



REGULAR BOARD MEETING AGENDA
PUBLIC SESSION

TUESDAY, NOVEMBER 9, 2021
7:00 p.m.

A

Board Room
Chatham Regional Education Centre
275 McNaughton Avenue East
Chatham, ON
Or Via Zoom <https://bit.ly/LKDSBboardmeeting>

Members of the general public wishing to attend the meeting in person are subject to the [Ontario Vaccine Passport system](#).

	Page Reference
1. Call to Order	
2. Traditional Territorial Acknowledgement	
3. In Memoriam	3
4. Approval of Agenda	
4. Declaration of Conflict of Interest	
5. Approval of the Minutes of:	
a) October 26, 2021 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) Voluntary Demographic Student Census – Superintendent Lane	
10. Delegations:	
11. Questions from the Public	
Please submit questions by noon on November 13, 2021 via email to bonnie.gotelaer@lkdsb.net	
12. Reports for Board Action	
a) LKDSB 2020/2021 School Year Audited Financial Statements <u>Recommendation #1</u> “That the LKDSB Audit Committee recommends to the Lambton Kent District School Board the approval of the annual audited Consolidated Financial Statements and the accompanying Independent Auditors’ Report for the year ending August 31, 2021.”	Superintendent McKay Report B-21-111 8

Recommendation #2

“That the LKDSB Audit Committee recommends to the Lambton Kent District School Board the approval of accumulated surplus Allocation amounts from the August 31, 2021 year end as Presented in the Accumulated Surplus attachment.”

13. Reports for Board Information:

a) Indigenous Liaison Committee Report	Trustee Rising Report B-21-112	39
b) LKDSB Annual Audit Committee Report of the 2020-2021 Year	Trustee Robertson Report B-21-113	41
c) Ontario Public School Boards' Association Update (OPSBA)	Trustee Fletcher Oral Report	
d) Student Senate	Student Trustees Jacobs/Machan/Martin	
f) LKDSB COVID-19 Update – SHSM and Dual Credit Program Adaptations During the Pandemic	Director Howitt Report B-21-114	44

14. Correspondence

15. New Business

16. Trustee Questions

17. Notices of Motion:

18. Announcements

- a) The next Regular Board Meeting will be held on Tuesday, November 23, 2021 at the Chatham Regional Education Centre at 7:00 p.m.

19. Adjournment



Lambton Kent
District School Board

In Memoriam

Tanya Bray

Tanya Bray passed away on October 25, 2021.

She was an early childhood educator for the Lambton Kent District School Board.

Tanya is survived by her husband Jimmy and children Noah, Makailey and Natalie.

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

November 9, 2021

PRESENT:

Trustees: Chair Randy Campbell, Vice-Chair Derek Robertson, Greg Agar, Janet Barnes, Jane Bryce, Ruth Ann Dodman, Jack Fletcher, joining electronically, Dave Douglas, Malinda Little, Scott McKinlay, and Lareina Rising

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

Regrets:

Student Trustees: Brianne Machan, joining electronically, Taryn Jacobs, Kate Martin

Recording Secretary: Bonnie Gotelaer, Executive Assistant to the Director

Call to Order: Chair Campbell called the meeting to order at 7:00 p.m.

#2021-134

Approval of the Agenda

Moved by Malinda Little, seconded by Jane Bryce,

“That the Agenda for the Regular Board Meeting of October 26, 2021 be approved.”

CARRIED.

Chair Campbell read the Traditional Territorial Acknowledgement.

Declaration of Conflict of Interest

None

#2021-135

Amendment of the Minutes
Oct/12/2021

Moved by Jack Fletcher, seconded by Jane Bryce,

“That the Board amend the Minutes of the Regular Board Meeting of October 12, 2021.”

CARRIED.

#2021-136

Approval of the Minutes
Oct/12/2021

Moved by Ruth Ann Dodman, seconded by Jack Fletcher,

“That the Board approve the Minutes of the Regular Board Meeting of October 12, 2021.”

CARRIED.

Business Arising

None

Motions Emanating from
the Regular Board Private
Session

None

#2021-137

Action of the Regular
Board Private Session be
the Action of the Board

Moved by Vice-Chair Derek Robertson, seconded by Greg Agar,

“That the Action of the Board in Private Session be the Action of the Board.”

CARRIED.

Delegations	None
Questions from the Public	None
Special Education Advisory Committee Report Report B-21-109	Trustee Barnes noted the Special Education Advisory Committee (SEAC) meeting was held on October 14, 2021. She noted presentations were held by Pathways Health Centre for Children, Children’s Treatment Centre of Chatham-Kent and Epilepsy Southwestern Ontario. She noted the committee was informed of the Special Education Department responsibilities, the costs associated with Special Equipment Amount (SEA) and the summary of exceptional pupils suspended out of school over a five-year period was provided to the Committee. She noted the next meeting will be November 18, 2021 via Teams.
Ontario Public School Boards’ Association Update (OPSBA)	Trustee Fletcher made reference to an email trustees received regarding the Western Regional Meeting. He noted there was a lot of material of OPSBA activities in the email. Trustee Fletcher encouraged trustees to review the material and activities regardless of intent to participate. Trustee Fletcher noted a survey referring to the trustee code of conduct distributed by OPSBA President Cathy Abraham and encouraged trustees to complete the survey by November 1, 2021.
LKDSB Vaccine Disclosure Report B-21-110	<p>Director Howitt noted extraordinary things have been happening in the LKDSB with many being operational. He noted the expectation of a vaccine disclosure for all staff within the LKDSB, contractors and community partners who are regularly in our buildings exposed to students. Director Howitt noted the work Human Resources has completed to develop and communicate the steps necessary for vaccine disclosure. Director Howitt noted full vaccination as per the World Health Organization (WHO) is defined as those who have received the number of doses required of a WHO approved vaccine plus 14 days. Staff who have not disclosed their vaccination status or choose not to be vaccinated are required to complete rapid antigen tests twice weekly. These staff then confirm with Human Resources that they have completed the test and received a negative result.</p> <p>Director Howitt shared his computer screen to explain how to find the vaccine disclosure on the LKDSB website. He noted the first two columns referring to school board employees and trustees indicates a 92.4% rate of vaccination which is higher than the community average of Lambton County and Chatham-Kent. He indicated there is a low number of non-attested staff and a low number of medical exemptions. He noted the LKDSB now has staff who are not available for work now as they are not meeting conditions of employment. Director Howitt noted the Ministry of Health requires student athletes to be fully vaccinated to compete indoors. There are key dates student athletes will need to be aware of to participate. Currently volleyball and basketball are being played in secondary athletics and elementary will begin volleyball soon.</p> <p>Scott McKinlay asked for clarification on terminology used about teachers being ineligible to teach. Director Howitt indicated he stated staff that are not meeting conditions of employment cannot report to work and confirmed they were home and unpaid.</p> <p>Scott McKinlay asked if the school board is paying for the rapid antigen tests. Director Howitt noted the rapid antigen tests are the same as PPE of masks and face shields and are provided by the Ontario government with no cost to the Board.</p>

Dave Douglas asked for clarification if it was it correct that student athletes require vaccination to participate in sports but do not require vaccination for physical education. Director Howitt noted this is correct. He noted physical education classes are in a class cohort completing curriculum. Director Howitt stated the letters of direction from Medical Officers of Health in Sarnia-Lambton and Chatham-Kent indicate extra-curriculars are organized activities that are inter-school play. The letters of direction were not specific to school boards but to all community facilities where physical activities take place including school facilities.

Correspondence None

New Business None

Trustee Questions Jack Fletcher asked what staff and others are involved and what is the process in the development of our policies, procedures and regulations such as dress code, discipline procedures, assessments and evaluations?
Director Howitt noted input from staff and others varies when developing policies and procedures. Director Howitt noted as an example, during a six-to-eight month consultation, the Flag Display Regulation was reviewed by statutory committees with input by the public and then passed by Trustees. It was recommended the Flag Display Regulation was to be revised in September 2021. The revisions were required to recognize and provide information regarding the National Day of Truth and Reconciliation and included information regarding the lowering of flags. He noted the need for revision was brought to trustees for consultation as it was time sensitive. Consultation took place, the change was deemed appropriate and passed. He indicated this was an example of a regulation that was changed using two different paths. Director Howitt noted the trustees recently passed the Safe Interventions Regulation where the review involved consultation of staff, community partners, the Special Education Advisory Committee (SEAC) as well as legal input and took over fourteen months to complete. He indicated relevant groups have input on the development and revision of policies, procedures and regulations.
Jack Fletcher noted he was pleased staff are involved in consultations for policies, procedures and regulations.
Jane Bryce asked what the cycle is for review of policies and procedures. Director Howitt noted the cycle for review is prior to the fifth year or sooner if necessary.
Trustee Fletcher indicated interest in the Assessment and Evaluation administrative procedure and noted it is his understanding that a student caught cheating in secondary school would receive a zero mark. He asked if students are given a second chance after cheating and/or are there circumstances where they may be expelled for cheating?
Director Howitt noted revision of the Assessment and Evaluation administrative procedure was an involved process.
Superintendent Mancini noted Assessment and Evaluation administrative procedure is meant to show what students understand and what they can do with the curriculum expectations. She noted it is the student's responsibility to show their own understanding of the curriculum expectations and provide evidence of this understanding. Students are expected to display academic honesty and integrity. She noted if a student cheats on a test, assignment or exam, this alters

evidence of the student's understanding. Plagiarised work or cheating on a test or assignment is not included in the student's grade as results are not considered evidence of understanding for that student. A mark of zero is not assigned but instead a continuum of responses is used that include support for the student. This support could include the completion of part of an assignment, completion of an alternate assignment or utilizing another source of evidence to allow the student to demonstrate understanding of the curriculum. Academic dishonesty is considered a behaviour and it is investigated into why this happened. Superintendent Mancini noted there may be consequence such as detention but not suspension or expulsion. There is communication with the student, staff, administration and parents throughout the process.

Jack Fletcher noted he he felt the consequence may not be strong enough.

Jack Fletcher noted LKDSB has a plastic policy that discourages the use of plastic water bottles.

Notices of Motion

None

Announcements

The next Regular Board Meeting will be held on Tuesday, November 9, 2021 at 7:00 p.m. at the Chatham Regional Education and via Zoom.

Director Howitt noted Treaties Recognition Week will be November 1 to November 5, 2021 providing a learning opportunity for students and staff.

Jane Bryce noted at a recent Indigenous Liaison Committee (ILC) meeting, the written Treaty numbers we follow are Treaty #2, Treaty #7 and Treaty #29. She noted these were explained by Trustee Rising at the ILC meeting that these Treaty numbers are stated on the Preamble for the Traditional Territorial Acknowledgement.

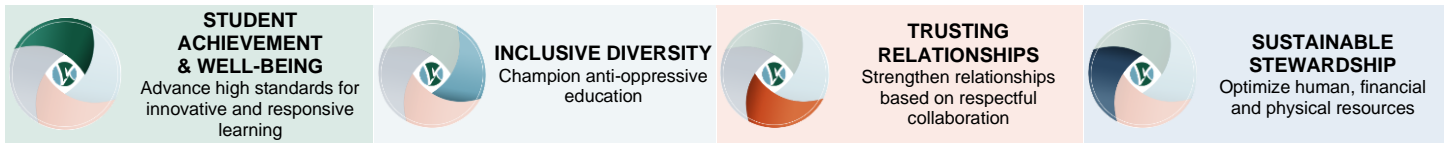
Ruth Ann Dodman noted Remembrance Day on November 11, 2021.

Adjournment

There being no further business of the Board, Chair Campbell stay safe, stay healthy and declared the Meeting adjourned at 7:33 p.m.

Chair of the Board

Director of Education and
Secretary of the Board



FROM: Brian McKay, Superintendent of Business & Treasurer

DATE: November 9, 2021

SUBJECT: 2020/2021 School Year Audited Financial Statements



The audit of the 2020/2021 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 November 1, 2021, to review the 2020/2021 draft financial statements and the results of the external audit.

Attached to this report are the following financial data:

- Management Report to the Board from the Director of Education and Superintendent of Business,
- Accumulated Surplus Summary, as at August 31, 2021,
- Independent Auditors' Report to the Board of Trustees, and

Consolidated Financial Statements for the Year Ended August 31, 2021:

- ❖ 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 2020/2021 school year, the Lambton Kent D.S.B. implemented numerous Ministry of Education projects that were carried out as additionally funded projects outside of the regular Grants for Student Needs (GSN). Samples of these projects are listed here and were focused on providing support to the Board's schools and students.

- Mental Health Workers
- Special Education Summer Programs
- After School Skills Development
- Child and Youth in Care Transportation
- Renewed Math Strategy K-12
- Safe, Accepting and Healthy Schools

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

Sandy Scott Hillier, Manager of Financial Services coordinated the Board's work within our Accounting Department, provided all necessary support during the audit process and completes the Ministry year-end financial statements. Through the collective efforts of the Board, our administrative staff and school leaders, the LKDSB achieved a successful financial operating result for the 2020/2021 school year.

Recommendation:

That the LKDSB Audit Committee recommends to the Lambton Kent District School Board the approval of the annual audited Consolidated Financial Statements and the accompanying Independent Auditors' Report for the year ending August 31, 2021.

That the LKDSB Audit Committee recommends to the Lambton Kent District School Board the approval of accumulated surplus allocation amounts from the August 31, 2021 yearend, as presented in the Accumulated Surplus attachment.

MANAGEMENT REPORT

Management's Responsibility for the Consolidated Financial Statements

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

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

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

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

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

John Howitt,
Director of Education & Secretary

Brian McKay,
Superintendent of Business & Treasurer

November 9, 2021



Category	Balance, August 31, 2020	Allocations	Balance, August 31, 2021	Notes
Available for Compliance - Unappropriated				
General Funds	\$ 19,966,521	\$ 7,172,696	\$ 27,139,217	
Available for Compliance - Internally Appropriated				
Retirement Gratuities	\$ 5,372,058	-\$ 272,260	\$ 5,099,798	Reserves - Future retirement liabilities
W.S.I.B. - Workers Safety & Insurance	2,610,877		2,610,877	Reserves - WSIB self insured program expenses
Cafeteria Upgrades and Equipment	324,533		324,533	Reserves - School cafeteria upgrades & repairs
Insurance	361,323		361,323	Reserves - Self-insured program expenses
Pay / Internal Equity Non-Teaching	567,086		567,086	Reserves - Maintenance pay equity program
Computer Infrastructure & Management Systems	1,034,022		1,034,022	Reserves - Information Technology initiatives
Buildings & Grounds	3,893,616		3,893,616	Reserves - Buildings and grounds capital
Classroom	792,131		792,131	Reserves - School support
Local Priorities Funding	206,245		206,245	
Amortized Expense - Completed Capital Projects	6,054,018	-458,779	5,595,239	Reserves - LKDSB supported capital
	\$ 21,215,909	-\$ 731,039	\$ 20,484,870	
Unavailable for Compliance				
Employee Future Benefits	-\$ 10,359,446	\$ 2,204,137	-\$ 8,155,309	PSAB Employee future benefits
Interest Expense	-481,906		-481,906	PSAB Interest
School Generated Funds	3,405,274	-272,545	3,132,729	School specific designated funding
Revenues Recognized for Land	1,518,050		1,518,050	Designated surplus for LKDSB land - refer to LKDSB capital schedule
	-\$ 5,918,028	\$ 1,931,592	-\$ 3,986,436	
TOTAL	\$ 35,264,402	\$ 8,373,249	\$ 43,637,651	

INDEPENDENT AUDITORS' REPORT

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

Opinion

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

- the consolidated statement of financial position as at August 31, 2021
- the consolidated statements of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net debt for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Lambton Kent District School Board as at August 31, 2021 and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with the Financial Administration Act supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11 of the Financial Administration Act.

Basis for Opinion

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

Emphasis of Matter - Financial Reporting Framework

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

LAMBTON KENT DISTRICT SCHOOL BOARD
CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

Draft

LAMBTON KENT DISTRICT SCHOOL BOARD

August 31, 2021

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Draft

LAMBTON KENT DISTRICT SCHOOL BOARD
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT AUGUST 31, 2021

	2021	2020
FINANCIAL ASSETS		
Cash	\$ 9,111,812	\$ 17,016,007
Accounts receivable (Note 2)	97,360,990	94,204,911
Investments (Note 3)	10,683,341	10,648,683
Assets held for sale (Note 4)	1,508,822	-
TOTAL FINANCIAL ASSETS	118,664,965	121,869,601
LIABILITIES		
Accounts payable and accrued liabilities	27,583,043	37,893,055
Other liabilities	1,327,550	847,440
Deferred revenue (Note 5)	11,103,816	10,653,532
Employee benefits payable (Note 6)	13,155,788	14,348,192
Long-term debt (Note 7)	30,036,314	31,725,291
Deferred capital contributions (Note 8)	210,262,090	198,704,066
TOTAL LIABILITIES	293,468,601	294,171,576
NET DEBT	(174,803,636)	(172,301,975)
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 19)	217,279,550	206,276,137
Prepaid expenses	1,161,760	1,290,261
TOTAL NON-FINANCIAL ASSETS	218,441,310	207,566,398
ACCUMULATED SURPLUS (Note 14)	\$ 43,637,674	\$ 35,264,423

APPROVED ON BEHALF OF THE BOARD

 Chief Executive Officer

 Chair of the Board

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

LAMBTON KENT DISTRICT SCHOOL BOARD
CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED AUGUST 31, 2021

	Budget	2021	2020
REVENUES			
Provincial Grants			
Grants for student needs	\$ 218,154,964	\$ 222,898,926	\$ 204,281,882
Other	1,119,848	10,539,410	3,242,170
Local taxation	56,956,930	51,895,164	57,010,932
School generated funds	5,950,000	1,362,608	3,323,075
Federal grants and fees	4,076,579	4,441,426	3,964,222
Investment income	500,000	367,148	528,572
Other revenues - school boards	65,000	28,195	62,086
Other fees and revenues	1,385,440	2,387,789	7,808,356
TOTAL REVENUES	288,208,761	293,920,666	280,221,295
EXPENSES			
Instruction	215,589,944	216,235,285	203,909,965
Administration	7,644,313	7,274,512	8,735,508
Transportation	13,568,359	13,431,585	13,333,196
Pupil accommodation	43,303,710	43,319,382	40,286,931
School generated funds	5,950,000	1,635,152	3,398,176
Other	744,654	3,651,499	1,157,887
TOTAL EXPENSES	286,800,980	285,547,415	270,821,663
ANNUAL SURPLUS	1,407,781	8,373,251	9,399,632
ACCUMULATED SURPLUS, BEGINNING OF YEAR	35,264,423	35,264,423	25,864,791
ACCUMULATED SURPLUS, END OF YEAR	\$ 36,672,204	\$ 43,637,674	\$ 35,264,423

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

LAMBTON KENT DISTRICT SCHOOL BOARD
CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT
FOR THE YEAR ENDED AUGUST 31, 2021

	2021	2020
ANNUAL SURPLUS	\$ 8,373,251	\$ 9,399,632
TANGIBLE CAPITAL ASSET ACTIVITY		
Acquisition of tangible capital assets	(30,354,764)	(17,918,694)
Amortization of tangible capital assets	17,842,529	14,453,723
Proceeds on sale of tangible capital assets	-	220,903
Loss (Gain) on sale of tangible capital assets	-	86,662
Transfers to assets held for sale	1,508,822	-
TOTAL TANGIBLE CAPITAL ASSET ACTIVITY	(11,003,413)	(3,157,406)
OTHER NON-FINANCIAL ASSET ACTIVITY		
Change in prepaid expenses	128,501	(405,896)
CHANGE IN NET DEBT	(2,501,661)	5,836,330
NET DEBT, BEGINNING OF YEAR	(172,301,975)	(178,138,305)
NET DEBT, END OF YEAR	\$ (174,803,636)	\$ (172,301,975)

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

LAMBTON KENT DISTRICT SCHOOL BOARD
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2021

	2021	2020
OPERATING ACTIVITIES		
Annual surplus	\$ 8,373,251	\$ 9,399,632
Items not requiring cash		
Amortization of tangible capital assets	17,842,529	14,453,723
Amortization of deferred capital contributions	(17,383,750)	(14,011,985)
Loss (Gain) on sale of tangible capital assets	-	86,662
Transfers to assets held for sale	1,508,822	-
	10,340,852	9,928,032
Net change in non-cash working capital balances		
Accounts receivable	(16,696,241)	(7,076,704)
Assets held for sale	(1,508,822)	-
Accounts payable and other liabilities	12,014,992	(5,573,318)
Other liabilities	480,110	(230,242)
Deferred revenue	450,284	1,393,973
Employee benefits payable	(1,192,404)	(1,257,794)
Prepaid expenses	128,501	(405,896)
Cash provided by (used in) operating activities	4,017,272	(3,221,949)
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(30,354,764)	(17,918,694)
Proceeds on sale of tangible capital assets	-	220,903
Cash used in capital activities	(30,354,764)	(17,697,791)
INVESTING ACTIVITIES		
Increase in investments	(34,658)	(204,600)
FINANCING ACTIVITIES		
Additions to deferred capital contributions	30,354,771	17,126,114
Deferred capital contributions transferred to deferred revenue	(1,412,997)	-
Long-term debt repayments	(1,688,977)	(1,611,653)
Accounts receivable - Government of Ontario capital	(8,784,842)	8,476,280
Cash provided by financing activities	18,467,955	23,990,741
CHANGE IN CASH , during the year	(7,904,195)	2,866,401
CASH, BEGINNING OF YEAR	17,016,007	14,149,606
CASH, END OF YEAR	\$ 9,111,812	\$ 17,016,007

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

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

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 and accumulated surplus 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 accumulated surplus 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, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(b) REPORTING ENTITY

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

Consolidated entities

1) School Generated Funds

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

2) Chatham-Kent Lambton Administrative School Services

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

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

(c) TRUST FUNDS

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

(d) INVESTMENTS

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

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) TANGIBLE CAPITAL ASSETS

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

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

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

Asset	Estimated Useful Life in Years
Buildings	40
Portable structures	20
First-time equipping of schools	10
Equipment and furniture	5-15
Computer hardware	3
Computer software	5
Vehicles	5-10
Land improvements	15

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

The useful life for computer hardware was revised from five years to three years based on new information related to the actual life of the assets. As such, additional amortization has occurred for these assets as needed to bring the net book value in line with this new policy. The impact of this change in estimates is \$2,088,883.

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.

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) DEFERRED REVENUE

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

(g) DEFERRED CAPITAL CONTRIBUTIONS

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

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

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS

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

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

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

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

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

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

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

(i) GOVERNMENT TRANSFERS

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

Government transfers for capital are deferred as required by Regulation 395/11, recorded as deferred capital contributions (DCC) and recognized as revenue in the consolidated statement of operations and accumulated surplus 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, 2021

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(l) USE OF ESTIMATES

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

(m) PROPERTY TAX REVENUE

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

2. ACCOUNTS RECEIVABLE - GOVERNMENT OF ONTARIO

The 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 \$46,847,253 (2020 - \$38,062,411) with respect to this capital debt support grant and is included in accounts receivable on the consolidated statement of financial position.

The Ministry of Education introduced a cash management strategy effective September 1, 2018. As part of the strategy, the ministry delays part of the grant payment to school boards where the adjusted accumulated surplus and deferred revenue balances are in excess of certain criteria set out by the Ministry. The balance of delayed grant payments included in the receivable balance from the Government of Ontario at August 31, 2021 is \$34,122,457 (2020 - \$27,812,916)

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

3. INVESTMENTS

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

	2021		2020	
	Cost	Market Value	Cost	Market Value
Mutual funds	\$ 2,026	\$ 2,026	\$ 211,631	\$ 211,632
Interest bearing investments maturing within one year	5,229,317	5,167,301	4,294,762	4,354,533
Interest bearing investments maturing in more than one year	5,451,998	5,548,027	6,142,290	6,318,114
	\$ 10,683,341	\$ 10,717,354	\$ 10,648,683	\$ 10,884,279

4. ASSETS HELD FOR SALE

As of August 31, 2021, \$1,412,996 (2020 - \$nil) related to buildings and \$95,826 (2020 - \$nil) related to land were recorded as assets held for sale. During the year, no school properties were sold. Additional properties with a net book value of \$1,412,996 were reclassified during the year.

Subsequent to August 31, 2021, the assets held for sale were disposed of for net proceeds of \$2,240,000. The gain recorded in fiscal 2022 will be deferred for future capital asset purchases according to Ontario Regulation 193/10.

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

5. DEFERRED REVENUE

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

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

	Balance August 31, 2020	Contributions Received	Revenue Recognized	Transfer to/(from) Deferred Capital Contributions	Balance August 31, 2021
Proceeds of disposition	\$ 1,088,469	\$ -	\$ -	\$ -	\$ 1,088,469
Special Education Allocation	949,187	30,936,281	(31,605,939)	-	279,529
Special Education - Equipment ¹	1,840,930	754,769	(753,187)	-	1,842,512
Applied Behaviour Analysis Training	9,431	62,359	(37,019)	-	34,771
Targeted Student Supports/ Experiential Learning	459,833	1,452,732	(1,036,185)	40,903	835,477
Indigenous Education	255,936	302,103	(204,823)	-	353,216
Other	183,942	1,239,715	(1,169,088)	-	254,569
Asset Held for Sale	-	1,412,996	-	-	1,412,996
Tuition Fees - International	529,940	1,007,043	(529,940)	-	1,007,043
Temporary accommodation	-	181,222	(97,829)	21,682	61,711
School renewal	5,335,864	4,492,396	(2,279,102)	3,615,635	3,933,523
	\$ 10,653,532	\$ 41,841,616	\$(37,713,112)	\$ 3,678,220	\$ 11,103,816

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

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

6. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS

Actuarial Valuation of Future Benefits Liabilities

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

The last full actuarial valuation was completed as at August 31, 2019 based on data provided as at the valuation date. The valuation was completed in accordance with the requirements of the CPA Canada Public Sector Handbook. For 2021, the actuary has provided estimates, as follows, of the future benefit amounts based on information available at the time of the estimates. Retirement gratuities are based upon an extrapolation of the August 31, 2019 actuarial valuation. Other Employee Future Benefits are based upon valuations as at August 31, 2021.

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

Liabilities	2021		2020	
	Retirement Gratuities	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Accrued employee future benefit obligations at August 31	\$ 12,283,899	\$ 2,064,293	\$ 14,348,192	\$ 15,605,986
Unamortized actuarial gain (loss) at August 31	(1,195,891)	3,487	(1,192,404)	(1,257,794)
Employee future benefits liability at August 31	\$ 11,088,008	\$ 2,067,780	\$ 13,155,788	\$ 14,348,192

Expense	2021		2020	
	Retirement Gratuities	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Current year benefit cost	\$ -	\$ 162,757	\$ 162,757	\$ 132,433
Current year (gain)/loss less amortization	198,545	23,665	222,210	103,412
Interest on accrued benefit obligation	350,341	-	350,341	341,985
Employee future benefits expense ¹	\$ 548,886	\$ 186,422	\$ 735,308	\$ 577,830

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

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

6. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (continued)

Actuarial Assumptions

The accrued benefit obligations for employee future benefit plans as as August 31, 2021 are based on actuarial assumptions for future events determined for accounting purposes as at August 31, 2019 and based on updated average daily salary and banked sick days as at August 31, 2021. These valuations take into account the plan changes outlined above and the economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	2021	2020
	%	%
Inflation		
Retirement Gratuities	1.50	1.50
Workplace Safety and Insurance Board	2.00	2.00
Wage and salary escalation		
Retirement Gratuities	-	-
Discount rate on accrued benefit obligation		
Retirement Gratuities	1.80	1.40
Workplace Safety and Insurance Board	1.80	1.40
Health care cost escalation		
Retirement Gratuities	6.75	6.75
Workplace Safety and Insurance Boards	-	-
Health care cost escalation		
Retirement Gratuities	4.50	4.50

Retirement benefits

(i) Ontario Teachers' Pension Plan

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

(ii) Ontario Municipal Employees Retirement System

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board contributions equal the employee contributions to the plan. During the year ended August 31, 2021, the Board contributed \$3,432,867 (2020 - \$3,207,487) 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.

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

6. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (continued)

Retirement benefits (continued)

(iii) Retirement Gratuities

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

Other Employee Future Benefits

(i) Workplace Safety and Insurance Board Obligations

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

(ii) School Boards Co-operative Inc.

The Board is a member of the School Boards' Co-operative Inc., a co-operative managing workers' compensation. The Board makes annual contributions, in trust, to the co-operative which are invested on its behalf. The fund reimburses Workplace Safety and Insurance Board for claims paid on behalf of the Board. As at August 31, 2021, the co-operative holds \$79,222 (2020 - \$101,981) in trust for the Board.

(iii) Sick Leave Top-Up Benefits

A maximum of eleven unused sick leave days from the current year may be carried forward into the following year only, to be used to top-up salary for illnesses paid through the short-term leave and disability plan in that year. The benefit costs expensed in the consolidated financial statements are \$49,875 (2020 - \$62,533), a result of changes made in 2012-2013 to the short-term sick leave and disability plan.

For accounting purposes, the valuation of the accrued benefit obligation for the sick leave top-up is based on an actuarial assumptions about future events determined as at August 31, 2019 and is based on the average daily salary and banked sick days of employees as at August 31, 2021.

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

6. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (continued)

Other Employee Future Benefits (continued)

The Board has restricted a portion of its accumulated surplus for certain of these employee future benefit obligations. The balance of these internal appropriations totalled \$7,982,935 at August 31, 2021 (2020 - \$7,982,935).

7. LONG-TERM DEBT

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

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

	2021	2020
4.560% Loan payable semi-annually \$370,973 including interest, maturing November, 2031	\$ 6,136,241	\$ 6,583,036
4.900% Loan payable semi-annually \$397,678 including interest, maturing March, 2033	7,061,757	7,495,097
5.062% Loan payable semi-annually \$237,756 including interest, maturing March, 2034	4,445,642	4,686,919
5.232% Loan payable semi-annually \$128,180 including interest, maturing April, 2035	2,510,834	2,631,088
4.833% Loan payable semi-annually \$329,334 including interest, maturing March, 2036	6,913,116	7,226,276
3.564% Loan payable semi-annually \$91,577 including interest, maturing, March, 2037	2,199,405	2,301,436
3.799% Loan payable semi-annually \$31,132 including interest, maturing March, 2038	769,319	801,439
	\$ 30,036,314	\$ 31,725,291

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

7. LONG-TERM DEBT (continued)

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

Interest expense on long-term liabilities amounted to \$1,460,928 (2020 - \$1,539,329).

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

	Principal	Interest	Total
2022	\$ 1,770,038	\$ 1,403,222	\$ 3,173,260
2023	1,855,015	1,318,245	3,173,260
2024	1,944,099	1,229,161	3,173,260
2025	2,037,490	1,135,770	3,173,260
2026	2,135,397	1,037,863	3,173,260
	\$ 9,742,039	\$ 6,124,261	\$ 15,866,300

8. DEFERRED CAPITAL CONTRIBUTIONS

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

	2021	2020
Balance as at August 31	\$ 198,704,066	\$ 195,589,937
Additions to deferred capital contributions	30,354,771	17,126,114
Deferred capital contributions transferred to deferred revenue	(1,412,997)	-
Revenue recognized in the year	(17,383,750)	(14,011,985)
Balance as at August 31	\$ 210,262,090	\$ 198,704,066

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

9. EXPENSES BY OBJECT

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

	2021 Budget	2021 Actual	2020 Actual
Expenses			
Salaries & Wages	\$ 190,273,368	\$ 192,183,625	\$ 182,785,556
Employee Benefits	30,381,206	31,369,819	29,026,302
Staff Development	871,132	616,970	576,164
Supplies & Services	28,960,454	20,318,482	21,824,491
Interest Charges on Capital	1,523,899	1,542,563	1,637,744
Rental Expenses	9,770	9,769	9,769
Fees & Contractual Services	18,892,847	17,838,526	19,167,832
Other	844,000	3,825,132	1,253,421
Amortization	15,044,304	17,842,529	14,540,384
	\$ 286,800,980	\$ 285,547,415	\$ 270,821,663

10. ONTARIO SCHOOL BOARD INSURANCE EXCHANGE (OSBIE)

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

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

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

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	2021		2020	
	Total	Board Portion	Total	Board Portion
Financial assets	\$ 3,581,254	\$ 2,335,189	\$ 2,611,000	\$ 1,689,000
Non-financial assets	11,925	7,866	11,000	7,000
Financial liabilities	3,593,179	2,343,055	2,622,000	1,696,000
Accumulated surplus	\$ -	\$ -	\$ -	\$ -

Operations	2021		2020	
	Total	Board Portion	Total	Board Portion
Revenues	\$ 21,446,000	\$ 13,822,248	\$ 20,762,000	\$ 13,538,000
Expenses	21,446,000	13,822,248	20,762,000	13,538,000
Annual surplus	\$ -	\$ -	\$ -	\$ -

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

12. CONTINGENT LIABILITIES AND COMMITMENTS

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, 2021. The total costs to complete these projects are estimated to be approximately \$12,437,250 (2020 - \$7,009,451).

The Board has entered into an agreement to purchase additional property for school expansion. The Board believes that all conditions of the agreement will be satisfied subsequent to year-end. The Ministry of Education has confirmed they will fully fund the estimated cost of \$4,700,000.

13. TEMPORARY BORROWING

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

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

No amounts were advanced under this facility during the year (2020 - \$nil).

14. ACCUMULATED SURPLUS

Accumulated surplus (deficit) consists of the following:

	2021	2020
Surplus/(Deficit)		
Invested in non-depreciable tangible capital assets	\$ 1,518,050	\$ 1,518,050
Unappropriated	27,139,240	19,920,915
Internally appropriated	20,484,870	21,261,536
Externally appropriated - Employee future benefits	(8,155,309)	(10,359,446)
Externally appropriated - Other	2,650,823	2,923,368
	\$ 43,637,674	\$ 35,264,423

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2021

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 Board's contractual rights arise because of contracts entered into the lease/rental of space to others and the sale of electricity. The following table summarizes the contractual rights of the Board for future assets:

	2022	2023	2024	2025	2026
Future lease/rental revenue	\$ 567,000	\$ 577,000	\$ 587,000	\$ 598,000	\$ 609,000
Sale of electricity	80,000	80,000	80,000	80,000	80,000
	\$ 647,000	\$ 657,000	\$ 667,000	\$ 678,000	\$ 689,000
					Thereafter
Future lease/rental revenue					\$ 620,000
Sale of electricity					80,000
					\$ 700,000

17. IN-KIND TRANSFERS FROM THE MINISTRY OF GOVERNMENT AND CONSUMER SERVICES

The Board recorded entries, both revenues and expenses associated with centrally procured in-kind transfers of personal protective equipment (PPE) and critical supplies received from the Ministry of Government and Consumer Services (MGCS). The amounts recorded were calculated based on the weighted averager cost of the supplies as determined by MGCS and quantity information based on the board's records. The in-kind revenue recorded for these transfers is \$1,213,859 with expenses based on use of \$1,213,859 for a net impact of \$nil.

18. COMPARATIVE FIGURES

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

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2021

19. TANGIBLE CAPITAL ASSETS

	2021									
	COST				ACCUMULATED AMORTIZATION				Net Book Value	
	Balance September 1, 2020	Additions and Transfers	Disposals and Transfers	Balance, August 31, 2021	Balance September 1, 2020	Amortization	Disposals, Write Offs & Adjustment	Balance August 31, 2021		August 31, 2021
Land	\$ 1,518,050	\$ -	\$ (95,826)	\$ 1,422,224	\$ -	\$ -	\$ -	\$ -	\$ 1,422,224	
Buildings	353,959,309	22,820,143	(4,698,071)	372,081,381	162,256,982	12,203,296	(3,285,075)	171,175,203	200,906,178	
Construction in progress	20,796	92,845	-	113,641	-	-	-	-	113,641	
Portable structures	578,014	21,682	-	599,696	248,548	17,438	-	265,986	333,710	
First-time equipping of schools	1,303,877	-	-	1,303,877	942,969	113,193	-	1,056,162	247,715	
Equipment and furniture	4,316,893	369,484	(373,966)	4,312,411	2,623,589	310,506	(373,966)	2,560,129	1,752,282	
Computer hardware	17,079,155	2,746,417	(9,498,278)	10,327,294	10,498,496	4,590,360	(9,498,278)	5,590,578	4,736,716	
Computer software	575,697	228,984	(230,726)	573,955	318,964	90,894	(230,726)	179,132	394,823	
Vehicles	1,055,900	-	-	1,055,900	801,759	64,063	-	865,822	190,078	
Land improvements	4,532,193	4,075,209	-	8,607,402	972,440	452,779	-	1,425,219	7,182,183	
	<u>\$ 384,939,884</u>	<u>\$ 30,354,764</u>	<u>\$ (14,896,867)</u>	<u>\$ 400,397,781</u>	<u>\$ 178,663,747</u>	<u>\$ 17,842,529</u>	<u>\$ (13,388,045)</u>	<u>\$ 183,118,231</u>	<u>\$ 217,279,550</u>	

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

Assets not placed into service by August 31, 2021 are not amortized and have been recorded as Construction in Progress.

The Board has identified \$95,826 in land and \$1,412,996 in buildings that qualify as assets held for sale. These assets have been included in the non-financial assets ending balance as of August 31, 2021.

FROM: Lareina Rising, Trustee
DATE: November 9, 2021
SUBJECT: Indigenous Liaison Committee Report



The October 20, 2021 meeting of the Indigenous Liaison Committee (ILC) was held via TEAMS with Trustee Lareina Rising chairing the meeting.

Minutes from the September 15, 2021 meeting were reviewed and approved.

Trustee Lareina Rising welcomed everyone. Principal Jennifer Goodal gave a Land Acknowledgement as part of the opening of the meeting.

Report from the First Nation Communities were received:

Eelūnaapéewi Lahkéewiit (Delaware Nation) Education Manager Jolene Whiteye submitted her report which was attached to the minutes.

It was announced that the community youth centre has opened and is holding various events for youth ages 7 to 18 with after school programming. She also noted that 39 applications were received for the post secondary program. The community has partnered with the LKDSB Adult and Continuing Education Credit Support Program to provide a site for adult learners in our community to obtain high school credits, learn computer skills, employment training courses and short courses with online delivery.

Trustee Lareina Rising provided updates from the Board regarding the climate survey that has gone out to students and parents as well as COVID updates.

Indigenous Lead Dallas Sinopole reported on the BAP final report which will be submitted to the Ministry. He shared he has reached out to community partners to begin first steps to look at the Traditional Territory Land Acknowledgement and will be organizing a planning committee. With the upcoming Treaty Week, Dallas has provided some resources to administrators who have reached out to him. He also reported he has been in touch with Gordon Paquette from UWO and requested him to do some PD with LKDSB language teachers.

Superintendent Lane shared with the group the Voluntary Aboriginal Self-Identification regulation, policy and the Voluntary Self-Identification brochure and will be reaching out to the First Nation communities for their feedback. She indicated the board is at the early stages with the Demographic Data Census which the board is planning to roll out and make live between March 1-25, 2022. She

will be seeking input regarding potential questions to ask on the census.

Zhahwun Shognosh spoke to the summer program report which she piloted during the month of July at WDSS. The 24 students in the program completed and received their reach-ahead credit and were also able to perform some community hours before the program was completed.

Superintendent Lane shared a powerful poem and video created by a 17 year old student from WDSS in honour of the National Day for Truth and Reconciliation.

Superintendent Lane asked members to share the ITEP Recruitment Brochure. The application deadline is December 1, 2021.

She spoke to the second languages that are offered in the virtual school. Ojibwe will be offered to secondary school students in second semester but unfortunately it will not be offered to elementary students because of the difficulty in finding language teachers.

Administrators from 55 schools submitted reports from across the District and these reports are now being archived on the staff portal for all LKDSB staff to be able to reference.

The next ILC meeting is tentatively scheduled for **Wednesday, November 17, 2021 at 6:00 p.m.** via TEAMS.

FROM: Trustee Derek Robertson, Audit Committee Chair

DATE: November 9, 2021

SUBJECT: Annual Audit Committee Report of the 2020-2021 Year



This report summarizes the Audit Committee’s actions for the year ending August 31, 2021 and includes the Summarized Annual Report to the Ministry of Education, Appendix A (attached).

Audit Committee Members

The Audit Committee consisted of the members as listed below:

- Dave Douglas – Chair & Trustee representative
- Scott McKinlay – Trustee representative
- Derek Robertson – Trustee representative
- Jonathan Krohn, CPA, CGA – External community member
- Gregory Kazarian, CPA – External community member (*resigned March 2021*)

In addition, attendance at the meetings included:

- Christopher O’Connor – Partner, Pricewaterhouse Coopers LLP or a representative of the firm
- Kevin Sabourin – Partner, Bailey Kearney Ferguson LLP

Meetings

Four (4) meeting dates were scheduled for the 2020-2021 year.

<i>Member’s Name</i>	<i>Member’s Title</i>	<i>Sept. 21 2020</i>	<i>Oct. 26 2020</i>	<i>Mar. 22 2021</i>	<i>June 14 2021</i>
Dave Douglas	<i>Chair</i>	x	x	x	x
Scott McKinlay	<i>Trustee</i>	x	x		x
Derek Robertson	<i>Trustee</i>	x	x	x	x
Jon Krohn	<i>Community</i>	x	x	x	x
Greg Kazarian	<i>Community</i>			N/A	N/A
Pricewaterhouse Coopers LLP	<i>Internal Auditor</i>	x	x	x	x
Bailey Kearney Ferguson LLP	<i>External Auditor</i>	x	x		
Sandy Scott Hillier	<i>Administration</i>	x	x	x	x
Brian McKay	<i>Administration</i>	x	x	x	x
John Howitt	<i>Administration</i>	x	x	x	x

Governance

The Audit Committee operated throughout the fiscal year ending August 31, 2021. All the members satisfied the eligibility requirements in accordance with Ontario Regulation 361/10.

External Auditors

The external auditors, Bailey Kearney Ferguson LLP presented the scope and extent of their work to the committee at the meeting of October 26, 2020. The audit committee recommended the approval of the annual audited financial statements at this meeting.

Per Ontario Regulation 361/10, the Audit Committee has the duty to review, at least once in each fiscal year, the performance of the external auditor. At the Committee Meeting of June 14, 2021, members expressed no concerns with the Board's external auditing firm, as awarded through the request for quote process (contract term is valid until January 2023). The Board of Trustees approved Bailey Kearney Ferguson LLP as the external auditor for the term of December 2020 to November 2021.

Internal Auditors

At the Audit Committee meeting of June 14, 2021, members finalized their recommendation of the Strategic Planning Process audit for the 2021/2022 year. At the Board's Regular Meeting of September 28, 2021, the 2021-2022 Internal Audit Plan was approved.

During the 2020-21 year, the auditors performed the following work:

Planned Audits

- Social Media Policy and Governance (board and school) began in the 2019-20 year. This audit was received and approved at the September 21, 2020 audit committee meeting.

Unplanned Audits

- No unplanned audits were performed in the 2020-21 year.

Summary of the Work Performed

In addition to the items noted above, the following outlines further work performed by the audit committee in the 2020-2021 year.

- Reviewed committee members terms;
- Reviewed reports and work performed by the external auditors;
- Recommended the approval of the external auditor to Board;
- Reviewed materials on internal audit practices;
- Reviewed reports and work performed by the internal auditors;
- Members participated in an online audit committee satisfaction survey;
- Members participated in the annual audit committee self-assessment;
- Selected the dates of the 2021-2022 school year audit committee meetings.

By the signature noted below, we attest that we have discharged our duties and responsibilities under Ontario Regulation 361/10.

On behalf of the Audit Committee

Derek Robertson, Trustee - Audit Committee Chair

**Appendix A
Summarized Annual Report**

**Annual Report to the Board of Trustees and Forwarded
to the Ministry of Education
for the year ended August 31, 2021**

District School Board Name: **Lambton Kent District School Board**

Fiscal Year: **2020/21**

Re: **Annual Audit Committee Report to the Ministry of Education,
as per Ontario Regulation 361/10**

During the 2020/21 fiscal year, the following internal audits were incomplete by August 31st:

- Device Deployment Management (approved and completed at September 20, 2021 Audit Committee Meeting) (planned audit)

During the 2020/21 fiscal year, the following internal audits were completed by August 31st:

- Social Media Strategy (board and school) (planned audit)

Based on the multi-year internal audit plan, we are not expecting any enrolment audits to be performed.

Nov. 9, 2021
Date

Signature

Audit Committee Chair
Title

FROM: John Howitt, Director

DATE: November 9, 2021

SUBJECT: SHSM and Dual Credit Program Adaptations During the Pandemic



SHSM

The Specialist High Skills Major (SHSM) Program is a secondary school program that allows students to focus their learning on a specific economic sector while meeting the requirements to graduate from high school and gain valuable industry certifications. Each SHSM Program has five required components including: a bundle of credits which includes co-op credits, certification and training experiences, experiential learning and exploration activities, reach ahead experiences and sector-partnered experiences (SPE).

Pandemic Adaptations for SHSM

- During 2020-2021, COVID-19 health and safety protocols, the move to the quadmester system, the movement of students between their home school and VLHS, as well as several periods of system-wide remote learning all presented significant challenges in supporting students to meet the requirements of the SHSM Program.
- Cooperative education is a critical component of the SHSM program. During the pandemic, traditional co-op placement opportunities were significantly reduced. For example, many of our Health and Wellness SHSM students would normally have a co-op placement in a health-care setting, an area that had considerable restrictions during the year. As a result, we developed virtual co-op opportunities to ensure students could meet the co-op requirement of the program. Schools leveraged opportunities for virtual speakers (such as doctors, nurses, physiotherapists) as well as web-based programs such as Edge Factor to provide experiential learning and career explorations activities for students.
- Each SHSM Program has a sector-specific bundle of credits for students to complete and each secondary school offers the required credits for their programs. Many Grade 11 and 12 students moved to VLHS during the pandemic. The sector-specific bundle of credits required for each program were not always available at VLHS. As a result, student timetable modifications and substitutions were required to ensure that students were able to meet their SHSM Program requirements. Guidance staff worked with students and completed behind the scenes work to provide appropriate courses or credit substitutions for students.
- Certification and training experiences are a requirement of the SHSM Program, and most would normally be held in a face-to-face setting. Health and safety protocols limited the number of face-to-face certifications we were able to host during COVID-19. LKDSB worked with two web-based companies to provide remote certifications. Students received an 'awareness' certification (as opposed to 'certification'). In some instances, we were able to host face-to-face certifications. For example, students in the Grade 12 *Health and Wellness* sector were able to achieve the full First Aid/CPR

certification. Also, the Working at Heights certification, essential for many sectors, was provided in-person.

- Engaging in sector-sponsored experiences which allows students to work with a sector partner to cultivate knowledge in coding, mathematical literacy or innovation is an essential component of the SHSM Program. We leveraged technology and worked with a ministry team to provide the Sector Partnered Experience (SPE) through a remote conference featuring *Amazon*, so students were able to achieve this requirement.

SHSM Stats 2020-2021 School Year

- 704 Gr 11/12 students in SHSM Programs throughout the district
- SHSM Programs include: Arts and Culture, Construction, Environment, Health and Wellness, Horticulture and Landscaping, Hospitality and Tourism, Information and Communication Technology, Manufacturing and Transportation

Dual Credit

The Dual Credit Program allows secondary students to take college or apprenticeship courses that count towards both their OSSD and a postsecondary program.

LKDSB students participate in college-taught courses through Lambton College (Sarnia) and St. Clair College (Chatham and Windsor). Prior to the pandemic students would travel to the college campus to participate in the dual credit course, thereby benefiting from immersing themselves in the college environment, and able to directly access support from their college instructor as well as a variety of college supports and services. LKDSB dual credit support teachers monitor dual credit students as well. Dual credit courses are offered during Semester 1 and 2, and during summer semester.

At the start of the pandemic both college partners pivoted to teacher-led online learning for all dual credit offerings.

Pandemic Adaptations for Dual Credit

- Both Lambton College and St. Clair College offered dual credit courses in a college-teacher-led online learning format during 2021-2022. For many of the courses the colleges distributed experiential kits to help emulate the face-to-face experience as much as possible (for example: make-up and hair kits for the aesthetics course, baking kits for the baking course, etc.)
- The online nature of the courses allowed students across the board to participate in dual credit courses at either college
- Dual credit support teachers created Google Classrooms to support students and contact teachers with reminders, alerts, office hours for support etc.
- Dual credit support teachers visited schools (when they were able) to support logins and connectivity with college platforms
- Both colleges offered 'fast track' opportunities each term – a dual credit course condensed into the final month of each semester – this provided an extra opportunity for students to earn credits

Dual Credit stats 2020-21 school year:

- 603 dual credit seats
- 87.27% Retention
- 91.1% Success rate