

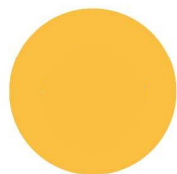


# CLASS

## SHARED SCHOOL SERVICES

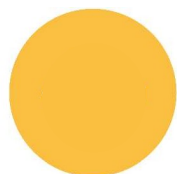
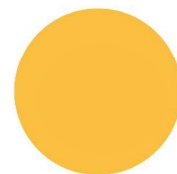


# 2023-2024 Annual Report



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.*

# Table of Contents



3	Who We Are
4	Corporate Structure
5	Our Team
6	Message from the GM
7	Year in Review
17	Looking ahead
18	Financial Statements

# 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.

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## *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.

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## *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

Throughout 2023-24, CLASS continued to advance its journey of continuous improvement and innovation across our business units.

Our focus on the voice of our customers directed process updates, service improvements and internal stakeholder training sessions.

Our investment in relationships supported service expansions in child care programming for families across the district.

Our commitment to financial stewardship through data analysis & financial modelling yielded service efficiencies, insight into a new Provincial funding model and sustainable, fair rental group fees.

I invite you to browse the following pages containing highlights on key business unit initiatives and operational metrics that provide context.

*Kent Orr*  
General Manager



# 2023-24 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:



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

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

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

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

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# 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.

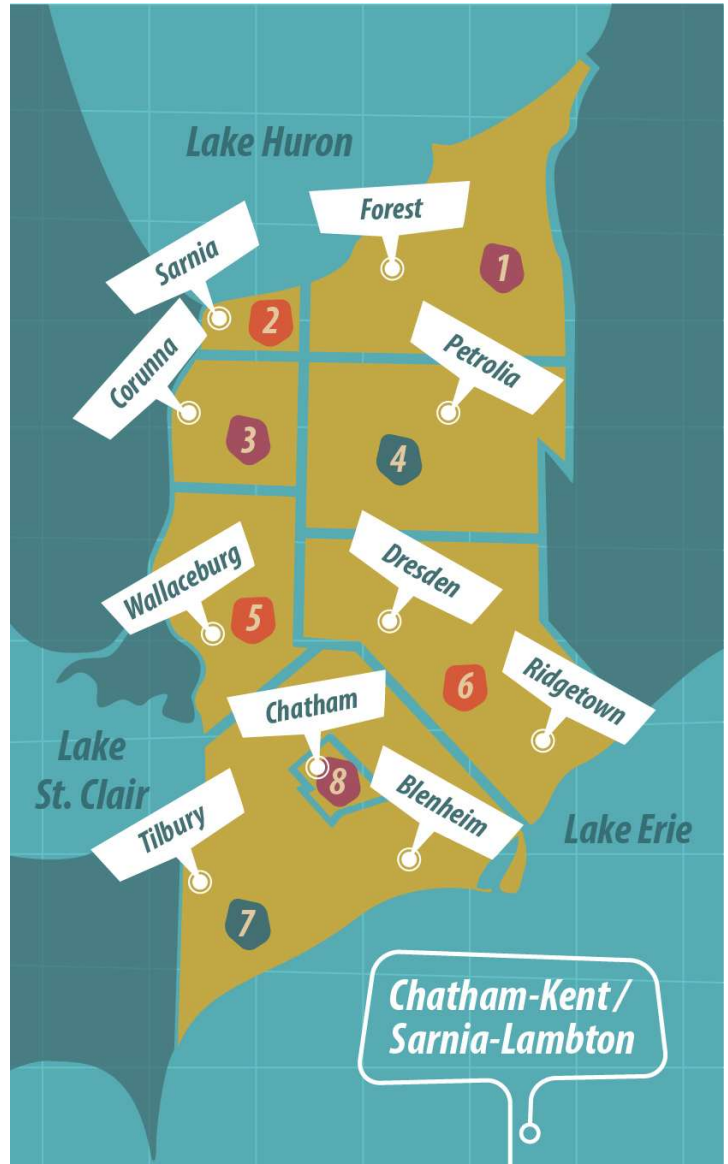
We are responsible for all elements associated with the planning and provision of student transportation services and currently utilize more than 260 school buses, travelling over 44,000 kms daily to transport more than 18,000 students across the district.



Contact:

Tel: 519-627-6860

Toll Free: 1-877-330-4287





# Student Transportation

2023-24 School Year in Review



## *Financial Perspective Initiatives*

- Conducted bell time scenario studies across the district to explore efficiencies and cost avoidances.
- Performed system routing simulation to support 2024-2025 Provincial funding allocations.
- Leveraged GPS data to drive routing efficiencies, safety enhancements and to validate planned vs actual.



## *Stakeholder Value Initiatives*

- Developed and implemented enhanced Video Request process for school administrators and bus operators.
- Conducted survey to measure and respond to feedback regarding service from bus operators and CLASS staff.
- Expanded monthly service provider Key Performance Indicator report metrics and introduced quarterly performance reviews to ensure service quality and support continuous improvement for stakeholders.
- Supported the mid-year opening of a new Sarnia school in partnership with bus operators to ensure smooth transition for school community.

# Student Transportation

2023-24 School Year in Review



## *Continuous Improvement Initiatives*

- Collaborated with local radio station to develop and promote a School Bus Driver contest.
- Liaise with local Municipality to advocate for enhanced pedestrian supports at roundabout for walking students.
- Implemented cyber hygiene initiatives to improve cyber security and ensure organization exceeds insurer requirements.



## *Organizational Excellence Initiatives*

- Developed Quarterly Report to summarize department performance and accomplishments.
- Supported service providers in maintaining a 10% spare driver ratio through retention & recruitment initiatives.



18,011 students  
bused daily



264 buses on  
the road daily



44,429 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

2023-24 School Year in Review



## *Financial Perspective Initiatives*

- Developed and implemented Strategic Marketing Plan to focus efforts on increasing rentals of underutilized spaces and increase the associated permits processed.
- Leveraged an internal user fee / cost / revenue modelling tool to analyse trends and establish fair rates for user groups that also support the unit operating on a cost recovery basis.

## *Stakeholder Value Initiatives*

- Launched new streamlined Post-Event User Group survey, to gather feedback from large or ‘unique’ rentals to help improve the rental experience.
- Launched a new Special Events page on the CLASS website, and a new Special Events form to ensure a clear understanding of large or ‘unique’ rental events.

# Community Use of Schools

2023-24 School Year in Review



## Continuous Improvement Initiatives

- Developed Outdoor Sports Complex information package for GLSS and added it to the CLASS website, to promote the venue and provide site specific photos and specs.
- Developed an EXAMPLE of an Emergency Plan and added it to the Incident Reporting page of the CLASS website, for groups to refer to when making their own plans.



## Organizational Excellence Initiatives

- Provided quarterly reports to summarize department performance, key accomplishments and manage/track Community Use Ministry grant usage, subsidy trends and cost recovery revenue to ensure sustainability.
- Hosted SW Regional Community Use meeting with other Boards to share resources and best practices.



24,418 hours of community use of indoor spaces



3,819 hours of community use of outdoor spaces

66%

of rental hours were for sport & rec programs

67%

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

2023-24 School Year in Review



## *Financial Perspective Initiatives*

- Provided accurate and timely child care lease and license invoice processing to support reliable cashflow for the Boards to offset associated costs.
- Prepared new shared space license agreements for new Before & After school programs that are now being offered.
- Updated lease agreements and license agreements for child care programs that expanded their space and services.

## *Stakeholder Value Initiatives*

- Conducted Partners in Care Manual training sessions with new child care supervisors to support service quality.
- Represented CLASS and Boards at Municipal Ministry Information sessions for child care supervisors.
- Provided information presentations to Principals in each Board regarding child care legislation and relationships to support effective school-based child care programs.



# Child Care Programming

2023-24 School Year in Review



## *Continuous Improvement Initiatives*

- Provided expertise and support to Board facilities leaders and architects regarding child care designs for new builds.
- Prepared and submitted child care design plans on the Boards' behalf to Ministry of Education for approval.
- Acted in consultative liaison capacity with Board facilities leaders and child care operators regarding child care space building expansions and new construction.



## *Organizational Excellence Initiatives*

- Represented CLASS and Boards in community training for Early Childhood Educators to remains relevant in field.
- Maintained active membership at Municipal Child & Youth Planning tables and St. Clair College ECE advisory committee.



93% of elementary schools offer B & A school program



3,074 children received B & A school care in 2023-24



161 new full day child care spaces opened in schools



20 much needed infant spaces opened

# Looking ahead

During the **2024-25** school year, in addition to ongoing operations we will also pursue continuous improvement in the following areas:

***Student Transportation Services*** – continued evaluation of Ministry funding formula to ensure understanding of impacts and opportunities to mitigate financial impacts on Boards..

***Community Use of Schools*** - maximize after-school rental use of facilities to support community groups and ensure cost neutral administration.

***Child Care Services*** – provide leadership, expertise, and support for new / expanded child care site locations to support the Canada Wide Early Learning Child Care System rollout.

[\*\*www.cklass.ca\*\*](http://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, 2024**

# **Chatham-Kent Lambton Administrative School Services**

## **Financial Statements**

**(Unaudited)**

**For the year ended August 31, 2024**

**Contents**

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### **Review Engagement Report**

#### **Financial Statements**

Statement of Financial Position	1
Statement of Operations	2
Statement of Cash Flows	3
Statement of Changes in Net Debt	4
Notes to the Financial Statements	5 - 7



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

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

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## Independent Practitioner's Review Engagement Report

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### 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, 2024, 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, 2024, 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 19, 2025

# Chatham-Kent Lambton Administrative School Services

## Statement of Financial Position (Unaudited)

August 31,	2024	2023
<b>Financial Assets</b>		
<b>Current</b>		
Cash	\$ 2,420,670	\$ 2,832,541
Accounts receivable	160,999	69,725
Due from St. Clair Catholic District School Board (Note 3 & 4)	213,412	-
	<u>\$ 2,795,081</u>	<u>\$ 2,902,266</u>
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities (Note 4)	\$ 912,441	\$ 115,418
Due to Lambton Kent District School Board (Note 3 and 4)	370,634	104,199
Due to St. Clair Catholic District School Board (Note 3 and 4)	-	120,998
Deferred revenue (Note 2)	2,743,035	2,576,155
	<u>4,026,110</u>	<u>2,916,770</u>
<b>Net Debt</b>	<b>(1,231,029)</b>	<b>(14,504)</b>
<b>Non-Financial assets</b>		
Prepaid expenses	1,231,029	14,504
<b>Accumulated Surplus</b>	<b>\$ -</b>	<b>\$ -</b>

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## Chatham-Kent Lambton Administrative School Services

### Statement of Operations (Unaudited)

For the year ended August 31,	2024	2023
<b>Revenues</b>		
Transportation (Note 3)	\$ 24,574,554	\$ 22,988,366
Child care lease and licenses	1,339,620	1,186,644
Child care services (Note 3)	132,743	107,683
Community use of schools	130,244	113,452
Interest income	97,480	54,622
Energy and environmental services (Note 3)	8,915	50,684
	<u>26,283,556</u>	<u>24,501,451</u>
<b>Expenses</b>		
Contract services (Note 3)	23,619,932	22,043,477
Child care lease and licenses (Note 3)	1,339,620	1,186,644
Salaries and benefits (Note 3)	1,041,868	885,168
Software fees and licenses	108,101	102,802
Supplies	64,168	84,800
Training	42,712	46,973
Equipment	18,914	69,293
Insurance	14,016	12,807
Travel expenses	10,586	9,696
Rental	9,690	8,892
Professional development	8,599	12,699
Professional fees	5,350	38,200
	<u>26,283,556</u>	<u>24,501,451</u>
Annual surplus	-	-
Accumulated surplus, beginning of year	-	-
Accumulated surplus, end of year	\$ -	\$ -

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## Chatham-Kent Lambton Administrative School Services

### Statement of Cash Flows (Unaudited)

For the year ended August 31,	2024	2023
Annual surplus	\$ -	\$ -
Changes in non-cash working capital components		
Due to Lambton Kent District School Board	266,435	(307,230)
Due to St. Clair Catholic District School Board	(334,410)	(81,154)
Accounts receivable	(91,274)	24,902
Accounts payable and accrued liabilities	797,023	6,435
Prepaid expenses	(1,216,525)	4,809
Deferred revenue	166,880	168,522
Net decrease in cash during the year	(411,871)	(183,716)
Cash, beginning of year	2,832,541	3,016,257
Cash, end of year	\$ 2,420,670	\$ 2,832,541

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## Chatham-Kent Lambton Administrative School Services

### Statement of Changes in Net Debt (Unaudited)

For the year ended August 31,	2024	2023
Annual surplus	\$ -	\$ -
Non-financial asset activity		
Prepaid expenses incurred	(1,231,029)	(14,504)
Prepaid expenses applied	14,504	19,313
	(1,216,525)	4,809
Net debt, beginning of year	(14,504)	19,313
Net debt, end of year	\$ (1,231,029)	\$ (14,504)

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# Chatham-Kent Lambton Administrative School Services

## Notes to the Financial Statements (Unaudited)

August 31, 2024

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### 1. Significant accounting policies

<b>Nature of business</b>	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.
<b>Basis of accounting</b>	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.
<b>Use of estimates</b>	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.
<b>Revenue recognition</b>	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.

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# Chatham-Kent Lambton Administrative School Services

## Notes to the Financial Statements (Unaudited)

August 31, 2024

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### 2. Deferred revenue

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

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### 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:

<b>St. Clair Catholic District School Board</b>	<b>2024</b>	<b>2023</b>
Revenue:		
Transportation	\$ 8,606,750	\$ 7,741,038
Child care services	\$ 53,231	\$ 35,385
Energy and environmental services	\$ 10,388	\$ 13,680
Community use of schools	\$ 45,982	\$ 31,446
Expense:		
Child care lease and licenses	\$ 623,430	\$ 545,869
Salaries and benefits	\$ 50,120	\$ 55,456
Contract services	\$ 90,114	\$ 97,870
<b>Lambton Kent District School Board</b>	<b>2024</b>	<b>2023</b>
Revenue:		
Transportation	\$ 15,967,804	\$ 15,247,328
Child care services	\$ 79,513	\$ 72,298
Energy and environmental services (recovery)	\$ -	\$ 37,004
Community use of schools	\$ 84,262	\$ 82,006
Expense:		
Child care lease and licenses	\$ 716,190	\$ 640,775
Contract services	\$ -	\$ 56,600

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.

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# Chatham-Kent Lambton Administrative School Services

## Notes to the Financial Statements (Unaudited)

**August 31, 2024**

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### **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.

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