.</li> <li>• Provide opportunities for students in self-contained classrooms to experience partial integration in course selections that match their interests and strengths.</li> <li>• Provide programming in every secondary school to support the completion of OSSC and OSSD for all students.</li> </ul>	<ul style="list-style-type: none"> <li>• Increased OSSC and OSSD graduation rates for students with special needs.</li> <li>• Greater student awareness of the OSSC and OSSD pathways.</li> <li>• Students will have greater opportunity for peer interactions and skill development.</li> <li>• Graduation pathways will be available in all secondary schools.</li> </ul>	

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 <p><b>Superintendent(s) Responsible:</b> ➤ Gary Girardi</p>	<ul style="list-style-type: none"> <li>By June 2021, complete negotiations with:               <ul style="list-style-type: none"> <li>➤ Union partners and implement the terms of the collective agreements.</li> <li>➤ Non-union employee groups and implement terms and conditions of employment.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Conduct negotiations.</li> <li>Implement new collective agreements and terms and conditions of employment with all applicable staff and in all applicable areas of the LKDSB.</li> <li>Coordinate changes with Provincial Counterparts where necessary to comply with Central Agreements.</li> </ul>	<ul style="list-style-type: none"> <li>Increased understanding of contractual obligations.</li> </ul>	
 <p><b>Superintendent(s) Responsible:</b> ➤ Gary Girardi</p>	<ul style="list-style-type: none"> <li>Ongoing support for equitable and inclusive hiring, promotion, advancement and accountability for equity and human rights at all levels, and to build diverse and inclusive workplaces with equitable outcomes for all.               <ul style="list-style-type: none"> <li>➤ By December 2020, develop LKDSB hiring practices to align with PPM.</li> <li>➤ By June 2021 develop a long-term strategy to address systematic barriers in hiring, promotion and advancement.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Develop hiring practices to reflect the government's removal of Ontario Regulation 274, Hiring Practices and support equitable inclusive hiring, promotion and advancement.</li> <li>Identify the systemic barriers to equitable and inclusive hiring, promotion and advancement.</li> <li>Gather data to determine current level of staff diversity.</li> <li>Increase mobility within the LKDSB and between school boards.</li> </ul>	<ul style="list-style-type: none"> <li>Revised hiring practices to reflect diversity and equity.</li> <li>Greater staff diversity.</li> </ul>	

**REGULAR BOARD, PUBLIC SESSION  
REPORT TO BOARD**

**REPORT NO. B-20-113**

**FROM: John Howitt, Director of Education**

**DATE: November 10, 2020**

**SUBJECT: LKDSB Update on Face to Face and Learn at Home Program**

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The LKDSB has now experienced students and staff being dismissed from school to self-isolation based on confirmed cases of COVID-19 at schools both within Lambton County and Chatham-Kent. The direction for students or staff to be dismissed comes from Public Health and is based on contact tracing of direct contact or potential contact with a confirmed or presumed case based on COVID-19.

Following are the steps followed by the LKDSB:

**Notification of Positive Case**

Public Health notifies the School Principal of a positive case of a staff or student at their school. Following this notification, the School Principal notifies their School Superintendent and the Director's Office.

**Collection of Data for Public Health**

The School Principal collects the Teacher Checklists/Daily Logs and compiles the data requested by Public Health to support the contact tracing process.

**Parent/Guardian Contact**

The School Principal/Office contacts the parents/guardians to arrange pick-up of dismissed students. A notification letter and COVID-19 Fact Sheet from Chatham-Kent Public Health and Lambton Public Health is shared directly with impacted families and with the school community by the School Principal. During the period of isolation, Public Health follows up with families following their child's dismissal. In order to help protect confidentiality of personal health information, disclosure of the identity of the confirmed case (i.e. whether it is a student or staff member) does not come from the LKDSB. Only those families directly impacted receive direct contact by Public Health and the remainder of the school community is informed through a letter distributed on behalf of Public Health or the school website.

**Superintendent Supports at School**

The School Superintendent attends the school in order to support the principal with the collection of information from staff and to help answer questions from parents/guardians.

**Supporting Continuing Learning During Dismissal**

LKDSB Teachers and Education Workers have a virtual platform in place to ensure continuity of learning for dismissed students. Devices are distributed to students who may require them.

**Cleaning of Classroom**

If an entire class is dismissed and the confirmed case was recently in the classroom, the classroom is sanitized by custodial staff and is closed for the following school day.

**Tracking on LKDSB Website**

The LKDSB COVID-19 Advisory page is updated when there is a confirmed positive case that involves a student or staff member in a school setting. School websites are updated with a COVID-19 Advisory, which includes notification of the positive case along with the parent/guardian letter and fact sheet. Public Health confirms when the dismissed staff and/or students are cleared from isolation. At this point, the case is resolved and is removed from the LKDSB and school websites.

**Ministry Reporting**

Schools report any student and staff absences and confirmed positive cases to the Ministry daily through the GoSecure website.

**REGULAR BOARD, PUBLIC SESSION  
REPORT TO BOARD**

**REPORT NO. B-20-114**

**FROM: Jane Bryce, Chair**

**DATE: November 10, 2020**

**SUBJECT: Elementary Teacher/Board Communications Committee Report**

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The Elementary Teacher/Board Communications Committee met on October 22, 2020.

Members discussed World Teachers' Day, support for teachers ordered to self-isolate by the Health Unit, process for filling the Trustee vacancy and instructional supports for Arts during COVID-19.

**REGULAR BOARD, PUBLIC SESSION  
REPORT TO BOARD**

**REPORT NO. B-20-115**

**FROM: Aurora Bressette, William Locke, and Lucia Schultz-Allison, Student Trustees**

**DATE: November 10, 2020**

**SUBJECT: Student Trustee Orientation Report**

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On October 16, the LKDSB student trustees attended the Student Trustee Orientation Webinar that was held over Zoom. Hosted by the Ontario Student Trustees Association (OSTA), the webinar was an opportunity to listen to many people, including senior staff and other student trustees.

The seminar began with a brief explanation of the 4 Ontario school systems: English Public, English Catholic, French Public and French Catholic. There are 676 trustees and 100+ student trustees shared between the 72 boards. School boards meet regularly to discuss topics of concerns while keeping their multi-year strategic plan in mind. In addition to discussing regular matters, there are statutory committees which specialize in specific matters, such as the Special Education Advisory Committee. The role of the school board is to create productive and equal communities; recently, more actions have been taken to do so, including the introduction of human rights and equity advisors, reversing academic streaming, and eliminating disciplinary actions that discriminate against BIPOC.

OSTA represents 2 million students and 100+ student trustees. Every year, OSTA holds three conferences in Ottawa and in Toronto. OSTA can be broken down further into the Executive Council and the General Assembly. The Executive Council is composed of elected officials who the student trustees have elected for various positions, including President and Chief Executive Officer.

Another important point during the webinar was the importance of proper conduct. It is advised to contact a member of the Board if letters were to arrive from constituents, community and/or media. Another important reminder is that while social media can be a great tool for connecting with other students, it should be used in an appropriate way and to be mindful of what is posted as it is representative of the Board. Finally, the presenters briefly discussed dress code and Robert's Rules of Order.

Upon the end of the webinar, there was the opportunity to discuss with other student trustees and voice concerns. Most student trustees agreed that the most difficult part of being a trustee during the COVID-19 pandemic was that the ability to connect with other students has been hindered. Social distancing rules have limited the interactions within student body, and have decreased morale within the schools. Returning trustees noted that it is a very different environment and communication as a whole has decreased.

Upon hearing these concerns, discussions have begun with Student Senate to address these worries. The plan is to get widespread student opinion on issues they face during these times. This will be achieved through two steps: the first step being to reach out to student leadership (student council members, student council presidents, etc.) to gather information on what to ask about and have them help build the questionnaire. Step 2 is delivery – the questionnaire will be delivered to the student body through the same student leaders, as well as through communication with school staff, particularly teachers. The goal of conferencing with Student Senate and student council members is to collect more opinions on how to best build the survey questions, as well as boost student engagement because by going through student leaders, schools can monitor survey engagement on a local level.

In conclusion, the Webinar was exceptionally informative and was very useful in helping to outline the next steps in serving the Board as student trustees.