

REGULAR BOARD MEETING AGENDA
PUBLIC SESSION

TUESDAY, NOVEMBER 13, 2018
7:00 p.m.

Board Room
Chatham Education Centre
476 McNaughton Avenue East, Chatham

A

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1. Call to Order	
2. In Memoriam	3
3. Approval of Agenda	
4. Declaration of Conflict of Interest	
5. Approval of the Minutes of October 9, 2018 Regular Board Meeting	4
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:	
a) Presentation to Trustee Sasseville	
b) Director of Education's Snap Shots of Excellence	
10. Delegations	
11. Questions from the Public	
12. Reports for Board Action	
a) Ad Hoc Naming Committee for the Former John N Given Public School Site Report <u>Recommendation</u> "That the Board name the former John N. Given Public School site the <i>John N. Given Learning Centre.</i> "	Trustee Dodman Report B-18-114 13
b) LKDSB Policy and Regulations on <i>Alcohol and Drugs</i> <u>Recommendation</u> "That the Board approve the revised policy and regulations on <i>Alcohol and Drugs.</i> "	Director Costello/ Superintendent Warner Report B-18-115 14
c) LKDSB Policy on <i>Advertising Expenditures for Public Information and Awareness</i> <u>Recommendation</u> "That the Board approve the review of the policy on <i>Advertising Expenditures For Public Information and Awareness.</i> "	Director Costello Report B-18-116 17
d) LKDSB Policy and Regulations on <i>Hospitality</i> <u>Recommendation</u> "That the Board approve the review of the policy and regulations on <i>Hospitality.</i> "	Director Costello Report B-18-117 19

e) LKDSB Policy and Regulations on <i>Communications and Social Media</i>	Director Costello Report B-18-118	23
<u>Recommendation</u>		
"That the Board approve the revised policy and regulations on <i>Communications And Social Media</i> ."		
f) LKDSB 2017/2018 School Year Audited Financial Statements	Superintendent McKay Report B-18-119	26
<u>Recommendation</u>		
"That the Board approve the audited financial statements for the Period ending August 31, 2018."		
13. Reports for Board Information:		
a) Indigenous Liaison Committee Report	Trustee Rising Report B-18-120	53
b) Special Education Advisory Committee Report	Trustee Fletcher Report B-18-121	55
c) Parent Involvement Committee Report	Director Costello Oral Report	
d) Student Senate Report	Student Trustees Bressette/Graham/Kukkadi Oral Report	
e) Ontario Student Trustee Association Conference Report	Student Trustees Bressette/Graham/Kukkadi Oral Report	
f) Elementary Teacher/Board Communications Committee	Trustee Dodman Report B-18-122	56
g) Transition Committee Update for Forest Kindergarten to Grade 12 School	Superintendent Girardi Oral Report	
15. Correspondence		
15. New Business		
16. Trustee Question Period		
17. Notices of Motion:		
18. Future Agenda Items		
19. Announcements		
a) The next Regular Board Meeting will be held on Tuesday, November 27, 2018, 7:00 p.m. at the Sarnia Education Centre.		
b) Organization Board Meeting will be held on Tuesday, December 4, 2018, 7:00 p.m. at the Sarnia Education Centre		
20. Adjournment		



In Memoriam

Tamara Lumley

Tamara Lumley passed away on October 25, 2018 in her 17th year.

She is survived by her mother Lori and father Todd and step-sister Miranda.

Tamara was a student at Northern Collegiate Institute and Vocational School in Sarnia.

Staff, students and all who knew Tamara will miss her.

May God bless her family at this time of sorrow.

November 13, 2018

Lambton Kent District School Board

Minutes of the Regular Board Meeting Public Session held on October 9, 2018 at the Chatham Education Centre

PRESENT:

Trustees: Chair Elizabeth Hudie, Vice-Chair Scott McKinlay, Jane Bryce, Randy Campbell, Ruth Ann Dodman, Jack Fletcher, Tom McGregor, Bob Murphy, Lareina Rising, Shannon Sasseville

Student Trustees Autumn Bressette, Lexi Graham and Rihana Kukkadi

Staff: Director of Education Jim Costello, Superintendent of Business Brian McKay, Superintendents of Education, Angie Barrese, Gary Girardi, Ben Hazzard, Helen Lane, Mark Sherman and Phil Warner and Heather Hughes, Public Relations Officer

Regrets: Trustee Dave Douglas

Recording Secretary: Trish Johnston, Executive Assistant and Communications Officer

Call to Order: Chair Hudie called the meeting to order at 7:00 p.m. Chair Hudie read the Traditional Territorial Acknowledgement.

#2018-139
Approval of the Agenda
Oct/9/2018
Moved by Jane Bryce, seconded by Shannon Sasseville,
"That the Agenda for the Regular Board Meeting Public Session of
October 9, 2018 be approved."

CARRIED.

Declaration of Conflict of
Interest: None

#2018-140
Approval of Minutes
Sept/25/2018
Moved by Randy Campbell, seconded by Ruth Ann Dodman,
"That the Board approve the Minutes of the Regular Board Meeting of
September 25, 2018."

CARRIED.

Business Arising None

#2018-141
Action of the Regular
Board Private Session be
the Action of the Board
Moved by Scott McKinlay, seconded by Jane Bryce,
"That the Action of the Board in Private Session be the Action of the
Board."

CARRIED.

Presentation: Superintendent McKay advised that Administration has been looking at the re-visioning of secondary schools to meet the needs of the students and staff in the future. He stated that Dan Amicone from Architectura was invited to the Board Meeting to present the vision for Chatham-Kent Secondary School (CKSS). Dan Amicone presented design concepts to bring the school up to current standards. He explained the Ministry's design guidelines for different classrooms and shared the square feet needed to bring the CKSS classrooms up to Ministry standard. Dan Amicone outlined the approximately \$18 million re-envisioned design for CKSS to modernize the learning spaces, as well as increase opportunities for collaboration and engagement. The re-envisioning exercise includes a five-year, phase-in construction process that will include a new cafeteria; learning commons; theatre; fitness room; outdoor courtyard for special needs students; and renovated classrooms and staff areas. Improvements also include a refreshed facade to modernize and improve natural lighting; installation of mechanical upgrades, as well as a transformation of the busing and parking areas to improve traffic flow. Superintendent McKay confirmed that the estimated cost includes mechanical upgrades. Director

Costello confirmed that the LKDSB would use the Capital Improvement Funding it receives annually from the Ministry to complete the project over the five years. Superintendent McKay confirmed that the memorials at CKSS would be maintained as they are a fabric of the school.

Superintendent McKay explained that the Capital Improvement Funding cannot be used for the construction of a gymnasium, like the one the Board approved for King George VI Public School in Chatham. The gymnasium falls under the application-based funding and is still at the top of the LKDSB list. Administration is waiting to hear from the Ministry on how to proceed.

Dan Amicone reviewed the proposed bus drop off route and clarified that buses would not be backing out of the site.

He confirmed that air conditioning of the school was part of the upgrades to the mechanical system.

Trustee Murphy referred to the gaps between the Ministry classroom standards and the rooms at CKSS and the fact that other secondary schools are closing cafeterias because students are not using them. In response to his question about consulting with students and the Parent Council about the needs at the school, Superintendent McKay advised that Administration would be engaging with the principal, staff, students and parent/guardians as a next step. Administration wanted to inform Trustees first before moving to the engagement stage. Regarding the need for a larger cafeteria, he advised that Administration looks at trends, the impact of investment as well as the program needs at the school. They would involve Chartwells, the cafeteria service provider, and review the history at the school. Administration does not want to design something that will not be required.

In response to Trustee Murphy's question if the data shows that investment in physical space delivers on Student Achievement and Community Success, Director Costello referenced Stanford University research that demonstrates that design of classrooms influences student achievement. The goal is to move towards modernizing LKDSB school facilities. Enrolment at CKSS is the highest in the LKDSB system and is maintained. The plan is to refresh and modernize the facilities to improve student achievement and make the classrooms collaborative. There is some data that supports it improves student achievement. He acknowledged that ultimately it comes down to a great teacher. Superintendent Sherman shared the research gathered through visiting schools that demonstrated improvement. Access to teachers is increased in the collaborative spaces and students are more engaged. Director Costello offered to arrange for a tour of the Classroom of Future at WDSS which is an open collaborative design.

Trustee Rising commented on overall expenditures and planning with respect to providing some schools with basic comfort like cooler or warmer classrooms. In response to her question about how the needs of the other schools would be met, Superintendent McKay advised that they try to balance the needs of schools and increase air conditioning in schools. He advised that even if the LKDSB spent all the capital dollars on air conditioning every year, it would not be able to afford it for every school. He confirmed that Administration would be bringing many other projects to the Board for approval next year including air conditioning in other schools. He noted that the CKSS plan is a five-year plan that would start in the spring of 2019. Director Costello commented that no school board can afford to provide air conditioning in all schools. He noted that air conditioning in schools is needed for limited days throughout the school year, usually during May June, September and some days in October.

Vice-Chair McKinlay questioned the need for a large cafeteria and new kitchen. He commented that if a new school were built in South Kent, half the students from John McGregor Secondary School would attend CKSS making it a school of 1600. He questioned if the plans would accommodate all the students if that happened. Director Costello stated that approximately 286 students attend CKSS from out of area. If at some point the school was full, Administration could declare it closed to out of boundary students. He commented that the vision for South Kent is to build a school that would hold 1200 students to balance the county. Superintendent Girardi commented on Administration's efforts to predict potential student movement and noted the importance of involving the community as was done in North Lambton.

Student Trustee Graham supported the plan noting that the theatre was a great aspect and that she finds the open learning space areas more calming and engaging. Director Costello commented on the design of the Classroom of the Future at Wallaceburg District Secondary School (WDSS). He noted the growth of the dance program at CKSS and the need to offer courses and modernize schools to be competitive.

Questions from the Public

None

LKDSB Regulations on
*Special Education
Advisory Committee
Terms of Reference*
Report B-18-104

Director Costello advised that According to LKDSB Regulations on *LKDSB Board Committees*, all LKDSB Board Committees must have a regulation defining the terms of reference for the committee if the terms of reference are not prescribed in legislation, collective agreements or other LKDSB regulations. Accordingly, the LKDSB Administrative Procedure *Special Education Advisory Committee Members – Appointment* of, has been updated and converted into a LKDSB Regulation. He explained that according to Ontario Regulation 462/97 and the LKDSB Procedural By-laws, the Board's First Nation Partners, through the Indigenous Liaison Committee, appoint the First Nation Trustee and Alternate to serve on the Lambton Kent District School Board for a four-year term consistent with the term of the elected Trustees. He stated that it is proposed that the method of selecting a First Nation SEAC Member and Alternate to serve on SEAC follow a similar process. This is outlined in 4. c) of the regulation - *A letter will be sent to the Indigenous Liaison Committee inviting them to select one representative and one alternate to serve on SEAC on behalf of the four First Nations.* He confirmed that the members of the LKDSB Special Education Advisory Committee have reviewed the regulation and support it. Superintendent Barrese stated that it has been the practice to send a letter to the Indigenous Liaison Committee (ILC) for the selection of a SEAC member and alternate. She noted that advertising for SEAC members would no longer be done through print but via social media and the LKDSB website. Letters will also be sent to current member organizations.

#2018 –142
SEAC Terms of Reference
Regulation Approved

Moved by Jack Fletcher, seconded by Jane Bryce,

*“That the Board approve the new regulation on *Special Education Advisory Committee Terms of Reference.*”*

Trustee Rising clarified that it is the Four First Nation Partners who choose the member and alternate to serve on SEAC. They may share the information with the members of the Indigenous Liaison Committee members.

It was agreed that item 4. c) of the regulation would be revised to read *A letter will be sent to the Four First Nation Partners inviting them to select one representative and one alternate to serve on SEAC on behalf of the Four First Nations.*

Trustee Rising shared that the Four First Nation Education Association is developing terms of reference as well.

CARRIED.

LKDSB Regulations on
*Salary Continuation -
Reassignment*
Report B-18-105

Director Costello stated that the Board rescinded the LKDSB regulations on Terms and Conditions of Employment for the Principals and Vice-Principals and the LKDSB regulations on Conditions of Employment for Non-Union Employees (Excluding Principals, Vice-Principals, Director, Superintendents and Managers because the documents no longer reflected the working conditions under the control of school boards. Salary and benefits are determined/bargained centrally by the province. He explained that Administration is recommending that the corresponding regulation on *Salary Continuation* be rescinded as well because the content of the regulation is considered working conditions and are deemed operational and fall under the authority of the Administration subject to budget limitations and relevant employment law. Superintendent Warner confirmed that this topic is included in the Terms and Conditions document previously approved by the Board and posted online.

#2018-143
Regulations on *Salary
Continuation
Reassignment* Rescinded

Moved by Tom McGregor, seconded by Lareina Rising,
“That the Board rescind the regulation on *Salary Continuation –
Reassignment.*”

CARRIED.

#2018-144
LKDSB Policy and
Regulations on *Advocacy
Expenditures*
Report B-18-106

Director Costello stated that back in December 2006, the Ministry of Education released new School Board Expenditure Guidelines that required school boards to establish new policies or revise existing policies to be consistent with the Ministry’s Guidelines. As required, the LKDSB developed policies and regulations to address board expenditures in the following areas: 1) use of corporate credit cards, 2) travel, meals and hospitality, 3) advertising and 4) advocacy. The policy and regulations on *Advocacy Expenditures* have been reviewed as part of the LKDSB cyclical review.

Moved by Jane Bryce, seconded by Bob Murphy,

“That the Board approve the review of the policy and revised regulations on *Advocacy Expenditures.*”

Director Costello confirmed that OPSBA committees are not considered special interest groups and are not covered by number 5 of the regulation.

CARRIED.

#2018-145
LKDSB Policy and
Regulation on *Safe Arrival*
Report B-18-107

Director Costello stated that the policy and regulations on *Safe Arrival* have been reviewed as part of the cyclical review. The policy statement has been revised to reflect the Board’s philosophy in a concise manner. The daily practices followed by school staff were shared.

Moved by Jack Fletcher, seconded by Randy Campbell,

“That the Board approve the revised policy and review of the regulations on *Safe Arrival.*”

CARRIED.

#2018-146
LKDSB Policy and
Regulations on *Naming
and Renaming of Board
Facilities*
Report B-18-108

Director Costello advised that the policy and regulations on *Naming and Renaming Board Facilities* have been reviewed as part of the cyclical review. The regulation has been revised to reflect current practices and allow flexibility on the number of members on an ad hoc committee.

Moved by Ruth Ann Dodman, seconded by Scott McKinlay,

“That the Board approve the review of the policy and the revised regulations on *Naming and Renaming of School Board Facilities.*”

Superintendent Girardi confirmed that a school council member is not applicable for the Ad Hoc Renaming Committee for the former John N. Given Public School as it is now a Learning Centre.

CARRIED.

Special Education
Advisory Committee
Report
Report B-18-109

Trustee Fletcher reported on the Special Education Advisory Committee Meeting held on September 21, 2018 at Wallaceburg District Secondary School. The 2018/2019 Special Education Staffing information was shared with the members. SEAC heard presentations from the LKDSB Mental Health Leader, Katie Colameco, on the plans to support LKDSB students requiring mental health supports and the members of the Assistive Technology Team on Google’s Read & Write and the Snapverter program. He stated that SEAC members discussed potential presentation topics for the 2018/2019 school year. Trustee Fletcher advised that 14 topics were selected for presentations and commented on some of the topics. Chair Hudie and Trustee Fletcher commented on the informative SEAC Meetings.

Indigenous Liaison
Committee Report
Report B-18-110

Trustee Rising reported on the September 27, 2018 Indigenous Liaison Committee (ILC) Meeting held at the Naahii Ridge Public School. She noted the reports from the First Nation Communities. She commented on the efforts to reach Education Services Agreements and noted that the parties are wanting the documents to progress quickly through the process. She referenced discussions on the potential Memorandum of Understanding to be developed between the Four First Nation Partners and the LKDSB regarding Truth and Reconciliation. They are looking to have more conversations about it. Trustee Rising mentioned the reports from school administrators on the positive things going on in the schools. She commented on the willingness of ILC members to engage in uncomfortable conversations with school administrators on where everyone can affect change and progress past things like bias. She explained that they would like a more strategic focus.

Pupil Accommodation
Report 2018/2019
Report B-18-111

Director Costello advised that the LKDSB Pupil Accommodation Report 2018/2019 is presented to the Board in compliance with LKDSB Regulation No: R-AD-106. He explained that on April 27, 2018, the Ministry of Education released a revised Pupil Accommodation Review Guideline (PARG). He outlined the revisions made to the PARG which were incorporated into the LKDSB regulations on *Pupil Accommodation* in May 2018. At the time, school boards were still waiting for the release of templates for the Initial Staff Report and the economic impact assessment. He advised that in June 2018, the moratorium on school closures was re-introduced by the Ministry of Education and school boards were advised that the provincial government would be reviewing the school closure process. A date for the release of the revised process has not been set.

He stated that the data presented in the report indicates the LKDSB continues to face two ongoing challenges: demographics/declining enrolment and financial challenges (including maintaining aging facilities). Superintendent Girardi shared that Statistics Canada predicts that the birth rate in Ontario will increase from 2017 to 2027. However, Lambton and Chatham-Kent birth rates and the projected student population is expected to decrease due to a decline in birth rate in the LKDSB area in comparison to the province. This Statistics Canada data is supported by the Board’s demographic software and is also reflected in the demographic information supplied to the Board by the Municipality of Chatham-Kent and County of Lambton prior to the presentation of the LKDSB Capital Plan in June 2018. He shared a copy of the

infographic created for the Pupil Accommodation Report 2018/2019. He advised that for the 2017/2018 school year, there was a 12.9% decline in overall student population compared to enrolment ten years earlier in the 2008/2009 school year. Enrolment in the LKDSB has declined 27.9% since amalgamation in 1998. In the 2017/2018 school year, elementary enrolment remained stable, with a slight increase of 25 students over the previous school year. Secondary enrolment declined, with a decrease of 149 students over the previous school year. As of September 20, 2018, the LKDSB's total enrolment has increased slightly from the September 28, 2017 enrolment. As of September 20, 2018, there are 14,640 elementary aged students and 7,339 total secondary students. Although the 2018/19 utilization rate of 72.96% is an improvement, the LKDSB still has 8,144 empty pupil spaces. It is to be noted that the current utilization rate takes into consideration the removal of pupil spaces from John N. Given and South Plympton Public School locations. Superintendent Girardi referred to the Facility Condition Index (FCI) data included in the report. He commented on the Proposed Pupil Accommodation Review scenarios included in the report. Changes have not been made to the scenarios because Administration is waiting for direction from the Ministry regarding new/revised pupil accommodation guidelines. Once information is received from the Ministry, Administration will revisit the scenarios. He advised that the School Site Summaries are included in the report again this year.

Vice-Chair McKinlay commented that the enrolment figure of 377 students at Tilbury District High School (TDHS) is not reflective of the situation at the school. Superintendent Girardi confirmed that approximately half of the 377 students are enrolled in the ACCESS program at TDHS. ACCESS is an alternative program reflective of the Ministry requirements. The students are considered full time students but attend at different times. Director Costello advised that the alternative program enrolment is not broken out in the report but confirmed that as we move forward, the data will indicate that the 377 students may not be in attendance every day.

Concerning the phase involving Blenheim, Ridgeway, Tilbury and South Chatham Area, Trustee Campbell commented that he was concerned about the impact on the four communities mentioned in scenario 2 if all four communities were to lose their high school. He commented that the data from Thoughtexchange verifies this. He asked if scenario three, which is not listed, would be status quo. Superintendent Girardi confirmed that the Liberal government included status quo as an option. These scenarios were developed prior to the change to include status quo as an option. He stated that Administration has not changed anything since the government issued the moratorium. Director Costello confirmed that Administration is waiting for direction from the Ministry prior to making any changes to the proposed scenarios. Superintendent Girardi confirmed that there were a significant number of participants and thoughts shared through the Thoughtexchange community engagement survey. The data shows evidence of differences in opinion on what to do for the area. Administration will consider the information obtained through the survey as the process proceeds.

In response to Trustee Bryce's question, Director Costello confirmed that the moratorium on school closures has been extended by the Government and school boards may not move forward with new reviews. Projects previously approved by the Ministry could proceed. The new government indicated that they were going to review guidelines again. Superintendent Girardi commented that Administration originally published the 8 proposed phases to be transparent to the public. The LKDSB still has significant empty pupil places to be

addressed. Administration is waiting for direction from the Ministry on how to proceed. Chair Hudie shared information on the Provincial Consultation on Education Reform that was sent to Chairs of school boards. She shared the topics included in the review noting that pupil accommodation was not listed. Individuals can learn more information on how to participate by visiting fortheparents@on.ca.

In response to Trustee Bryce's question about protecting programs during the province's budget tightening, Superintendent Girardi indicated that, at the end of phase 4 implementation, the LKDSB will have reduced 2,300 pupil spaces which will have an impact on the budget.

Trustee Questions

Trustee Murphy advised that he had attended a Parent Council Meeting at WDSS and commented on the confusion over the Broader Public Sector (BPS) guidelines applying to all school funds. In response to his question about how to revisit the issue to provide better clarify, Director Costello advised that Administration does address this topic with principals on a regular basis and they are encouraged to reach out to Superintendent McKay. Superintendent McKay advised that the LKDSB has had an Internal Audit completed on purchasing and adherence to BPS. Superintendent McKay commented that the difficulty occurs around when funds raised become school funds and when funds do not. He advised that as soon as the funds are in the school bank account, they are subject to BPS because the funds are now under the care and control of the school. Superintendent McKay stated that he has had discussions with parent groups to clarify. If School Councils raise money and purchase t-shirts without forwarding the money to the school, then BPS does not apply. Some School Councils are not comfortable with this process and he cautioned that controls and a tracking process still need to be in place with direct purchase. It is usually a bigger issue in secondary schools because there are more groups raising more money. He referenced the new School Cash on Line program that is now in schools.

Trustee Sasseville shared a concern she and Trustee Dodman received from parents/guardians of students at Tecumseh Public School. They advised the Trustees that during the consolidation process, they were promised that the second floor of the school would be air conditioned for September 2018. They also expressed concern that the asphalt space had not increased in size. Superintendent McKay explained that the air conditioning of the second floor was part of the third and final stage to be completed during the summer of 2019. He advised that because of the design of the school, the second floor could not be air conditioned without doing the middle of the school. Administration is planning to have the second-floor air conditioned in the Summer of 2019. Regarding the asphalt, he advised that they installed a new basketball court and left the tree naturalized area next to the asphalt. To expand the asphalt in this area would have required the trees to be removed which would have caused the asphalt area to be too hot. The long jump pits in the area were left in place as well so not to impact the soccer fields. The intent was to balance the area.

In response to Trustee McKinlay's question, Superintendent Girardi confirmed that the plan was to air condition the second floor as part of the overall construction project. No guarantee was given on timelines. Superintendent McKay confirmed that the plan was for the work to be done over two summers because all the work could not be completed in one summer. Trustee Sasseville noted that the issue was raised at many of the community meetings and suggested that Administration needed a mitigation strategy for the school to manage the heat noting that it was a credibility issue for Trustees and LKDSB.

Trustee Dodman stated that the area is hot during warm weather and cold during winter months. She spoke to the measures teachers take to keep the students warm in the winter and cool in the summer. She commented that she feels the students are learning and the teachers are focused on the wellbeing of the students. Director Costello agreed that the issue of accountability did not rest with the Trustees. It is up to Administration to implement the decisions of the Board. He suggested that he meet with the School Council Chair along with Superintendents McKay and Girardi to address the concerns. Superintendent Girardi referenced a statement in the Record of Action from the December 1, 2016 Chatham Area Pupil Accommodation Review Meeting that indicated that the project would take a couple of years to complete.

In response to Trustee Murphy's question about the readiness of the LKDSB for the legalization of cannabis, Superintendent Girardi advised that he has had ongoing discussions with local health units to develop a plan to educate staff, students and the communities. At the October 17, 2018 Principals' Council, LKDSB lawyers will be making a presentation on how the legalization will impact LKDSB schools. Health unit representatives are developing materials to post on the LKDSB website and they will be presenting to the members of the LKDSB Multi-Disciplinary Team. The Lambton Health Unit is hosting a forum on November 20, 2018 for staff to attend. Representatives from the Health Units will also be visiting secondary schools. Superintendent Girardi will continue to meet with local police and the Youth Bureau representatives. Director Costello advised that Administration will be bringing a revised LKDSB policy and regulation on *Alcohol and Drugs* to the Trustees for approval.

In response to Trustee Murphy's question about the LKDSB having a policy or guideline for staff regarding conducting research with students, Director Costello confirmed that guidelines were not in place. He referred to the surveys done by the local public health units and the Ministry and confirmed that Administration would investigate the need to develop guidelines and the impact on students.

Trustee Murphy commented on the assessment and evaluation guidelines and alternative accommodation requests. In response to Trustee Murphy's question about the possibility of the Board expanding options for students and parents/guardians to request alternative assessment accommodates, Director Costello explained that the LKDSB assessment and evaluation guidelines were built around the Ministry's Growing Success document. It is prescriptive to a point, but school boards can develop additional rules. He commented that the policy should change and grown with the times. He confirmed that the Superintendents would review the documents and parental input would be considered. He noted that student welfare should come first. It was suggested that the criteria for exempting students from exams be reviewed as well and perhaps be more consistent throughout the system.

#2018-147
Board Meeting Extend
past 10:00 p.m.

Moved by Jane Bryce, seconded by Ruth Ann Dodman,

"That the Board extend the Board Meeting past 10:00 p.m. until the Agenda is completed."

CARRIED

Notice of Motion

Trustee Campbell served Notice of Motion:

"That Scenario 2, of the 2018/2019 Blenheim, Ridgeway Tilbury and South Chatham-Kent area, which includes closing and relocating the Ridgeway, Blenheim, Tilbury High Schools and John McGregor Secondary School, and to construct a Grade 9 to 12 consolidated Secondary School at a site to be determine, not be considered as a Proposed Pupil Accommodation Review option."

Announcements

The October 23, 2018 Regular Board Meeting was cancelled.

The next Regular Board Meeting will be held on Tuesday, November 13, 2018, 7:00 p.m. at the Chatham Education Centre.

Adjournment
10:01 p.m.

There being no further business, Chair Hudie declared the meeting adjourned at 10:01 p.m.

Chair of the Board

Director of Education and Secretary of the Board

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

REPORT NO. B-18-114

FROM: Trustee Ruth Ann Dodman, Chair of the Ad Hoc Naming Committee for the former John N. Given Public School site

DATE: November 13, 2018

SUBJECT: Ad Hoc Naming Committee Recommendation for the former John N. Given Public School site

The Ad Hoc Naming Committee for the former John N. Given Public School site met on October 16, 2018.

The Committee was comprised of the following members:

Administration

Trustee Ruth Ann Dodman
Trustee Shannon Sasseville
Superintendent Gary Girardi
Superintendent Mark Sherman

John N. Given Public School

Principal Jim Morton
Staff Representative Tracy Weber
Staff Representative John Landuyt
Community Representative Della Lambkin

The Ad Hoc Naming Committee proposed the name the *John N. Given Learning Centre* because it reflects the historical name of the facility.

Process for Input

- Input was gathered from the community using a survey offered online and through paper copies available at the former John N. Given Public School site, Tecumseh Public School and the Chatham Education Centre.

Timelines for Input:

- October 19 to November 1, 2018
- The Naming Committee members reviewed the submissions and confirmed that the name John N. Given Learning Centre be recommended to the Board for approval.

Recommendation:

“That the Board name the former John N. Given Public School site the *John N. Given Learning Centre*.”

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

FROM: Jim Costello, Director of Education
Phil Warner, Superintendent of Education – Human Resources

DATE: November 13, 2018

SUBJECT: Policy and Regulations *Alcohol and Drugs*

The policy and regulations on *Alcohol and Drugs* have been reviewed as part of the LKDSB cyclical review. The implications of the legalization of cannabis have been considered as well.

The documents have been revised to include Trustees, parents/guardians, volunteers, contractors, services providers.

Corresponding administrative procedures have been developed and a form for employees to complete to disclose the usage of prescribed/authorized medication which may impair an individual from performing their assigned duties safely and effectively.

Recommendation:

“That the Board approve the revised policy and regulations on *Alcohol and Drugs*.”



POLICY

SUBJECT: Alcohol and Drugs

It is the policy of the Lambton Kent District School Board to prohibit the possession and use of alcohol and unauthorized drugs by students while on Board property or attending Board sponsored events, and to prohibit the use of alcohol and unauthorized drugs by employees, **Trustees, parents/guardians, volunteers, contractors, service providers**, while on Board property, and to prohibit the establishment of bar facilities for serving alcoholic beverages in any of its schools **or offices**.

Implementation Date: February 23, 1999
Revised: August 2002
Reviewed: October 11, 2005, January 13, 2009
Revised: May 14, 2013

Reference: LKDSB Regulations



REGULATIONS

SUBJECT: Alcohol and Drugs

1. The Lambton Kent District School Board recognizes that many individuals require prescription drugs, used under the authority of a physician, or over the counter medicines, to maintain their health, or combat disease. **Individuals are required to disclose prescribed or authorized drug use which may impair the ability to perform assigned duties safely and effectively. The Board has a duty to accommodate employees with medical conditions with due consideration for the Occupational Health and Safety Act.**
2. The Board prohibits the illegal and irresponsible use of alcohol and drugs by establishing preventative programs for employees, preventative curriculum for students, early intervention measure for both employees and students, and by administering, when deemed necessary, disciplinary actions in accordance with federal and provincial laws and regulations.
3. Employees, students, **Trustees, parents/guardians, volunteers, contractors, services providers impaired by alcohol and/or drugs** ~~under the influence of alcohol and/or illegal drugs~~ will either be removed from or will be refused admission to Board facilities.

Implementation Date: February 23, 1999
Revised: August 2002
Reviewed: October 11, 2005, January 13, 2009
Revised: May 14, 2013

Reference: LKDSB Policy
Ontario Health and Safety Act

REGULAR BOARD, PUBLIC SESSION

REPORT TO BOARD

FROM: Jim Costello, Director of Education

DATE: November 13, 2018

SUBJECT: *Policy Advertising Expenditures For Public Information and Awareness*

The policy on *Advertising Expenditures for Public Information and Awareness* has been reviewed as part of the LKDSB cyclical review.

It was created in March 2007 in response to the Ministry of Education's release of the School Board Expenditure Guidelines that required school boards to establish new policies or revise existing policies in the following areas: 1) use of corporate credit cards, 2) travel, meals and hospitality, 3) advertising and 4) advocacy.

Recommendation

"That the Board approve the review of the policy on Advertising Expenditures For Public Information and Awareness."



POLICY

SUBJECT: ADVERTISING EXPENDITURES FOR PUBLIC INFORMATION AND AWARENESS
--

It is the policy of the Lambton Kent District School Board to incur advertising expenditures in support of public awareness and the sharing information in the following areas only:

- a) school registration including kindergarten registration
- b) program offerings
- c) extracurricular activities
- d) public consultations
- e) employment opportunities
- f) requests for tenders for goods and services
- g) school board accountability to the public
- h) system and business communications
- i) facility enhancements

Implementation Date: March 27, 2007
Reviewed: November 8, 2011
Revised: January 28, 2015
Reference: Ministry of Education School Board Expenditure Guidelines

REGULAR BOARD, PUBLIC SESSION

Report To Board

FROM: Jim Costello, Director of Education

DATE: November 13, 2018

SUBJECT: Board Policy and Regulations *Hospitality*

The policy and regulations on *Hospitality* has been reviewed as part of the LKDSB cyclical review.

They were created in March 2007 in response to the Ministry of Education's release of the School Board Expenditure Guidelines that required school boards to establish new policies or revise existing policies in the following areas: 1) use of corporate credit cards, 2) travel, meals and hospitality, 3) advertising and 4) advocacy.

Hospitality at Board expense may only be extended by the Director of Education or Superintendents under specific circumstances as outlined in the regulations.

Changes are not recommended at this time.

Recommendation

"That the Board approve the review of the policy and regulations *Hospitality*."



POLICY

SUBJECT:

HOSPITALITY

It is the policy of the Lambton Kent District School Board to provide hospitality to individuals or education partners to expand educational opportunities for all students or to acknowledge their contributions to student achievement.

Implementation Date: March 27, 2007

Reviewed: November 8, 2011, September 22, 2015

Reference: LKDSB Regulations, Administrative Procedures
Ministry of Education School Board Expenditure Guidelines

REGULATIONS

SUBJECT: HOSPITALITY

1. Hospitality at Board expense may only be extended by the Director of Education or Superintendents.
2. Exceptions to the above must have prior approval of the Director of Education.
3. Hospitality expenses should be necessary and reasonable and will include the provision of food, beverages, accommodation, transportation or other amenities at Board expense.
4. Hospitality must be extended in an economical, consistent and appropriate way when it will facilitate Board business or is considered desirable as a matter of courtesy.
5. Hospitality may be extended on behalf of the Board when:
 - a) Engaging representatives of other school boards, the broader public sector, industry, public interest groups, or unions in discussions on official matters:
 - b) Providing individuals from provincial, national or international organizations and charitable organizations with an understanding and appreciation of the workings of the Board; and
 - c) Sponsoring or attending formal conferences related to the goals of the Board.
 - d) Recognizing employees or other individuals for outstanding achievement (i.e. retirement service, meritorious awards, achievement of major goals etc.);
6. When hospitality is extended to vendors of the Board, prior approval must be obtained from the Director of Education to ensure that the hospitality extended does not give, or is not perceived to give, preferential treatment to any vendor.
7. Individuals should not accept hospitality from vendors to the Board (current or prospective) that exceed the bounds of normal social courtesy to avoid either real or perceived conflicts of interest.
8. Part of Board hospitality, when hosting Board special events, may include the moderate consumption of alcoholic beverages with a meal or during a reception.
9. Reimbursement for reasonable costs of alcohol is permitted for hospitality events.
 - a) The cost of alcoholic beverages cannot exceed the cost of the food.
 - b) Alcoholic beverages should not include premium brands or vintage wines.
 - c) Preference should be given to wine, beer and spirits produced in Ontario.
 - d) All laws involving the serving of alcohol must be followed at any hospitality event.

10. Gifts of appreciation, valued at up to \$50.00, may be extended to persons in exchange for pro bono services. Gift values above \$50.00 must be justified and approved by the Director. Neither gift cards nor cash can be given as hospitality gifts.
11. All hospitality expense claims must be submitted on the Board's Expense Form, accompanied by the original detailed receipts to the Director of Education for approval. The Chair of the Board will approve the Director of Education's hospitality expenses.

Implementation Date: March 27, 2007

Revised: November 8, 2011, September 22, 2015

Reference: LKDSB Policy, Administrative Procedures
Ministry of Education School Board Expenditure Review Guidelines

REGULAR BOARD, PUBLIC SESSION

Report To Board

FROM: Jim Costello, Director of Education

DATE: November 13, 2018

SUBJECT: Board Policy and Regulations *Communications and Social Media*

The policy and regulations on *Communications and Social Media* has been reviewed as part of the LKDSB cyclical review.

The documents were updated to reflect the name change to the LKDSB policy and administrative procedures *Responsible Use of Technology* that are referenced in the documents.

Recommendation

“That the Board approve the revised policy and regulations on *Communications and Social Media*.”



POLICY

SUBJECT: Communications and Social Media
--

It is the policy of the Lambton Kent District School Board to encourage clear and effective communication using a variety of methods, including social media in accordance with the Lambton Kent District School Board's policy and regulations on ~~Acceptable~~ **Responsible** Use of Technology and privacy laws.

Implementation Date: November 13, 2012

Reference: LKDSB Policy and Administrative Procedure on *Responsible Use of Technology*
LKDSB Regulations on *Communications and Social Media*



REGULATIONS

SUBJECT: Communications and Social Media

1. The Lambton Kent District School Board recognizes the importance of effective, efficient and open communication in achieving its Vision, Mission and Belief Statements. The Lambton Kent District School Board will use social media as a method of enhanced communication with others and to share information.
2. The Director of Education, or designate, is responsible for the Board's social media sites.
3. The Lambton Kent District School Board social media sites are not for personal use. Comments involving personal issues with the Board, a school, staff member or student will be removed.
4. The Lambton Kent District School Board reserves the right to delete comments that are considered:
 - spam
 - advertising or promotion of services, products or political organizations
 - clearly off-topic or disruptive
 - advocating illegal activity
 - infringement of copyrights or trademarks
 - violation of any Lambton Kent District School Board policies, regulations or administrative procedures
 - personal attacks, insults or threatening language
 - private, personal information published without consent
 - hyperlinks to material not related to the discussion
5. The Lambton Kent District School Board's policy and regulations on *Acceptable Responsible Use of Technology* apply to the use of social media.
6. Staff must exercise professional discretion in the use of their personal social media. Failure to do so may result in disciplinary action by the Board.

Implementation Date: November 13, 2012

Reference: LKDSB Policy and Administrative Procedure on *Acceptable Use of Technology*
LKDSB Policy and Regulations *Prohibition of Entrepreneurial Activities by Employees*

BOARD REPORT
REGULAR BOARD, PUBLIC SESSION

REPORT NO: B-18-119

Memorandum To: Jim Costello, Director of Education

FROM: Brian McKay, Superintendent of Business and Treasurer

DATE: November 13, 2018

SUBJECT: 2017/2018 School Year Audited Financial Statements

The audit of the 2017/2018 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 30, 2018 to review the 2017/2018 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 and Treasurer,
- Accumulated Surplus Summary, as at August 31, 2018,
- Independent Auditors' Report to the Board of Trustees, and

Consolidated Financial Statements for the Year Ended August 31, 2018:

- ❖ 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 2017/2018 school year, the LKDSB 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.

- Autism Supports and Training
- Community Use of Schools – Outreach Coordinator
- Early Years Leadership Strategy
- Renewed Math Strategy K-12
- Outdoor Education
- Well Being: Safe, Accepting and Healthy Schools and Mental Health

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 completed 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 operation for the 2017/2018 school year.

The LKDSB Audit Committee submits the following recommendations.

Recommendation #1:

"That the Lambton Kent District School Board the approve the annual audited Consolidated Financial Statements and the accompanying Independent Auditors' Report for the year ending August 31, 2018."

Recommendation #2

"That the Lambton Kent District School Board the approve accumulated surplus allocation amounts from the August 31, 2018 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 the 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 auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by Bailey Kearney Ferguson LLP, independent external auditors 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.

Director of Education

Superintendent of Business

November 13, 2018

2017 - 18 YEAR END
Detail of Accumulated Surplus/(Deficit)

Category	Closing Balance, August 31, 2017	2017-18 Year-End Allocations	Total Balance Remaining, August 31, 2018	2018-19 Budget Commitments	Projected Balance, August 31, 2019	Notes
Available for Compliance - Unappropriated						
General Funds	\$ 7,489,884		\$ 7,489,884		\$ 7,489,884	General surplus funds - Board use
School Surplus	381,855		381,855	-200,000	181,855	General surplus funds - School Budgets
Infrastructure	191,000		191,000		191,000	General surplus funds - Capital
Capital & Equipment Replacement Fund	883,000		883,000		883,000	General surplus funds - Capital
Contingency/Emergency Fund	500,000		500,000		500,000	General surplus funds - Board use
International Students	16,346		16,346		16,346	General surplus funds - Board use
Community Use Funds	214,582		214,582		214,582	General surplus funds - Board use
	\$ 9,756,477	\$ -	\$ 9,756,477	\$ -200,000	\$ 9,556,477	
Available for Compliance - Internally Appropriated						
Retirement Gratuities	\$ 3,115,088		\$ 3,115,088		\$ 3,115,088	Reserves - Future retirement liabilities
W.S.I.B. - Workers Safety & Insurance	2,610,877		2,610,877		2,610,877	Reserves - WSIB self insured program expenses
Cafeteria Upgrades and Equipment	324,533		324,533		324,533	Reserves - School cafeteria upgrades & repairs
Insurance	361,323		361,323		361,323	Reserves - Self-insured program expenses
Pay / Internal Equity Non-Teaching	567,088		567,088		567,088	Reserves - Maintenance pay equity program
Computer Infrastructure & Management Systems	634,022	400,000	1,034,022		1,034,022	Reserves - Information Technology initiatives
Buildings & Grounds	271,317	3,822,308	3,893,625		3,893,625	Reserves - Buildings and grounds capital
Classroom	192,131	600,000	792,131		792,131	Reserves - School support
GWL - Refund	1,269,548	125,882	1,385,630		1,385,630	Reserves - Great West Life Benefits
Amortized Expense - Completed Capital Projects	6,896,476	-410,559	6,275,917	-400,000	5,875,917	Reserves - LKDSB supported capital
	\$ 16,022,381	\$ 4,337,731	\$ 20,360,112	\$ -400,000	\$ 19,960,112	
Unavailable for Compliance						
Employee Future Benefits	-\$ 16,871,859	\$ 2,204,138	\$ 14,767,721		-\$ 14,767,721	PSAB Employee future benefits
Interest Expense	-605,640	23,732	-481,908		-481,908	PSAB Interest
School Generated Funds	2,683,979	253,718	3,237,697		3,237,697	School specific designated funding
Revenues Recognized for Land	1,566,868	-47,400	1,522,568		1,522,568	Designated surplus for LKDSB land - refer to LKDSB capital schedule
	-\$ 12,923,553	\$ 2,434,188	-\$ 10,489,365	\$ -	-\$ 10,489,365	
TOTAL	\$ 12,855,305	\$ 6,771,919	\$ 19,627,224	\$ 600,000	\$ 19,027,224	

INDEPENDENT AUDITORS' REPORT

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

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, 2018 and the consolidated statements of operations, change in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation of these consolidated financial statements in accordance with the basis of accounting described in Note 1 to the consolidated financial statements, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the consolidated financial statements 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 the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements as at and for the year ended August 31, 2018 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the consolidated financial statements.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 1 to the consolidated financial statements which describes the basis of accounting used in the preparation of these consolidated financial statements and the significant differences between such basis of accounting and Canadian public sector accounting standards.

Wallaceburg, Ontario
November 13, 2018

Chartered Professional Accountants
Licensed Public Accountants

LAMBTON KENT DISTRICT SCHOOL BOARD
CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

LAMBTON KENT DISTRICT SCHOOL BOARD

August 31, 2018

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LAMBTON KENT DISTRICT SCHOOL BOARD
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT AUGUST 31, 2018

	2018	2017
FINANCIAL ASSETS		
Cash	\$ 16,896,078	\$ 12,478,219
Accounts receivable (Note 2)	62,825,980	68,336,530
Investments (Note 3)	10,221,877	10,025,260
TOTAL FINANCIAL ASSETS	89,943,935	90,840,009
LIABILITIES		
Accounts payable and accrued liabilities	19,441,456	25,173,770
Other liabilities	883,188	852,680
Deferred revenue (Note 4)	6,023,129	4,582,230
Employee benefits payable (Note 5)	17,774,044	19,604,750
Long-term debt (Note 6)	34,874,833	36,342,350
Deferred capital contributions (Note 7)	185,880,042	170,811,050
TOTAL LIABILITIES	264,876,692	257,366,850
NET DEBT	(174,932,757)	(166,526,831)
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 18)	193,678,528	179,020,090
Prepaid expenses	881,453	362,040
TOTAL NON-FINANCIAL ASSETS	194,559,981	179,382,130
ACCUMULATED SURPLUS (Note 14)	\$ 19,627,224	\$ 12,855,300

APPROVED ON BEHALF OF THE BOARD

_____ Chief Executive Officer

_____ Chair of the Board

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

LAMBTON KENT DISTRICT SCHOOL BOARD
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED AUGUST 31, 2018

	Budget	2018	2017
REVENUES			
Provincial Grants			
Grants for student needs	\$ 209,776,808	\$ 208,519,488	\$ 195,564,907
Other	1,438,300	5,227,864	3,049,403
Local taxation	57,913,522	56,311,371	57,175,715
School generated funds	5,630,000	6,211,322	5,863,414
Federal grants and fees	4,068,996	4,330,022	4,323,403
Investment income	-	543,719	490,834
Other revenues - school boards	20,000	90,569	231,890
Other fees and revenues	1,546,394	2,884,391	2,466,217
TOTAL REVENUES	280,394,020	284,118,746	269,165,783
EXPENSES			
Instruction	209,696,642	208,066,645	199,706,812
Administration	7,524,980	7,301,996	6,796,815
Transportation	12,450,636	12,550,976	12,216,215
Pupil accommodation	42,142,970	41,821,360	38,445,985
School generated funds	5,630,000	5,957,603	5,629,870
Other	744,654	1,648,247	1,109,312
TOTAL EXPENSES	278,189,882	277,346,827	263,905,009
ANNUAL SURPLUS	2,204,138	6,771,919	5,260,774
ACCUMULATED SURPLUS, BEGINNING OF YEAR	12,855,305	12,855,305	7,594,531
ACCUMULATED SURPLUS, END OF YEAR	\$ 15,059,443	\$ 19,627,224	\$ 12,855,305

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

LAMBTON KENT DISTRICT SCHOOL BOARD
CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT
FOR THE YEAR ENDED AUGUST 31, 2018

	2018	2017
ANNUAL SURPLUS	\$ 6,771,919	\$ 5,260,774
TANGIBLE CAPITAL ASSET ACTIVITY		
Acquisition of tangible capital assets	(29,130,772)	(26,329,419)
Amortization of tangible capital assets	14,472,341	13,294,164
TOTAL TANGIBLE CAPITAL ASSET ACTIVITY	(14,658,431)	(13,035,255)
OTHER NON-FINANCIAL ASSET ACTIVITY		
Acquisition of prepaid expenses	(519,407)	(21,763)
CHANGE IN NET DEBT	(8,405,919)	(7,796,244)
NET DEBT, BEGINNING OF YEAR	(166,526,838)	(158,730,594)
NET DEBT, END OF YEAR	\$ (174,932,757)	\$ (166,526,838)

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

LAMBTON KENT DISTRICT SCHOOL BOARD
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2018

	2018	2017
OPERATING ACTIVITIES		
Annual surplus	\$ 6,771,919	\$ 5,260,774
Item not requiring cash		
Amortization of tangible capital assets	14,472,341	13,294,164
Amortization of deferred capital contributions	(14,061,783)	(12,883,606)
	7,182,477	5,671,332
Net change in non-cash working capital balances		
Accounts receivable	(2,029,925)	437,652
Accounts payable and accrued liabilities	(5,732,315)	7,118,595
Other liabilities	30,503	87,093
Deferred revenue	1,440,890	1,036,303
Employee benefits payable	(1,830,710)	(2,380,541)
Prepaid expenses	(519,407)	(21,763)
Cash (used in) provided by operating activities	(1,458,487)	11,948,671
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(29,130,772)	(26,329,419)
INVESTING ACTIVITIES		
Increase in investments	(196,611)	(257,443)
FINANCING ACTIVITIES		
Deferred capital contributions	29,130,772	26,329,419
Long-term debt repayments	(1,467,524)	(1,400,398)
Accounts receivable - Province of Ontario capital	7,540,481	(11,448,739)
Cash provided by financing activities	35,203,729	13,480,282
CHANGE IN CASH, DURING THE YEAR	4,417,859	(1,157,909)
CASH, BEGINNING OF YEAR	12,478,219	13,636,128
CASH, END OF YEAR	\$ 16,896,078	\$ 12,478,219

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

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

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.

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

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.

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.

(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.

(e) 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.

(f) 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

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) 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), additional ministry funding in the form of a Crown contribution as well as a 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.

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) 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.

(h) 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:

Asset	Estimated Useful Life in Years
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

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) TANGIBLE CAPITAL ASSETS (continued)

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.

(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.

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

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 - PROVINCE OF ONTARIO

The Province 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 Province of Ontario of \$49,071,220 (2017 - \$56,611,701) with respect to this capital debt support grant and is included in accounts receivable on the consolidated statement of financial position.

3. INVESTMENTS

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

	2018		2017	
	Cost	Market Value	Cost	Market Value
Mutual funds	\$ 134,930	\$ 134,930	\$ 112,414	\$ 112,387
Interest bearing investments maturing within one year	2,960,771	2,971,340	3,558,424	3,569,480
Interest bearing investments maturing in more than one year	7,126,176	7,132,520	6,354,428	6,391,407
	\$ 10,221,877	\$ 10,238,790	\$ 10,025,266	\$ 10,073,274

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

4. DEFERRED REVENUE

Revenues received and 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, 2017	Contributions Received	Revenue Recognized	Transfer to/(from) Deferred Capital Contributions	Balance August 31, 2018
Proceeds of disposition	\$ 407,317	\$ 84,551	\$ -	\$ -	\$ 491,868
Special education - equipment ¹	1,846,630	775,744	(774,804)	-	1,847,570
Other - EPO	160,549	1,983,538	(1,768,806)	-	375,281
Temporary accommodation	125,448	144,589	(185,890)	-	84,147
School renewal	2,042,295	4,442,130	(2,314,208)	945,954	3,224,263
	\$ 4,582,239	\$ 7,430,552	\$ (5,043,708)	\$ 945,954	\$ 6,023,129

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

5. 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, 2016 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 2018, 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, 2016 actuarial valuation. Other employee future benefits are based upon valuations as at August 31, 2018.

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

5. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (continued)

Actuarial Valuation of Future Benefits Liabilities (continued)

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

Liabilities	2018			2017	
	Retirement Gratuities	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Accrued employee future benefit obligations at August 31	\$ 16,520,317	\$ 2,521,699	\$ 19,042,016	\$ 21,419,032	
Unamortized actuarial loss at August 31	(1,267,972)	-	(1,267,972)	(1,814,278)	
Employee future benefits liability at August 31	\$ 15,252,345	\$ 2,521,699	\$ 17,774,044	\$ 19,604,754	
Expense	2018			2017	
	Retirement Gratuities	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Current year benefit cost	\$ -	\$ 586,506	\$ 586,506	\$ 323,251	
Current year (gain)/loss less amortization	186,988	(25,985)	161,003	261,671	
Interest on accrued benefit obligation	449,729	61,006	510,735	470,888	
Employee future benefits expense ¹	\$ 636,717	\$ 621,527	\$ 1,258,244	\$ 1,055,810	

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

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.

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

5. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (continued)

Retirement benefits (continued)

(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, 2018, the Board contributed \$3,223,473 (2017 - \$3,086,383) 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.

(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. The annual contributions are reported as expenditures in these consolidated financial statements. As at August 31, 2018, the co-operative holds \$38,905 (2017 - \$30,044) in trust for the Board. These funds are not reflected in these consolidated financial statements.

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

5. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (continued)

Other Employee Future Benefits (continued)

(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 \$99,626 (2017 - \$143,312), 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, 2013 and is based on the average daily salary and banked sick days of employees as at August 31, 2018.

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 \$5,725,945 at August 31, 2018 (2017 - \$5,725,945).

Other Employee Benefits

The Board has established an ASO benefit plan for the health and dental benefits for its employees. It has also established a refund accounting benefit plan for the life insurance benefits of that same group. The Board makes 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, 2018, the Board had a surplus in the ASO health and dental plan of approximately \$2,037,000 (2017 - \$2,159,000). This balance includes a mandatory deposit reserve in the amount of \$582,000 (2017 - \$582,000).

At August 31, 2018, the Board had a surplus in the refund accounting benefit plan for the life insurance benefits of approximately \$2,171,490 (2017 - \$1,709,129). During the year the Board was granted permission to withdraw funds in the amount of \$125,982 (2017 - \$69,970). Of this amount, \$125,982 (2017 - \$59,475) was reported as revenue and the balance, \$nil (2017 - \$10,495), was recorded as a liability payable to the members of the plan. The \$125,982 (2017 - \$59,475) has been internally restricted by the Board as part of their accumulated surplus per Ministry direction.

The surplus balances disclosed above have not been reflected in these consolidated financial statements. All benefit related amounts and the utilization of such amounts has been restricted by the Ministry.

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

6. 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:

	2018	2017
4.560% Loan payable semi-annually \$370,973 including interest, maturing November, 2031	\$ 7,418,402	\$ 7,808,671
4.900% Loan payable semi-annually \$397,678 including interest, maturing March, 2033	8,301,313	8,676,077
5.062% Loan payable semi-annually \$237,756 including interest, maturing March, 2034	5,134,751	5,342,426
5.232% Loan payable semi-annually \$128,180 including interest, maturing April, 2035	2,853,742	2,956,736
4.833% Loan payable semi-annually \$329,334 including interest, maturing March, 2036	7,809,466	8,080,826
3.564% Loan payable semi-annually \$91,577 including interest, maturing, March, 2037	2,494,997	2,586,769
3.799% Loan payable semi-annually \$31,132 including interest, maturing March, 2038	862,162	890,852
	\$ 34,874,833	\$ 36,342,357

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.

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

	Principal	Interest	Total
2019	\$ 1,537,889	\$ 1,635,371	\$ 3,173,260
2020	1,611,652	1,561,608	3,173,260
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
	\$ 8,463,571	\$ 7,402,729	\$ 15,866,300

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

7. 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. The contributions are amortized into revenue over the life of the asset acquired.

	2018	2017
Balance as at August 31	\$ 170,811,053	\$ 157,365,240
Additions to deferred capital contributions	29,130,772	26,329,419
Revenue recognized in the year	(14,061,783)	(12,883,606)
Balance as at August 31	\$ 185,880,042	\$ 170,811,053

8. DEBT CHARGES AND CAPITAL LOANS

The expenditure for debt charges and capital loans includes principal and interest payments as follows:

	2018	2017
Principal payments on long-term debt liabilities	\$ 2,212,179	\$ 2,145,053
Interest expense on long-term liabilities	1,867,071	1,829,899
	\$ 4,079,250	\$ 3,974,952

9. EXPENSES BY OBJECT

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

	2018 Budget	2018 Actual	2017 Actual
Expenses			
Salaries and wages	\$ 184,553,806	\$ 187,701,152	\$ 181,242,300
Employee benefits	29,043,592	27,717,233	24,022,878
Staff development	845,404	900,087	953,505
Supplies and services	29,550,632	25,490,787	24,600,099
Interest charges on capital	1,705,736	1,867,071	1,772,862
Rental	-	9,769	8,141
Fees and contract services	17,442,919	18,260,736	16,751,339
Other	840,500	927,651	1,259,721
Amortization and write-downs of tangible capital assets	14,207,293	14,472,341	13,294,164
	\$ 278,189,882	\$ 277,346,827	\$ 263,905,009

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

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.

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.

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:

Financial Position	2018		2017	
	Total	Board Portion	Total	Board Portion
Financial assets	\$ 1,412,000	\$ 932,000	\$ 2,440,000	\$ 1,619,000
Non-financial assets	1,028,000	681,000	-	-
Financial liabilities	2,440,000	1,613,000	2,440,000	1,619,000
Accumulated surplus	\$ -	\$ -	\$ -	\$ -

Operations	2018		2017	
	Total	Board Portion	Total	Board Portion
Revenues	\$ 18,897,000	\$ 12,505,000	\$ 18,342,000	\$ 12,147,000
Expenses	18,897,000	12,505,000	18,342,000	12,147,000
Annual surplus	\$ -	\$ -	\$ -	\$ -

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

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, 2018. The total costs to complete these projects are estimated to be approximately \$8,812,020 (2017 - \$4,948,472).

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 Chatham Kent 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 at year end (2017 - \$nil).

14. ACCUMULATED SURPLUS

Accumulated surplus/(deficit) consists of the following:

	2018	2017
Surplus/(Deficit)		
Invested in non-depreciable tangible capital asset	\$ 1,522,569	\$ 1,569,969
Unappropriated	9,756,472	9,756,472
Internally appropriated	20,360,112	16,022,381
Externally appropriated - Employee future benefits	(14,767,721)	(16,971,859)
Externally appropriated - Other	2,755,792	2,478,342
	\$ 19,627,224	\$ 12,855,305

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2018

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.

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 Boards contractual rights arise because of contracts entered into for 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:

	2019	2020	2021	2022	2023	Thereafter
Future lease/rental revenue	\$ 503,000	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of electricity	88,000	88,000	85,000	85,000	80,000	480,000
	\$ 591,000	\$ 88,000	\$ 85,000	\$ 85,000	\$ 80,000	\$ 480,000

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
AUGUST 31, 2018

18. TANGIBLE CAPITAL ASSETS

	2018										
	COST					ACCUMULATED AMORTIZATION					Net Book Value August 31, 2018
	Balance September 1, 2017	Additions and Transfers	Disposals and Transfers	Balance, August 31, 2018	Balance September 1, 2017	Amortization	Write Offs & Adjustment	Balance August 31, 2018	Balance August 31, 2017	Amortization	
Land	\$ 1,522,569	\$ -	\$ -	\$ 1,522,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,522,569
Buildings	290,047,403	15,446,191	-	305,493,594	129,735,982	11,462,695	-	141,198,677	-	-	164,294,917
Construction in progress	5,641,079	15,284,259	(3,725,012)	17,200,326	-	-	-	-	-	-	17,200,326
Portable structures	5,039,800	-	(4,799,700)	240,100	5,039,800	-	(4,799,700)	240,100	-	-	-
First-time equipping of schools	1,303,877	-	-	1,303,877	5,039,800	-	-	682,193	-	-	621,684
Equipment and furniture	3,738,462	263,133	-	4,001,595	2,309,794	319,724	-	2,629,518	-	-	1,372,077
Computer hardware	20,669,559	1,682,244	(8,638,164)	13,713,639	14,694,985	2,205,775	(8,638,164)	8,262,596	-	-	5,451,043
Computer software	1,599,746	15,416	-	1,615,162	1,439,749	66,475	-	1,506,224	-	-	108,938
Vehicles	888,026	126,875	-	1,014,901	731,235	65,037	-	796,272	-	-	218,629
Land improvements	3,301,105	37,666	-	3,338,771	228,179	222,247	-	450,426	-	-	2,888,345
	\$ 333,751,626	\$ 32,855,784	\$ (17,162,876)	\$ 349,444,534	\$ 154,731,529	\$ 14,472,341	\$ (13,437,864)	\$ 155,766,006	\$ 155,766,006	\$ 193,678,528	

	2017										
	COST					ACCUMULATED AMORTIZATION					Net Book Value August 31, 2017
	Balance September 1, 2016	Additions and Transfers	Disposals and Transfers	Balance, August 31, 2017	Balance September 1, 2016	Amortization	Write Offs & Adjustment	Balance August 31, 2017	Balance August 31, 2016	Amortization	
Land	\$ 1,522,569	\$ -	\$ -	\$ 1,522,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,522,569
Buildings	273,605,503	16,441,900	-	290,047,403	119,250,143	10,485,839	-	129,735,982	-	-	160,311,421
Construction in progress	-	5,641,079	-	5,641,079	-	-	-	-	-	-	5,641,079
Portable structures	5,039,800	-	-	5,039,800	5,039,800	-	-	5,039,800	-	-	-
First-time equipping of schools	1,303,877	-	-	1,303,877	421,417	130,388	-	551,805	-	-	752,072
Equipment and furniture	3,462,064	276,398	-	3,738,462	2,014,807	294,987	-	2,309,794	-	-	1,428,668
Computer hardware	18,660,477	2,009,082	-	20,669,559	12,605,031	2,089,954	-	14,694,985	-	-	5,974,574
Computer software	1,533,776	65,970	-	1,599,746	1,376,905	62,844	-	1,439,749	-	-	159,997
Vehicles	888,026	-	-	888,026	658,864	72,371	-	731,235	-	-	156,791
Land improvements	1,406,115	1,894,990	-	3,301,105	70,398	157,781	-	228,179	-	-	3,072,926
	\$ 307,422,207	\$ 26,329,419	\$ -	\$ 333,751,626	\$ 141,437,365	\$ 13,294,164	\$ -	\$ 154,731,529	\$ 154,731,529	\$ 179,020,097	

Assets not placed into service by August 31, 2018 have been recorded as construction in progress.
 Construction in progress assets are not amortized until they are completed and placed into service.

FROM: Lareina Rising, Trustee

DATE: November 13, 2018

SUBJECT: Indigenous Liaison Committee Report

The October 23, 2018 meeting of the Indigenous Liaison Committee (ILC) was held at the Hillside School in the Kettle and Stony Point First Nation community with Trustee Rising chairing.

The Record of Action from the September 27, 2018 were to be reviewed by members and will be brought forth for approval at the November 26, 2018 meeting.

Reports from the First Nation Communities were received:

Delaware First Nation: Brent Stonefish, from Delaware Nation, explained that they are once again looking for an education manager and the education portfolio will be held by the Director of Operations during the interim. He spoke about the adult language immersion program being offered in the community going well and the impact that it potentially will have for the community. He expressed frustrations and disappointments with the current language model being offered at Naahii Ridge Elementary School and Ridgetown District High School. It is the hope that Delaware receives control over the funding of their own school as opposed to using current funding model to purchase services from the school board which has a lot of policies and procedures.

Kettle and Stony Point First Nation: Zandra Bear-Lowen reported on the PD Day activities that were in partnership with Jordan's Principal – Trauma Informed Schools. Some LKDSB teachers attended the session which offered strategies on how to better connect with students. They are currently looking into offering a land based camp program by Actual which would offer credits to high school students. They are also looking to provide networking sessions with Indigenous Education Support Workers.

Walpole Island First Nation: Everett Kicknosway and Dr. Mark Aquash informed the committee of the Task Force that is being formed to review the language immersion program at their elementary school and to determine a strategic plan to move forward with language acquisition in the community with the involvement of families and Elders. They are also looking at a way to include high school students. It was also mentioned that the 50th anniversary of the Children's Centre and are planning a celebration for November 16th.

Trustee Rising acknowledged that there will be some Trustee changes due to the municipal election and that a new First Nation Trustee will be selected by the four First Nations by the end of November. She recommended that an invitation for recommendations be extended to the chiefs and education manager of the First Nation communities to the recommendation of a SEAC representative. She also indicated that a draft of a memorandum of understanding (MoU) about the terms of reference for the Indigenous Liaison Committee were still in discussion with the communities. The nature of the MOU is about the nature of the relationship of the Board with the communities. There have been a lot of changes with the focus of the committee since its inception and the changes are not meeting the

vision of the communities. Trustee Bryce acknowledged the political changes and how things change is often out of the Board's control. The mandate from the Ministry has a broader scope.

Superintendent Lane questioned whether there is a need to create a separate committee to focus on Indigenous Education as mandated by the Ministry and one that reflects the original scope of the Indigenous Liaison Committee with matters pertaining to the four First Nations. She answered questions about a draft form that might be used between the First Nation Communities and schools in the Board to assist with information sharing about non-status students living in the communities but attending provincial schools.

Indigenous Lead, Minogijzhgad, spoke about the Board Action Plans Final Report 2017-2018 requiring signatures before being able to submit to the Ministry and hoping to have that completed shortly. He spoke about the activities that occurred to recognize Orange Shirt Day on September 27th across the system and well as plans for Treaties Recognition Week, November 5-9. He also shared that Language Teachers gathered on the October 26th PD Day with language teachers from the communities to ensure consistency with expectations across our region.

Administrators from Lakeroad Public School, Lansdowne Public School, Bosanquet Central Public School, North Lambton Secondary School and Errol Village Public School provided reports in person about the work that is being done in schools to increase awareness and deepen understanding about residential schools, grandfather teachings and language programs. Members of the committee have challenged the principals to bring to the table the challenges that they face in their schools so that it could be brought to the Board level.

The next ILC meeting is scheduled on November 26, 2018 at 6:00 p.m. at Bkejwanong Kinomaagewgamig School Library on Walpole Island.

FROM: Jack Fletcher, Trustee and Vice-Chair of the Special Education Advisory Committee

DATE: October 19, 2018

SUBJECT: SPECIAL EDUCATION ADVISORY COMMITTEE (SEAC) MEETING SUMMARY

The Special Education Advisory Committee met on October 18, 2018 at Wallaceburg District Secondary School. A quorum was not achieved at the meeting. Presentations were received and non-binding discussions were held. Following is a report of the activities of the meeting:

Business Arising from the Minutes

There was no business arising from the Minutes.

Presentation – Pre-School Intake Process

Parents from Victor Lauriston Public School and A.A. Wright Public School provided an overview of their family’s respective experience with the Pre-School Intake process. The Principals from each school were in attendance as well, and they spoke about the plans they put into place to ensure a smooth transition for those students with special needs who are just beginning school.

Presentation – English Language Learners (ELL) Student Experiences

ELL students from CKSS, WDSS and JMSS provided members with an overview of their experiences thus far, and cited the challenges involved with learning a new language and different customs. The members of SEAC appreciated the chance to hear from the students themselves.

Presentation – Steps to Success/Guiding Questions/Purpose of SBT Meetings

The System Coordinator for Special Education shared the above-noted documents with the members and explained how they’re utilized to ensure that the best possible supports are in place for every student.

The Community Living Sarnia-Lambton representative said he appreciated hearing from the parents and receiving all of the information; he then spoke directly to the Trustees of the Board to say that he recognizes that the LKDSB is very good at supporting special needs students, so he hopes there aren’t funding cuts that will negatively impact everything that has been put into place.

Special Education Information

Information regarding the 2018-2019 Special Education Department Responsibilities, as well as the Special Education Coordinator’s Schools, was shared with the membership.

Summary of SEAC’s 2018-2019 Priority-Setting Exercise

Input provided during September’s Priority-Setting Exercise was considered by the Special Education Team and an outline of presentation topics, through to June 2019, was shared with the members and is attached to this Report. Additional items can be suggested by a member at any time.

Correspondence

A letter to the Minister of Education from the Peterborough Victoria Northumberland and Clarington Catholic District School Board regarding special education funding was received by SEAC; the correspondence and the realities of the current Provincial funding structure were discussed, but due to a lack of quorum this item was deferred.

Next Meeting

Thursday, November 15, 2018, Tecumseh Public School, 6:00 p.m.
Rose Gallaway, SEAC Chair

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

REPORT NO. B-18-122

FROM: Ruth Ann Dodman, Trustee

DATE: November 13, 2018

SUBJECT: Elementary Teacher/Board Communications Committee Report

The Elementary Teacher/Board Communications Committee met on October 9, 2018.

Members discussed Health and Safety web-based training, teacher performance appraisals and annual learning plans, class organization and the revised LKDSB expense form.