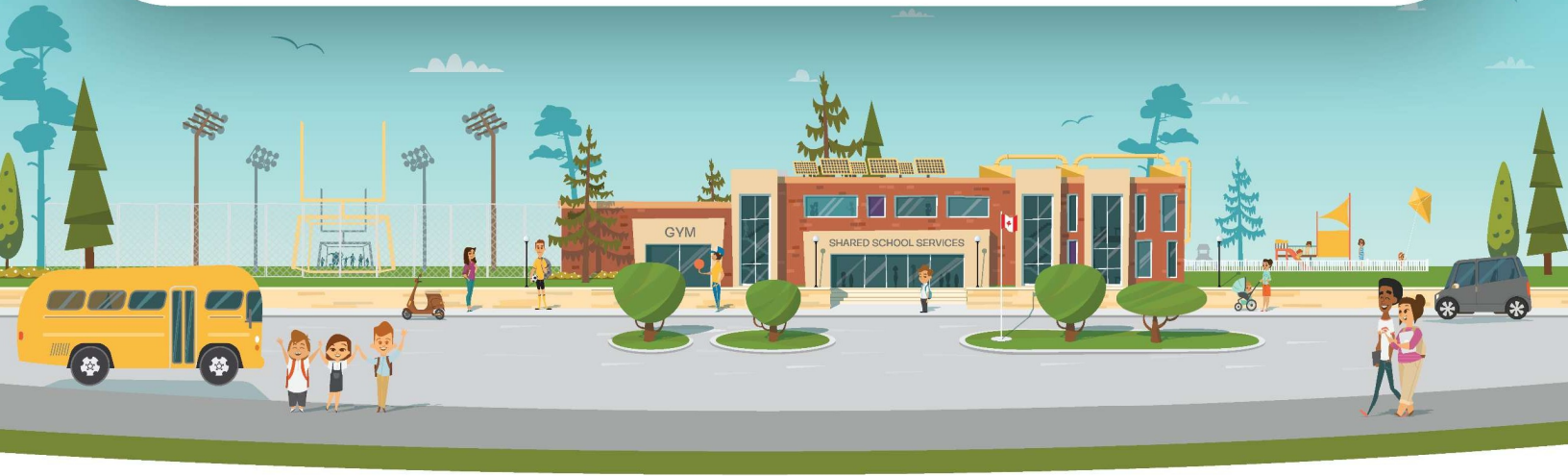


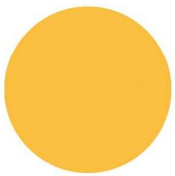


CLASS

SHARED SCHOOL SERVICES



2024-2025 Annual Report



Student
Transportation

Community
Use of Schools



Child Care
Programming

Corporate
Services



*Providing Shared School Services for the Lambton-Kent
and St. Clair Catholic District School Boards.*

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Who We Are

Chatham-Kent Lambton Administrative Schools Services “CLASS” is a shared services organization equally owned by the Lambton Kent District School Board and the St. Clair Catholic District School Board. We provide Shared Services for our Boards in these areas:

Student Transportation is responsible for all elements associated with the planning and provision of student transportation services.

Community Use of Schools promotes and coordinates community access to school space, outside regular school hours.

Child Care Services builds strong child-care partnerships supporting quality programs in schools for families and communities.



Corporate Structure

To ensure transparent oversight of this separate legal entity, CLASS has two defined committees to provide oversight, direction and governance. These committees are comprised of Senior Officials from both Boards who in turn report back to their respective Board of Trustees on CLASS items.



Board of Directors

Consisting of Directors of Education and Senior Business Officials from both Boards; they are responsible for policy, fiscal accountability, high level oversight and strategic direction.



Operations Committee

Oversight areas include procedures, budget, operational items and contracts. This committee consists of Senior Business Officials from both Boards, and the CLASS General Manager.

Our Team



Kent Orr
General Manager



Michelle Johnston
Finance



Theresa McFadden
Child Care
Services



Kris Davis
Community
Use of Schools



Pat Teahan
Student
Transportation



Patty Authier
Student
Transportation



Scott Hall
Student
Transportation



Katie Hurst
Student
Transportation

Message from the GM

During 2024-25, the CLASS team continued its pursuit of continuous improvement and innovation across each of our support services.



An intentional focus on operational execution resulted in predictable, equitable and high-quality service delivery that our internal and external customers could rely upon and trust.

A strategic focus on sector trends & developments supported our continuous improvement initiatives and informed forward-thinking planning. By maintaining Provincial best practices awareness, we continue to position our services for long-term sustainability.

Business processes and strategy are empty without culture. CLASS's greatest asset has always been and continues to be its people; their passion and commitment to service excellence.

Kent Orr

General Manager

2024-25 School Year in Review



In addition to focusing on the health & safety of our stakeholders and maintaining a readiness to adapt to change, we concentrated on the following areas:

-
-  ***Financial Perspective*** to ensure business unit sustainability and provide value-for-dollar services for the Boards.

 -  ***Stakeholder Value*** to ensure our operations and initiatives align with Board's needs & strategic focus.

 -  ***Continuous Improvement*** to ensure our organizational structure is effectively prepared to support Board's needs.

 -  ***Organizational Excellence*** to improve staff expertise to support continued shared service value for the Boards.

Student Transportation

CLASS provides safe and efficient student transportation to eligible students attending schools in the St. Clair Catholic and Lambton Kent District School Boards.

We are responsible for all elements associated with the planning and provision of student transportation services and currently utilize more than 260 school buses, travelling over 42,000 kms daily to transport more than 18,000 students across the district.



Contact:

Tel: 519-627-6860

Toll Free: 1-877-330-4287

Student Transportation

2024-25 School Year in Review



Financial Perspective Initiatives

- Conducted bell time scenario studies to support efficiencies and cost avoidances for the 2025-26 school year.
- Performed system routing simulation to support 2025-26 Provincial funding allocations.
- Conducted a comprehensive review of expiring software contracts to ensure value and cost-benefit.
- Conducted monthly detailed expense analysis and projections to support financial reporting to Boards and cashflow viability.



Stakeholder Value Initiatives

- Implemented secure automation enhancements to video footage request process.
- Conducted testing and setup preparations for new bus tracking App launch for 2025-26 school year.
- Implemented Provincial benchmark login security protocol enhancements for route planning software portal users.

Student Transportation

2024-25 School Year in Review



Continuous Improvement Initiatives

- Updated STS procedures as per CLASS refresh cycle.
- Updated the routing software map to align with municipal GIS mapping, improving the accuracy of distance calculations.
- STS completed multiple software training sessions to enhance technical skills.



Organizational Excellence Initiatives

- Hosted online training for school administrators.
- Presented at local community partner workshop.
- Supported Driver Training through online training platform to ensure 100% driver compliance.



18,006 students
bused daily



264 buses on
the road daily



42,460 kms
travelled daily



87 schools
serviced

Community Use of Schools

Locally the Lambton Kent & St. Clair Catholic District School Boards collaboratively endorse and encourage community use of their schools. Acting on behalf of the Boards, the CLASS Rental Office promotes and coordinates community access to school space, outside regular school hours.

A variety of school facilities are available for rent including gymnasiums, secondary classrooms, cafeterias, auditoriums, libraries, and sports fields.



Contact:

Tel: 519-627-0835

Toll Free: 1-877-887-4025 x225



Community Use of Schools

2024-25 School Year in Review



Financial Perspective Initiatives

- Achieved 5% increase in e-Transfer payments, enhancing efficiency for user groups and reducing transaction costs.
- Developed and leveraged revenue / expense modelling to confirm the unit's continued operation on a cost-recovery basis. Findings informed maintaining user and rental fees at current levels for 2025–26.
- Administered third-party tenant lease renewals for Boards to ensure continued cost recovery for the program.



Stakeholder Value Initiatives

- Refined internal booking and approval workflows to improve processing efficiency, turnaround times, and enhance service consistency for user groups.
- Updated the CLASS Insurance Requirements webpage and booking software to align with the new OSBIE User Group Insurance purchasing process.
- Collaborated with Elections Ontario and Elections Canada Returning Officers to coordinate the use of 30+ school sites as polling locations for the 2025 elections.

Community Use of Schools

2024-25 School Year in Review



Continuous Improvement Initiatives

- Implemented system and communication improvements in booking platform to minimize follow-up inquiries.
- Analyzed rental and usage data to identify trends and opportunities for improved space utilization.
- Integrated feedback from user groups and internal stakeholders to guide ongoing service improvements.



Organizational Excellence Initiatives

- Delivered quarterly business unit performance reports for CLASS Operations Committee.
- Assumed leadership role for OASBO Community Use Survey Library and New Member Welcome Package.
- Updated webpage and applicant materials for school sports field rentals with Bill 99 – *Garrett’s Legacy Act*.



25,418 hours of community use of indoor spaces



6,298 hours of community use of outdoor spaces

71%

of rental hours were for sport & rec programs

70%

of rental hours were for programs for youth <18

Child Care Programming

CLASS is committed to building strong child care partnerships to support quality programs in schools for families and communities.

Our core functions within Child Care Services are to oversee the implementation, quality, and management of all child care initiatives for Lambton Kent District and St. Clair Catholic District School Boards.



Contact:

Tel: 519-627-0835

Toll Free: 1-877-887-4025 x250



Child Care Programming

2024-25 School Year in Review



Financial Perspective Initiatives

- Prepared and executed lease and license agreements for new child care spaces, programs and expansions.
- Ensured accurate and timely child care billing, payment collections & remittance to Boards for leased spaces and extra custodial costs.
- Ensure child care programs obtain pre-approval and use Board approved contractors for upgrades / work in Child Care spaces. (renovations / new phone systems etc.)



Stakeholder Value Initiatives

- Conducted regular Before & After school program visits to ensure program quality.
- Provided liaison support to Board facility departments and child care programs regarding work being completed in schools (summer construction / building issues).
- Encourage relationship building between the child care provider and the school Principals to support effective programs and mitigate potential conflicts.
- Assist Boards in completing Ministry of Education reports related to child care.

Child Care Programming

2024-25 School Year in Review



Continuous Improvement Initiatives

- Assisted child care programs navigating licensing requirements to open new Child Care Centres.
- Liaison support to Municipalities and Boards in exploring potential additional funding for child care expansion.
- Developed and launched online tracking tool for child care incidents occurring in schools for reporting and follow up.



Organizational Excellence Initiatives

- Researched and identified opportunities for professional development for child care providers operating in schools.
- Represented CLASS and Boards at child care B&A school program staff professional development.
- Represented CLASS and Boards at Municipal child care system wide professional development days.



17 Service Providers offering Programs in 70 Schools



9 School Programs increased their B&A school capacities



152 new full day child care spaces opened in schools



2 Recreation Program Pilots operating

Looking ahead

During the **2025-26** school year, in addition to ongoing operations we will also pursue continuous improvement in the following areas:

Student Transportation Services – continued focus on Ministry funding formula financial impacts on Boards and bus operator contract rate review. Launch new parent/guardian ‘where is my bus’ app to enhance real time service communications.

Community Use of Schools – strategically leverage available after-hour school facility spaces to support community groups and ensure cost neutral program administration. Continued leadership at Provincial association to support bench strength and new member onboarding.

Child Care Services – provide regional leadership and expertise to leverage Provincial funding opportunities for new / expanded child care spaces in schools. Continued focus on ensuring quality child care programs and spaces within schools.

www.cklass.ca

Corporate Inquiries

Tel: 519-627-6860

Toll Free: 877-330-4287

Student Transportation

Tel: 519-627-6860

Toll Free: 877-330-4287

Community Use of Schools

Tel: 519-627-0835

Toll Free: 877-887-4025

Child Care Programming

Tel: 519-627-1763

Toll Free: 877-887-4025

**Chatham-Kent Lambton
Administrative School Services**

Financial Statements

(Unaudited)

For the year ended August 31, 2025

Chatham-Kent Lambton Administrative School Services

Financial Statements

(Unaudited)

For the year ended August 31, 2025

Contents

Review Engagement Report

Financial Statements

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Tel: 519-944-6993
Fax: 519-944-6116
www.bdo.ca

BDO Canada LLP
3630 Rhodes Drive, Building 100
Windsor, Ontario
N8W 5A4

Independent Practitioner's Review Engagement Report

To the Directors of Chatham-Kent Lambton Administrative School Services

We have reviewed the accompanying financial statements of Chatham-Kent Lambton Administrative School Services that comprise the statement of financial position as at August 31, 2025, and the statements of operations, cash flows and changes in net debt for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Chatham-Kent Lambton Administrative School Services as at August 31, 2025, and the results of its operations for the year then ended in accordance with Canadian public sector accounting standards.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants
Windsor, Ontario
February 25, 2026

Chatham-Kent Lambton Administrative School Services

Statement of Financial Position (Unaudited)

August 31,	2025	2024
Financial Assets		
Current		
Cash	\$ 2,128,391	\$ 2,420,670
Accounts receivable	190,050	160,999
Due from St. Clair Catholic District School Board (Note 3 & 4)	-	213,412
	<u>\$ 2,318,441</u>	<u>\$ 2,795,081</u>
Liabilities		
Current		
Accounts payable and accrued liabilities (Note 4)	\$ 103,642	\$ 912,441
Due to Lambton Kent District School Board (Note 3 and 4)	239,984	370,634
Due to St. Clair Catholic District School Board (Note 3 and 4)	275,023	-
Deferred revenue (Note 2)	<u>2,931,232</u>	<u>2,743,035</u>
	<u>3,549,881</u>	<u>4,026,110</u>
Net Debt	(1,231,440)	(1,231,029)
Non-Financial assets		
Prepaid expenses	<u>1,231,440</u>	<u>1,231,029</u>
Accumulated Surplus	\$ -	\$ -

Chatham-Kent Lambton Administrative School Services

Statement of Operations (Unaudited)

For the year ended August 31,	2025	2024
Revenues		
Transportation (Note 3)	\$ 24,123,328	\$ 24,574,554
Child care lease and licenses (Note 3)	1,544,610	1,339,620
Child care services (Note 3)	124,222	132,743
Community use of schools (Note 3)	122,727	130,244
Interest income	65,225	97,480
Energy and environmental services (Note 3)	-	8,915
	<u>25,980,112</u>	<u>26,283,556</u>
Expenses		
Contract services (Note 3)	23,174,196	23,619,932
Child care lease and licenses (Note 3)	1,544,610	1,339,620
Salaries and benefits (Note 3)	960,872	1,041,868
Software fees and licenses	115,964	108,101
Supplies	72,374	64,168
Training	48,839	42,712
Insurance	16,718	14,016
Equipment	14,694	18,914
Rental	10,348	9,690
Professional fees	7,896	5,350
Professional development	7,818	8,599
Travel expenses	5,783	10,586
	<u>25,980,112</u>	<u>26,283,556</u>
Annual surplus	-	-
Accumulated surplus, beginning of year	-	-
Accumulated surplus, end of year	\$ -	\$ -

Chatham-Kent Lambton Administrative School Services

Statement of Cash Flows (Unaudited)

<u>For the year ended August 31,</u>	<u>2025</u>	<u>2024</u>
Annual surplus	\$ -	\$ -
Changes in non-cash working capital components		
Due to Lambton Kent District School Board	(130,650)	266,435
Due to St. Clair Catholic District School Board	488,435	(334,410)
Accounts receivable	(29,051)	(91,274)
Accounts payable and accrued liabilities	(808,799)	797,023
Prepaid expenses	(411)	(1,216,525)
Deferred revenue	<u>188,197</u>	<u>166,880</u>
Net decrease in cash during the year	(292,279)	(411,871)
Cash, beginning of year	<u>2,420,670</u>	<u>2,832,541</u>
Cash, end of year	<u>\$ 2,128,391</u>	<u>\$ 2,420,670</u>

Chatham-Kent Lambton Administrative School Services

Statement of Changes in Net Debt (Unaudited)

For the year ended August 31,	2025	2024
Annual surplus	\$ -	\$ -
Non-financial asset activity		
Prepaid expenses incurred	(1,231,440)	(1,231,029)
Prepaid expenses applied	<u>1,231,029</u>	<u>14,504</u>
	(411)	(1,216,525)
Net debt, beginning of year	<u>(1,231,029)</u>	<u>(14,504)</u>
Net debt, end of year	<u>\$ (1,231,440)</u>	<u>\$ (1,231,029)</u>

Chatham-Kent Lambton Administrative School Services

Notes to the Financial Statements (Unaudited)

August 31, 2025

1. Significant accounting policies

Nature of business	Chatham-Kent Lambton Administrative School Services (the "Organization") was incorporated on February 22, 2006 under the Corporations Act of Ontario as a non-profit corporation without share capital and is exempt from income taxes.
Basis of accounting	The financial statements have been prepared using Canadian public sector accounting standards. Revenues and expenditures are reported on an accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenditures are the cost of goods and services acquired in the period whether or not payment has been made or invoices received.
Use of estimates	The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.
Revenue recognition	The Organization recognizes revenue when persuasive evidence of an arrangement exists, services have been provided, pricing is fixed or determinable and collection is reasonably assured.

Chatham-Kent Lambton Administrative School Services

Notes to the Financial Statements (Unaudited)

August 31, 2025

2. Deferred revenue

The balance represents prepayments made by the school boards for the upcoming school year.

3. Related party transactions

Amounts due from (due to) related parties are non-interest bearing and will be repaid within the year. The parties are related through voting rights.

During the year, the following transactions occurred with each related party:

	<u>2025</u>	<u>2024</u>
St. Clair Catholic District School Board		
Revenue:		
Transportation	\$ 8,506,875	\$ 8,606,750
Child care lease and licenses	\$ 788,250	\$ 623,430
Child care services	\$ 41,283	\$ 53,231
Energy and environmental services	\$ -	\$ 10,388
Community use of schools	\$ 36,827	\$ 45,982
Expense:		
Child care lease and licenses	\$ 788,250	\$ 623,430
Salaries and benefits	\$ 52,513	\$ 50,120
Contract services	\$ 93,915	\$ 90,114
Lambton Kent District School Board		
Revenue:		
Transportation	\$ 15,616,453	\$ 15,967,804
Child care services	\$ 82,939	\$ 79,513
Child care lease and licenses	\$ 756,361	\$ 716,190
Community use of schools	\$ 85,900	\$ 84,262
Expense:		
Child care lease and licenses	\$ 756,361	\$ 716,190

These transactions are in the normal course of operations and are recorded at the exchange amount, which was established and agreed to by the related parties.

Chatham-Kent Lambton Administrative School Services

Notes to the Financial Statements (Unaudited)

August 31, 2025

4. Financial instruments

(a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization is exposed to credit risk through its cash and accounts receivable. The Organization mitigates their credit risk by managing the credit limits of their customers.

(b) Liquidity risk

Liquidity risk is the risk of being unable to meet a demand for cash or fund obligations as they become due. The Organization manages its liquidity risk by constantly monitoring forecasted and actual cash flow and financial liability maturities.

There have been no changes to the Organization's financial instrument risk exposure from the prior year.
