

# **SOUTHWESTERN ONTARIO STUDENT TRANSPORTATION SERVICES**

## **Annual Report to Stakeholders 2022-2023 Fiscal Year**

The summary of service and related activities of Southwestern Ontario Student Transportation Services



6-1106 Dearness Dr  
London, Ontario, N6E 1N9  
[www.mybigyellowbus.ca](http://www.mybigyellowbus.ca)

# To Our Stakeholders

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Southwestern Ontario Student Transportation is pleased to present its annual report for the 2022-2023 year.

Since 2008, STS has continually sought to deliver a safe and efficient transportation service to support the educational goals of the students within our service area. This report represents an ongoing commitment to improve communications and information sharing with key stakeholders.

STS continues to focus on providing safe and customer service oriented services to and from school every day.

A few highlights from our 2022-2023 school year include:

- Development and launch of in-house safety videos covering various topics related to traveling to and from school.
- Re-launched the new [www.mybigyellowbus](http://www.mybigyellowbus) website that includes a section promoting school bus driver jobs and centralized become a driver inquiry platform.
- Performed an Information Security Assessment on our IT infrastructure
- Managing unprecedented bus driver shortages. STS worked closely with Bus Operators to ensure the shortages of bus drivers did not reach the same levels as other areas in the Province. Daily communication with parents/caregivers and school board officials is part of our daily operations.

STS resumed regular operations in the 2022-2023 school year after working with the unpredictable conditions of the previous two school years during the global pandemic. As we come through the other side of the pandemic, we have refocused on previously established goals while absorbing the lessons learned and applying our newly acquired knowledge, skills and abilities to the challenges that lie ahead in student transportation.

We are committed to providing excellent service and communication to all stakeholders as we undertake transportation scheduling for the upcoming school year.

A handwritten signature in black ink, appearing to read "R. Readings". The signature is fluid and cursive, with a large initial "R" and a long, sweeping tail.

Ryan Readings

Chief Administrative Officer

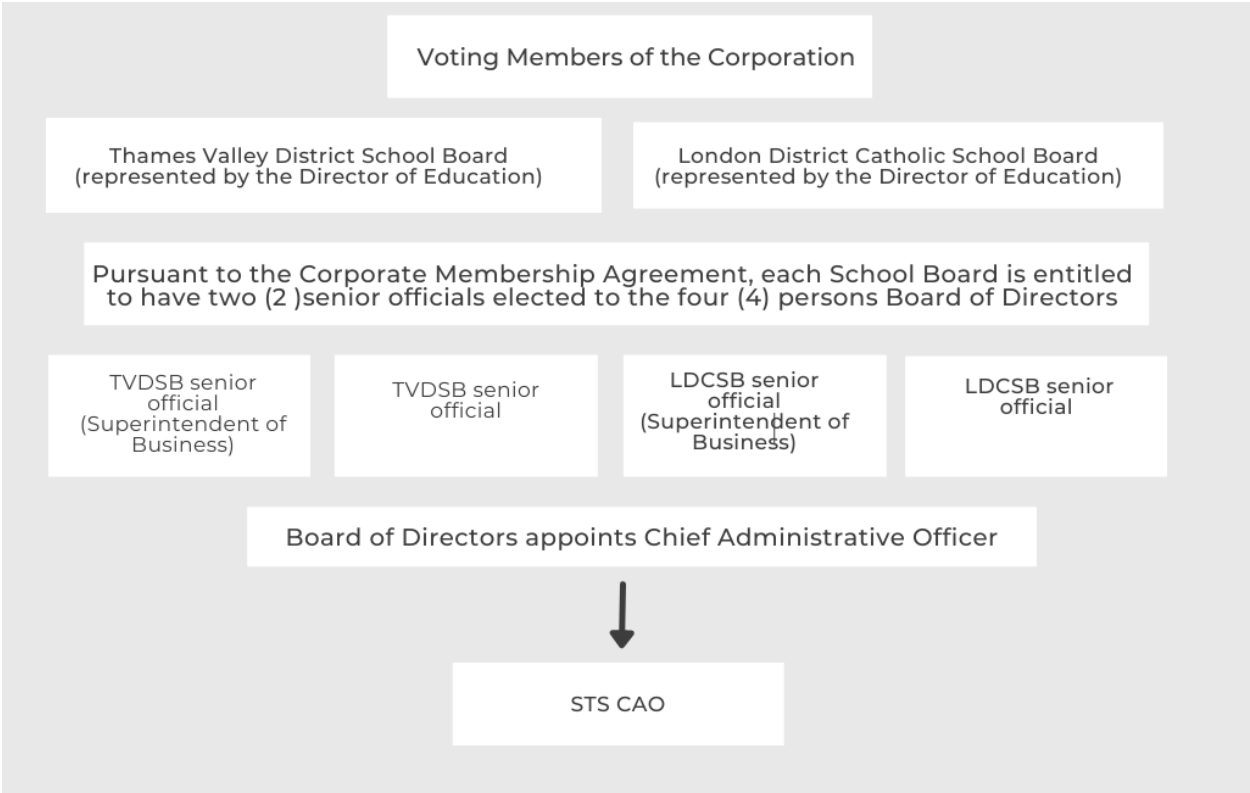
January 31, 2024

# Governance Structure

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Southwestern Ontario Student Transportation Services (STS) is the jointly held transportation consortium acting on behalf of its member school boards, the London District Catholic and Thames Valley District School Boards. Established in 2008, STS is a separate legal entity which operates at an arm's length from the member boards. STS was incorporated under the *Incorporations Act* on September 29, 2008.

Each of its member boards set program-based eligibility policy through the Board of Trustees. STS is governed by a four-person Board of Directors comprised of two senior officials from each member school board. The Board of Directors provide governance oversight, approve the policies of STS and provide strategic direction to the corporation.

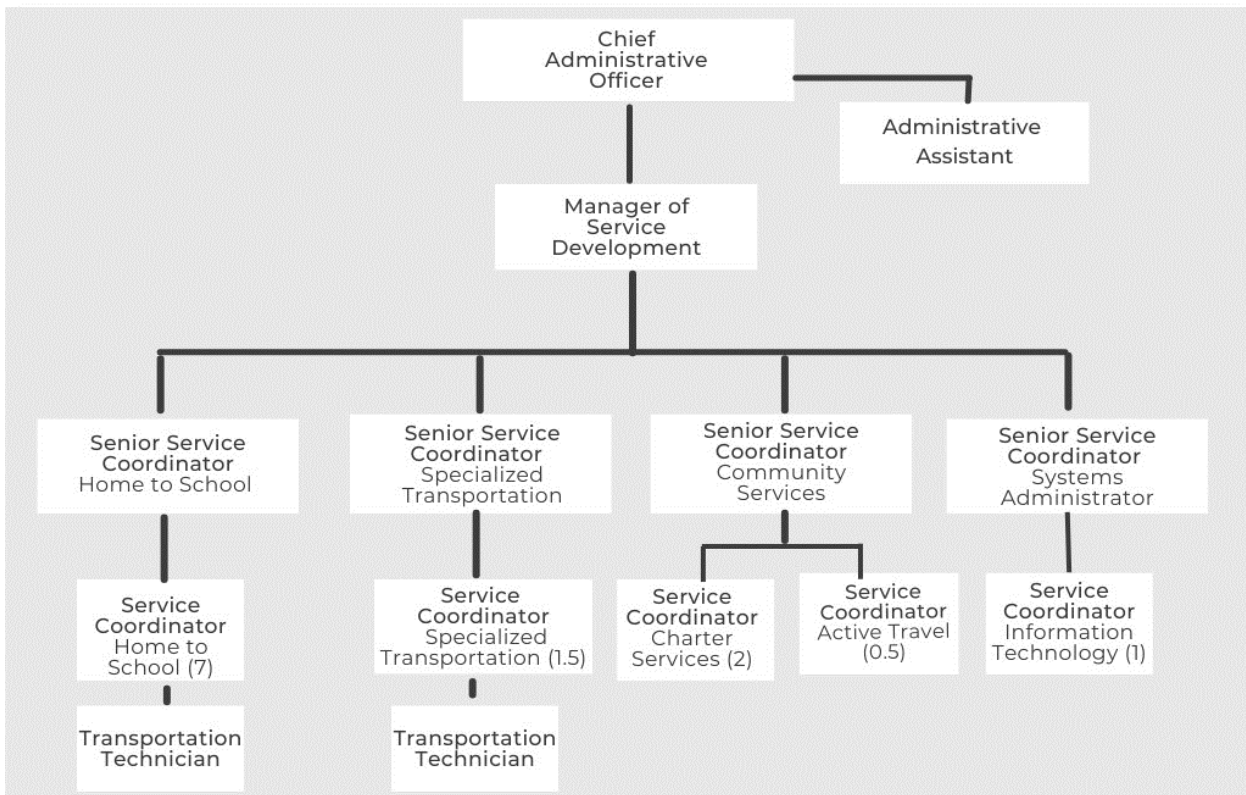




The daily activities of the corporation are under the direction of the Chief Administrative Officer, who reports to the Board of Directors.

The organizational structure at STS is set out below:

## ORGANIZATIONAL CHART



# Human Resources

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STS created its Human Resources Plan in 2012. The framework for the plan sets out the five key items:

- Effective People-Management Strategy
- Leadership and Mentorship
- Performance Feedback Framework
- Learning-Focused Organization
- Flexible and Motivating Work Environment

During the 2022-2023 school year, STS undertook the following activities to support the HR plan:

- Members of Ontario Association of School Business Officials (OASBO)
- Staff attended the annual Ontario Association of School Business Officials (OASBO) conference in May 2023
- Staff attended the annual OASBO Fall Safety Conference in October 2023, focused exclusively on student transportation.
- Staff participated in the following online courses:
  - Dealing with Difficult People
  - Managing Time and Priorities
  - Leading Through Change
  - Special Education Transportation Planning
  - Various Cyber Security Sessions
  - Equity in Vision Zero and Road Safety (Active Travel Staff)
  - Curbing the Car Loop (Active Travel Staff)

# Service Area Profile

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## Schools Serviced

STS coordinated home to school transportation services for 211 schools during the 2022-2023 school year.

| Description        | LDCSB<br>2022-2023 | TVDSB<br>2022-2023 |
|--------------------|--------------------|--------------------|
| Elementary Schools | 43                 | 132                |
| Secondary Schools  | 9                  | 27                 |

## Service Area

The service area is expansive, covering a mix of both urban and rural environments. The area covers more than 7,000 square kilometers, making STS one of the largest service areas in southern Ontario. The service area includes the City of London as well as Middlesex, Oxford, and Elgin Counties.



# Home to School Bus Contract

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The 2022-23 school year marked the fourth year of our five year home to school contract with the school bus contractors in our region.

## Route Familiarization

The contract provides for a designated route familiarization process to be carried out by the permanent driver assigned to the route, both in the morning and afternoon at bus times in advance of the new school year. Drivers are required to provide feedback on the route through their employer and to STS prior to the routes going into service. This allows an opportunity to collect on the ground insight and for the driver to become familiar with times, bus stop locations and overall operation of the route before students are on board.



# Home to School Transportation Service Design

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STS is responsible for designing school transportation service which is in keeping with policy to ensure that students receive similar service throughout the area regardless of school board affiliation. Transportation eligibility is established by policy. Program eligibility is established at the school boards. The remaining policies are established at STS as approved by its Board of Directors.

## Transportation Eligibility

The distance to qualify for transportation is harmonized, or the same, at both school boards. This is a critical component of equitable and efficient transportation planning.

The distance-based policy applies to all families and students enrolled in a school belonging to the member school boards. Students attending their board-designated school are eligible for transportation based on the following distances:

- Elementary aged students that reside greater than 1.6 kms from the school site
- Secondary aged students that reside greater than 3.2 kms from the school site

While there is no provincial standard for distance-based transportation eligibility, the above distances are consistent with the normative distance across the province.

## Determination of Transportation Eligibility

The technical determination of whether an address is eligible for transportation is made by STS and is based on a distance computation done by a planning software system to ensure consistency throughout the district. The software uses Geographic Information System (GIS) data provided by the municipalities, including the road and walkway network. The computation determines if an address is eligible based on the location of the perimeter property edges of the address relative to the school address using the shortest travel route.

If a residence does not qualify for transportation based on distance as solely determined by STS, STS can provide a suggested walking route, but it is the responsibility of the parent/caregiver to determine how the student will arrive at and depart from school.

## **Primary Address of Student**

STS will coordinate home to school transportation based on the student's primary address to their board-designated school based on the address registered with the school board. A student can only have one primary address.

Transportation eligibility is determined based on the primary address of the student as registered in the school board's Student Information System. This data is securely transferred electronically to STS through the agreed-upon transfer process and confidentiality protections.

## **Secondary Address for Caregiving Purposes**

Students who are eligible for transportation may have one (1) additional secondary address for caregiving reasons, typically used for the purpose of receiving childcare/babysitting at the elementary panel. Secondary panel requests are less common but are approved in keeping with the policy.

Both the primary address and the alternate address must be within the transportation boundary. A student can have a bus stop based on the primary address and another based on a secondary address within the same travel day, however the schedule must remain consistent Monday through Friday. Under normal circumstances, secondary address transportation must be accommodated on existing bus runs and bus stops.

## **Joint Custody Transportation**

Transportation may be provided to a secondary address based on joint custody arrangements. Because of the safety issues with varying bus schedules, particularly at the elementary level, the policies governing this type of transportation are different based on the student's grade.

## **Use of a Vacant Seat**

Transportation may be provided to elementary aged students who are ineligible for transportation but who attend a daycare facility or home daycare where the daycare address is eligible for transportation.

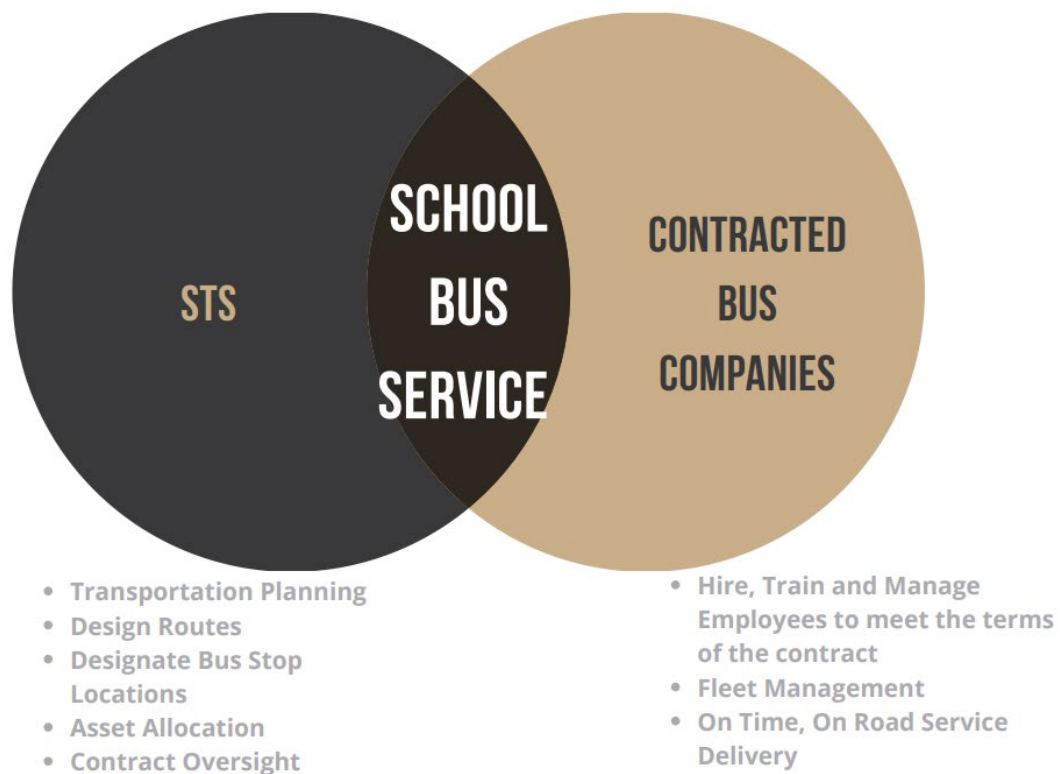
## **Choice of School**

Students who choose to attend a school other than their board-designated may apply for choice of school transportation. This type of transportation is approved on an exception basis and is not guaranteed; it requires an annual application and there must be an available seat on an existing bus run. Additionally, the student must attend the closest existing bus stop, irrespective of distance from the residence. The service can be revoked from the choice of school student if a student eligible under policy requires the seat. These seats are approved only after all other eligible students have been assigned.

# Service Delivery Roles

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The on-road service delivered to students is planned by STS and delivered daily by contracted school bus companies.



## Student Transportation Services

Student Transportation Services manages the contracts with the bus companies who are responsible for delivering the daily service which encompasses all operational matters including employee and fleet management.

## **Contracted Bus Companies**

For the 2022-2023 school year, a total of six (6) bus companies provided service under the home to school contracts with STS.

- First Student Canada
- Langs Bus Lines
- Murphy Bus Lines
- Sharp Bus Lines
- STC o/a Elgie Bus Lines
- Transdev o/a Voyago

# School Bus Routes

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In 2022-2023, a total of 1,106 school bus routes operated throughout the service area.

|                         | Regular Bus Routes | Specialized Bus Routes | TOTAL |
|-------------------------|--------------------|------------------------|-------|
| <b>2021-2022</b>        | 778                | 347                    | 1125  |
| <b>2022-2023</b>        | 767                | 339                    | 1106  |
| <b>Elgin County</b>     | 174                | 58                     | 232   |
| <b>Middlesex County</b> | 194                | 46                     | 240   |
| <b>Oxford County</b>    | 153                | 69                     | 222   |
| <b>City of London</b>   | 246                | 166                    | 412   |

For greater clarity, a school bus run is the loop picking up students for a school (noting more than one school may be served on the same run). A school bus route is the total number of school bus runs serviced by a vehicle. Typically, the first bus run serves a secondary school and the second bus run serves the elementary school. These two runs combined (both morning and afternoon) equal the total route serviced by one vehicle. STS uses single, double and triple runs where practical to do so.





# Kilometers Travelled

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A key component of transportation planning is the distance that each bus travels as kilometers are a significant part of route planning and budget forecasting. Bus contracts are paid based on a formula which includes a per kilometer component.

Transportation has two key types of kilometers: planned and actual. Actual kilometers can vary widely from planned kilometers due to service cancellations such as inclement weather events or school closures.

# School Purpose Vehicles

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## Types of Vehicles Used

STS uses a variety of vehicle types to provide effective and efficient student transport while recognizing unique transportation solutions for students with special needs. Vehicle mix can vary from one year to the next based on geographic distribution of students and student needs. Changes in the vehicle mix throughout the school year are also necessary to meet student needs.

| <b>Vehicle Type</b>                         | <b>2021-2022<br/>September</b> | <b>2021-2022<br/>June</b> | <b>2022-2023<br/>September</b> | <b>2022-2023<br/>June</b> |
|---|--------------------------------|---------------------------|--------------------------------|---------------------------|
| <b>Full Size Passenger Bus</b>              | 657                            | 659                       | 642                            | 644                       |
| <b>Mid Size Passenger Bus</b>               | 29                             | 27                        | 30                             | 31                        |
| <b>Mini Size Passenger Bus</b>              | 108                            | 104                       | 105                            | 105                       |
| <b>Mini Size Passenger Bus - Accessible</b> | 98                             | 98                        | 102                            | 103                       |
| <b>Minivan</b>                              | 205                            | 199                       | 193                            | 192                       |

## Public Transit

The use of public transit tickets is largely restricted to limited special programs.

## Transported Students

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Students who are eligible for transportation under policy are assigned to a seat on a vehicle in the morning and/or afternoon based on the student's registration request. The majority of students are eligible to their board-designated schools based on distance. Under limited circumstances, bus service may be provided based on Distance Based Exemptions. STS periodically reviews legacy hazard designations in the service area, many of which have existed for many years.

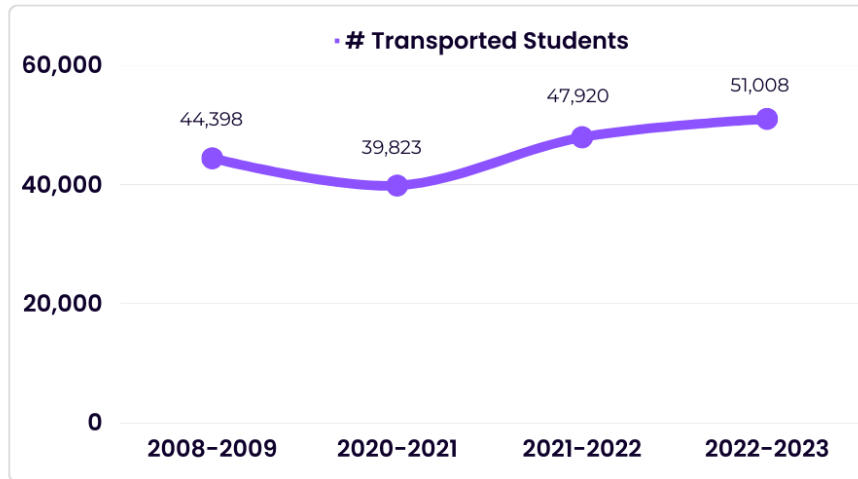
| Transportation Eligibility Type            | 2020-2021 | 2021-2022 | 2022-2023 |
|--|-----------|-----------|-----------|
| <b>Eligible (Distance)</b>                 |           |           |           |
| • <b>Regular Track</b>                     | 30,433    | 38,347    | 41,187    |
| • <b>French Immersion</b>                  | 5,195     | 5,104     | 5,631     |
| • <b>Specialized Education</b>             | 1,378     | 1,950     | 2,095     |
| <b>Eligible (Distance Based Exemption)</b> |           |           |           |
| • <b>Elementary Panel</b>                  | 1,835     | 2,131     | 2,659     |
| • <b>Secondary Panel</b>                   | 324       | 388       | 421       |

## Ridership

The introduction of a mandatory school bus registration system by STS and remote learning by the School Boards during the 2020-21 school year had a significant impact on ridership. As a result, overall ridership dropped by 22% during the 2020-21 school year compared to the 2019-2020 school year.

Ridership numbers have increased over the past two school years and more closely resemble pre pandemic ridership numbers. The continued use of the mandatory school bus registration system provides more accurate information about ridership needs across the district. By planning routes and service levels for those who have registered, STS has been able to ensure service levels match demand and Operators are able to plan driver recruitment to reflect specific needs of the families who use transportation.

## Ridership by Entity (all categories)



Some transported students require additional service to/from additional addresses or access to a vacant seat for childcare purposes. The figures below represent transported students who benefit from the additional services offered by STS.

| <b>Additional Services</b>                                  | <b>2020-2021</b> | <b>2021-2022</b> | <b>2022-2023</b> |
|---|------------------|------------------|------------------|
| <b>Alternate Address</b>                                    | 1,027            | 962              | 1,056            |
| <b>Joint Custody - Elementary</b>                           | 232              | 212              | 266              |
| <b>Joint Custody - Secondary</b>                            | 326              | 353              | 351              |
| <b>Vacant Seat</b>  | 194              | 238              | 289              |
| <b>Choice of School</b>                                     | 479              | 446              | 429              |
| <b>Out of District</b>                                      | 46               | 51               | 35               |
| <b>Total Transported Students Using Additional Services</b> | <b>2,304</b>     | <b>2,262</b>     | <b>2,426</b>     |

# Travelling to the Bus Stop

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Parents/caregivers are responsible for their student's safety to, from and at the school bus stop location. This practice is consistent with parent/caregiver responsibility for student safety to and from school sites for those who do not qualify for transportation.

Students are required to meet transportation at community-based bus stop locations. The travel distances are up to 800 meters (0.8 kilometers) for elementary students and up to 1600 meters (1.6 kilometers) for secondary students. The travel distances represent half of the distance travelled by students who do not qualify for transportation.

Community bus stop locations are designed to be accessible for multiple students. Typically located at community mailboxes, greenspaces and corners, these stops often remain in the same location year after year. However, bus stops are reviewed annually and may be relocated based on routing changes and student locations.

While the permissible policy distance provides for much greater travel to stop distances, the figures below illustrate the average distance students travel to meet transportation.

|                         | <b>Elementary Panel</b> |                  |                  |
|-------------------------|-------------------------|------------------|------------------|
| <b>Geographic Area</b>  | <b>2020-2021</b>        | <b>2021-2022</b> | <b>2022-2023</b> |
| <b>Elgin County</b>     | 130 m                   | 140 m            | 130 m            |
| <b>Middlesex County</b> | 110 m                   | 110 m            | 110 m            |
| <b>Oxford County</b>    | 130 m                   | 150 m            | 160 m            |
| <b>City of London</b>   | 190 m                   | 200 m            | 200 m            |

|                         | <b>Secondary Panel</b> |                  |                  |
|-------------------------|------------------------|------------------|------------------|
| <b>Geographic Area</b>  | <b>2020-2021</b>       | <b>2021-2022</b> | <b>2022-2023</b> |
| <b>Elgin County</b>     | 230 m                  | 270 m            | 240 m            |
| <b>Middlesex County</b> | 290 m                  | 280 m            | 280 m            |
| <b>Oxford County</b>    | 340 m                  | 330 m            | 350 m            |
| <b>City of London</b>   | 430 m                  | 440 m            | 420 m            |

## **Kindergarten Students and School Bus Stops**

JK/SK students must be accompanied to and met at a bus stop location by a responsible person. JK/SK students not met at the bus stop in the afternoons will be returned to the school by the bus driver at the end of the route.

## **Active Travel and School Bus Stops**

Students who ride the bus lose the opportunity for crucial daily physical exercise compared to their peers who actively travel (walk, bike, scooter) to and from school. School bus service is a fixed-route, shared ride mode of transport and is not designed as a door-to-door service model. By using community stops centrally located for multiple students and by placing stops on collector and secondary roads and off local streets, we encourage daily physical activity for bus riders as they travel to and from their bus stop locations consistent with STS Service Design Standards.

Walking to a bus stop is an important way to promote active travel for students who receive bus transportation to complete their journey to school. In addition to the many known health benefits of physical activity before heading into the classroom, walking to a community bus stop decreases the length of ride time on the bus for the student.



# Ride Time on the Vehicle

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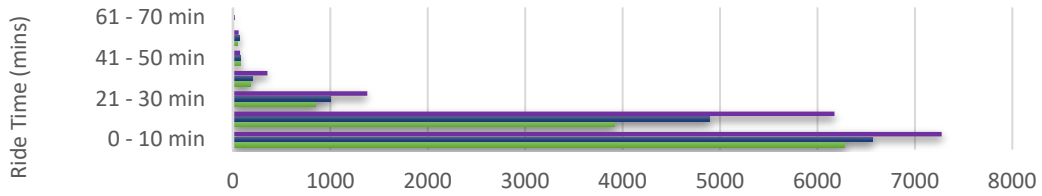
Students may spend a maximum of 70 minutes one way on the bus. Under certain limited circumstances, based on geography or program choice, this travel time may be exceeded.

Factors that influence ride time include:

- Geographical location of school
- School boundary
- Student-selected specialty program offerings
- Student location related to geographic location of school
- Number of students assigned to the bus run
- Number of bus stops assigned to the bus run
- Traffic conditions, congestion, and construction
- Distance between the house and bus stop location the student is assigned to.

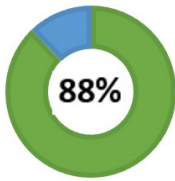
Ride times are reviewed annually as part of the planning cycle and periodically throughout the year. Ride times are also addressed, where possible, in response to inquiries.

### City of London - Elementary Students



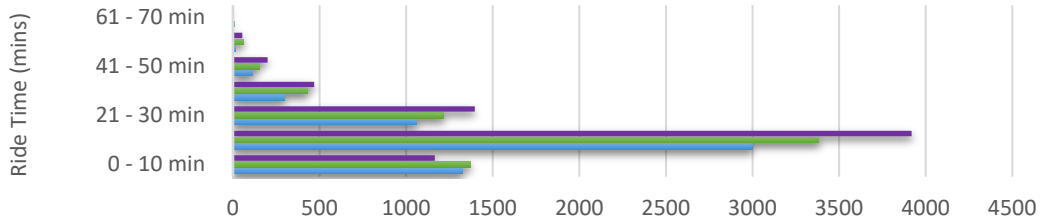
|                     | 0 - 10 min | 11 - 20 min | 21 - 30 min | 31 - 40 min | 41 - 50 min | 51 - 60 min | 61 - 70 min |
|---------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 2022-23 School Year | 7275       | 6175        | 1379        | 354         | 73          | 59          | 10          |
| 2021-22 School Year | 6561       | 4894        | 1004        | 204         | 73          | 62          | 11          |
| 2020-21 School Year | 6282       | 3920        | 852         | 178         | 78          | 49          | 3           |

2022-23 School Year    2021-22 School Year    2020-21 School Year



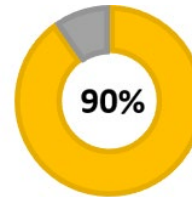
**88%** < 20 mins

### City of London - Secondary Students



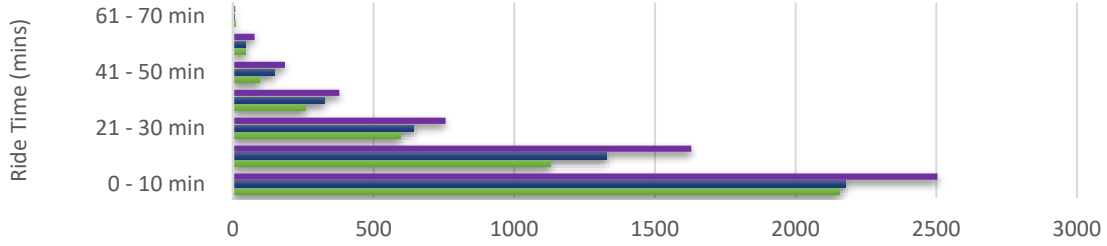
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|---------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 2022-23 School Year | 1165       | 3918        | 1396        | 469         | 200         | 54          | 4           |
| 2021-22 School Year | 1370       | 3383        | 1214        | 432         | 152         | 58          | 4           |
| 2020-21 School Year | 1325       | 2997        | 1061        | 299         | 113         | 13          | 7           |

2022-23 School Year    2021-22 School Year    2020-21 School Year



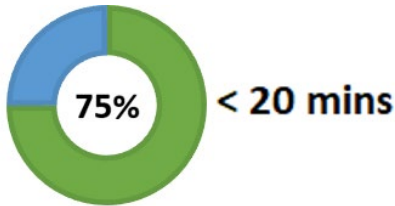
**90%** < 30 mins

## Elgin County - Elementary Students

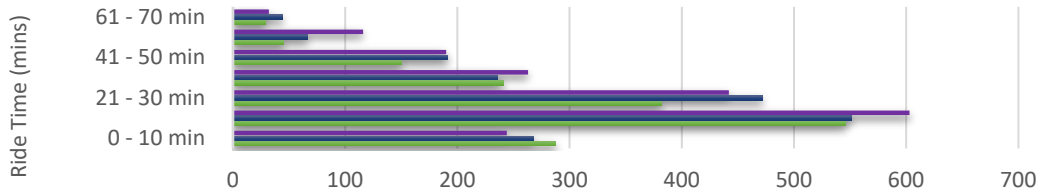


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|---------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 2022-23 School Year | 2504       | 1629        | 756         | 378         | 185         | 77          | 8           |
| 2021-22 School Year | 2178       | 1327        | 643         | 324         | 147         | 45          | 7           |
| 2020-21 School Year | 2155       | 1127        | 596         | 258         | 93          | 44          | 9           |

2022-23 School Year 2021-22 School Year 2020-21 School Year

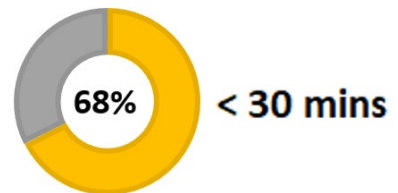


## Elgin County - Secondary Students

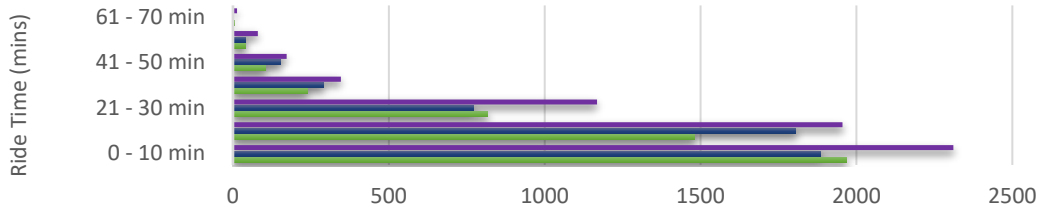


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|---------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 2022-23 School Year | 244        | 603         | 442         | 263         | 190         | 116         | 32          |
| 2021-22 School Year | 268        | 551         | 472         | 236         | 191         | 66          | 44          |
| 2020-21 School Year | 287        | 546         | 382         | 241         | 150         | 45          | 29          |

2022-23 School Year 2021-22 School Year 2020-21 School Year

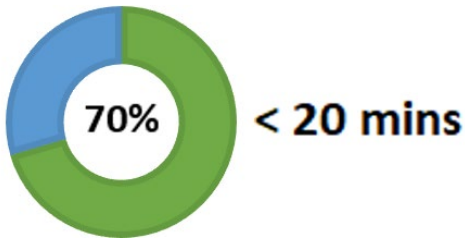


## Oxford County - Elementary Students

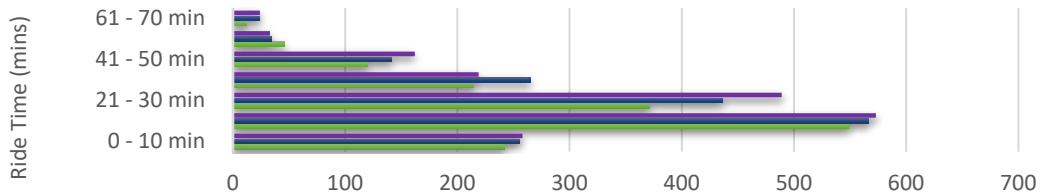


|                     | 0 - 10 min | 11 - 20 min | 21 - 30 min | 31 - 40 min | 41 - 50 min | 51 - 60 min | 61 - 70 min |
|---------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 2022-23 School Year | 2311       | 1955        | 1168        | 346         | 172         | 80          | 13          |
| 2021-22 School Year | 1884       | 1806        | 771         | 289         | 153         | 41          | 1           |
| 2020-21 School Year | 1968       | 1479        | 815         | 238         | 105         | 41          | 6           |

■ 2022-23 School Year 
 ■ 2021-22 School Year 
 ■ 2020-21 School Year

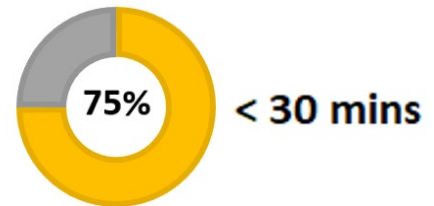


## Oxford County - Secondary Students

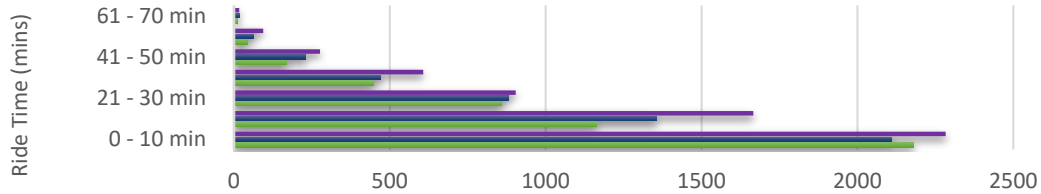


|                     | 0 - 10 min | 11 - 20 min | 21 - 30 min | 31 - 40 min | 41 - 50 min | 51 - 60 min | 61 - 70 min |
|---------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 2022-23 School Year | 258        | 573         | 489         | 219         | 162         | 33          | 24          |
| 2021-22 School Year | 255        | 566         | 436         | 265         | 141         | 34          | 24          |
| 2020-21 School Year | 242        | 549         | 371         | 214         | 120         | 46          | 12          |

■ 2022-23 School Year 
 ■ 2021-22 School Year 
 ■ 2020-21 School Year

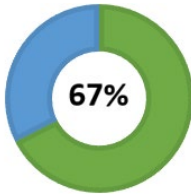


## Middlesex County - Elementary Students



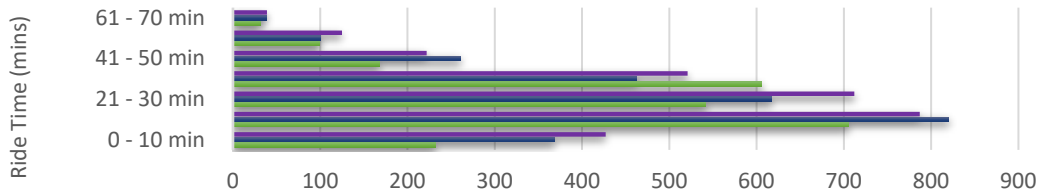
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|---------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 2022-23 School Year | 2283       | 1666        | 904         | 607         | 276         | 94          | 17          |
| 2021-22 School Year | 2110       | 1356        | 881         | 471         | 230         | 64          | 18          |
| 2020-21 School Year | 2180       | 1162        | 858         | 448         | 168         | 44          | 11          |

2022-23 School Year    2021-22 School Year    2020-21 School Year



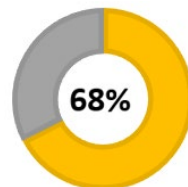
**< 20 mins**

## Middlesex County - Secondary Students



|                     | 0 - 10 min | 11 - 20 min | 21 - 30 min | 31 - 40 min | 41 - 50 min | 51 - 60 min | 61 - 70 min |
|---------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 2022-23 School Year | 427        | 787         | 712         | 521         | 222         | 125         | 39          |
| 2021-22 School Year | 368        | 820         | 617         | 462         | 261         | 100         | 38          |
| 2020-21 School Year | 232        | 705         | 542         | 606         | 168         | 99          | 31          |

2022-23 School Year    2021-22 School Year    2020-21 School Year

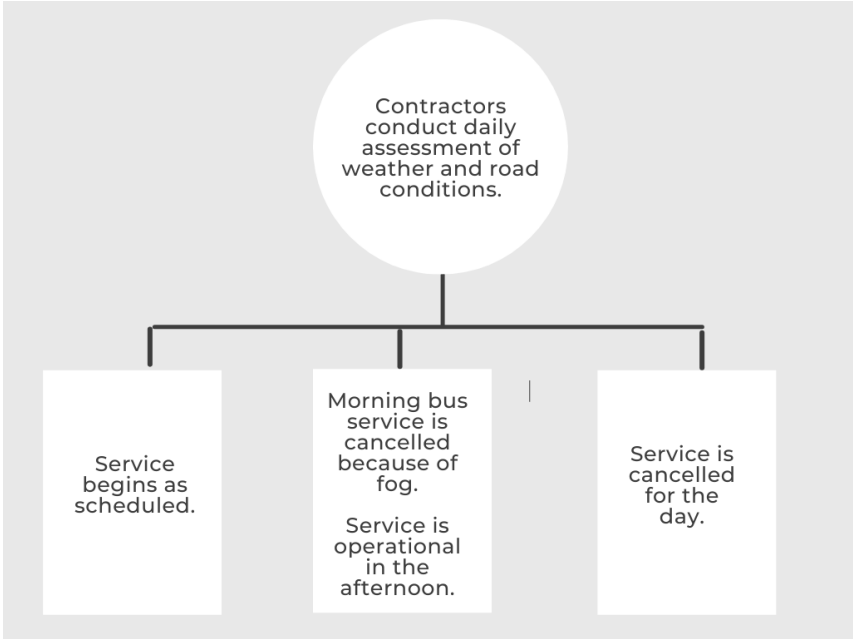


**< 30 mins**

# Inclement Weather

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During inclement weather, the bus companies determine whether school purpose vehicles operate. When area-wide inclement weather events occur, the following processes occur:



Inclement weather is a disruptive part of the business and has significant impact on family routines. School bus routes are planned to avoid unnecessary disruptions whenever possible. Given the size of the service area and the distance some routes travel for program locations some may be impacted by cancellations. While the bus companies are responsible for determining if the service operates, during times of inclement weather, parents/caregivers are ultimately responsible for deciding if their student will use the service.



The following chart illustrates the inclement weather cancellation events during 2022-2023:

| Date      | Affected Areas                     | Reason                 | CANCEL (AM Only) | CANCEL (All Day) |
|-----------|------------------------------------|------------------------|------------------|------------------|
| 2-Nov-22  | West Elgin                         | Fog                    | CANCEL (AM Only) |                  |
| 3-Nov-22  | Elgin, Oxford, Middlesex, Red Zone | Fog                    | CANCEL (AM Only) |                  |
| 24-Nov-22 | Oxford                             | Fog                    | CANCEL (AM Only) |                  |
| 15-Dec-22 | All                                | Freezing Rain          |                  | CANCEL (All Day) |
| 22-Dec-22 | All                                | Blowing, drifting snow |                  | CANCEL (All Day) |
| 12-Jan-23 | West Elgin                         | Fog                    | CANCEL (AM Only) |                  |
| 17-Jan-23 | Oxford                             | Freezing Rain          |                  | CANCEL (All Day) |
| 19-Jan-23 | Middlesex, Oxford                  | Freezing Rain          |                  | CANCEL (All Day) |
| 25-Jan-23 | Oxford, Elgin, Middlesex, Red Zone | Blowing, drifting snow |                  | CANCEL (All Day) |
| 3-Feb-23  | Medway Valley Zone                 | Blowing, drifting snow |                  | CANCEL (All Day) |
| 17-Feb-23 | Middlesex, Oxford                  | Freezing Rain          |                  | CANCEL (All Day) |
| 22-Feb-23 | Middlesex, Elgin, Red Zone         | Freezing Rain          |                  | CANCEL (All Day) |
| 23-Feb-23 | ALL                                | Freezing Rain          |                  | CANCEL (All Day) |
| 28-Feb-23 | Oxford, Elgin, Middlesex, Red Zone | Freezing Rain          |                  | CANCEL (All Day) |
| 3-Mar-23  | Oxford, Elgin, Middlesex, Red Zone | Blowing, drifting snow |                  | CANCEL (All Day) |

The 2022-2023 school year had three system-wide cancellation days, compared to one in 2021-22 and one in 2020-21. There was a total of 12 partial cancellation events in 2022-23, compared to 7 partial cancellation events in 2021-22 and 3 in 2020-21.



Inclement weather cancellations are posted publicly on the website by 6:30 AM on the morning of the weather event. There are multiple channels used to notify stakeholders of cancellations resulting from inclement weather:

- STS's website, [mybigyellowbus.ca](http://mybigyellowbus.ca) is updated by 6:30 AM at the latest;
- Notification posted to Twitter account;
- Notification posted to Facebook page;
- Notifications issued via email to subscribers;
- Notifications pushed to BusPlanner Delays app for subscribers.

The BusPlanner Delays app was introduced in 2017 and is free to use. More information can be found on the website in the policy document entitled [Public Notice of School Bus Delays and Cancellations](#)

Inclement weather cancellations can create significant challenges for families. Parents/caregivers are encouraged to have plans in place in the event of service cancellations caused by inclement weather.

STS created a video to explain the behind-the-scenes look at the decision-making process to help guide stakeholders understand the complexity of the task. The video remains featured on the website and is the core tool for informing and educating the public on the process. The video can be viewed using the following link: [STS Bus Delays & Cancellations](#)

# Safety Programs

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STS is pleased to offer a variety of safety programs to students, their families and schools.

## First Rider Day (August)

STS typically hosts a First Rider Day at five locations each year in August, with two London locations and a location in each of the three counties. Approximately 1,000 students and their families attend this event each year at no cost to attendees. Both full sized yellow and wheelchair accessible vehicles are on site to ensure inclusivity and promote integrated accessibility.

Students and their parents/caregivers receive a safety lesson, learn how to properly board and de-board and evacuate the bus and be a safe school bus rider. The program session lasts approximately 30 minutes.

Due to the ongoing COVID-19 pandemic this program was revamped and completely moved to an online format. It remained in this format for the 2022-2023 school year. Parents/caregivers can watch our “Buzzy the Bee” safety video with their children, there is an Activity Booklet, and Safety Certificate that parents/caregivers can download and review and share with their children.



## Kindergarten Bus Tag Program

STS continues to use a bus tag program to assist school staff and bus drivers with the management of kindergarten students. The bus tag is a visual cue for school staff who load the buses at dismissal time and for the bus driver to be on the lookout for a responsible person to meet the student at the bus stop.

The tags are brightly colored for visibility and match the bus number sign in the side of the vehicle. The tags are distributed to the schools by STS who then provide them to the registered kindergarten students.



## Online Safety Programs

During the 2022-23 school year, 447 online school bus rider safety training sessions were offered at all of our member School Board's elementary schools. These 30 minute programs are funded by the Ministry of Education and are designed to provide Primary (JK-Grade 3) and Junior/Intermediate (Grade 4-Grade 8) students with training on how to be safe in and around the school bus. This training is designed to actively promote and support appropriate behaviour on the bus which also contributes to a positive school climate.

## **School Bus Safety Week**

School Bus Safety Week is held annually during the third week of October. Supported by news releases and social media campaigns, Wednesday of School Bus Safety Week is School Bus Driver Appreciation Day. Parents/caregivers and schools alike are encouraged to recognize the valuable contributions of school bus drivers and bus monitors on this day.

Transportation consortia across the province use a series of coordinated messages and social media graphics to promote School Bus Safety Week. STS was the lead participant on the Ontario Association of School Business Officials task force that created harmonized materials for province-wide use.

## **School Bus Registration Form**

STS continued the use of the online school bus registration form for the 2022-2023 school year. All eligible students wishing to ride the bus must complete a registration form indicating service requirements. Students may register for morning and/or afternoon transportation as well as specify which days of the week transportation is required.

The information collected on the registration form is recorded on the manifest for the bus driver and the school. This creates accurate bus lists for school loading procedures, seating plan development, and helps the driver know when to expect each student on board.

## Communication Tools

To promote safety messaging and on-going information for stakeholders, STS has an active presence on social media channels, including Facebook, X (formally known as Twitter) and Instagram. Additionally, STS News Updates are published on the website on an as-needed basis.



**STS NEWS UPDATE**

# Community Services Division

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## Charter Services

After two school years of providing Charters in a limited capacity due to the global pandemic, the 2022-2023 school year brought a return to a more traditional service in Charter Services. Overall there were 8,240 Charter trips performed in 2022-2023 compared to 3,899 in 2021-2022 and 0 in 2020-2021.

STS Charter staff have developed a close working relationship with School Board staff from each board to ensure system wide events are not conflicting. This has enabled Boards to enjoy successful events during this time of bus driver shortages.

## Active Travel

STS is a member of the Elgin, London, Middlesex and Oxford Active and Safe Routes to Schools (ELMO ASRTS) Steering Committee. ASRTS is an established partnership model with local school boards, police, health units, municipalities, and research agencies who encourage parents/caregivers and children to choose active travel as a preferred mode choice to and from school.

## Walk Zone Maps

To encourage active travel and help families find alternative drop off locations, STS continues to promote the use of Walk Zone Maps for all residentially located elementary and secondary schools. Depending upon the school's surrounding infrastructure, one of the following map types was developed by STS staff; Drive-to-Five and Walk-a-Block.

Drive-to-Five maps identify designated spaces on public, or private where approved, property located within a five minute 200-to-300-meter walk distance from the school. Locations were selected based on availability of parking spaces while also considering surrounding residential properties and owners. For schools where a parking lot site was not available or within a five-minute walking distance to the school, a Walk-a-Block map was created. These maps use rings to identify streets around the school at 300- and 500-meters distance, approximately five to seven minutes walk. For rural schools with no surrounding street network, STS was unable to produce a map resource. STS has



provided dedicated website space to house all Walk Zone Maps, allowing both families and schools public access.

Most school sites were not designed and built to handle the amount of vehicular traffic they experience daily. The Walk Zone Maps were a successful initiative providing families with alternative pickup and drop off locations aimed at reducing school site traffic congestion.

## Wayfinding Signs

Wayfinding signs give information to students and parents/caregivers about how far they are from a school. They assist in building independence and confidence, building community awareness, helping students plan their route to school, making active travel seem easy while encouraging physical activity.

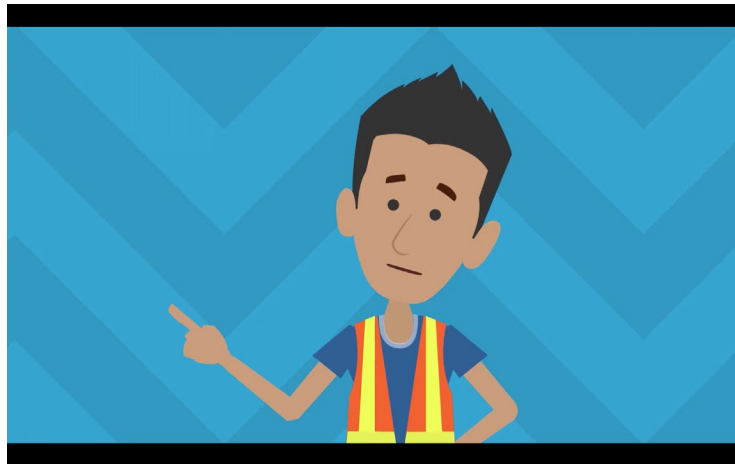
As active partners of the regional Active and Safe Routes to School Steering Committee (ASRTS), STS is leading the organization and implementation of the Wayfinding signs. In 2021-22 a total of 12 school sites throughout Elgin, Middlesex, and Oxford Counties and the City of London had the program implemented.





## School Bus Safety Videos

A series of school bus safety videos were developed by STS and released during the 2022-2023 school year. Topics cover related to school bus safety and active travel. All videos are available on the STS website and are periodically posted on social media.



### School Bus Safety Videos

<https://www.mybigyellowbus.ca/bus-safety-videos/>

|  |  |
|--|--|
| <b>Your School Bus Stop</b>                  | <b>Information on how to arrive at your school bus stop, the importance of being on time, waiting at the bus stop safely and etiquette tips.</b>                                   |
| <b>School Bus Danger Zone</b>                | <b>The Danger Zone is the area on all sides of the bus where children are in the most danger of not being seen by the driver.</b>  |
| <b>Boarding the School Bus</b>               | <b>Information on how to properly board the school bus and find your seat.</b>   |
| <b>Kindergarten Students at the Bus Stop</b> | <b>For JK and SK students using school bus transportation and their families, an explanation on how to read the school bus sign, the bus tag program and accompaniment policy.</b> |
| <b>Onboard Bus Behaviour</b>                 | <b>Follow the rules of ride and all onboard school bus rules as outlined in this video.</b>  |

## **Active Travel Videos**

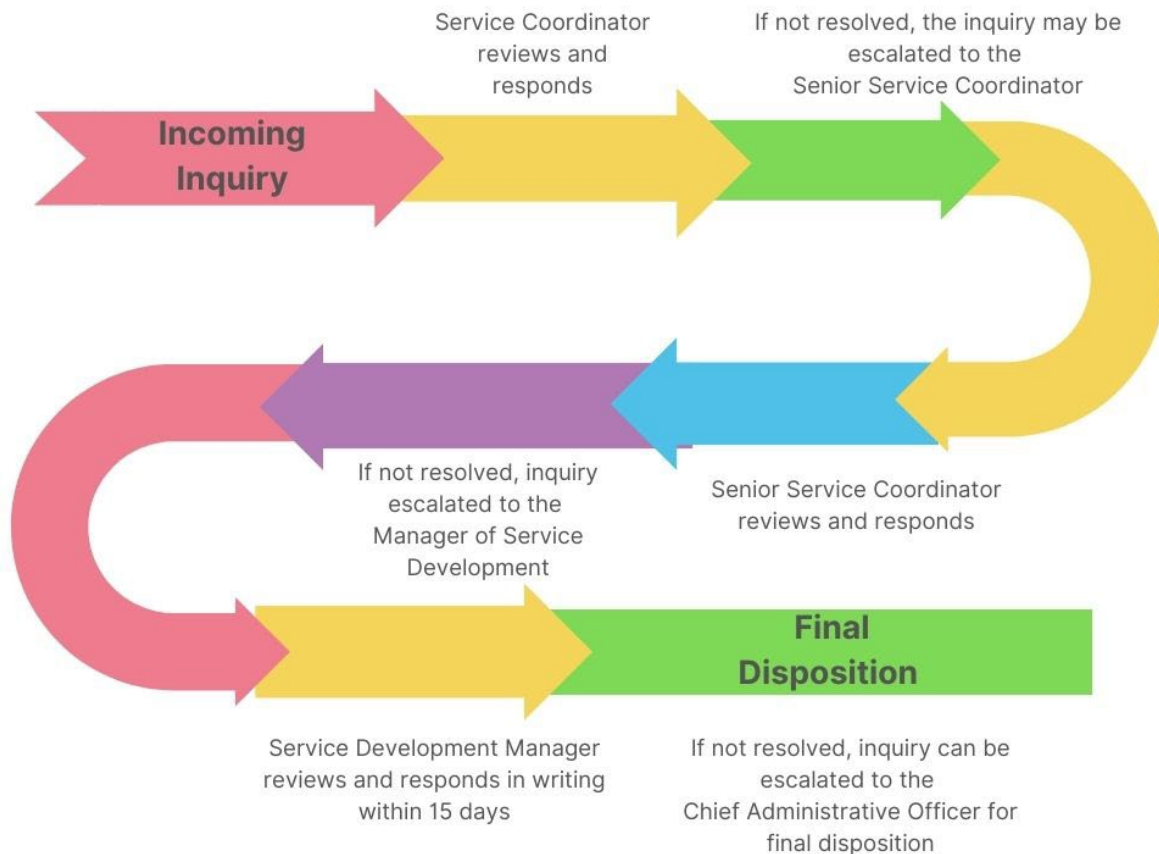
<https://www.mybigyellowbus.ca/safety-video/>

|   |   |
|---|---|
| <b>Pedestrian Crossovers (PXOs)</b>     | <b>How to identify and navigate Pedestrian Crossovers (PXOs) as both a pedestrian and vehicle driver.</b>   |
| <b>Navigating Lighted Intersections</b> | <b>Information on how to use a lighted intersection as a pedestrian to safely cross the street.</b>   |
| <b>Roundabouts</b>                      | <b>How both pedestrians and vehicle drivers are to correctly use roundabouts, most importantly direction of travel.</b>   |
| <b>Crossing Guards</b>                  | <b>Information on how Crossing Guards assist students to cross a street with busy traffic.</b>  |
| <b>Sidewalks and Stop Signs</b>         | <b>Tips on how pedestrians can be aware of their surroundings when using sidewalks and how to walk on streets when no sidewalk is present.</b>                                    |
| <b>School Zone Safety</b>               | <b>Look. Listen. Be Seen. Tips for students traveling on foot through school zones.</b>   |
| <b>School Drop Off</b>                  | <b>Information for parents driving students to schools. Be prepared, drive slowly and cautiously, and always obey all the rules of the road.</b>                                  |
| <b>School Zone Traffic Signs</b>        | <b>The Dos and Don'ts of driving by the most common school zone traffic signs; School Zone, Speed Limit, School Bus Loading Zone, Bicycle Lane, No Stopping &amp; No Parking.</b> |
| <b>Drive to Five</b>                    | <b>Information on what a drive to five location is, how to identify one and how to travel from that location to school.</b>   |
| <b>Distracted Walking</b>               | <b>Advice on how to reduce distracted walking practices to avoid potential pedestrian dangers.</b>  |
| <b>Before the Ride - Helmets</b>        | <b>Information on the 2 V 1 rule and how to properly fit a helmet to your head before riding a bicycle.</b>   |
| <b>Before the Ride – Your Bicycle</b>   | <b>Working equipment is important. Information on how to set up your bicycle to be ready to ride.</b>   |
| <b>Biking in your Neighbourhood</b>     | <b>Tips on how to navigate your neighbourhood while riding a bicycle including stop signs, crossing the street, and paying attention to the road.</b>                             |

# Problem Resolution

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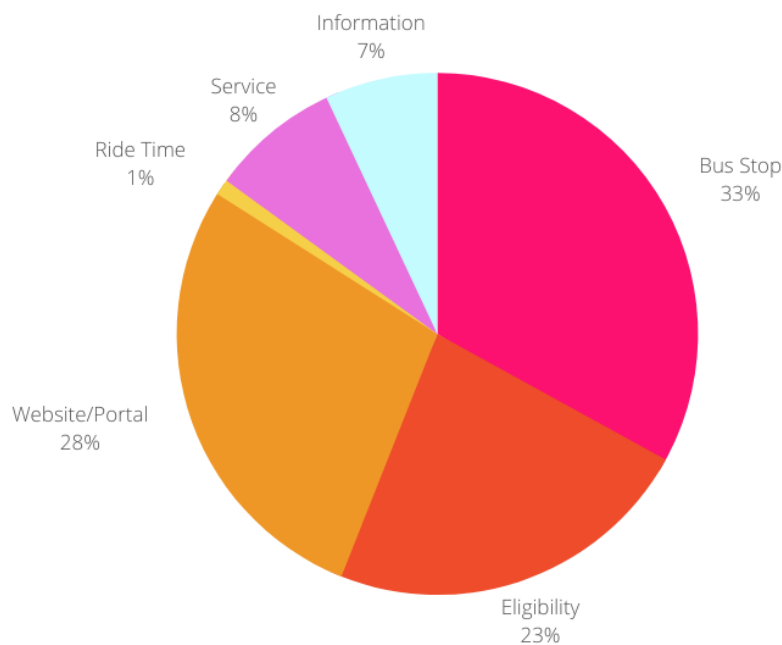
STS has a robust process for addressing inquiries. Parents/caregivers can contact STS by phone or can complete an online form on the website. STS response times are typically within 2 business days. During start-up (mid-August to the end of September) responses are provided within 5 business days due to the volume of inquiries.



STS uses a tracking system to log contacts received either by telephone or web submission. Generally, most inquiries fall into five broad categories. The most common inquiry received surrounds bus stop locations as most contacts would prefer a closer bus stop as a matter of preference. Other typical inquiries relate to eligibility, use of the online parent portal, address inquiries (alternate address, moving) and ride time.

Most contacts are informational in nature. To provide faster service, the website has been designed to provide answers to the most common inquiries. A tool is available on the website to determine if the address qualifies for bus service. A Frequently Asked Questions (FAQ) section addresses the other most common topics.

# Common Inquiries



**BUS STOP**  
Location, time, request a different stop, request a new stop, homeowner concern

**ELIGIBILITY**  
Bus service based on distance or program

**WEBSITE/PORTAL**  
Technical problems logging in, unknown student ID

**RIDE TIME**  
Bus ride time is longer than preferable

**SERVICE**  
Service disruptions related to driver shortages

**INFORMATION**  
Inclement weather inquiries, bus tag program, moving/change of address

# Financial Performance

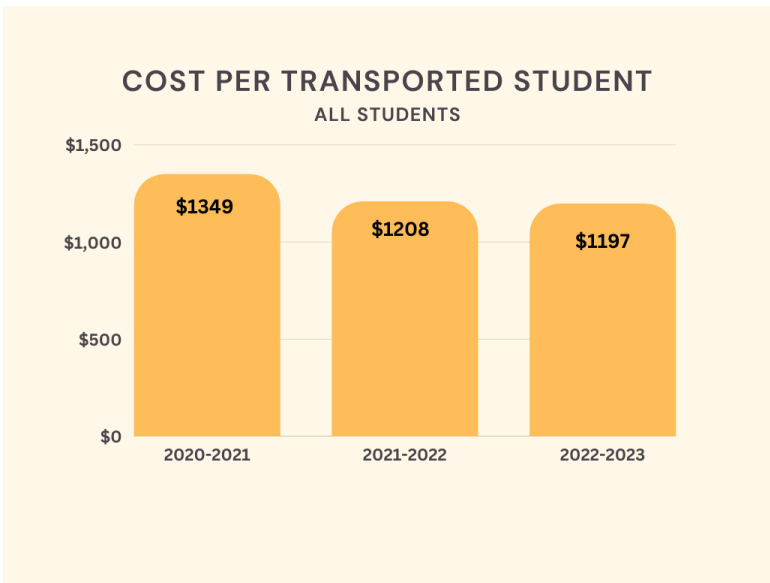
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## Cost Per Transported Student

The main measurement of financial performance for STS is cost per transported student. A rate increase was awarded to the contractors as a result of an arbitrated settlement in the 2018-2019 year which accounts for the increase over prior years.

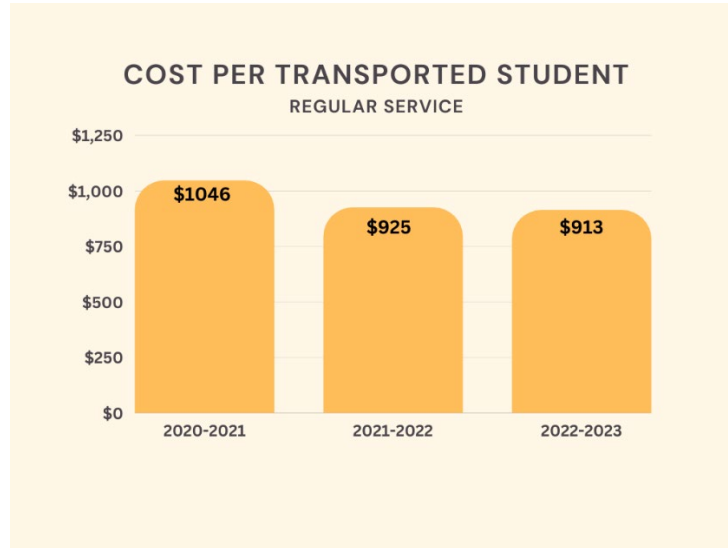
Between 2019-2020 and 2020-2021 there was a 19% increase in the cost per transported student. This increase can be directly attributed to the complexities surrounding providing school bus transportation during the COVID-19 pandemic combined with contract increases. The 2021-2022 school year saw an 11% decrease in the cost per transported student compared to 2020-2021 as certain restrictions that were in place during the pandemic have been relaxed. Although we saw an increase in the number of transported students in 2022-2023 the cost per student was slightly lower than that of the 2021-2022 school year as the number of vehicles required to transport these students was fewer than previous years.

Cost per transported student is calculated based on actual payments and reflects all transported students on any classification of vehicle.



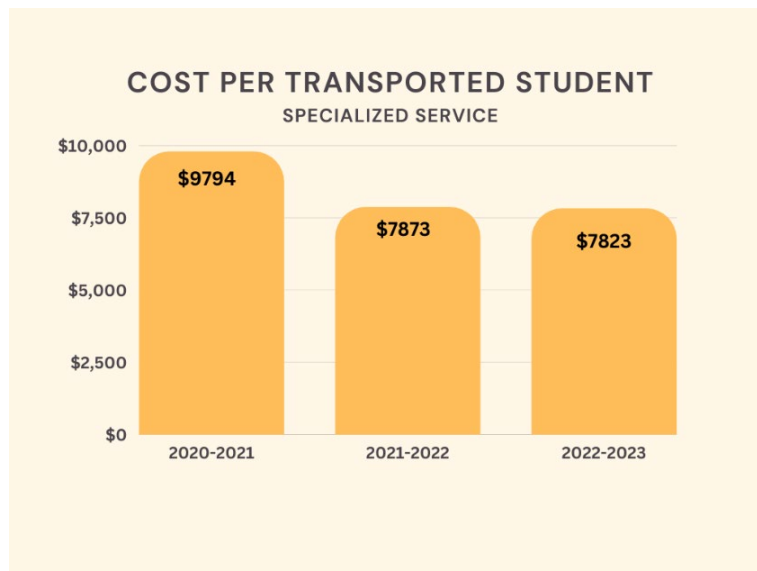
## Cost Per Transported Student – Regular Service

Regular service reflects students who are transported on chrome yellow bus service of any size.



## Cost Per Transported Student – Specialized Service

Specialized service reflects service provided to students on chrome yellow wheelchair equipped vehicles or white minivan service.



# Financial Statements

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Attached are the audited Financial Statements for the 2022-2023 school year as prepared by KPMG. These were approved by the Board of Directors of STS in November 2023 and presented to the Directors of Education as voting members of the corporation in February of 2024.

**Southwestern Ontario  
Student Transportation  
Services**

Financial Statements  
And Independent Auditor's Report thereon  
**August 31, 2023**





**KPMG LLP**

140 Fullarton Street, Suite 1400  
London, ON N6A 5P2  
Canada  
Telephone 519 672 4880  
Fax 519 672 5684

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of Southwestern Ontario Student Transportation Services

***Opinion***

We have audited the financial statements of Southwestern Ontario Student Transportation Services (the Entity), which comprise:

- the statement of financial position as at end of August 31, 2023
- the statement of operations for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at August 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

***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 “***Auditor’s Responsibilities for the Audit of the Financial Statements***” section of our auditor’s report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these ethical requirements.

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



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

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Entity'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 management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 the 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 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.



Page 3

- 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 the Entity'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 the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the 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.

*KPMG LLP*

Chartered Professional Accountants, Licensed Public Accountants

London, Canada

November 8, 2023

# Southwestern Ontario Student Transportation Services

## Statement of Financial Position

As at August 31, 2023, with comparative information for 2022

|   | 2023<br>\$     | 2022<br>\$     |
|---|----------------|----------------|
| <b>Assets</b>   |                |                |
| <b>Current assets</b>                                     |                |                |
| Petty cash  | 1,000          | 1,000          |
| Due from related parties (note 3)                         | 383,556        | 112,829        |
|   | <u>384,556</u> | <u>113,829</u> |
| <b>Non-financial assets</b>                               |                |                |
| Prepaid expenses  | 7,833          | 7,833          |
| Tangible capital assets (note 4)                          | 24,616         | 29,090         |
|   | <u>417,005</u> | <u>150,752</u> |
| <b>Liabilities</b>  |                |                |
| <b>Current liabilities</b>                                |                |                |
| Accounts payable (note 5)                                 | 392,389        | 121,662        |
| Deferred capital contributions (note 6)                   | 24,616         | 29,090         |
|   | <u>417,005</u> | <u>150,752</u> |
| <b>Contractual obligations and contingencies (note 7)</b> |                |                |
| <b>Contractual rights (note 8)</b>                        |                |                |

Approved by the Board of Directors



Director



Director

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

# Southwestern Ontario Student Transportation Services

## Statement of Operations

For the year ended August 31, 2023, with comparative information for 2022

|   | 2023              | 2022              |
|---|-------------------|-------------------|
|   | \$                | \$                |
| <b>Revenue</b>  |                   |                   |
| Thames Valley District School Board                     | 49,050,754        | 47,659,398        |
| London District Catholic School Board                   | 18,545,136        | 17,878,964        |
| Province of Ontario                                     | -                 | 30,000            |
| Amortization of deferred capital contributions (note 6) | 4,474             | 4,475             |
|   | <u>67,600,364</u> | <u>65,572,837</u> |
| <b>Expenses</b>   |                   |                   |
| Transportation services                                 | 65,236,455        | 61,706,132        |
| Administrative  |                   |                   |
| Salaries and benefits                                   | 1,784,091         | 1,580,478         |
| Contract services                                       | 190,547           | 165,349           |
| Software fees and licenses                              | 147,923           | 130,915           |
| Occupancy costs (note 7)                                | 84,403            | 82,758            |
| Office supplies and services                            | 56,758            | 19,829            |
| Safety program materials                                | 34,623            | 42,921            |
| Professional development                                | 18,484            | 13,535            |
| Professional fee  | 15,323            | 10,529            |
| Telephone   | 14,044            | 12,760            |
| Furniture and equipment                                 | 7,863             | 8,167             |
| Printing  | 4,680             | 3,253             |
| Amortization  | 4,474             | 4,475             |
| Travel and meetings                                     | 696               | 170               |
| COVID expenses  | -                 | 1,791,566         |
|   | <u>67,600,364</u> | <u>65,572,837</u> |
| <b>Annual surplus</b>                                   | <u>-</u>          | <u>-</u>          |

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



# Southwestern Ontario Student Transportation Services

## Statement of Cash Flows

For the year ended August 31, 2023, with comparative information for 2022

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|   | 2023<br>\$ | 2022<br>\$ |
|---|------------|------------|
| <b>Cash provided by (used in)</b>               |            |            |
| <b>Operating activities</b>                     |            |            |
| Annual surplus                                  | -          | -          |
| Non-cash items                                  |            |            |
| Amortization expense of tangible capital assets | 4,474      | 4,475      |
| Amortization of deferred capital contributions  | (4,474)    | (4,475)    |
| Changes in non-cash working capital components  |            |            |
| Increase in due from related parties            | (270,727)  | (26,493)   |
| Increase in accounts payable                    | 270,727    | 26,493     |
| <b>Net change in cash</b>                       | -          | -          |
| <b>Cash – Beginning of year</b>                 | 1,000      | 1,000      |
| <b>Cash – End of year</b>                       | 1,000      | 1,000      |

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

# Southwestern Ontario Student Transportation Services

## Notes to Financial Statements

For the year ended August 31, 2023

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### 1 Significant accounting policies

The financial statements have been prepared by management in accordance with Canadian public-sector accounting standards plus *PS 4200 Standards for Government Not-for-Profit Organizations*, and reflect the following policies:

#### Reporting entity

The Southwestern Ontario Student Transportation Services (the Consortium) is an incorporated Not-for-Profit organization established in 2008 by London and area school boards to provide transportation services.

The current member school boards are Thames Valley District School Board and London District Catholic School Board. Under the formal agreement, decisions related to the financial and operating activities are shared. No Board is in a position to exercise unilateral control.

#### Basis of accounting

Revenues and expenditures are reported on an accrual basis of accounting. The accrual basis of accounting recognizes revenues when transportation services have been provided in accordance with the cost sharing agreement and when collection is reasonably assured; expenditures are the cost of goods and services acquired in the period whether payment has been made or invoices received.

#### Use of estimates

The preparation of financial statements in conformity with Canadian public-sector accounting standards 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 financial statements, and the reported amounts of revenues and expenditures during the year. Actual results could differ from these estimates.

#### Tangible capital assets

Tangible capital assets are recorded at cost, less accumulated amortization. During the current and previous years, purchases of furniture and equipment are considered immaterial and have not been capitalized. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

|                        |          |
|------------------------|----------|
| Computer software      | 5 years  |
| Leasehold improvements | 10 years |

Amortization is charged at half the annual rate in the year of acquisition.

# Southwestern Ontario Student Transportation Services

## Notes to Financial Statements

For the year ended August 31, 2023

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### 1 Significant accounting policies (continued)

#### 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 contribution. These amounts are recognized as revenue at the same rate as the related tangible capital asset is amortized.

#### Deferred revenue

Certain revenue 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 that the related expenditures are incurred, or services performed.

#### Change in accounting policy:

The Entity adopted the following standards concurrently beginning September 1, 2022 prospectively: PS 3280 Asset Retirement Obligations (ARO).

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. No adjustment has made to the financial statement as a result.

The new standard requires the recognition of a liability for legal obligations that exist as a result of the acquisition, construction or development of a tangible capital asset, or that result from the normal use of the asset when the asset is recorded. Such obligation justifies recognition of a liability and can result from existing legislation, regulation, agreement, contract, or that is based on a promise and an expectation of performance. The estimate of the liability includes costs directly attributable to asset retirement activities. Costs include postretirement operation, maintenance, and monitoring that are an integral part of the retirement of the tangible capital asset (if applicable). When recording an asset retirement obligation, the estimated retirement costs are capitalized to the carrying value of the associated assets and amortized over the asset's estimated useful life. The amortization of the asset retirement costs follows the same method of amortization as the associated tangible capital asset.

The Entity reports liabilities related to the legal obligations where the Entity is obligated to incur costs to retire a tangible capital asset. No such liabilities exist, as such, no adjustment has been made to the Entity financial statements.



# Southwestern Ontario Student Transportation Services

## Notes to Financial Statements

For the year ended August 31, 2023

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### 1 Financial Instruments

Financial instruments are classified in one of the following categories: (i) fair value; (ii) cost or amortized cost. The Entity determines the classification of its financial instruments at initial recognition.

Petty cash, due from related parties, and accounts payable are initially recorded at their fair value and are subsequently measured at cost, net of any provisions for impairment.

The fair value of a financial instrument is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act. The fair value of a financial instrument on initial recognition is the transaction price at the trade date, which is the fair value of the consideration given or received. After initial recognition, the fair values of financial instruments that are quoted in active markets are based on bid prices for financial assets held and offer prices for financial liabilities. When independent prices are not available, fair values are determined by using valuation techniques that refer to observable market data. These include comparisons with similar instruments where market observable prices exist, discounted cash flow analysis, option pricing models and other valuation techniques commonly used by market participants.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations and any unrealized gain is adjusted through the statement of remeasurement gains and losses.

### 2 Economic dependence

The Consortium's operations consist exclusively of supplying services to school boards located in the same geographic area.

### 3 Due from related parties

The amounts are due from members of the Consortium. They are non-interest bearing and will be repaid within the year.

|                                       | 2023<br>\$       | 2022<br>\$       |
|---------------------------------------|------------------|------------------|
| <b>Due from related parties</b>       |                  |                  |
| Thames Valley District School Board   | 173,887          | 2,170,896        |
| <b>Due from related parties</b>       |                  |                  |
| London District Catholic School Board | 209,669          | (2,058,067)      |
|                                       | <u>\$383,556</u> | <u>\$112,829</u> |

# Southwestern Ontario Student Transportation Services

## Notes to Financial Statements

For the year ended August 31, 2023

### 4 Tangible capital assets

|                        | Balance at<br>August 31,<br>2022<br>\$ | Additions<br>\$ | Disposals<br>\$ | Transfers<br>\$ | Cost<br>Balance at<br>August 31,<br>2023<br>\$ |
|------------------------|--|-----------------|-----------------|-----------------|--|
| Computer software      | 319,880                                | -               | -               | -               | 319,880  |
| Leasehold improvements | 44,753                                 | -               | -               | -               | 44,753   |
|                        | 364,633                                | -               | -               | -               | 364,633  |

|                        | Balance at<br>August 31,<br>2022<br>\$ | Amortization<br>\$ | Disposals,<br>write offs and<br>adjustments<br>\$ | Accumulated amortization<br>Balance at<br>August 31,<br>2023<br>\$ |
|------------------------|--|--------------------|---|--|
| Computer software      | 319,880                                | -                  | -   | 319,880  |
| Leasehold improvements | 15,663                                 | 4,474              | -   | 20,137   |
|                        | 335,543                                | 4,474              | -   | 340,017  |

|                        | August 31,<br>2023<br>\$ | August 31,<br>2022<br>\$ |
|------------------------|--------------------------|--------------------------|
| Computer software      | -                        | -                        |
| Leasehold improvements | 24,616                   | 29,090                   |
|                        | 24,616                   | 29,090                   |

### 5 Government remittances payable

In respect of government remittances payable, \$40,043 (2022 – \$33,595) is included within accounts payable.

### 6 Deferred capital contributions

Deferred capital contributions represent the unamortized amount of contributions received for the purchase of tangible capital assets. The amortization of capital contributions is recorded as revenue in the statement of operations. The changes in the balance of deferred capital contribution are as follows:

|                                  | 2023<br>\$ | 2022<br>\$ |
|----------------------------------|------------|------------|
| Opening balance                  | 29,090     | 33,565     |
| Revenue recognized in the period | (4,474)    | (4,475)    |
| Closing balance                  | 24,616     | 29,090     |

# Southwestern Ontario Student Transportation Services

## Notes to Financial Statements

For the year ended August 31, 2023

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### 7 Contractual obligations and contingencies

The Consortium leases its head office under an operating lease which runs from March 1, 2019 to February 28, 2029.

The sum of \$389,380 is payable with respect to property lease during the next five years.

|            | \$     |
|------------|--------|
| 2023 – 24  | 77,876 |
| 2024 – 25  | 77,876 |
| 2025 – 26  | 77,876 |
| 2026 – 27  | 77,876 |
| 2027 – 28  | 77,876 |
| Thereafter | 38,938 |

### 8 Contractual rights

The Consortium current membership agreement is from September 2022 to August 2025. The agreement determines amounts receivable from each board based on a cost sharing formula. Transportation expenditures vary from year to year and therefore no estimated future receivables have been disclosed, as they are unknown at this time.