



REGULAR BOARD MEETING AGENDA
PUBLIC SESSION

TUESDAY, NOVEMBER 8, 2022
7:00 p.m.

Board Room
Chatham Education Centre
476 McNaughton Avenue East, Chatham

A

	Page Reference
1. Call to Order	
2. Approval of Agenda	
3. In Memoriam	3
4. Traditional Territorial Acknowledgement	
5. Declaration of Conflict of Interest	
6. Approval of the Minutes of:	
a) October 11, 2022 Regular Board Meeting	4
b) October 31, 2022 Special Board Meeting	9
7. Business Arising from the Minutes	
8. Motions Emanating from the Regular Board Private Session	
9. Motion that the Actions of the Regular Board Private Session be the Action of the Board	
10. Presentations:	
a) Presentation to Outgoing Trustees – Chair Campbell	
b) 2021/2022 School Year Audited Financial Statements – Associate Director McKay	
c) Director’s Snapshots of Excellence	
11. Delegations	
12. Questions from the Public	
13. Reports for Board Action:	
a) 2021/2022 School Year Audited Financial Statements	Associate Director McKay 10
<u>Recommendation #1:</u>	Report B-22-108
“That the Lambton Kent District School Board approve the annual audited Consolidated Financial Statements and the accompanying Independent Auditors’ Report for the year ending August 31, 2022.”	
<u>Recommendation #2:</u>	
“That the Lambton Kent District School Board approve the accumulated surplus allocation amounts from the August 31, 2022 year end, as presented in the Accumulated Surplus attachment.”	
b) 2022/2023 Internal Audit Plan	Associate Director McKay 44
<u>Recommendation:</u>	Report B-22-109
“That the Lambton Kent District School Board approve the 2022/23 Internal Audit Plan.”	

14. Reports for Board Information:		
a) Parent Involvement Committee Report	Director Howitt Report B-22-110	45
b) Audit Committee Report	Vice-Chair Robertson Report B-22-111	46
c) Indigenous Liaison Committee Report	Trustee Rising Report B-22-112	47
d) Special Education Advisory Committee Report	Trustee Barnes Report B-22-113	49
e) Student Senate	Student Trustees Ali/Nemcek/Soney Report B-22-114	55
f) Ontario Public School Boards' Association Update (OPSBA)	Trustee Fletcher Oral Report	
g) Electronic Meetings	Chair Campbell Report B-22-115	56
15. Correspondence		
16. New Business		
17. Trustee Questions		
18. Notices of Motion		
19. Announcements		
a) The Organization Meeting of the Board will be held on Tuesday, November 15, 2022 at the Sarnia Education Centre at 7:00 p.m.		
b) The next Regular Board Meeting will be held on Tuesday, November 22, 2022 at the Sarnia Education Centre at 7:00 p.m.		
20. Adjournment		



Lambton Kent
District School Board

In Memoriam

Lucas Jason Morin

Lucas Jason Morin passed away on October 21, 2022.

Lucas was a student at Chatham Kent Secondary School.

Staff, students and all who knew Lucas will miss him.

PRESENT:

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

Student Trustees: Alizah Ali, Tristan Nemcek, and Kobee Soney

Staff: Director of Education John Howitt, joining electronically, Associate Director Brian McKay, Superintendents of Education, Angie Barrese, Gary Girardi, Ben Hazzard, Helen Lane, and Mary Mancini, Public Relations Officer Heather Hughes, and Administrative Assistant to the Director Bonnie Gotelaer

Regrets:

Recording Secretary: Jaime Shannon, Executive Assistant to the Director, joining electronically

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

#2022-128 Moved by Scott McKinlay, seconded by Jane Bryce,

Approval of the Agenda

“That the Agenda for the Regular Board Meeting of October 11, 2022 be approved.”

CARRIED.

Chair Campbell read the Traditional Territorial Acknowledgement.

Declaration of Conflict of Interest

None.

#2022-129
Approval of the Minutes
Sept/27/2022

Moved by Ruth Ann Dodman, seconded by Greg Agar,

“That the Board approve the Minutes of the Regular Board Meeting of September 27, 2022.”

CARRIED.

Business Arising

None.

Motions Emanating from
the Regular Board Private
Session

None.

#2022-130
Action of the Regular
Board Private Session be
the Action of the Board

Moved by Derek Robertson, seconded by Jack Fletcher,

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

CARRIED.

Presentation – Staff
Census

Superintendent Girardi introduced Tana Turner from Turner Consulting Group,

Superintendent Girardi stated that the LKDSB is committed to a diverse, equitable and inclusive community and is conducting a Staff Census to gather demographic information about the Board’s workforce. He reported that the date of the launch of the census is the November 18, 2022 PD Day, but will be

open until December 12, 2022 and it is completely anonymous, voluntary, and confidential. He explained that staff will have the ability to complete the census online or through a paper copy and the 12 questions will take about 10 minutes to complete, with a goal of a 100% response rate.

Superintendent Girardi noted that the census aligns with the Board's Strategic Priority of Inclusive Diversity: Championing anti-oppressive education and the new hiring process for teachers, will support the review of the hiring process for all staff, and will help the Board to better understand who its employees are and identify gaps in representation. He explained that the goal of the census is to answer the following questions: what the current demographic makeup of the LKDSB workforce is; what the representation of employees in various demographic groups, including sex, race, gender identity, disability, religion, and age is; how the diversity of the LKDSB workforce compares with the diversity of the community served based on the Census of Canada data, the LKDSB Count Me In Student Survey and other comparative data; and if the data indicates that the equity seeking groups experience barriers in hiring or advancement within the organization. He added that the Board will be forthcoming with staff on the process, dates, and expectation through various means of communication.

A Trustee asked if other boards had staff complete their census on a PD Day and if so, what their success was. Tana Turner responded that a higher response rate has been found when completed on a PD Day.

A Trustee asked for the level of consultation with union partners prior to publication of the census. Superintendent Girardi responded that conversations have taken place with the Equity, Diversity, and Inclusion (EDI) committee, and the four union partners. He explained that some of the questions changed based on union recommendation.

Chair Campbell thanked Superintendent Girardi and Tana Turner for their presentation.

Delegations

None.

Questions from the Public

None.

Annual Audit Committee
Report 2021-22
Report B-22-101

Vice-Chair Robertson reported that the actions of the Audit Committee are reported annually to the Ministry of Education. He noted that he would sign the attached Appendix A on behalf of the Audit Committee to attest its duties and responsibilities under Ontario Regulation 361/10 are discharged.

A Trustee asked if there were any recommendations coming from the audits that the committee would be passing on to the next committee. Associate Director McKay responded that all audit recommendations were reviewed by the Audit Committee and turned over to staff.

A Trustee noted that recommendations from audits are not uncommon and help enhance processes.

Indigenous Liaison
Committee Report
Report B-22-102

Trustee Rising reported that the Indigenous Liaison Committee (ILC) met on September 21, 2022 and while meetings have continued to be held virtually, the committee will be reviewing the meeting format for future meetings.

Trustee Rising conveyed that students continue to have the opportunity to participate in land-based learning activities, and reach-ahead credit programs for students entering Grade 9 were offered at Hillside School and Wallaceburg District Secondary School. She added that school administrators shared plans for National Day for Truth and Reconciliation on September 30, 2022.

Ontario Public School
Boards' Association
Update (OPSBA)

Trustee Fletcher reported the OPSBA Board of Directors meeting was held on September 30 and October 1, 2022 and a summary of the meeting was shared with Trustees.

LKDSB Operational Plan
2022-23
Report B-22-103

Director Howitt reported to Trustees that 2022-2023 is the third school year the Operational Plan has been brought forward and the outcome of the 2021-2022 Operational Plan was presented to Trustees on September 27, 2022. He explained that key areas would be highlighted from the Operational Plan, with more details available in the full document which can be found on the LKDSB website.

Director Howitt reported that, with the Public Relations Officer, a strategy will be developed to increase school and department public communications engagement by June 2023

Superintendent Mancini reported that by June 2023, goals are in place to increase secondary graduation rates from 67.7% to 82% (four-year rate) and from 77% to 89% (five-year rate) and for the percentage of students achieving level 3 or 4 in the Grade 9 EQAO Assessment of Mathematics to be at or above the provincial average by June 2023.

Superintendent Hazzard reported that by June 2023, a goal is in place to increase the percentage of elementary students achieving level 3 or 4 by 10% as measured by Primary EQAO Math from 58% to 73% and by 15% as measured by Junior EQAO Math from 48% to 63%. He added that by June 2024, a goal is in place to increase the percentage of elementary students achieving level 3 or 4 by 5% as measured by Primary EQAO Reading from 69% to 74% and by 5% as measured by Junior EQAO Reading from 76% to 81%. He also highlighted the goal that 80% of teachers at every LKDSB elementary school will track feedback that document what teachers notice about student learning and communicate to students 'where to next' as well as 'how to get there'.

Superintendent Lane reported that for the 2022-2023 school year, while developing a mid- and long-term equity plan, the goal is to continue to increase the knowledge and application of understanding needed to remove systemic inequities in learning and working practices. She added that by June 2023, it is a goal for an LKDSB Equity, Diversity, and Inclusion (EDI) certificate program to be developed and implemented, for an increase in opportunities for students, staff, and community consultation on topics about EDI, for the results of the voluntary Student Census from March 2022 to be analyzed and communicated, and for a clear pathway to be provided to report hate-based incidents.

Superintendent Barrese reported that by November 2024, it is a goal that the LKDSB Climate Survey results will reflect an increase from 2021 levels in the key areas of foci of the Multi-Disciplinary Team (MDT) of Sense of Belonging, Welcoming School Environment, and Connection with a Caring Adult. She added that it is a goal to investigate and implement a system-wide plan to address social and emotional learning for students in Grades 1-3 and to build on the existing Mental Health and Addiction strategy and develop the three-year action plan. She also included the goals of completing the Special Education Plan by June 2023 and investigating a system-wide plan and program for Individual Education Plans, Individual Student Profiles, Student Support Services documentation and well-being documentation.

Superintendent Girardi reported it is a goal to complete negotiations and implement the terms with union partners and non-union employee groups by June 2023, for ongoing support for equitable and inclusive hiring, promotion, advancement and accountability for equity and human rights at all levels, and to build diverse and inclusive workplaces with equitable outcomes for all, along with completing the Staff Census by June 2023 and completing an equity audit following the results of the Staff Census. He added that there is a goal to partner with Administrators to create a mentoring program to support newly promoted Principal and Vice-Principal leadership in the LKDSB, to develop and implement a central plan to track staff absences and deploy staff to minimize unfilled jobs daily, to continue to monitor the Work from Home Administrative Procedure Pilot, and by June 2023, to develop and implement a Health & Safety matrix, and provide opioid overdose treatment kits (NARCAN) and backpack search kits to all schools.

Associate Director McKay reported that by June 2023, it is a goal to continue the ongoing focus on reducing LKDSB's environmental impact through awareness, action and review of practices, to create a School Energy Usage and Environmental Impact Plan, to continue to review/revise the scenarios in the Pupil Accommodation Review Plan by Phase to right size the LKDSB pupil spaces and make the most efficient used of LKDSB facilities once the moratorium on school closures has lifted, to continue the ongoing focus on IT security to ensure protection of the LKDSB's IT infrastructure and Board data, and to review the structure and operation/activities of LKDSB's charitable foundations.

A Trustee asked how involved the union partners and staff members are in developing goals and action steps. Director Howitt responded that it varies based on the goal and explained that it is the work of Senior Administration to operationalize the Strategic Plan that Trustees assigned to them.

Trustee Confidentiality and
Return of Devices
Report B-22-104

Director Howitt explained that the report details the expectations for Trustees that may not be returning to the Board following the October 24, 2022 Municipal election. He reminded Trustees that they have an indefinite duty of confidentiality, and prior to their end date, Board materials must be destroyed or returned to the Board, and any Board devices must be returned.

Staff Census
Report B-22-105

Superintendent Girardi referred Trustees to the Board Report, following the presentation at the beginning of the meeting.

Correspondence

None.

New Business	None.
Trustee Questions	A Trustee asked if the LKDSB has been placing kitty litter boxes within its schools as they received a question from a community member who was adamant that this was happening. Director Howitt responded that the LKDSB is not placing litter boxes in its schools. He explained that this notion came from an elected Trustee in the United States who later recanted their statement, but the rumour has continued to spread across social media and throughout the United States and Canada. Superintendent Girardi added that this rumour is in response to progressiveness and rooted in hate, transphobia, and homophobia.
Notices of Motion	None.
Announcements	The next Regular Board Meeting will be held on Tuesday, November 8, 2022 at the Chatham Regional Education Centre at 7:00 p.m. The October 25, 2022 Board Meeting was canceled due to the October 24, 2022 Municipal election.
Adjournment	There being no further business of the Board, Chair Campbell declared the Meeting adjourned at 8:00 p.m.

Chair of the Board

Director of Education and
Secretary of the Board

PRESENT:

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

Student Trustees:

Staff: Director of Education John Howitt, Associate Director Brian McKay, joining electronically, Superintendents of Education, Angie Barrese, Gary Girardi, joining electronically, Ben Hazzard, joining electronically, and Helen Lane, joining electronically

Regrets: Trustees Jack Fletcher, Scott McKinlay, and Lareina Rising, Student Trustees Alizah Ali, Tristan Nemcek, and Kobee Soney, and Superintendent of Education Mary Mancini, and Public Relations Officer Heather Hughes

Recording Secretary: Jaime Shannon, Executive Assistant to the Director

Call to Order: Chair Campbell called the meeting to order at 12:18 p.m.

#2022-133
Approval of the Agenda Moved by Jane Bryce, seconded by Ruth Ann Dodman,
"That the Agenda for the Special Board Public Session Meeting of October 31, 2022 be approved."

CARRIED.

Traditional Territorial Acknowledgement Chair Campbell read the Traditional Territorial Acknowledgement.

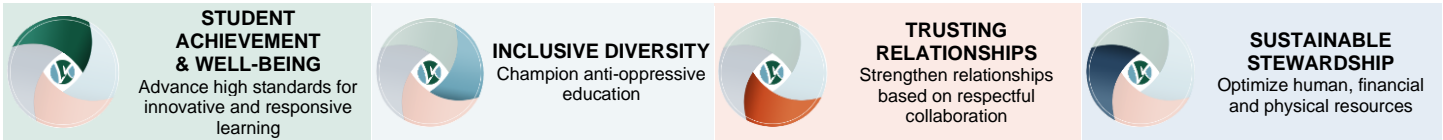
#2022-134
Action of the Special Board Private Session be the Action of the Board Moved by Randy Campbell, seconded by Malinda Little,
"That the Action of the Board in Private Session be the Action of the Board."

CARRIED.

Adjournment There being no further business of the Board, Chair Campbell declared the Meeting adjourned at 12:20 p.m.

Chair of the Board

Director of Education and
Secretary of the Board



FROM: Brian McKay, Associate Director, Corporate Services

DATE: November 8, 2022

SUBJECT: 2021/2022 School Year Audited Financial Statements



The audit of the 2021/2022 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, 2022, to review the 2021/2022 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 Associate Director, Corporate Services,
- Accumulated Surplus Summary, as at August 31, 2022,
- Independent Auditors' Report to the Board of Trustees, and

Consolidated Financial Statements for the Year Ended August 31, 2022:

- ❖ 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 2021/2022 school year, the Lambton Kent District School Board 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:

- Tutoring Supports
- Mental Health Workers
- Special Education Summer Programs
- Child and Youth in Care Transportation
- Renewed Math Strategy K-12

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 2021/2022 school year.

Recommendation #1:

"That the Lambton Kent District School Board approve the annual audited Consolidated Financial Statements and the accompanying Independent Auditors' Report for the year ending August 31, 2022."

Recommendation #2:

"That the Lambton Kent District School Board approve the accumulated surplus allocation amounts from the August 31, 2022 year end, as presented in the Accumulated Surplus attachment."

MANAGEMENT REPORT

Management's Responsibility for the Consolidated Financial Statements

The accompanying Consolidated Financial Statements of the Lambton Kent District School Board are the responsibility of Board management and have been prepared in accordance with the Financial Administration Act, supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11 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 auditors appointed by the Board. The accompanying Independent Auditor's 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,
Associate Director & Treasurer

November 8, 2022



Category	Balance, August 31, 2021	Allocations	Balance, August 31, 2022	Notes
Available for Compliance - Unappropriated				
General Funds	\$ 26,531,310	\$ 4,634,455	\$ 31,165,765	
Available for Compliance - Internally Appropriated				
Retirement Gratuities	\$ 5,099,798	-\$ 800,573	\$ 4,299,225	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	-4,563	201,682	
Amortized Expense - Completed Capital Projects	6,203,146	733,352	6,936,498	Reserves - LKDSB supported capital
	\$ 21,092,777	-\$ 71,784	\$ 21,020,993	
Unavailable for Compliance				
Employee Future Benefits	-\$ 8,155,309	\$ 2,204,138	-\$ 5,951,171	PSAB Employee future benefits
Interest Expense	-481,906		-\$ 481,906	PSAB Interest
School Generated Funds	3,132,729	19,424	\$ 3,152,153	School specific designated funding
Revenues Recognized for Land	1,518,050	1,357,328	\$ 2,875,378	Designated surplus for LKDSB land - refer to LKDSB capital schedule
	-\$ 3,986,436	\$ 3,580,890	-\$ 405,546	
TOTAL	\$ 43,637,651	\$ 8,143,561	\$ 51,781,212	

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, 2022
- 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, 2022 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, 2022

DRAFT

LAMBTON KENT DISTRICT SCHOOL BOARD

August 31, 2022

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DRAFT

LAMBTON KENT DISTRICT SCHOOL BOARD
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT AUGUST 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash	\$ 10,306,462	\$ 9,111,812
Accounts receivable (Note 2)	98,244,958	97,360,990
Investments (Note 3)	10,590,847	10,683,341
Assets held for sale (Note 4)	-	1,508,822
TOTAL FINANCIAL ASSETS	119,142,267	118,664,965
LIABILITIES		
Accounts payable and accrued liabilities	26,294,032	27,583,043
Other liabilities	1,182,980	1,327,550
Deferred revenue (Note 5)	12,782,055	11,103,816
Employee benefits payable (Note 6)	12,015,676	13,155,788
Long-term debt (Note 7)	28,266,276	30,036,314
Deferred capital contributions (Note 8)	222,606,588	210,262,090
TOTAL LIABILITIES	303,147,607	293,468,601
NET DEBT	(184,005,340)	(174,803,636)
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 23)	232,418,459	217,279,550
Prepaid expenses	1,331,510	1,161,760
Inventories of supplies	2,036,616	-
TOTAL NON-FINANCIAL ASSETS	235,786,585	218,441,310
ACCUMULATED SURPLUS (Note 15)	\$ 51,781,245	\$ 43,637,674

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, 2022

	Unaudited Budget	2022	2021
REVENUES			
Provincial grants			
Grants for student needs (Note 11)	\$ 236,883,809	\$ 231,326,834	\$ 222,898,926
Other	9,981,735	20,906,363	10,539,410
Local taxation	42,868,744	49,975,785	51,895,164
School generated funds	6,000,000	3,446,749	1,362,608
Federal grants and fees	4,109,091	3,897,078	4,441,426
Investment income	606,423	404,542	367,148
Other revenues - school boards	45,000	139,001	28,195
Other fees and revenues	1,768,238	3,413,469	2,387,789
TOTAL REVENUES	302,263,040	313,509,821	293,920,666
EXPENSES			
Instruction	226,837,679	219,102,938	216,235,285
Administration	7,629,644	8,172,142	7,274,512
Transportation	13,751,142	15,151,550	13,431,585
Pupil accommodation	45,633,134	46,007,077	43,319,382
School generated funds	6,000,000	3,427,327	1,635,152
Other	1,162,645	13,505,216	3,651,499
TOTAL EXPENSES	301,014,244	305,366,250	285,547,415
ANNUAL SURPLUS	1,248,796	8,143,571	8,373,251
ACCUMULATED SURPLUS, BEGINNING OF YEAR	43,637,674	43,637,674	35,264,423
ACCUMULATED SURPLUS, END OF YEAR	\$ 44,886,470	\$ 51,781,245	\$ 43,637,674

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, 2022

	2022	2021
ANNUAL SURPLUS	\$ 8,143,571	\$ 8,373,251
TANGIBLE CAPITAL ASSET ACTIVITY		
Acquisition of tangible capital assets	(32,320,782)	(30,354,764)
Amortization of tangible capital assets	17,181,873	17,842,529
Transfers to assets held for sale	-	1,508,822
TOTAL TANGIBLE CAPITAL ASSET ACTIVITY	(15,138,909)	(11,003,413)
OTHER NON-FINANCIAL ASSET ACTIVITY		
Change in prepaid expenses	(169,750)	128,501
Acquisition of supplies inventory	(2,036,616)	-
CHANGE IN NET DEBT	(9,201,704)	(2,501,661)
NET DEBT, BEGINNING OF YEAR	(174,803,636)	(172,301,975)
NET DEBT, END OF YEAR	\$ (184,005,340)	\$ (174,803,636)

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, 2022

	2022	2021
OPERATING ACTIVITIES		
Annual surplus	\$ 8,143,571	\$ 8,373,251
Items not requiring cash		
Amortization of tangible capital assets	17,181,873	17,842,529
Amortization of deferred capital contributions	(16,667,327)	(17,383,750)
Transfers to assets held for sale	-	1,508,822
	8,658,117	10,340,852
Net change in non-cash working capital balances		
Accounts receivable	3,310,711	5,628,763
Assets held for sale	1,508,822	(1,508,822)
Accounts payable and other liabilities	(1,289,011)	(10,310,012)
Other liabilities	(144,570)	480,110
Deferred revenue	1,678,239	450,284
Employee benefits payable	(1,140,112)	(1,192,404)
Prepaid expenses	(169,750)	128,501
Inventories of supplies	(2,036,616)	-
Cash provided by operating activities	10,375,830	4,017,272
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(32,320,782)	(30,354,764)
INVESTING ACTIVITIES		
Decrease (increase) in investments	92,494	(34,658)
FINANCING ACTIVITIES		
Additions to deferred capital contributions	29,011,825	30,354,771
Deferred capital contributions transferred to deferred revenue	-	(1,412,997)
Long-term debt repayments	(1,770,038)	(1,688,977)
Accounts receivable - Government of Ontario capital	(4,194,679)	(8,784,842)
Cash provided by financing activities	23,047,108	18,467,955
CHANGE IN CASH , during the year	1,194,650	(7,904,195)
CASH, BEGINNING OF YEAR	9,111,812	17,016,007
CASH, END OF YEAR	\$ 10,306,462	\$ 9,111,812

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, 2022

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, 2022

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 12).

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, 2022

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.

In 2021, 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 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 was \$2,088,883, which was recorded in 2021.

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, 2022

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, 2022

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, 2022

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, 2022

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) EDUCATION 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, education property tax revenue received from the municipalities is recorded as part of Grants for Student Needs under Education Property Tax.

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 \$51,041,932 (2021 - \$46,847,253) 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, 2022 is \$36,290,094 (2021 - \$34,122,457)

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022

3. INVESTMENTS

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

	2022		2021	
	Cost	Market Value	Cost	Market Value
Mutual funds	\$ 2,317	\$ 2,317	\$ 2,026	\$ 2,026
Interest bearing investments maturing within one year	4,141,061	4,015,041	5,229,317	5,167,301
Interest bearing investments maturing in more than one year	6,447,469	6,373,777	5,451,998	5,548,027
	\$ 10,590,847	\$ 10,391,135	\$ 10,683,341	\$ 10,717,354

4. ASSETS HELD FOR SALE

During the year, the asset that was classified as held for sale in the prior year was sold for proceeds of \$2,240,000. All of the proceeds were deferred for future tangible capital asset purchases per Ontario Regulation 193/10.

As of August 31, 2022, \$nil (2021 - \$1,412,996) related to buildings and \$nil (2021 - \$95,826) related to land were recorded as assets held for sale. During the year, one school property was sold.

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022

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, 2021	Contributions Received	Revenue Recognized	Transfer (to)/from Deferred Capital Contributions	Balance August 31, 2022
Proceeds of disposition	\$ 1,088,469	\$ 2,240,000	\$ -	\$ -	\$ 3,328,469
Special Education Allocation	279,529	32,036,986	(30,761,285)	-	1,555,230
Special Education - equipment ¹	1,842,512	772,039	(796,588)	-	1,817,963
Applied Behaviour Analysis Training	34,771	63,770	(24,202)	-	74,339
After School Skills Development	-	75,752	(10,618)	-	65,134
Targeted Student Supports/ Experiential Learning	835,477	1,759,051	(1,546,618)	(51,026)	996,884
Indigenous Education	353,216	2,858,108	(2,797,601)	-	413,723
Other	254,569	1,642,085	(339,815)	(1,182,362)	374,477
Asset held for sale	1,412,996	(1,412,996)	-	-	-
Tuition fees - International	1,007,043	1,434,985	(1,167,240)	-	1,274,788
Temporary accommodation	61,711	150,353	(157,844)	(54,220)	-
School renewal	3,933,523	4,557,700	(5,045,735)	(2,601,055)	844,433
In-kind grant - PPE/CSE/HEPA/Rapid Antigen Tests	-	14,017,906	(11,981,291)	-	2,036,615
	\$ 11,103,816	\$ 60,195,739	\$(54,628,837)	\$ (3,888,663)	\$ 12,782,055

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, 2022

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, 2022 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 2022, 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, 2022 actuarial valuation. Other Employee Future Benefits are based upon valuations as at August 31, 2022.

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

Liabilities	2022		2021	
	Retirement Gratuities	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Accrued employee future benefit obligations at August 31	\$ 11,088,008	\$ 2,067,780	\$ 13,155,788	\$ 14,348,192
Unamortized actuarial gain (loss) at August 31	(1,163,725)	23,613	(1,140,112)	(1,192,404)
Employee future benefits liability at August 31	\$ 9,924,283	\$ 2,091,393	\$ 12,015,676	\$ 13,155,788

Expense	2022		2021	
	Retirement Gratuities	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Current year benefit cost	\$ -	\$ 184,060	\$ 184,060	\$ 162,757
Current year (gain)/loss less amortization	222,727	44,831	267,558	222,210
Interest on accrued benefit obligation	313,877	-	313,877	350,341
Employee future benefits expense ¹	\$ 536,604	\$ 228,891	\$ 765,495	\$ 735,308

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, 2022

6. RETIREMENT AND OTHER EMPLOYEE FUTURE BENEFITS (continued)

Actuarial Assumptions

The accrued benefit obligations for employee future benefit plans as at August 31, 2022 are based on actuarial assumptions for future events determined for accounting purposes as at August 31, 2022 and based on updated average daily salary and banked sick days as at August 31, 2022. 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:

	2022	2021
	%	%
Inflation		
Retirement Gratuities	2.00	1.50
Workplace Safety and Insurance Board	4.00	2.00
Discount rate on accrued benefit obligation		
Retirement Gratuities	3.90	1.80
Workplace Safety and Insurance Board	3.90	1.80

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, 2022, the Board contributed \$3,370,366 (2021 - \$3,432,867) 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, 2022

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, 2022, the co-operative holds \$36,624 (2021 - \$79,222) 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 \$59,003 (2021 - \$49,875), 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 actuarial assumptions about future events determined as at August 31, 2022 and is based on the average daily salary and banked sick days of employees as at August 31, 2022.

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022

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 \$6,910,102 at August 31, 2022 (2021 - \$7,710,675).

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:

	2022	2021
4.560% Loan payable semi-annually \$370,973 including interest, maturing November, 2031	\$ 5,668,840	\$ 6,136,241
4.900% Loan payable semi-annually \$397,678 including interest, maturing March, 2033	6,606,921	7,061,757
5.062% Loan payable semi-annually \$237,756 including interest, maturing March, 2034	4,191,998	4,445,642
5.232% Loan payable semi-annually \$128,180 including interest, maturing April, 2035	2,384,206	2,510,834
4.833% Loan payable semi-annually \$329,334 including interest, maturing March, 2036	6,584,638	6,913,116
3.564% Loan payable semi-annually \$91,577 including interest, maturing, March, 2037	2,093,705	2,199,405
3.799% Loan payable semi-annually \$31,132 including interest, maturing March, 2038	735,968	769,319
	\$ 28,266,276	\$ 30,036,314

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022

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 and admin fees expense on long-term liabilities amounted to \$1,403,222 (2021- \$1,484,282).

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

	Principal	Interest and Admin Fees	Total
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
2027	2,238,039	935,221	3,173,260
	\$ 10,210,040	\$ 5,656,260	\$ 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.

	2022	2021
Balance as at August 31	\$ 210,262,090	\$ 198,704,066
Additions to deferred capital contributions	29,011,825	30,354,771
Deferred capital contributions transferred to deferred revenue	-	(1,412,997)
Revenue recognized in the year	(16,667,327)	(17,383,750)
Balance as at August 31	\$ 222,606,588	\$ 210,262,090

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022

9. EXPENSES BY OBJECT

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

	2022 Budget	2022 Actual	2021 Actual
Expenses			
Salaries & Wages	\$ 196,385,547	\$ 194,901,140	\$ 192,183,625
Employee Benefits	33,182,635	32,117,154	31,369,819
Staff Development	1,061,182	646,753	616,970
Supplies & Services	31,011,133	23,826,408	20,318,482
Interest Charges on Capital	1,587,200	1,494,393	1,542,563
Rental Expenses	9,770	1,694	9,769
Fees & Contractual Services	20,887,709	21,420,784	17,838,526
Other	1,993,203	13,776,051	3,825,132
Amortization	14,895,865	17,181,873	17,842,529
	\$ 301,014,244	\$ 305,366,250	\$ 285,547,415

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 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. In 2022, the Board paid premiums of \$426,847 (2021 - 472,222) and received refunds of \$253,493 (2021 - \$147,187). The current five-year term expires December 31, 2026.

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022

11. GRANTS FOR STUDENT NEEDS

School boards in Ontario receive the majority of their funding from the provincial government. This funding comes in two forms: provincial legislative grants and local taxation in the form of education property tax. The provincial government sets the education property tax rate. Municipalities in which the board operates, collect and remit education property taxes on behalf of the Province of Ontario. The Province of Ontario provides additional funding up to the level set by the education funding formulas. 82% (2021 - 81%) of the consolidated revenues of the board are directly controlled by the provincial government through the grants for student needs. The payment amounts of this funding are as follows:

	2022	2021
Provincial Legislative Grants	\$ 231,326,834	\$ 222,898,926
Education Property Tax	49,975,785	51,895,164
Grants for Student Needs	\$ 281,302,619	\$ 274,794,090

DRAFT

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022

12. 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	2022		2021	
	Total	Board Portion	Total	Board Portion
Financial assets	\$ 3,150,995	\$ 2,092,922	\$ 3,581,254	\$ 2,335,189
Non-financial assets	19,312	12,736	11,925	7,866
Financial liabilities	3,170,307	2,105,658	3,593,179	2,343,055
Accumulated surplus	\$ -	\$ -	\$ -	\$ -

Operations	2022		2021	
	Total	Board Portion	Total	Board Portion
Revenues	\$ 24,133,520	\$ 15,753,435	\$ 21,446,000	\$ 13,822,248
Expenses	24,133,520	15,753,435	21,446,000	13,822,248
Annual surplus	\$ -	\$ -	\$ -	\$ -

13. 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, 2022. The total costs to complete these projects are estimated to be approximately \$11,687,211 (2021 - \$12,437,250).

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022

14. 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 during the year (2021 - \$nil).

15. ACCUMULATED SURPLUS

Accumulated surplus (deficit) consists of the following:

	2022	2021
Surplus/(Deficit)		
Invested in non-depreciable tangible capital assets	\$ 2,875,378	\$ 1,518,050
Unappropriated	31,165,798	27,139,240
Internally appropriated	21,020,993	20,484,870
Externally appropriated - Employee future benefits	(5,951,171)	(8,155,309)
Externally appropriated - Other	2,670,247	2,650,823
	\$ 51,781,245	\$ 43,637,674

16. 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.

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022

17. 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:

	2023	2024	2025	2026	2027
Future lease/rental revenue	\$ 641,000	\$ 652,000	\$ 664,000	\$ 676,000	\$ 688,000
Sale of electricity	80,000	80,000	80,000	80,000	80,000
	\$ 721,000	\$ 732,000	\$ 744,000	\$ 756,000	\$ 768,000
					Thereafter
Future lease/rental revenue					\$ 700,000
Sale of electricity					80,000
					\$ 780,000

18. IMPACT OF COVID-19

On March 11, 2020 the COVID-19 outbreak was declared a pandemic by the World Health Organization. Since this time, the pandemic has had significant financial, market and social impacts, due to government imposed lockdowns and social distancing requirements. The board has experienced physical closure of schools based on public health recommendations, implemented temporary virtual schooling, implemented mandatory working from home requirements for those able to do so, and cancelled fundraising events and other programs.

The duration and ongoing impact of the COVID-19 pandemic remains unclear at this time. Although all 2021-22 financial impacts were managed, the full extent of the financial impact on the financial position and results of the board for future periods is not possible to reliably estimate.

19. FUTURE ACCOUNTING STANDARD ADOPTION

The Board is in the process of assessing the impact of the upcoming new standards and the extent of the impact of their adoption on its financial statements.

While the timing of standard adoption can vary, certain standards must be adopted concurrently. The requirements in PS 1201 *Financial Statement Presentation*, PS 2601 *Foreign Currency Translation*, PS 3041 *Portfolio Investments* and PS 3450 *Financial Instruments* must be implemented at the same time. The board has not adopted any new accounting standards for the year ended August 31, 2022.

- (a) Standards applicable for fiscal years beginning on or after April 1, 2022 (in effect for the Board as of September 1, 2022 for the year ending August 31, 2023):

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022

19. FUTURE ACCOUNTING STANDARD ADOPTION (continued)

PS 1201 *Financial Statement Presentation* replaces PS 1200 *Financial Statement Presentation*. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in PS 2601 *Foreign Currency Translation*, PS 3450 *Financial Instruments*, and PS 3041 *Portfolio Investments*, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

PS 2601 *Foreign Currency Translation* replaces PS 2600 *Foreign Currency Translation*. The standard requires monetary assets and liabilities denominated in a foreign currency and non-monetary items denominated in a foreign currency that are reported as fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new Statement of Remeasurement Gains and Losses.

PS 3401 *Portfolio Investments* replaces PS 3040 *Portfolio Investments*. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 *Financial Instruments*. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 *Temporary Investments* will no longer apply.

PS 3280 *Asset Retirement Obligations (ARO)* establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use.

PS 3450 *Financial Instruments* establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the Statement of Remeasurement Gains and Losses.

- (b) Standards applicable for fiscal years beginning on or after April 1, 2023 (in effect for the Board as of September 1, 2023 for the year ending August 31, 2024):

PS 3400 *Revenue* establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions.

PSG-8 *Purchased Intangibles* provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act.

LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
AUGUST 31, 2022

19. FUTURE ACCOUNTING STANDARD ADOPTION (continued)

PS 3160 *Public Private Partnerships (P3s)* provides specific guidance on the accounting and reporting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner.

20. RELATED PARTY TRANSACTIONS

The Board receives financing from the Ontario Financial Authority (OFA) on direction from the Province. The Province advances these loans to OFA under credit facilities extended for funding various objectives. The OFA is an agency of the Province that manages the Province's debt and borrowing program. The terms and conditions of these loans are disclosed under Note 7.

During the year, total interest and administrative fees paid on these loans was \$1,393,533 (2021 - \$1,474,062) and \$9,689 (2021 - \$10,221) respectively, which are included in administration expenses in the Consolidated Statement of Operations. These transactions have been reported in the normal course of operations at the exchange amount.

The school board invests surplus funds in portfolio investments. These investments are managed by and held in trust with a financial institution. At year-end, the school board had \$1,531,938 (2021 - \$868,739) invested in fixed income investments in the Province of Ontario. These investments have maturity dates ranging from September 2022 to December 2024. These investments bear interest at rates ranging from 0.36% to 3.70%. During the year, these investments earned interest income in the amount of \$35,231 (2021 - \$4,160) which has been recorded in investment income in the Consolidated Statement of Operations. These investments have been measured in the same manner as all other investments.

21. IN-KIND TRANSFERS FROM THE MINISTRY OF PUBLIC AND BUSINESS SERVICE DELIVERY

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 Public and Business Service Delivery (MPBSD). The amounts recorded were calculated based on the weighted average cost of the supplies as determined by MPBSD and quantity information based on the board's records. The in-kind revenue recorded for these transfers is \$11,981,291 with expenses based on use of \$11,981,291 for a net impact of \$nil.

22. COMPARATIVE FIGURES

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

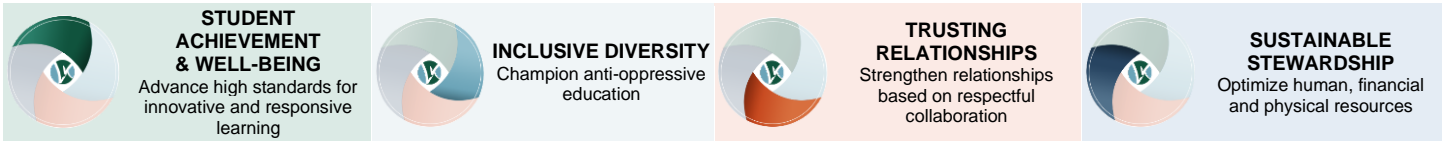
LAMBTON KENT DISTRICT SCHOOL BOARD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022

23. TANGIBLE CAPITAL ASSETS

	2022									
	COST				ACCUMULATED AMORTIZATION				Net Book Value	
	Balance September 1, 2021	Additions and Transfers	Disposals and Transfers	Balance, August 31, 2022	Balance September 1, 2021	Amortization	Disposals, Write Offs & Adjustment	Balance August 31, 2022		August 31, 2022
Land	\$ 1,422,224	\$ 1,453,154	\$ -	\$ 2,875,378	\$ -	\$ -	\$ -	\$ -	\$ 2,875,378	
Buildings	372,081,381	23,494,163	-	395,575,544	171,175,203	12,860,146	-	184,035,349	211,540,195	
Construction in progress	113,641	80,663	-	194,304	-	-	-	-	194,304	
Portable structures	599,696	792,497	-	1,392,193	265,986	36,708	-	302,694	1,089,499	
First-time equipping of schools	1,303,877	-	(343,895)	959,982	1,056,162	92,592	(343,895)	804,859	155,123	
Equipment and furniture	4,312,411	156,619	(1,158,602)	3,310,428	2,560,129	313,100	(1,158,602)	1,714,627	1,595,801	
Computer hardware	10,327,294	1,284,405	(2,201,687)	9,410,012	5,590,578	2,948,541	(2,201,687)	6,337,432	3,072,580	
Computer software	573,955	228,344	(9,990)	792,309	179,132	129,030	(9,990)	298,172	494,137	
Vehicles	1,055,900	71,512	(71,569)	1,055,843	865,822	53,925	(71,569)	848,178	207,665	
Land improvements	8,607,402	4,759,425	-	13,366,827	1,425,219	747,831	-	2,173,050	11,193,777	
	<u>\$ 400,397,781</u>	<u>\$ 32,320,782</u>	<u>\$ (3,785,743)</u>	<u>\$ 428,932,820</u>	<u>\$ 183,118,231</u>	<u>\$ 17,181,873</u>	<u>\$ (3,785,743)</u>	<u>\$ 196,514,361</u>	<u>\$ 232,418,459</u>	

	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>	

Assets not placed into service by August 31, 2022 are not amortized and have been recorded as Construction in Progress.



FROM: Brian McKay, Associate Director, Corporate Services

DATE: November 8, 2022

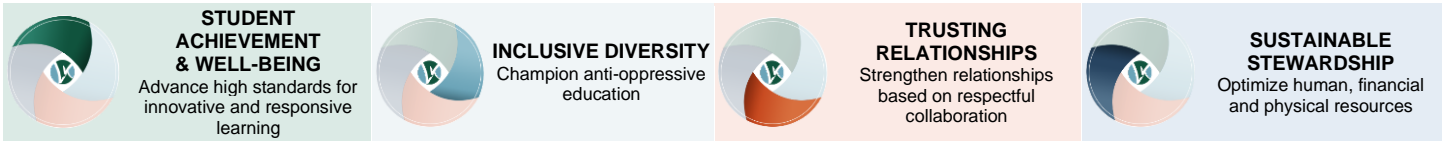
SUBJECT: 2022/2023 Internal Audit Plan



Committee members finalized their recommendation of the 2022-23 Internal Audit Plan, at the November 1, 2022 Audit Committee Meeting. The audit recommended for the 2022-23 school year is Student Enrolment. The audit will be conducted by KPMG LLP.

RECOMMENDATION:

“That the Lambton Kent District School Board approve the 2022/23 Internal Audit Plan.”



FROM: John Howitt, Director of Education

DATE: November 8, 2022

SUBJECT: Parent Involvement Committee Report



The Parent Involvement Committee of the Lambton Kent District School Board met on October 24, 2022, via Microsoft Teams.

Director Howitt and Co-Chair Melissa Hewitt welcomed three new community members to the committee.

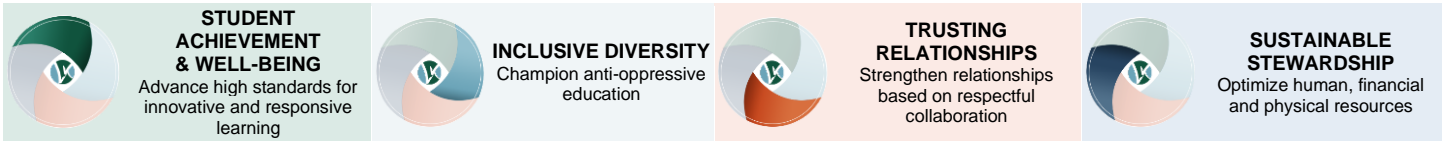
Director Howitt updated the committee on the following items:

- Welcome Back to School
 - Review of LKDSB Handbook for School Success
 - Kindergarten staggered entry
 - COVID-19 School Screening Assessment
- Plan to Catch-Up
- EQAO Provincial Update

The 2021-2022 Budget Summary was shared as well as the 2022-2023 Budget.

Alexandra Smith was acclaimed as the new Co-Chair for this school year. She will be joining Co-Chair Melinda Hazen.

The next meeting will be held on Monday, November 21, 2022.



FROM: Derek Robertson, Vice-Chair

DATE: November 8, 2022

SUBJECT: Audit Committee Meeting Update



The audit committee met on Tuesday, November 1, 2022. The meeting agenda included presentations from Bailey Kearney Ferguson LLP and KPMG LLP.

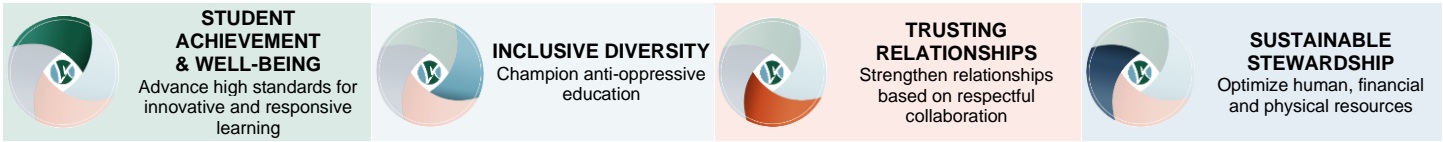
Kevin Sabourin, Bailey Kearney Ferguson LLP (external auditor), presented the Draft 2021-22 Consolidated Financial Statements. The presentation provided committee members with an overview of the financial statements as of August 31, 2022. Members were advised of guidelines/standards, reporting timelines, audit scope and approach, and provided examples of various aspects of the audit. The committee approved the Recommendation “That the Draft 2021-2022 Consolidated Financial Statements be approved by the committee with a recommendation to the Board to approve the statements as written.”

Suk Bedi and Brian Bost, KPMG LLP (internal auditors) attended the meeting and provided committee members with an introduction of the KPMG Regional Internal Audit Team. There was discussion regarding the 2022-23 Internal Audit Plan. The Plan preparations had been undertaken during meetings of the previous year, however, the committee (during the June 2022 Audit Committee Meeting) chose to defer approval as there was a change in internal auditors. The committee approved the Plan with the Recommendation: “That the Draft 2022-23 Internal Audit Plan, indicating Student Enrolment Audit for the current year, be approved with a recommendation to the board to accept this Plan.”

Associate Director McKay expressed his appreciation to the current Trustee members of the committee, as it was their final meeting.

The next audit committee meeting is Monday, March 27, 2023.

Audit Committee Chair



FROM: Lareina Rising, Trustee

DATE: November 8, 2022

SUBJECT: Indigenous Liaison Committee Report



The October 19, 2022 meeting of the Indigenous Liaison Committee (ILC) was held via TEAMS with Trustee Lareina Rising chairing the meeting.

Minutes from the September 21, 2022 meeting were reviewed and approved.

Trustee Lareina Rising welcomed everyone. Trustee Rising gave the Traditional Territorial Acknowledgement as part of the opening of the meeting.

Reports from the First Nation Communities were received:

Kettle and Stony Point First Nation

Newly appointed Education Director David Ennis introduced himself to the group as it was the first ILC meeting he had attended.

Aamjiwnaang First Nation

Education Coordinator Vicki Ware reported the community recently held an election and announced there will be new assignments for Education Committee members which will take place within the next two weeks. The current Education Committee Services Agreement has been completed and will be brought to council at the next council meeting. The community school has been busy with the grade one and two expansion and recently required a portable to provide additional classroom space. She also noted there are students with special education needs, therefore there will be two additional education workers hired. The school year was kicked off with Orange Shirt Day events which included the gathering of students and staff at the new residential school monument in Bear Park. An invitation was extended to all interested to visit the monument which is exceptional and beautiful. Janet Steadman, a long time Indigenous educator at Sir John Moore Community School will retire effective November 8, 2022. The Aamjiwnaang Resource Teacher met with the Resource Teacher at Sir John Moore Community School to collaborate and work on plans for students transitioning to Sir John Moore Community School. Vicki Ware will be visit Lansdowne Public School with Superintendent Lane to discuss Indigenous education plans for this year and ways in which the community can support that.

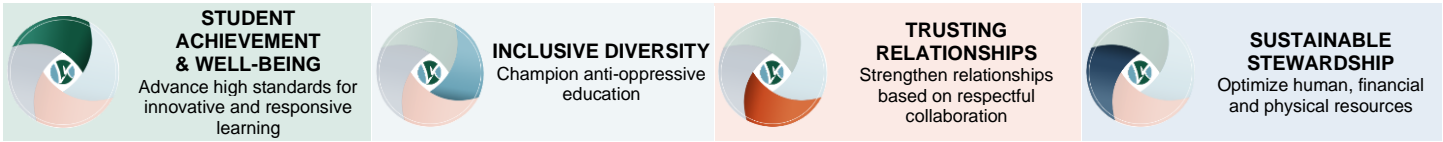
Trustee Lareina Rising stated that the successful incoming Trustees will be decided in the upcoming Municipal election and will attend their first Board Meeting on November 15, 2022. She also encouraged all to look at the Operational Plan which can be found on the Board website.

Indigenous Lead Dallas Sinopole stated that the board still has positions for language teachers that need to be filled. He shared he has been working on ideas for next summer's reach ahead credit program in collaboration with Aamjiwnaang First Nation. The Elders program is continuing this year, which began last year with the possibility of adding Northern Collegiate Institute & Vocational School to the program which currently has 36 Indigenous students. He noted that he is working with the finance department to develop an easy payment system that works for everyone. He reported that he has reached out to the four First Nation communities to discuss the reformatting of the ILC committee and has received some excellent suggestions regarding the changes for future ILC meetings. The Ministry BAP report deadline was mid-October noting that he and Kim Laird are working closely with the finance department on the financial report. The Ministry introduced a new online reporting format via SharePoint which has proven to have some challenges.

Superintendent Lane shared an Indigenous Teacher Education Program (ITEP) presentation to share information about this program which is held at Queen Elizabeth School II in Sarnia with Queen's University. There are currently a total of 18 students enrolled in this program who will receive their OCT qualifications when they graduate from the two-year program.

Administrators from 56 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 16, 2022 at 6:00 p.m. with the location to be determined.



FROM: Janet Barnes, Trustee

DATE: November 8, 2022

SUBJECT: Special Education Advisory Committee (SEAC) Report



The Special Education Advisory Committee (SEAC) of the Lambton Kent District School Board met in person at Wallaceburg District Secondary School on Thursday, October 20, 2022. Following is a report of the activities of the meeting:

Business Arising from the Minutes

There was no business arising from the meeting of September 15, 2022.

Presentation

Michael and Marcel Jaques were in attendance to provide an overview of how Michael, who has autism and an intellectual disability, became an inspiration to so many. Today, Michael has a full-time job, is a successful author and motivational speaker, and is a member of several Boards and/or Committees, including being the President of Community Living Ontario’s Board of Directors. Michael’s success is a testament to the possibilities that exist when someone is supported by family, friends, as well as those in the education system and the community.

Student Support Services/Well-Being Information

The Student Support Services/Well-Being *Department Responsibilities* and the Student Support Services/Well-Being *Coordinator Schools* for 2022-2023 were shared. Superintendent Barrese noted that recently the department hired a Supervisor of School Based Clinical and Therapy Services to oversee the Speech and Language Team and hired another Student Support Services/Well-Being Coordinator.

Memo to SEAC re: 2021-2022 Special Equipment Amount Claims

A memo (attached) outlining the costs associated with Special Education Equipment (SEA) purchases made during the 2021-2022 school year was shared with the members. Between May 1, 2021 and April 30, 2022 the Board purchased equipment for 125 students at an actual cost of \$481,541.39 (less applicable GST/HST). The cost to the Board will be \$100,000.00 (125 x \$800.00). Therefore, the eligible total for reimbursement is \$381,316.84.

Exceptional Students Suspended (Out of School), By Exceptionality (2017-2021)

The attached summary reflects the number of exceptional pupils suspended out of school over a five-year period. Superintendent Barrese informed SEAC that our Board, and others, are seeing an increase in behaviours that are resulting in students – both exceptional and non-exceptional – being suspended. Strategies are being put in place to alleviate the behaviours that are resulting in these suspensions.

PAaC on SEAC Resources/Information

The membership reviewed the PAaC on SEAC Modules 1, 2 and 3 prior to the meeting. As well, they reviewed Section 1 and 2 of the *PAaC on SEAC Effective Practices Handbook for SEAC Members*. Superintendent Barrese noted these are excellent resources; if the Committee members ever have questions about their role and/or responsibilities, they can refer to the Handbook. If they feel it's warranted, they can bring their questions/concerns to a SEAC meeting.

Summary of Results of SEAC's 2022-2023 Priority-Setting Exercise

Ideas provided by the members of SEAC during September's Priority-Setting Exercise was reviewed by the Student Support Services/Well-Being Team. From there, an outline of presentation topics for 2022-2023 (attached) was developed. The members were reminded that, at any time, they may ask for additional presentations to be made or information to be provided regarding emerging topics and/or areas of concern.

LKDSB Multi-Year Accessibility Plan 2022-2025

A copy of the Multi-Year Accessibility Plan (September 2022 to August 2025) was shared with the membership for its information. Members were encouraged to share their views relative to accessibility issues if they ever become aware of areas of concern.

2022-2023 Meeting Methods/Locations

Superintendent Barrese said the Committee will meet in person monthly at Wallaceburg District Secondary School. If the weather is inclement or there is some other reason (i.e. a surge in COVID cases, etc.) we can pivot to meeting virtually to ensure everyone's safety and well-being.

Correspondence

At its September meeting, SEAC agreed to draft a letter regarding proposed amendments to PPM 81. The letter drafted by staff (attached) was approved by SEAC and will be forwarded to the appropriate Ministers in order to make the Board's position known.

Next Meeting

Thursday, November 17, 2022
Room 269, Wallaceburg District Secondary School

Trustee Janet Barnes, (Acting) SEAC Chair

LAMBTON KENT DISTRICT SCHOOL BOARD

MEMORANDUM

TO: MEMBERS OF THE SPECIAL EDUCATION ADVISORY COMMITTEE

FROM: Angie Barrese, Superintendent

DATE: September 23, 2022

RE: **2021-2022 SPECIAL EQUIPMENT AMOUNT (SEA) CLAIMS**

Funding is available from the Ministry of Education to reimburse school boards for costs related to purchasing specialized, individualized equipment for students with special needs.

Each individual student SEA claim must be supported by:

- An assessment from an appropriately qualified professional stating that the equipment is essential in order for the student to benefit from instruction, and the disability the equipment will help ameliorate.
- Proof of cost of the equipment to be purchased.

The Ministry reimburses boards for costs over \$800 per student per school year, through an annual claim submission process.

For the 2021-2022 school year, a final list of claims showing actual costs was submitted to the Ministry of Education. The report submitted by the Lambton Kent District School Board indicated that:

Between May 1, 2021 and April 30, 2022, the Lambton Kent District School Board purchased equipment for 125 students at the actual cost of \$481,541.39 (less applicable GST/HST). The cost to the Board will be \$100,000.00 (125 x \$800.00). Therefore, the eligible total for reimbursement is \$381,316.84.

LAMBTON KENT DISTRICT SCHOOL BOARD
NUMBER OF EXCEPTIONAL STUDENTS SUSPENDED (OUT-OF-SCHOOL) BY SCHOOL YEAR, BY EXCEPTIONALITY

EXCEPTIONALITY	2017 - 2018		2018-2019		2019-2020		2020-2021		2021-2022	
	Elementary	Secondary	Elementary	Secondary	Elementary	Secondary	Elementary	Secondary	Elementary	Secondary
Autism	0	3	4	2	1	1	0	1	3	1
Blind and Low Vision	0	0	1	0	0	0	0	0	1	0
Deaf and Hard-of- Hearing	0	0	0	0	0	0	1	0	1	0
Developmental Disability	7	15	6	17	7	17	2	13	6	22
Giftedness	1	2	2	1	0	0	0	0	0	0
Language Impairment	0	0	0	1	0	1	0	0	0	0
Learning Disability	42	106	43	139	29	99	17	46	34	123
Mild Intellectual Disability	21	44	19	54	9	42	9	22	19	54
Multiple Exceptionalities	2	6	2	9	2	8	3	4	2	10
Physical Disabilities	0	0	0	0	0	0	0	0	0	0
Speech Impairment	0	0	0	0	0	0	0	0	0	0
TOTAL	73	176	77	223	48	168	32	86	66	210
GRAND TOTAL	249		301		216		118		276	

2022-2023 SEAC Priority-Setting Summary

Meeting	Presentation(s)		PAaC on SEAC Resources to Be Reviewed
October	Michael and Marcel Jacques		Modules 1, 2 and 3 Section 1 – Background Section 2 – Membership
November	Right to Read – OHRC Report: Action and Tiered Support		N/A
December	Public Consultation and Parent Engagement	How to Support Community Agencies to Plan for our Graduating Students	N/A
January	LDAO	Demonstration Schools	N/A
February	RISE		Section 3 – SEAC Roles and Responsibilities Section 4 – Information and Knowledge Transfer
March	Updates from Reviews from 2021-2022 School Year	Trauma-Assumed Practices	Section 5 – SEAC Meeting Processes Section 6 – Local and Provincial Associations
April	OPTIONS Field Trip		References Glossary of Terms
May	Budget	Narcan Training	Appendix 1: Regulation 464/97 Appendix 2: Special Education Report Checklist
June	Budget <i>(if not presented in May)</i>	Celebrations Shared by Community Agencies	Appendix 3: Additional Resources List of Tables

September 20, 2022

The Honourable Stephen Lecce, Minister of Education
5th Floor, 438 University Avenue
Toronto, ON M5G 2K8

The Honourable Sylvia Jones, Minister of Health
5th Floor, 777 Bay Street
Toronto, ON N7A 1Z8

The Honourable Merrilee Fullerton, Ministry of Children, Community and Social Services
7th Floor, 438 University Avenue
Toronto, ON M5G 2K8

RE: Concerns re: Proposed Amendments to PPM 81 (Provision of Health Support Services in School Settings)

Dear Ministers Lecce, Jones, and Fullerton,

At its meeting on September 15, 2022, the Lambton Kent District School Board's Special Education Advisory Committee discussed numerous letters received from other SEACs relative to proposed amendments to PPM 81.

In its current form, the proposed legislation is concerning, to say the least. The proposed changes will have a major negative impact on students, families, educators, support staff and the school community as a whole because of the downloading of vital and life-saving health supports needed by students. Pupils, including those with exceptionalities and specifically those who are medically-fragile, are not likely to get the level of care they require and deserve.

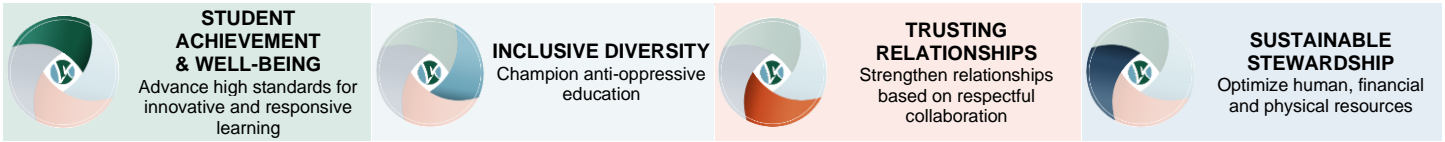
The Lambton Kent District School Board's Special Education Advisory Committee feels that the downloading of the delivery of health care services onto educators and support staff is inappropriate. Staff, including educational assistants, have not been medically trained to provide the types of care that would be expected of them. The services cannot be provided in a vacuum, there is a ripple effect: when an educational assistant must focus on providing medical care for a student, who takes over their responsibilities? There will be a gap in service to the students within the Board who are most vulnerable and who require the most support in order to be successful. Additionally, if administrators are asked to oversee private health care providers this, too, is unacceptable and beyond the scope of their responsibilities. There is too much room for a problem to occur when seeking to provide adequate care for a student. In addition to the concerns about pulling staff in too many directions, there are also significant concerns regarding current funding shortfalls being exacerbated if the proposed changes were to be implemented.

In light of these concerns, the Lambton Kent District School Board's Special Education Advisory Committee requests that the Ministries involved take a more measured approach to ensure they are considering all aspects of this issue before making a decision in order to come to a resolution that is suitable for everyone involved. We feel that healthcare – delivered by those who are educated and trained to provide those types of supports – as well as the emotional and physical well-being of our students is paramount. This is an especially critical issue. Please ensure that you take the time to consider all viewpoints so that the best decisions can be made.

Sincerely,



Chris King, Chair
LKDSB Special Education Advisory Committee



FROM: Alizah Ali, Tristan Nemcek, Kobee Soney, Student Trustees

DATE: November 8, 2022

SUBJECT: Student Senate

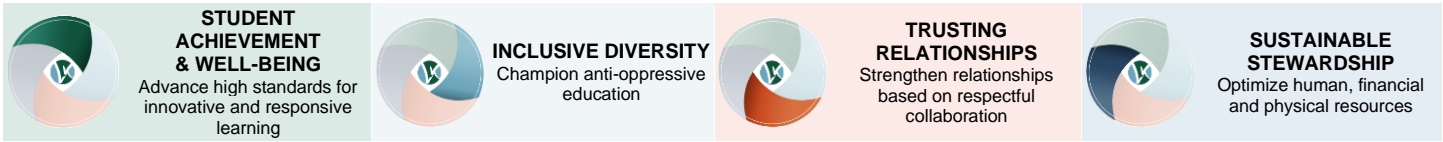


The first Student Senate meeting of the 2022-2023 school year took place on October 20, 2022. The meeting was held via Google Meets.

During the meeting, introductions were made, the purpose of Student Senate was reviewed, and the Student Senators elected two Co-Chairs, Madison Maybury and Clara Veenendaal, and a Recorder, Marlowe Robinson. Student Senators discussed the Mental Health Project with Superintendent Barrese and Mental Health Lead Colameco.

Director Howitt informed Student Senators that there will be a standing Equity, Inclusion, and Diversity agenda item due to a recent Board motion.

The Student Senate meeting format was discussed, and Student Senators decided that for future meetings they would like to meet in-person between the Sarnia and Chatham Education Centres. It was noted that the February 2023 Student Trustee election for the 2023-2024 school year would be held at one location.



FROM: Randy Campbell, Chair

DATE: November 8, 2022

SUBJECT: Electronic Meetings



In response to the pandemic, amendments were made to Ontario Regulation 463/97 (Electronic Meetings and Meeting Attendance), which:

- Waived the requirement for in-person attendance by specified individuals e.g. the Chair and Director;
- Waived the requirement for Trustees to physically attend a minimum of three meetings during the 12-month period;
- Waived the requirement for the meeting room of a board or of a committee to be open to permit physical attendance by the public; and,
- Included a new requirement for boards to provide members of the public with participatory electronic access to open board/committee meetings i.e. two-way means of participation and when in-person meetings resumed, boards were required to provide both in-person and electronic means for public participation, as set out in O. Reg. 463/97.

At the September 13, 2022 meeting, Trustees approved a motion to indicate to the Ontario Public School Boards' Association (OPSBA) that the LKDSB does not support an extension to the amendments beyond the expiration date of November 15, 2022.

On Monday, October 31, the Ministry of Education provided notification to school boards that these amendments will be waived effective November 15, 2022, reinstating O. Reg. 463/97 to pre-pandemic practices.

As a reminder, Trustee attendance at meetings is governed by [O. Reg. 463/97](#), [LKDSB Regulations on Electronic Meetings \(R-AD-144\)](#) and [LKDSB Procedural By-Laws \(Section 10.3\)](#), including electronic attendance at Board Meetings.