

# ***Lethbridge School Division***

## **First Quarter Report**

November 30th

# **2019**

This document is Management's Discussion and Analysis of the First Quarter for the period September 1, 2019 to November 30, 2019. *This financial information contained herein has not been audited.*

## **Report to the Board of Trustees**

January 28<sup>th</sup>, 2020



*Lethbridge School Division  
433 – 15<sup>th</sup> Street South  
Lethbridge, AB T1J 2Z4  
Phone: 403-380-5300  
[www.lethsd.ab.ca](http://www.lethsd.ab.ca)*



**Lethbridge School Division**  
*First Quarter Report*  
**September 1, 2019 to November 30<sup>th</sup>, 2019**

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## **Executive Summary**

**Lethbridge School Division** has a total budget of \$134.0 million (including use of reserves) and provides public education services to the citizens of the City of Lethbridge, Alberta, Canada.

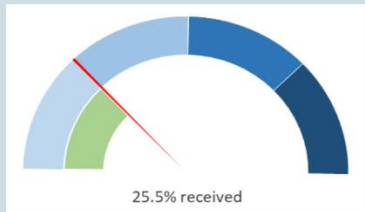
The School Division was established in 1886 and has proudly served our community for over 130 years. **Lethbridge School Division** serves over 11,750 students from early education (pre-school) to grade twelve. The Division provides high quality learning experiences for students through a broad range of educational programs in twenty-three (23) schools and four (4) institutional programs.

The Division has experienced overall enrolment growth in 2019-2020 of 251 students (2.18 %) over 2018-2019 enrollment.

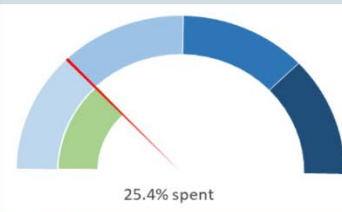
**Lethbridge School Division** believes in fiscal accountability and transparency through regular financial monitoring and reporting. Under *Policy 801.1 System Budgeting*, the Board directs that the expenditure of funds be within the guidelines established and be the responsibility of the designated Division or school-based administrator. The executive summary presents highlights of the school division's financial operations for the period September 1, 2019 until November 30th, 2019 to provide fiscal accountability within the established guidelines.



**Education Minister visits Coalbanks Elementary School**



**Total Revenues**



**Total Expenditures**

## Overview:

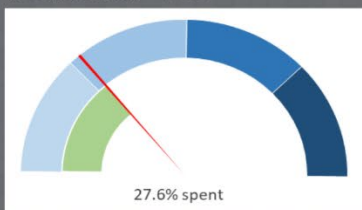
The following is an overview of the yearend reporting on the operations of Lethbridge School Division. This report is the 1st quarter of the year (up to November 30, 2019).

The graphs/charts compare the year-to-date amounts to the budget for the period. The budget included in this report is the Division's 2019/2020 operating budget (updated fall budget - may differ from legally adopted budget as included in the financial statements)

The blue half-circle represents the total budget for the year (divided into four quarters). The green section below represents the projected forecast of the budget. The red line indicates the total year-to-date amount recorded.

## DEPARTMENTS

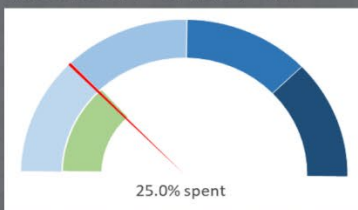
### Instruction - ECS



Budget: \$ 8,677,214  
Forecast: \$ 2,422,457 (27.9%)  
Year-to-date: \$ 2,392,688 (27.6%)



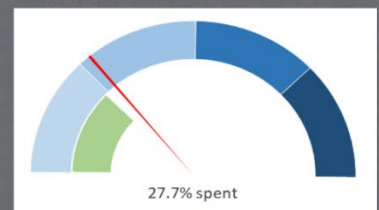
### Instruction - Grade 1 - 12



Budget: \$ 100,040,766  
Forecast: \$ 25,968,681 (26.0%)  
Year-to-date: \$ 24,961,001 (25.0%)



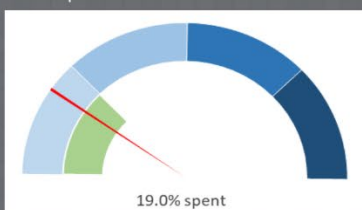
### Plant Operation & Maintenance



Budget: \$ 17,244,276  
Forecast: \$ 4,178,798 (24.2%)  
Year-to-date: \$ 4,783,815 (27.7%)



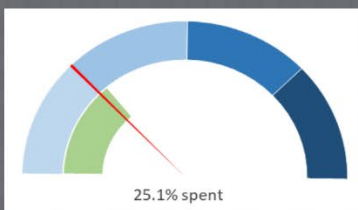
### Transportation



Budget: \$ 2,618,280  
Forecast: \$ 654,570 (25.0%)  
Year-to-date: \$ 497,893 (19.0%)



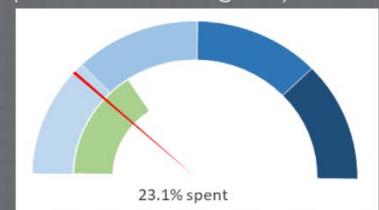
### Board & System Administration



Budget: \$ 4,342,262  
Forecast: \$ 1,193,261 (27.5%)  
Year-to-date: \$ 1,090,291 (25.1%)



### External Services (International Program)

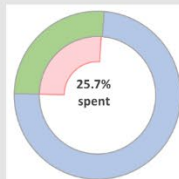


Budget: \$ 315,500  
Forecast: \$ 98,338 (31.2%)  
Year-to-date: \$ 72,837 (23.1%)



## Salaries, Benefits & Professional Development

For all the Departments

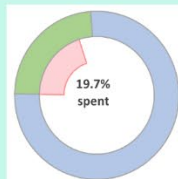


Budget: \$ 102,947,609  
Forecast: \$ 26,797,372 (26.0%)  
Year-to-date: \$ 26,490,562 (25.7%)



## Contracted Services

Audit/legal, Consulting, Utilities, Transportation, Maintenance, Safety/Wellness

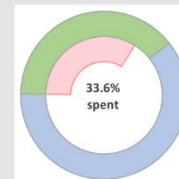


Budget: \$ 7,429,054  
Forecast: \$ 1,748,618 (23.5%)  
Year-to-date: \$ 1,466,390 (19.7%)



## Other Services

Insurance, International Programs, Memberships, Printing/Rentals, Advertising

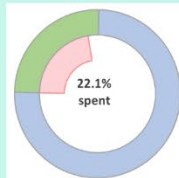


Budget: \$ 1,814,021  
Forecast: \$ 708,211 (39.0%)  
Year-to-date: \$ 608,916 (33.6%)



## Supplies

General supplies, Technology, Maintenance, Small Equipment

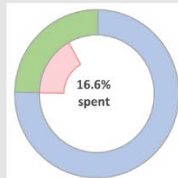


Budget: \$ 4,830,206  
Forecast: \$ 1,207,551 (25.0%)  
Year-to-date: \$ 1,068,064 (22.1%)



## Other Expenditures

Contingency, Travel, Car Allowances, Renovations

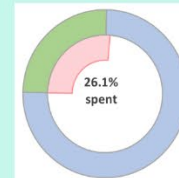


Budget: \$ 767,043  
Forecast: \$ 191,761 (25.0%)  
Year-to-date: \$ 127,279 (16.6%)



## Transfers, SGF, & Capital/IMR

Bank Charges, SGF Expenses, Amortization, IMR expenditures, Modular/Capital



Budget: \$ 15,450,365  
Forecast: \$ 3,862,591 (25.0%)  
Year-to-date: \$ 4,037,315 (26.1%)



## TYPES OF EXPENSES



### **Operations Overview**

As shown in the “Finance at a Glance” report, [Lethbridge School Division](#) is operating financially as anticipated based on the approved budget and the forecasted budget for November 30<sup>th</sup>, 2019.



As shown in this report, all of the departments have kept their total expenditures within their forecasts. In relation to the types of expenses, all of the major types are also within their forecasts. The following is a brief analysis on the types of expenses:

- **Salaries, Benefits & Professional Development** are less than the forecasted budget. This reduction is somewhat due to the benefit costs being slightly less than projected; whereas, this typically relates to the timing of benefit contributions (some contributions start in January and can reach the contribution limits during the year). Benefit reductions can also be a result of staff not utilizing certain benefits such as support staff signing up for specific pension plans.
- **Contracted Services** are less than the forecasted budget. This is mostly due to that contracted transportation services being less than forecast in the 1<sup>st</sup> quarter as the billing for these services are typically received/paid subsequent to the month of service provided (after reporting period).
- **Other Services** are less than the forecasted budget. This is mostly related to that rentals costs are less than projected and membership costs are still to be received.
- **Supplies** are less than the forecasted budget. This is mostly due to that some of the general school supplies are still to be purchased.
- **Other Expenditures** are less than the forecasted budget. This is due to a large portion is for the contingency accounts. These contingency accounts are typically only used if unexpected expenditures are incurred; otherwise, any unspent contingency funds are carried forward to the following budget year.
- **Transfers, SGF & Capital** are greater than the forecasted budget. This mostly relates to the Infrastructure, Maintenance and Renewal (IMR) expenditures being more than the forecasted amount (including two large HVAC upgrades at schools). These increases in IMR expenditure are somewhat offset by School Generated Funds (SGF) activity expenditures being less than forecast.

## **Financial Position**

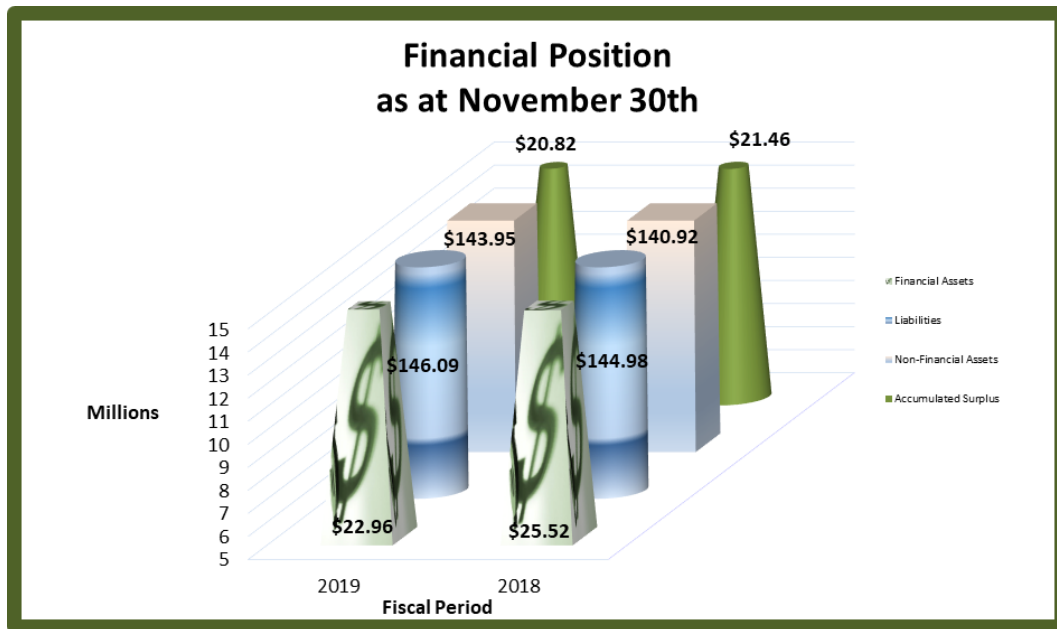
As at November 30, 2019, [Lethbridge School Division](#) has total financial assets of \$22.96 million and liabilities of \$146.09 million for net financial debt of \$123.13 million. A net debt position is not necessarily an indication that a division is in financial difficulty.

Net financial debt includes \$138.0 million of deferred contributions related to the unamortized portion of supported capital assets (referred to as Expended Deferred Capital Contributions), which will be amortized into revenues in subsequent years to offset the amortization cost of supported capital assets. Supported Capital Assets are those assets that have been funded by the Province of Alberta and other external sources.

Before consideration of Expended Deferred Capital Contributions (EDCC), the Division had Net Assets of \$14.9 million. Of this \$14.9 million, \$9.0 million is in operating reserves which have been restricted for future use with the majority related to instructional programming and school generated activities. Net financial assets also relate to \$840,500 of unrestricted reserves, \$5.14 million of capital reserves and \$320,000 of endowment funds.

There is \$143.95 million of non-financial assets (tangible capital assets, inventory of supplies, and prepaid expenses) which are represented mostly by supported capital assets of \$138.0 million as explained above, the Division's investment in capital assets of \$5.4 million, prepaid expenses, and other non- financial assets.

Together the Net Financial Debt (Financial Assets less Liabilities) plus Non-Financial Assets equal the total Accumulated Surplus of \$20.8 million. The chart below compares the financial position of November 30th with the prior year.



**Lethbridge School Division**  
**STATEMENT OF FINANCIAL POSITION**  
**As at November 30th, 2019**

	November 30th, 2019	November 30th, 2018
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents	\$18,143,716	\$19,149,677
Accounts receivable (net after allowances)	\$4,723,811	\$6,295,756
Portfolio investments	\$93,469	\$74,540
Other financial assets	\$0	\$0
<b>Total financial assets</b>	<b>\$22,960,996</b>	<b>\$25,519,973</b>
<b>LIABILITIES</b>		
Bank indebtedness	\$0	\$0
Accounts payable and accrued liabilities	\$5,016,023	\$3,777,411
Deferred contributions	\$140,843,219	\$140,987,764
Employee future benefit liabilities	\$230,538	\$217,648
Other liabilities	\$0	\$0
Long term debt		
Supported: Debentures and other supported debt	\$0	\$0
Unsupported: Debentures and capital loans	\$0	\$0
Capital leases	\$0	\$0
Mortgages	\$0	\$0
<b>Total liabilities</b>	<b>\$146,089,780</b>	<b>\$144,982,823</b>
<b>Net Financial Assets (Net Debt)</b>	<b>(\$123,128,784)</b>	<b>(\$119,462,850)</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets	\$143,452,265	\$140,666,806
Inventory of supplies	\$181,379	\$149,320
Prepaid expenses	\$320,140	\$106,957
<b>Total non-financial assets</b>	<b>\$143,953,784</b>	<b>\$140,923,083</b>
<b>ACCUMULATED SURPLUS</b>		
Unrestricted surplus	\$840,467	\$1,076,554
Operating reserves	\$9,093,297	\$9,005,250
<b>Accumulated Surplus from Operations</b>	<b>\$9,933,764</b>	<b>\$10,081,804</b>
Investment in capital assets	\$5,424,729	\$5,790,395
Capital reserves	\$5,146,633	\$5,268,160
Endowments	\$319,874	\$319,874
<b>Total Accumulated Surplus (Deficit)</b>	<b>\$20,825,000</b>	<b>\$21,460,233</b>

*The statement above compares the Financial Position of the 1<sup>st</sup> quarter of 2019/2020 to the 1<sup>st</sup> quarter of the prior year for comparative purposes.*

**Lethbridge School Division**  
**Notes to the Statement of Financial Position**  
*As at November 30th, 2019*

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**FINANCIAL ASSETS:**

Financial assets consist of assets that are readily converted to cash.

**Cash and Cash Equivalents**

Cash at November 30<sup>th</sup>, 2019 includes deferred contributions, endowment funds, and Accumulated Surplus from Operations.

**Accounts Receivable**

Accounts receivable at November 30<sup>th</sup>, 2019 includes GST rebates receivable, capital contributions from the Province, and other miscellaneous funds owing to the Division.

**Portfolio Investments**

Portfolio investments represent one-year term savings certificates held at the school level for school generated activities.

**Total Financial Assets of the Division at November 30, 2019 are \$22.96 million dollars.**

**Westside Elementary  
Schools participate in  
Terry Fox walk**



**FINANCIAL LIABILITIES:**

**Accounts Payable**

Accounts payable at November 30, 2019 mostly includes payments for construction invoices/holdbacks, and employee benefits such as remittances to the Canada Revenue Agency, Local Authorities Pension Plan, and to the Alberta School Employee Benefit Plan.

Accounts Payable also includes unearned revenues (with the adoption of accounting standard PS 3430 Restructuring Transactions in the prior year), including prepaid international fees for the following schools year and externally restricted School Generated Funds, such as student travel group deposits or school activity fees. These unearned revenues are classified within accounts payable as these types of transactions require that goods and/or services are to be provided in the future by the Division to the groups/individuals that directly paid these fees.



### **Deferred Revenue**

Included in Deferred Contributions is Unspent Deferred Capital Contributions (UDCC) and Expended Deferred Capital Contributions (EDCC).

Deferred Contributions, excluding capital contributions noted above, is mainly unspent Infrastructure, Maintenance and Renewal (IMR) grant funding and other grant funding requiring eligible expenditures. Contributions are allocated to revenue as funds are expended.

### **Employee Future Benefits**

Consists of benefits earned but not utilized that relate to banked time that will or may be utilized in a future period.

**Total financial liabilities at November 30, 2019 are \$146.09 million.**

### **NET FINANCIAL ASSETS (DEBT):**

Net financial assets (debt), which is the funds available (owing) after discharging the Division's financial obligations, is a **net debt position of \$123.13 million**.

A net debt position does not necessarily mean the Division is in financial difficulty. Net financial debt includes \$138.0 million of deferred contributions related to supported capital from the Province of Alberta. These funds are related to the unamortized portion of supported capital assets (Expended Deferred Capital Contributions), which will be amortized into revenues in subsequent years to offset the amortization cost of supported tangible capital assets. Supported tangible capital assets are those assets that have been funded by the Province of Alberta.

#### **As at November 30, 2019:**

Total Financial Assets	\$ 22.96 Million
Total Liabilities	146.09 Million
<b>Net Financial Assets (Debt)</b>	<b>\$ (123.13) Million</b>
Non-Financial Asset	143.95 Million
<b>Accumulated Surplus</b>	<b>\$ 20.82 Million</b>

Excluding \$138.0 Million expended Deferred Capital

Results Net Asset \$14.9 Million

**Before consideration of Expended Deferred Capital Contributions (EDCC), the Division had Net Assets of \$14.9 million as at November 30, 2019.**

**NON-FINANCIAL ASSETS:**

Non-financial assets are tangible assets that are used in the operations of the Division and are not readily converted to cash.

**Tangible Capital Assets**

Tangible capital assets include land, buildings, equipment and vehicles used in the operations of the Division. These assets are amortized over their estimated useful lives to arrive at a net value of \$143.45 million as of November 30, 2019.

Capital activity during the period included construction costs associated with the completion of the Senator Joyce Fairbairn Middle School (West Lethbridge), planning and construction costs of the new South East Elementary School, and installation of modular structures at Coalbanks Elementary School and Dr. Gerald Probe Elementary School. Since the beginning of the school year, a total of \$1.50 million has been capitalized on these projects, the majority of the capital additions relates to the construction of the new South East Elementary School.



**New South East Lethbridge  
Elementary School**

**Construction progress  
– starting with the foundation**

**Inventory of Supplies**

Inventory of supplies represent the warehouse and caretaking supplies and materials on hand to be used in a subsequent fiscal period.

**Prepaid Expenses**

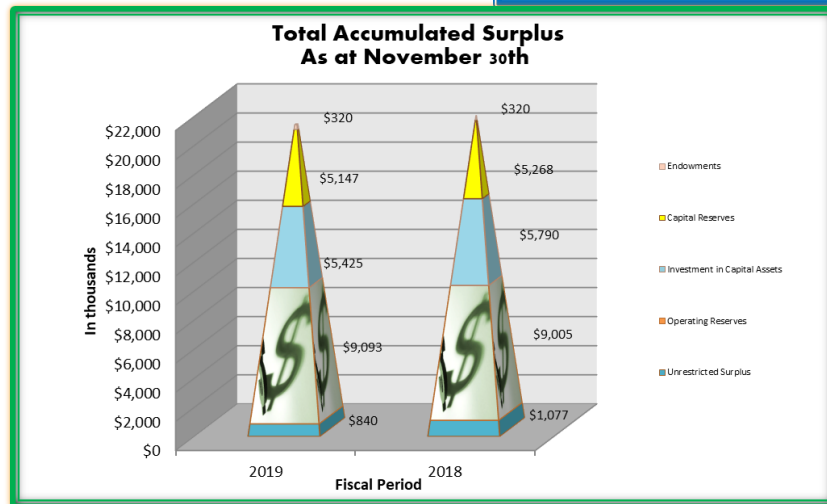
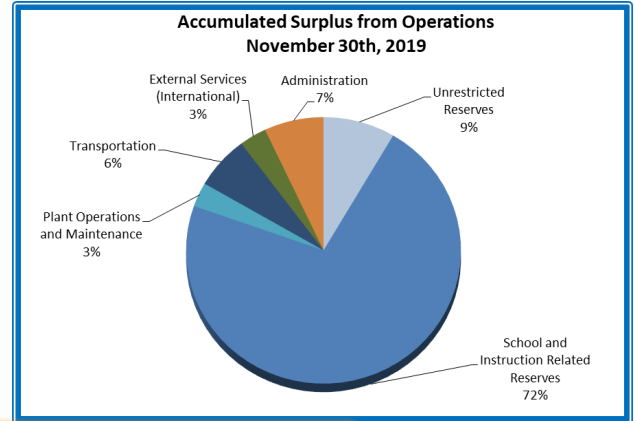
Prepaid expenses represent insurance, licenses, and materials that are for a subsequent fiscal period.

**Total non-financial assets as of November 30, 2019 are \$143.95 million.**

### **ACCUMULATED SURPLUS:**

Accumulated surplus is represented by accumulated surplus from operations which is made up of unrestricted reserves and operating reserves. Also included in accumulated surplus are capital funds which include investment in capital assets and capital reserves. Funds held by the Division, where the principal must be maintained permanently, called endowments, are also included in accumulated surplus.

The restricted operating reserves consist of 72% related to school and instruction reserves which includes reserves held at school sites for future operating expenditures, reserves to be spent over the next three years for curriculum and system improvement, funds to support inclusive learning, funds to provide for the planning, programming and resources required for new school facilities, and unspent funds related to school generated activities.



Unrestricted surplus are funds that are not designated for a specific purpose and operating reserves are funds that have been designated for a specific program of the Division.

Investment in capital assets represents the net book value of capital assets that have been paid from Division revenues and are not supported by the Province or external contributions.

Capital reserves are funds that have been set aside for future replacement of Division assets that are not supported by the Province or external contributions. The Division contributes the budgeted amount of amortization on unsupported assets into the capital reserve fund, as per the approved budget, to fund future asset replacement.

**The total accumulated surplus for the Division which consists of both operating and capital funds is \$20.82 million. The total of net financial assets (debt) plus total non-financial assets equates to the total accumulated surplus at November 30, 2019.**

## Operations

### Budget Update as of September 30<sup>th</sup>

The revised budget for the 2019-2020 school year reflects changes to the Division budget as of September 30<sup>th</sup>, 2019, based on the additional information received since the preliminary budget.

With the release of the October 24<sup>th</sup>, 2019, the Provincial Government released the budget and related Provincial Funding Manuals. Student enrolment was funded; however, there were other specific grants that were eliminated to assist in funding enrolment (which was not expected by school boards across the Province) including the Class-size funding which accounted for approximately \$5.0 million in the prior year. The Province did provide a one-time transitional grant of \$2.2 million in the budget year; however, the Division still have an overall reduction of Provincial grant revenues for the 2019-2020 Operating Budget.



Overall revenue, including use of reserves, in the revised budget increased by \$1.38 million over preliminary budget projections developed in June 2019. This majority of increase is due to the utilization of operating reserves to cover the Provincial funding shortfall and some carryforward of school-based and other instructional surpluses. This increase from operating reserves is utilized to cover the \$3.0 million reduction in Provincial funding.

There were 2.0 full time equivalent contingent teacher positions (that were not yet hired) that were removed in the revised budget. There were also an additional 5.0 full time equivalent support staff positions in the revised budget.

In budget 2019-2020, \$4.55 million of one-time reserves will be utilized for the funding shortfall and other division and school-based priorities.

<b>Budget Adjustments:</b>	<b>Revenues</b>	<b>Expenses</b>
Approved Expenses - "September 30th Budget"	129,441,726	133,208,125
Transfers to Reserves		10,000
Total "September 30th" Expenses and Transfers	129,441,726	133,218,125
 <i>Updates from Approved "September 30th Budget":</i>		
Society Contribution	20,173	20,173
<b>Updated Operating Budget</b>	<b>129,461,899</b>	<b>133,238,298</b>
Transfers from Reserves/Capital	4,554,728	778,329
	<u>134,016,627</u>	<u>134,016,627</u>

*The Budget Adjustments is a reconciliation from the approved September 30<sup>th</sup> budget to the Updated 2019/2020 Operating Budget.*

**Lethbridge School Division**  
**STATEMENT OF OPERATIONS**  
For the period ended November 30th, 2019

	Budget Information		Forecast	Actual Results	Variances		Projection	
	Preliminary Budget 2019-2020 (June 2019)	Updated "September 30th" budget 2019-2020 (Sept 30th 2019)	Forecasted To November 30th	Actual Year Ended November 30th	% Expended Revised Budget	% Expended Forecast to November 30th	August 31st Projection	Change from Updated Budget
REVENUES								
Government of Alberta	\$123,517,081	\$120,904,897	\$30,226,225	\$30,934,333	25.59%	102.34%	\$120,904,897	\$0
Federal Government and First Nations	\$248,128	\$388,944	\$0	\$0	0.00%	0.00%	\$388,944	\$0
Fees	\$3,762,082	\$4,106,603	\$1,031,693	\$817,702	19.91%	79.26%	\$4,106,603	\$0
Other sales and services	\$1,308,436	\$964,751	\$477,813	\$122,580	12.71%	25.65%	\$964,751	\$0
Investment income	\$193,000	\$193,000	\$48,250	\$97,012	50.27%	201.06%	\$388,048	\$195,048
Gifts and donations	\$363,000	\$408,000	\$102,000	\$184,823	45.30%	181.20%	\$408,000	\$0
Rental of facilities	\$34,704	\$34,704	\$8,676	\$7,176	20.68%	82.71%	\$34,704	\$0
Fundraising	\$2,461,000	\$2,461,000	\$615,250	\$875,328	35.57%	142.27%	\$2,461,000	\$0
Total Revenues	\$131,887,431	\$129,461,899	\$32,509,907	\$33,038,954	25.52%	101.63%	\$129,656,947	\$195,048
EXPENSES								
Instruction-Early Childhood Services	\$8,896,976	\$8,677,214	\$2,422,457	\$2,392,688	27.57%	98.77%	\$8,677,214	\$0
Instruction - Grades 1-12	\$99,139,082	\$100,040,766	\$25,968,681	\$24,961,001	24.95%	96.12%	\$99,943,626	(\$97,140)
Plant operations and maintenance	\$16,855,126	\$17,244,276	\$4,178,798	\$4,783,815	27.74%	114.48%	\$17,244,276	\$0
Transportation	\$2,468,779	\$2,618,280	\$654,570	\$497,893	19.02%	76.06%	\$2,618,280	\$0
Administration	\$4,253,283	\$4,342,262	\$1,193,261	\$1,090,291	25.11%	91.37%	\$4,342,262	\$0
External services [International Services]	\$315,500	\$315,500	\$98,338	\$72,837	23.09%	74.07%	\$315,500	\$0
Total Expenses	\$131,928,746	\$133,238,298	\$34,516,105	\$33,798,525	25.37%	97.92%	\$133,141,158	(\$97,140)
Operating surplus (deficit)	(\$41,315)	(\$3,776,399)	(\$2,006,198)	(\$759,571)			(\$3,484,211)	
Accumulated Surplus from Operations beginning of Year	\$7,978,192	\$10,593,911	\$10,593,911	\$10,593,911			\$10,593,911	
Transfers to/from capital reserves, endowments, & capital	(\$690,283)	(\$778,329)	(\$778,329)	\$99,424			(\$778,329)	
Accumulated operating surplus (deficit) at end of period	\$7,246,594	\$6,039,183	\$7,809,384	\$9,933,764			\$6,331,371	
AOS as a % of budgeted expenditures (includes SGF accounts)	5.49%	4.53%	5.86%	7.45%			4.76%	



### **About The Statement**

The above statement includes four main areas:

- The first area highlighted in **GREEN** is budget Information. The first budget information is the preliminary budget that was approved by the Board of Trustees in June 2019. The second column of budget information is the budget that has been revised after September 30<sup>th</sup> enrolment counts and is used as the new operating budget for the fiscal year.
- The second area highlighted in **LIGHT GREEN** is the forecast. The majority of the revenues and expenditures are expected to be consistent throughout the year; therefore, 25% of the budget is forecasted for each quarter. There are some specific transactions that are done at specific times during the year; whereas, the following are some of the significant transactions that impact the forecast:
  - Contributions to the ATA professional development fund and to the Christian Societies (for maintenance costs). These are paid in the 1st quarter.
  - Insurance premiums, leases and international program revenues/expenses are typically paid/received in the 1st quarter.
  - Educational Assistants and other 10-month support staff are forecasted based on the number of hours in each period.
- The third area highlighted in **BLUE** is the actual results for the period.
- The fourth area highlighted in **TAN** is the variance area. This area provides information on the percent received/expended as compared to the September 30<sup>th</sup> operating budget and the percent received/ expended as compared to the updated forecast information.
- The fifth area highlighted in **PURPLE** is the projection. This information is the projected revenues and expenditures to August 31<sup>st</sup>, 2020. The projection will be the expected yearend results based on the current financial information and will likely change each quarter on best estimates. Rationale will be provided when the August 31<sup>st</sup> projection has changed from the updated budget (if required).

### **OPERATION RESULTS:**

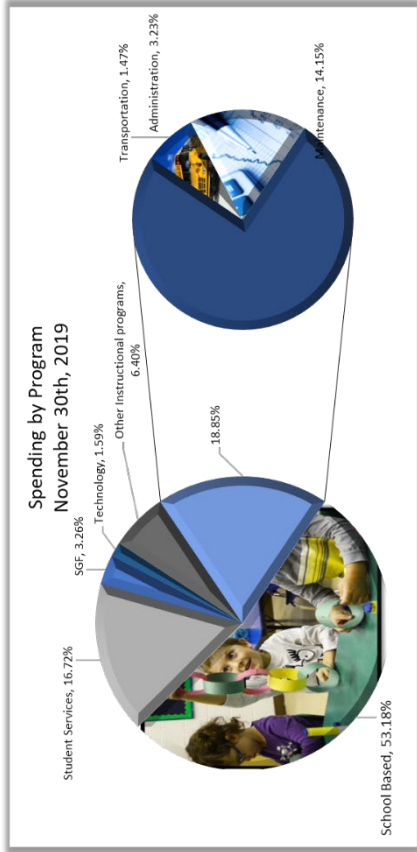
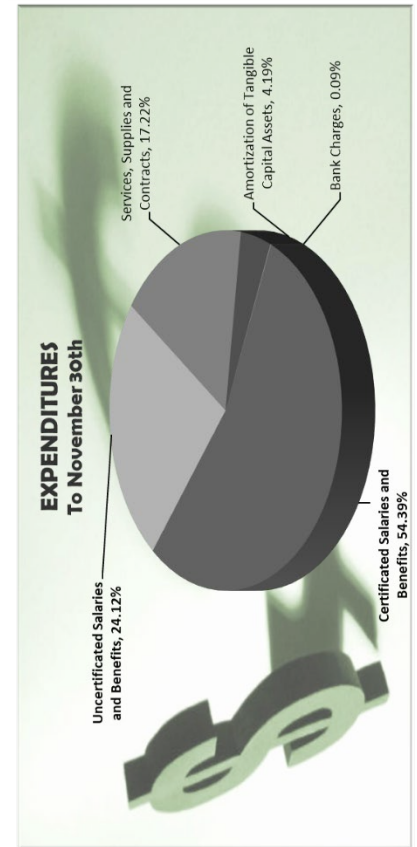
For the three (3) months ended November 30<sup>th</sup>, 2019, \$33.04 million of revenues have been recorded which is 25.52% of budget. Based on the forecasted timing of revenues received/recognized, it was forecasted that a total of \$32.51 million would have been received in the reporting period; whereas, the actuals were higher than forecasted, specifically in the funding received from Alberta Education. The increase in Alberta Education funding is due to that the forecast are based on 25% per quarter; whereas, the actual funding received can vary between the different types of grants. Overall the revenues recorded are consistent with the forecasted budget as it accounts for 101.63% of the forecast.

Expenditures are \$33.80 million as of November 30<sup>th</sup>, 2019, which is 25.37% of the budget. Based on the forecasted timing of expenditures being paid/recognized, it was forecasted that a total of \$34.52 million would have been incurred in the reporting period; whereas, the actuals were less than forecasted. Overall the expenditures recorded are consistent with the forecasted budget as it accounts for 97.92% of the forecast. This is also an indicator that the budgets are being carefully monitored throughout the division to ensure that the departments are not incurring cost overruns.

**Lethbridge School Division**  
**Schedule of Program Operations**

For the period ended November 30th, 2019

	Instruction (ECS)	Instruction (Grades 1-12)	Plant Operations and Maintenance	Transportation	Board & System Administration	External Services	TOTAL	TOTAL Budget	% Expended of Budget
<b>REVISED BUDGET 2019-2020 (September 30th)</b>	\$8,677,214	\$100,040,766	\$17,244,276	\$2,618,280	\$4,342,262	\$315,500	\$133,238,298		
<b>FORECAST - November 30th</b>	\$2,422,457	\$25,968,681	\$4,178,798	\$654,570	\$1,193,261	\$98,338	\$34,516,105		
<b>EXPENSES</b>									
Certificated salaries and benefits	\$760,329	\$17,394,808	\$0	\$0	\$203,877	\$19,513	\$18,378,527	\$72,897,496	25.21%
Non-certificated salaries and benefits	\$1,539,624	\$4,853,060	\$1,171,762	\$20,853	\$561,491	\$9,934	\$8,156,724	\$28,891,278	28.23%
<b>SUB - TOTAL</b>	\$2,299,953	\$22,247,868	\$1,171,762	\$20,853	\$765,368	\$29,447	\$26,535,251	\$101,788,774	26.07%
Services, contracts and supplies	\$92,735	\$2,488,509	\$2,429,631	\$473,860	\$291,101	\$43,390	\$5,819,226	\$25,790,999	22.56%
Amortization of capital assets	\$0	\$195,209	\$1,182,422	\$3,180	\$33,822	\$0	\$1,414,633	\$5,658,525	25.00%
Interest and charges	\$0	\$29,415	\$0	\$0	\$0	\$0	\$29,415	\$0	100.00%
<b>TOTAL EXPENSES</b>	\$2,392,688	\$24,961,001	\$4,763,815	\$497,893	\$1,090,291	\$72,837	\$33,798,525	\$133,238,298	25.37%
<b>Total unexpended funds period to date</b>	\$6,284,526	\$75,079,765	\$12,480,461	\$2,120,387	\$3,251,971	\$242,663	\$99,439,773	\$133,238,298	74.63%
<b>% Expended of Budget</b>	27.57%	24.95%	27.74%	19.02%	25.11%	23.09%	25.37%		



*Lethbridge School Division*  
**Notes to the Statement of Operations**  
*For the three (3) months ended November 30th, 2019*

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**REVENUES:**

Revenues are reported by type for the Division. For further information on types of revenues please see the Appendices for charts on these functional areas.

**Government of Alberta**

Government of Alberta (Alberta Education) funding represents approx. 90% of the Division's total operating funding. Student enrolment is one of the largest factors in determining the funding. Based on the forecasts for the 1<sup>st</sup> quarter, the Division has received 102.34% of the forecasted funds received (or 25.59% of the total budget).

The increase is due to the operating Infrastructure, Maintenance and Renewal (IMR) grant revenues recognized on the two major HVAC upgrades at two schools; whereas, a portion of these IMR grant funds may be subsequently allocated to capital funding if certain IMR projects are capitalized.

**Federal Government and First Nations**

Represents amounts billed for tuition for students living on the Kainai reserve. Funds are as anticipated at the second quarter based on the time of billing.

**Fees**

Reflects fees that are collected for optional programming fees, school generated activity fees, Preschool Fees and tuition for foreign students. Most school fees and tuition fees are collected at the beginning of the school year.

**Other Sales and Services**

Other sales and services are mainly from school generated activities. Also includes funds received for staff that are seconded to the University of Lethbridge.

**Chinook High  
School's  
Howl Fest**



### **Investment Income**

Interest earned on operating revenue which is performing better than forecasted.

### **Gifts and donations**

Gifts and donations that have been received for school generated activities and donations for the Ready Set Go programs.

### **Rental of Facilities**

Rental of facility space for external programs and operations such as the Southern Alberta Professional Development Consortia and the Boys and Girls Club of Lethbridge.

### **Fundraising**

Funds raised for the benefit of school generated activities that are co-curricular in nature. Fundraising may include a-thons, and fundraising sales.

**Overall, revenues are comparable to the forecasted budget at November 30, 2019.**

### **EXPENDITURES:**

Expenditures are reported as a total for each functional area within the Division. For further information on types of expenditures and spending in these functional areas please see the *Schedule of Program Operations* and Appendices for charts on these functional areas.

#### **Instruction - ECS**

Instruction ECS, represents expenditures from early education to kindergarten, which includes the early education program, program unit funding (PUF) for early learners requiring specialized supports, and the kindergarten program at elementary schools. ECS expenditures are at 27.6% of the total budget (compared to 27.9% forecasted). The expenditures are comparable to the forecast.

#### **Instruction- Grades 1 - 12**

Instruction Grades 1 – 12, represent expenditures from grade one to grade twelve, school generated activities and supporting programs such as Inclusive Education, Technology, Instructional support, counselling, First Nations Metis and Inuit programming, and Institutional programs. Instructional expenditures are at 25.0% of the total budget (compared to 26.0% forecast). See the *Statement of Instructional (Grade 1-12) Program Expenditures* for details of the major programs within this functional area.

### **Fleetwood's Family Outdoor Classroom Project**



### **Plant Operations and Maintenance**

Plant operations and maintenance expenditures represent spending on operating and maintaining the Division's schools and facilities. These expenditures include maintenance and caretaking personnel, utilities, contracted maintenance, and Infrastructure Maintenance and Renewal (IMR) projects. Maintenance expenditures are at 27.7% of the total budget (compared to 24.2% forecasted).

The increase is due to the operating Infrastructure, Maintenance and Renewal (IMR) costs incurred, including the two major HVAC upgrades at two schools; whereas, a portion of these costs may be subsequently be capitalized. Increase in costs are offset by the increase in the revenues recognized.

### **Transportation**

Transportation expenditures represent mainly the cost of contracted bussing to bus students who reside more than 2.4 km away from their resident school. These costs include the operation of buses, cost sharing arrangements between the City of Lethbridge and Holy Spirit Catholic Schools, and the future replacement of yellow school buses. Costs include the provision of specialized bussing needs for students with disabilities. Transportation expenditures are at 19.0% of the total budget (compared to 25.0% forecasted).

### **Administration**

Administration expenditures represent the cost of the Board of Trustees, Finance, Human Resources, System Instructional Support, and the Office of the Superintendent. Administration expenditures are at 25.1% of the total budget (compared to 27.5% forecasted).

### **External Services**

An external service represents costs that are outside regular provincially mandated instruction and operations. The International Services program provides programming to students who attend the Division schools from other countries and pay a tuition fee to attend our schools. Costs include costs of homestay providers, student insurance, student recruitment and administration of the program. External (international) expenditures are at 23.1% of the total budget (compared to 31.2% forecasted).

**Overall, expenditures are lower than the forecasted figures at November 30, 2019.**



**Lethbridge School Division**  
**Schedule of Instructional (Grades 1-12) Program Expenditures**  
**For the period ended November 30th, 2019**

PROGRAM	Budget	Forecast	Actual Results	Variances		Projection	
	Updated Budget 2019-2020 (Sept 30th 2019)	Forecasted To November 30th	Actual Year Ended November 30th	% Expended Updated Budget	% Expended Forecast to November 30th	August 31st Projection	Change from Updated Budget
School Based Instruction	\$65,258,730	\$16,470,898	\$16,125,149	24.71%	97.90%	\$65,161,590	(\$97,140)
Inclusive Learning Supports	\$9,405,144	\$2,929,584	\$2,684,354	28.54%	91.63%	\$9,405,144	\$0
Shared Instructional Services	\$10,063,148	\$2,739,763	\$2,895,147	28.77%	105.67%	\$10,063,148	\$0
School Generated Funds Activities	\$6,481,461	\$1,620,365	\$1,103,393	17.02%	68.10%	\$6,481,461	\$0
Technology	\$2,712,360	\$528,090	\$537,581	19.82%	101.80%	\$2,712,360	\$0
Institutional Programs	\$983,999	\$246,000	\$237,099	24.10%	96.38%	\$983,999	\$0
Division of Instructional Services	\$843,474	\$210,869	\$213,901	25.36%	101.44%	\$843,474	\$0
FNMI Programming	\$671,316	\$167,829	\$123,076	18.33%	73.33%	\$671,316	\$0
Counselling Program	\$2,592,213	\$648,053	\$642,429	24.78%	99.13%	\$2,592,213	\$0
Other Instructional Programs	\$1,028,921	\$407,230	\$398,874	38.77%	97.95%	\$1,028,921	\$0
<b>Total Instructional (Grades 1-12) Program Expenditures</b>	<b>\$100,040,766</b>	<b>\$25,968,681</b>	<b>\$24,961,001</b>	<b>24.95%</b>	<b>96.12%</b>	<b>\$99,943,626</b>	<b>(\$97,140)</b>

**Other Instructional Programs:**  
Community Outreach School  
Downtown LA  
High School Off Campus  
Distance Learning Program  
Poverty Committee  
Making Connections

**Institutional Programs:**  
Harbor House School  
CAMP (Lethbridge Regional Hospital School)  
Pitawani School  
Stafford Ridge School (AADAC)

**Inclusive Learning Supports:**  
Inclusive Education  
English as a Second Language

## *Lethbridge School Division*

### **Notes to the Schedule of Instructional (Grade 1-12) Program Expenditures**

For the three (3) months ended November 30th, 2019

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This statement provides further information about expenditures in programs that are within the Instruction (Grades 1-12) functional area that is shown on the *Statement of Operations* and the *Schedule of Program Operations*.

#### **School Based Instruction**

These expenditures represent expenditures at school sites. School Based Instruction expenditures are at 24.7% of the total budget (compared to 25.2% forecasted). See the *Statement School Based Instruction Expenditures* for details of the each of the schools.

#### **Inclusive Learning Supports**

Inclusive Learning Supports includes expenditures Inclusive Education and English as a Second Language. Inclusive Education provides all students with the most appropriate learning environment and opportunities for them to achieve their potential. Inclusion is about ensuring each student receives a quality education no matter their ability, disability, language, cultural background, gender or age. The forecasted budget is increased from the standard 25.0 as the educational assistants are paid over 10 months; therefore, a high portion is forecasted over the period based on scheduled hours worked. Inclusive Learning Supports expenditures are at 28.5% of the total budget (compared to 31.1% forecasted). The expenditures are less than forecast mostly relates to that many of the educational assistant staff are still being hired.

#### **Shared Instructional Services**

Shared Instructional Services includes programs and expenditures that provide support to schools within the Division. Expenditures include administrative allowances, the provision for sick leave, elementary counseling, staff professional development and the employer share of teacher retirement fund costs that are supported by the Province.

The forecasted budget is increased from the standard 25.0 as the ATA Professional Development fund is contributed in the 1<sup>st</sup> quarter. Shared Instructional Services expenditures are at 28.77% of the total budget (compared to 27.2% forecasted). The expenditures are greater than forecast mostly relates to the timing of substitutes and replacements.



**Lakeview  
Elementary School's  
Feed the Bug  
(25<sup>th</sup> Anniversary)**

### **School Generated Funds Activities**

School Generated Funds (SGF) activities includes activities at the school level for students that are not of a curricular nature, such as clubs, international travel, groups, athletics, and the arts. These activities are normally funded through user fees, fundraising, and donations. SGF activity expenditures are at 17.0% of the total budget (compared to 25.0% forecasted); whereas, there are many costs that are still to be incurred during the school year for these related SGF activities.

### **Technology**

The Technology program is based on a standards-driven plan to provide the infrastructure to support current and future needs, trends, and applications in the school division for the implementation of information and communication technology. Technology expenditures are at 19.8% of the total budget (compared to 19.5% forecasted).

### **Institutional Programs**

Institutional Programs include Harbor House School, CAMP (Lethbridge Regional Hospital School), Pitawani School, and Stafford Ridge School (AADAC). Institutional Programs expenditures are at 24.1% of the total budget (compared to 25.0% forecasted).

### **Division of Instructional Services**

The Division of Instructional Services (DIS) which provides curriculum and instructional support to schools and instructional programs. DIS expenditures are at 25.4% of the total budget (compared to 25.0% forecasted). The increase in the expenditure relative the forecast is due to increased contracted services and that more supplies are purchased at the beginning of the year.

### **First Nations Métis and Inuit (FNMI) Program**

The FNMI program provides ongoing support for aboriginal students in their efforts to obtain an education, and provides opportunities for aboriginal students to study and experience their own and other aboriginal cultures and lifestyles. FNMI expenditures are at 18.3% of the total budget (compared to 25.0% forecasted). The expenditures are less than forecast mostly relates to that many of the FNMI Liaisons and other staff are still being hired.



“Rock you Mocs”  
cultural pride  
event

### **Counselling Program**

A comprehensive guidance and counselling program promotes the holistic development of students. The three-fold focus of counselling includes educational planning, personal and social development, and career preparation. Counsellors work with parents, teachers and community agencies to help students acquire the knowledge, skills, attitudes, and habits that enable students to reach their potential. Counselling Program expenditures are at 24.8% of the total budget (compared to 25.0% forecasted).

### **Other Instructional Program**

These are the other instructional programs and initiatives that support early learning to grade 12 instruction other than those programs specifically listed above. These include Community Outreach School, Downtown LA, High School Off campus, Distant Learning Program, Poverty Committee, and Making Connections. Other Instructional Program expenditures are at 38.8% of the total budget (compared to 39.6% forecasted).

**Overall, instructional (grade 1-12) program expenditures are lower than the forecasted figures at November 30, 2019.**



**Lethbridge School Division**  
**Schedule of School Based Instruction Expenditures**  
For the period ended November 30th, 2019

<b>SCHOOL</b>	<b>Budget</b>	<b>Forecast</b>	<b>Actual Results</b>	<b>Variations</b>		<b>Projection</b>	
	<b>Updated Budget</b> 2019-2020 (Sept 30th 2019)	<b>Forecasted To</b> November 30th	<b>Actual Year Ended</b> November 30th	<b>% Expended</b> Updated Budget	<b>% Expended</b> Forecast to November 30th	<b>August 31st</b> Projection	<b>Change from</b> Updated Budget
<b>High Schools:</b>							
Lethbridge Collegiate Institute	\$4,742,595	\$1,201,876	\$1,253,713	26.44%	104.31%	\$4,742,595	\$0
Winston Churchill High School	\$5,348,518	\$1,353,766	\$1,283,553	24.00%	94.81%	\$5,343,246	(\$5,272)
Chinook High School	\$6,710,439	\$1,681,155	\$1,742,441	25.97%	103.65%	\$6,710,439	\$0
Victoria Park High School	\$1,935,960	\$487,399	\$481,604	24.88%	98.81%	\$1,933,600	(\$2,360)
Immanuel Christian Secondary School	\$1,965,814	\$497,249	\$498,023	25.33%	100.16%	\$1,965,814	\$0
<b>Middle Schools:</b>							
GS Lakie Middle School	\$2,817,367	\$711,951	\$693,909	24.63%	97.47%	\$2,801,603	(\$15,764)
Wilson Middle School	\$4,041,528	\$1,013,109	\$952,450	23.57%	94.01%	\$4,029,220	(\$12,308)
Gilbert Paterson	\$4,369,965	\$1,101,014	\$1,070,973	24.51%	97.27%	\$4,348,681	(\$21,284)
Lethbridge Christian School	\$1,445,328	\$363,718	\$376,531	26.05%	103.52%	\$1,445,328	\$0
Senator Joyce Fairbairn Middle School	\$3,009,720	\$765,044	\$713,561	23.71%	93.27%	\$3,009,596	(\$124)
<b>Elementary Schools:</b>							
Senator Buchanan	\$1,997,654	\$503,675	\$494,624	24.76%	98.20%	\$1,997,654	\$0
Immanuel Christian Elementary School	\$1,724,696	\$438,603	\$437,273	25.35%	99.70%	\$1,724,696	\$0
Ecole Agnes Davidson	\$3,069,385	\$774,164	\$687,646	22.40%	88.82%	\$3,065,937	(\$3,448)
Fleetwood-Bawden	\$2,130,001	\$539,148	\$535,619	25.15%	99.35%	\$2,130,001	\$0
Galbraith	\$2,554,605	\$649,151	\$618,642	24.22%	95.30%	\$2,550,809	(\$3,796)
Lakeview	\$3,105,083	\$785,339	\$782,481	25.20%	99.64%	\$3,105,083	\$0
General Stewart	\$854,875	\$216,555	\$211,015	24.68%	97.44%	\$854,875	\$0
Westminster	\$1,408,976	\$354,971	\$361,994	25.69%	101.98%	\$1,408,976	\$0
Coalbanks Elementary School	\$3,097,143	\$779,433	\$742,811	23.98%	95.30%	\$3,084,279	(\$12,864)
Ecole Nicholas Sheran	\$3,233,484	\$815,496	\$782,943	24.21%	96.01%	\$3,219,476	(\$14,008)
Park Meadows	\$2,052,202	\$516,098	\$509,054	24.81%	98.64%	\$2,048,206	(\$3,996)
Mike Mountain Horse	\$3,290,436	\$827,723	\$809,033	24.59%	97.74%	\$3,290,436	\$0
Dr. Probe Elementary School	\$3,265,286	\$822,342	\$812,857	24.89%	98.85%	\$3,263,370	(\$1,916)
<b>Allocation of ECS Teachers included in Schools</b>	<b>(\$2,912,330)</b>	<b>(\$728,083)</b>	<b>(\$727,601)</b>	<b>24.98%</b>	<b>99.93%</b>	<b>(\$2,912,330)</b>	<b>\$0</b>
<b>Total School Based Instruction Expenditures</b>	<b>\$65,258,730</b>	<b>\$16,470,898</b>	<b>\$16,125,149</b>	<b>24.71%</b>	<b>97.90%</b>	<b>\$65,161,590</b>	<b>(\$97,140)</b>



**Lethbridge School Division**  
**Schedule of School Generated Funds (SGF)**  
**For the period ended November 30th, 2019**

SCHOOL	SGF Balances		Actual Results		SGF Balances	Change in SGF
	August 31st	Revenues up to November 30th	Expenses up to November 30th	November 30th	Increase (Decrease)	
REVISED BUDGET 2019-2020 (September 30th)	N/A	\$6,481,461	(\$6,481,461)	N/A	N/A	
FORECAST - November 30th	N/A	\$1,620,365	(\$1,620,365)	N/A	N/A	
High Schools:						
Lethbridge Collegiate Institute	\$113,113	\$290,345	(\$82,731)	\$320,727	\$207,614	
Winston Churchill High School	\$373,106	\$227,868	(\$207,471)	\$393,503	\$207,397	
Chinook High School	\$284,926	\$282,776	(\$177,136)	\$390,565	\$105,639	
Victoria Park High School	\$248,934	\$27,626	(\$38,852)	\$237,708	(\$11,226)	
Immanuel Christian Secondary School	\$59,087	\$81,606	(\$70,072)	\$70,621	\$11,534	
Middle Schools:						
GS Lakie Middle School	\$228,629	\$104,738	(\$83,783)	\$249,583	\$20,955	
Wilson Middle School	\$198,470	\$148,128	(\$81,444)	\$265,155	\$66,684	
Gilbert Paterson	\$150,341	\$289,927	(\$127,772)	\$312,496	\$162,155	
Lethbridge Christian School	\$27,627	\$11,272	(\$5,978)	\$32,921	\$5,294	
Senator Joyce Fairbairn Middle School	\$83,568	\$78,806	(\$10,489)	\$151,886	\$68,318	
Elementart Schools:						
Senator Buchanan	\$52,031	\$18,725	(\$42,063)	\$28,693	(\$23,338)	
Immanuel Christian Elementary School	\$13,407	\$9,172	(\$5,219)	\$17,360	\$3,953	
Ecole Agnes Davidson	\$140,051	\$48,119	(\$41,483)	\$146,687	\$6,636	
Fleetwood-Bawden	\$25,326	\$20,609	(\$6,267)	\$39,667	\$14,341	
Galbraith	\$63,723	\$7,053	(\$9,531)	\$61,245	(\$2,479)	
Lakeview	\$39,456	\$19,490	(\$22,952)	\$35,994	(\$3,461)	
General Stewart	\$3,866	\$3,815	(\$1,677)	\$6,003	\$2,138	
Westminster	\$67,904	\$8,344	(\$5,634)	\$70,613	\$2,710	
Coalbanks Elementary School	\$10,537	\$28,275	(\$23,571)	\$15,241	\$4,704	
Ecole Nicholas Sheran	\$50,152	\$26,471	(\$16,120)	\$60,504	\$10,351	
Park Meadows	\$53,821	\$15,235	(\$34,547)	\$34,508	(\$19,312)	
Mike Mountain Horse	\$29,689	\$7,931	\$1,562	\$39,181	\$9,493	
Dr. Probe Elementary School	\$86,774	\$25,338	(\$10,162)	\$101,950	\$15,176	
School Generated Funds	\$2,404,537	\$1,781,668	(\$1,103,393)	\$3,082,812	\$678,275	
Total SGF investment accounts (GICs)	\$93,469			\$93,469	\$0	
Total School Generated Funds	\$2,498,006	\$1,781,668	(\$1,103,393)	\$3,176,281	\$678,275	
% Expended of Budget		27.49%	17.02%			
% Expended of projected		109.95%	68.10%			

**PROJECTED OPERATIONS:**

The projected operations are the expected yearend results based on the current financial information (will likely change each quarter on best estimates). The following are projected changes to the yearend results:

**Lethbridge School Division**  
**SCHEDULE OF PROJECTED OPERATIONS**  
For the period ended November 30th, 2019

	Budget Information	Projection	
	Updated "September 30th" budget 2019-2020 (Sept 30th 2019)	August 31st Projection	Change from Updated Budget
<b>REVENUES</b>			
Alberta Education	\$120,904,897	\$120,904,897	\$0
Federal Government and First Nations	\$388,944	\$388,944	\$0
Fees	\$4,106,603	\$4,106,603	\$0
Other sales and services	\$964,751	\$964,751	\$0
Investment income	\$193,000	\$388,048	\$195,048
Gifts and donations	\$408,000	\$408,000	\$0
Rental of facilities	\$34,704	\$34,704	\$0
Fundraising	\$2,461,000	\$2,461,000	\$0
<b>Total Revenues</b>	\$129,461,899	\$129,656,947	\$195,048
<b>EXPENSES</b>			
Instruction-Early Childhood Services	\$8,677,214	\$8,677,214	\$0
Instruction - Grades 1-12	\$100,040,766	\$99,943,626	(\$97,140)
Plant operations and maintenance	\$17,244,276	\$17,244,276	\$0
Transportation	\$2,618,280	\$2,618,280	\$0
Administration	\$4,342,262	\$4,342,262	\$0
External services <i>[International Services]</i>	\$315,500	\$315,500	\$0
<b>Total Expenses</b>	\$133,238,298	\$133,141,158	(\$97,140)

\*More details available on Schedule of Instructional (Grades 1-12) Program Expenditures and Schedule of School Based Instructional Expenditures

**Projected Revenues:**

- **Investment Income** – increase in projections of \$195,048 based on the total investment income received to date. The projection is based on the amount of interest received in the first three quarters of the year should be similar to the expected amount for the last quarter of the year.

### Projected Expenditures:

- **Instruction – Grades 1-12** – decrease in projections of \$97,140 due to the following factors (as shown in the Schedule of Instructional (Grades 1-12) Program Expenditures):
  - **School Based Instruction** has a projected reduction of \$97,140 for many of the school contingency accounts that have not been utilized to date (or the school has not used the funding in other areas of their budgets). These contingency account are budgeted by each specific school. The projected cost reductions are based on similar utilization of the contingency accounts for the remaining portion of the year.

At this time there are no projected savings from average costs of teachers as the budgeted average teaching costs were adjusted in the September 30<sup>th</sup> Operating Budget to align with actual staffing levels and related costs. This will continue to be reviewed throughout the year.

## *Lethbridge School Division*

### **Appendices**

*For the three (3) months ended November 30th, 2019*

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The Appendices include charts and graphs for the revenues and expenditures at November 30<sup>th</sup>, 2019. These charts/graphs compare the total operating budget, the forecast for the reporting period, and the year-to-date (YTD) amount.

#### **Revenues:**

- **Summary of Revenues**  
Compares the types of revenues

#### **Expenditures:**

- **Summary of Expenditures**  
Compares the types of expenditures
- **Instruction – ECS**  
Reviews the total ECS instructional expenditures, including the breakdown by the types of expenditures.
- **Instruction – Grade 1-12**  
Reviews the total Grade 1-12 instructional expenditures, including the breakdown by the types of expenditures.
- **Plant Operations and Maintenance**  
Reviews the total Plant Operations and Maintenance expenditures, including the breakdown by the types of expenditures.
- **Transportation**  
Reviews the total Transportation expenditures, including the breakdown by the types of expenditures.
- **Board & System Administration**  
Reviews the total Board & System Administration expenditures, including the breakdown by the types of expenditures.
- **External Services**  
Reviews the total External Services (international program) expenditures, including the breakdown by the types of expenditures.

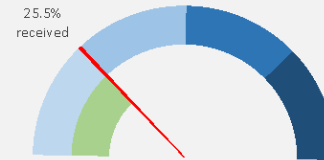


## Lethbridge School Division Summary of Revenues Quarterly Reporting - November 30th, 2019

Financial Data as at January 22, 2020

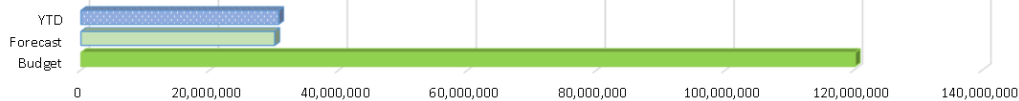
	Budget	Forecast	YTD	Variance	YTD %
Alberta Education	120,175,039	30,043,760	30,644,632	(600,872)	25.5%
Government of Alberta	729,858	182,465	289,756	(107,291)	39.7%
Federal & First Nations	388,944	0	0	0	0.0%
Fees	3,760,475	1,031,693	817,702	213,992	21.7%
Other Sales & Services	1,310,879	477,813	122,580	355,233	9.4%
Investment Income	193,000	48,250	97,012	(48,762)	50.3%
Gifts & Donations	408,000	102,000	184,823	(82,823)	45.3%
Rental of Facilities	34,704	8,676	7,176	1,500	20.7%
Fundraising	2,461,000	615,250	875,328	(260,078)	35.6%
Gain on Disposal	0	0	0	0	0.0%
	<b>129,461,899</b>	<b>32,509,906</b>	<b>33,039,008</b>	<b>(529,102)</b>	<b>25.5%</b>

**Total Revenue Tachometer:**

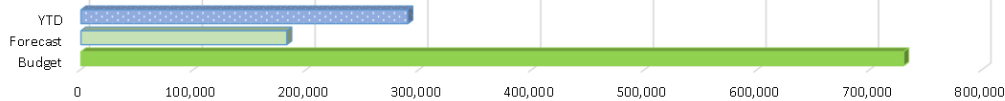


Year-to-date (YTD)  
compared to budget  
and forecast, including  
% of budget indicator

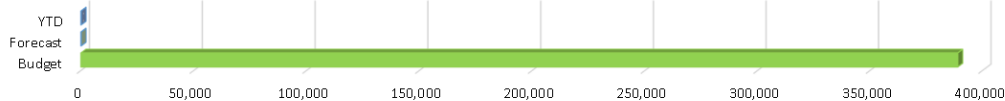
### Alberta Education



### Government of Alberta



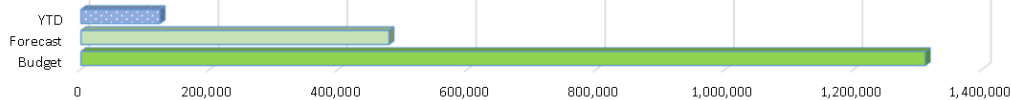
### Federal & First Nations



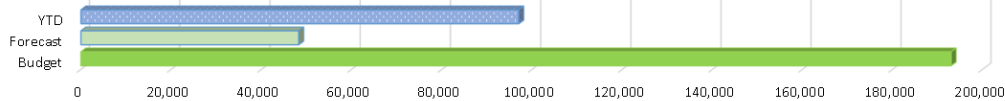
### Fees



### Other Sales & Services



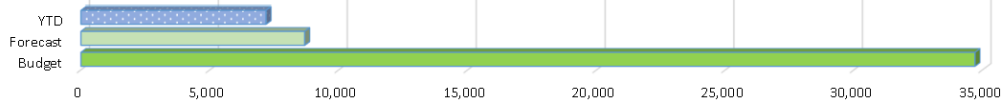
### Investment Income



### Gifts & Donations



### Rental of Facilities



### Fundraising





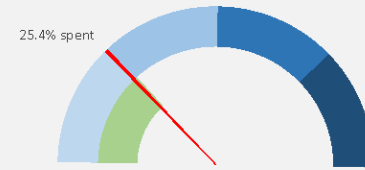


## Lethbridge School Division Summary of Expenses Quarterly Reporting - November 30th, 2019

Financial Data as at January 22, 2020

	Budget	Forecast	YTD	Variance	YTD %
Salaries	82,637,926	21,341,109	21,439,491	(98,382)	25.9%
Benefits	19,609,995	5,281,341	4,846,814	434,527	24.7%
Professional Development	699,688	174,922	204,257	(29,336)	29.2%
Contracted Services	7,429,054	1,748,618	1,466,390	282,228	19.7%
Other Services	1,814,021	708,211	608,916	99,296	33.6%
Supplies	4,830,206	1,207,551	1,068,064	139,487	22.1%
Other Expenditures	767,043	191,761	127,279	64,482	16.6%
Capital, Transfer & Projects	15,450,365	3,862,591	4,037,315	(174,724)	26.1%
	<b>133,238,298</b>	<b>34,516,105</b>	<b>33,798,525</b>	<b>717,580</b>	<b>25.4%</b>

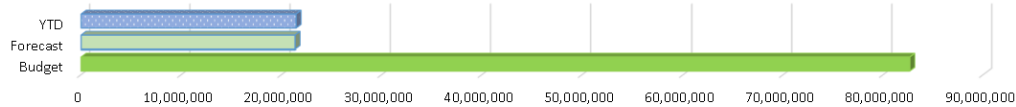
### Total Expense Tachometer:



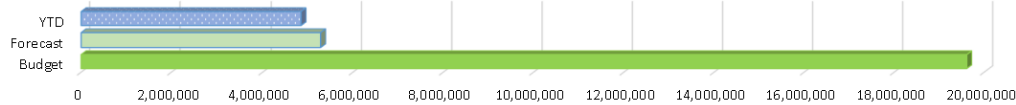
Year-to-date (YTD) compared to budget and forecast, including % of budget indicator

The forecasted figures have been estimated based on the approved "September 30th" budget and the timing of the transactions and journal entries (i.e. regular transactions, such as payroll, are based on 25% of the approved budget).

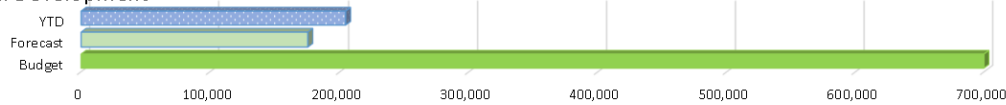
### Salaries



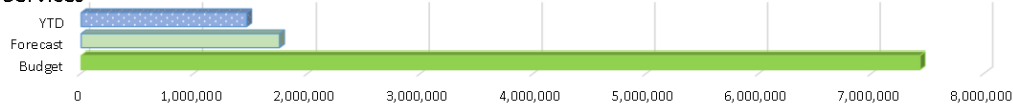
### Benefits



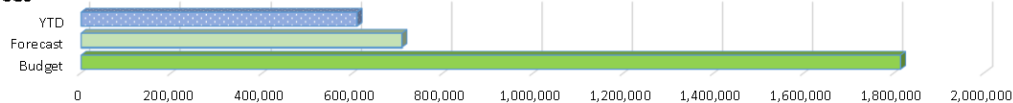
### Professional Development



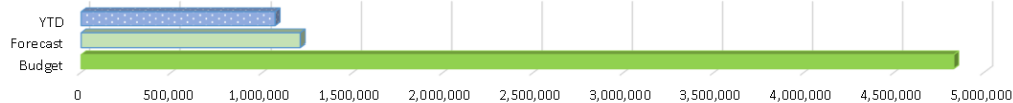
### Contracted Services



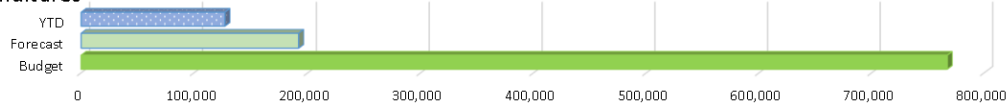
### Other Services



### Supplies



### Other Expenditures





## Instruction - ECS Summary Quarterly Reporting - November 30th, 2019

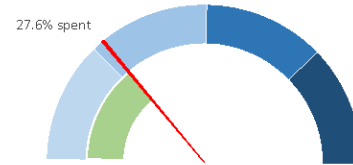
Financial Data as at January 22, 2020

	Budget	Forecast	YTD	Variance	YTD %
Salaries	7,272,970	2,013,878	1,997,256	16,622	27.5%
Benefits	1,069,074	324,787	290,519	34,268	27.2%
Professional Development	48,000	12,000	8,609	3,391	17.9%
Contracted Services	80,000	20,000	16,493	3,507	20.6%
Other Services	76,550	19,137	17,812	1,326	23.3%
Supplies	114,620	28,655	58,290	(29,636)	50.9%
Other Expenditures	16,000	4,000	3,709	291	23.2%
Capital, Transfer & Projects	0	0	0	0	0.0%
	<b>8,677,214</b>	<b>2,422,457</b>	<b>2,392,688</b>	<b>29,769</b>	<b>27.6%</b>

27.9%

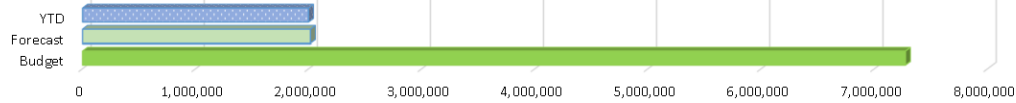
The forecasted figures have been estimated based on the approved "September 30th" budget and the timing of the transactions and journal entries (i.e. regular transactions, such as payroll, are based on 25% of the approved budget).

### Total Expense Tachometer:

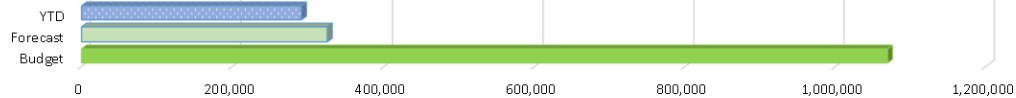


Year-to-date (YTD) compared to budget and forecast, including % of budget indicator

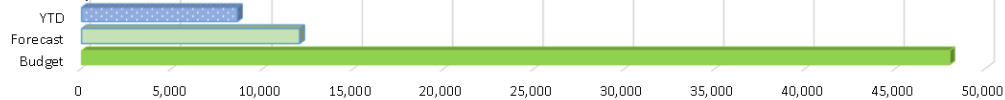
### Salaries



### Benefits



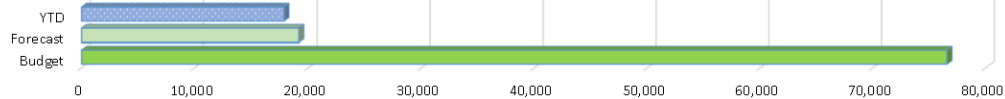
### Professional Development



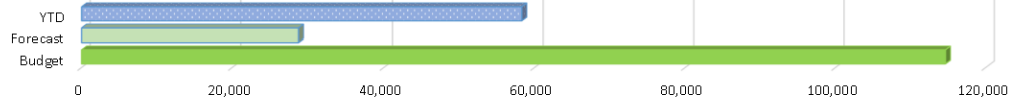
### Contracted Services



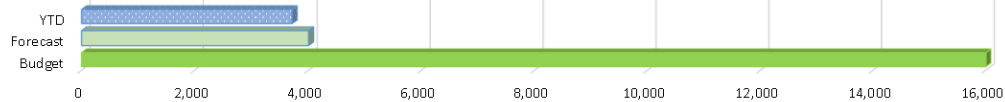
### Other Services



### Supplies



### Other Expenditures



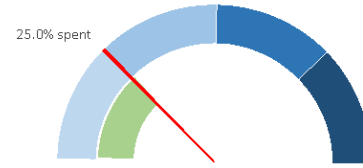


# Instruction - Grades 1-12 Summary Quarterly Reporting - November 30th, 2019

Financial Data as at January 22, 2020

	Budget	Forecast	YTD	Variance	YTD %
Salaries	69,063,977	17,751,986	17,842,965	(90,978)	25.8%
Benefits	16,929,930	4,553,807	4,203,413	350,393	24.8%
Professional Development	587,853	146,963	178,416	(31,453)	30.4%
Contracted Services	1,231,671	307,918	226,721	81,196	18.4%
Other Services	687,216	322,977	223,832	99,145	32.6%
Supplies	4,146,502	1,036,625	884,559	152,067	21.3%
Other Expenditures	551,486	137,872	89,850	48,022	16.3%
Capital, Transfer & Projects	6,842,131	1,710,533	1,311,245	399,287	19.2%
	100,040,766	25,968,681	24,961,001	1,007,680	25.0%

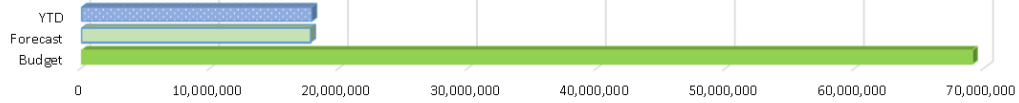
Total Expense Tachometer:



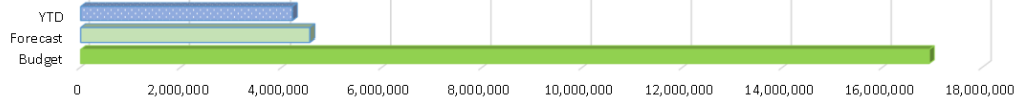
Year-to-date (YTD) compared to budget and forecast, including % of budget indicator

The forecasted figures have been estimated based on the approved "September 30th" budget and the timing of the transactions and journal entries (i.e. regular transactions, such as payroll, are based on 25% of the approved budget).

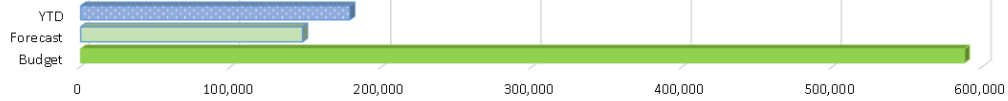
## Salaries



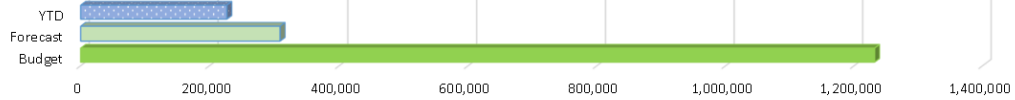
## Benefits



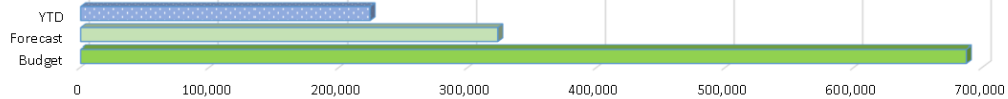
## Professional Development



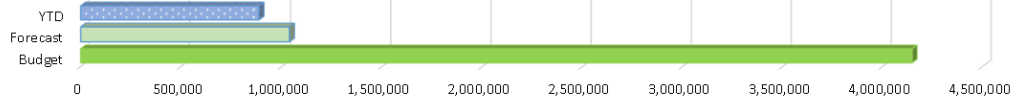
## Contracted Services



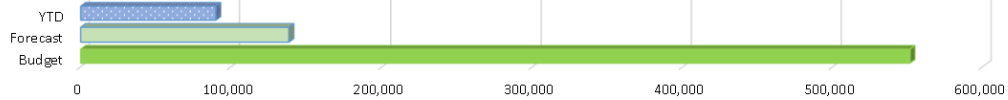
## Other Services



## Supplies



## Other Expenditures





# Plant Operations and Maintenance Summary Quarterly Reporting - November 30th, 2019

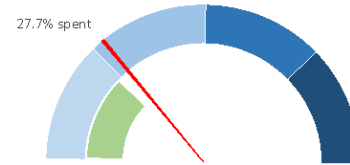
Financial Data as at January 22, 2020

	Budget	Forecast	YTD	Variance	YTD %
Salaries	3,553,629	888,407	922,484	(34,077)	26.0%
Benefits	1,001,652	250,413	248,468	1,945	24.8%
Professional Development	15,832	3,958	0	3,958	0.0%
Contracted Services	3,238,739	677,414	696,302	(18,888)	21.5%
Other Services	625,607	156,402	157,669	(1,267)	25.2%
Supplies	364,222	91,055	89,991	1,065	24.7%
Other Expenditures	9,240	2,310	810	1,500	8.8%
Capital, Transfer & Projects	8,435,355	2,108,839	2,668,092	(559,253)	31.6%
	17,244,276	4,178,798	4,783,815	(605,017)	27.7%

24.2%

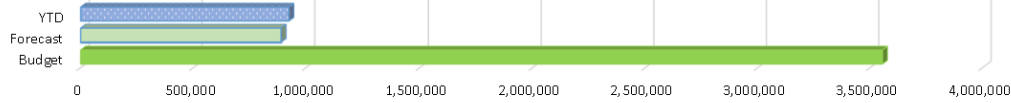
The forecasted figures have been estimated based on the approved "September 30th" budget and the timing of the transactions and journal entries (i.e. regular transactions, such as payroll, are based on 25% of the approved budget).

## Total Expense Tachometer:

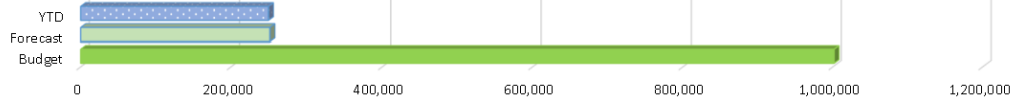


Year-to-date (YTD)  
compared to budget  
and forecast, including  
% of budget indicator

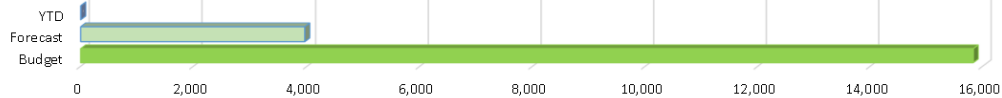
### Salaries



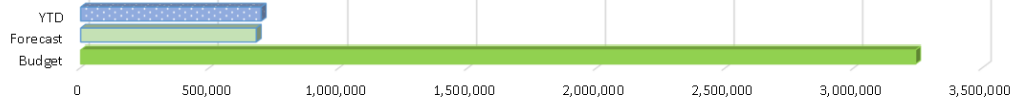
### Benefits



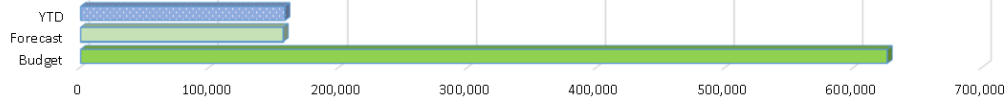
### Professional Development



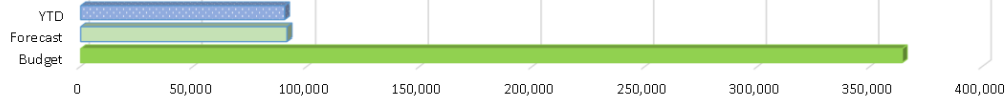
### Contracted Services



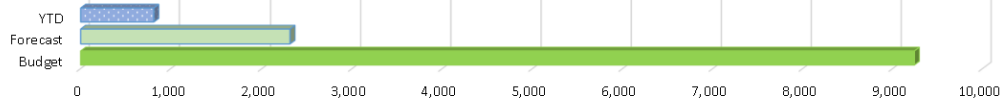
### Other Services



### Supplies



### Other Expenditures



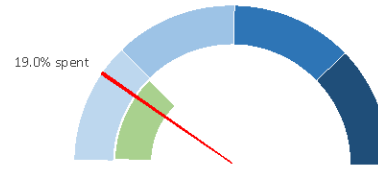
## Transportation Summary

### Quarterly Reporting - November 30th, 2019

Financial Data as at January 22, 2020

	Budget	Forecast	YTD	Variance	YTD %
Salaries	67,500	16,875	16,875	0	25.0%
Benefits	19,913	4,978	3,978	1,001	20.0%
Professional Development	10,000	2,500	0	2,500	0.0%
Contracted Services	2,456,267	614,067	458,843	155,224	18.7%
Other Services	0	0	28	(28)	N/A
Supplies	10,000	2,500	296	2,204	3.0%
Other Expenditures	2,000	500	1,543	(1,043)	77.2%
Capital, Transfer & Projects	52,600	13,150	16,330	(3,180)	31.0%
	<b>2,618,280</b>	<b>654,570</b>	<b>497,893</b>	<b>156,677</b>	<b>19.0%</b>

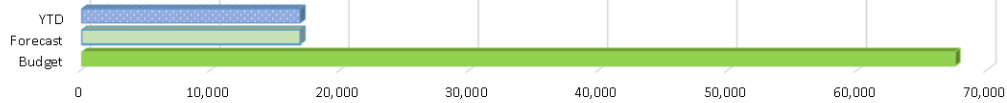
**Total Expense Tachometer:**



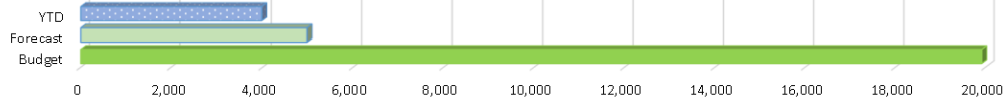
Year-to-date (YTD)  
compared to budget  
and forecast, including  
% of budget indicator

The forecasted figures have been estimated based on the approved "September 30th" budget and the timing of the transactions and journal entries (i.e. regular transactions, such as payroll, are based on 25% of the approved budget).

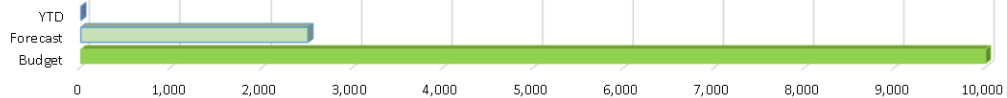
#### Salaries



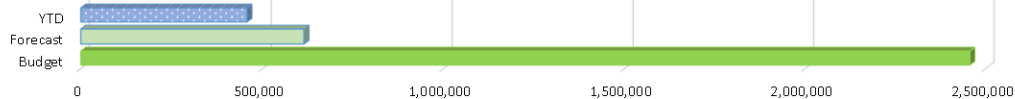
#### Benefits



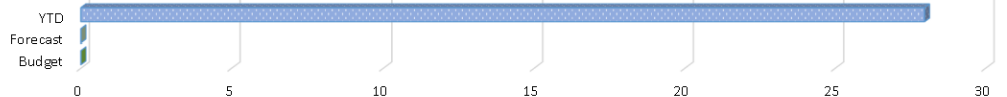
#### Professional Development



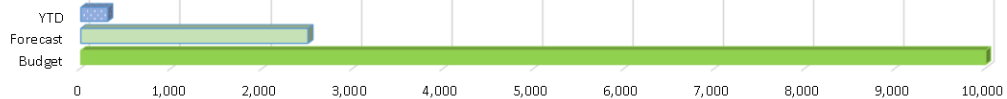
#### Contracted Services



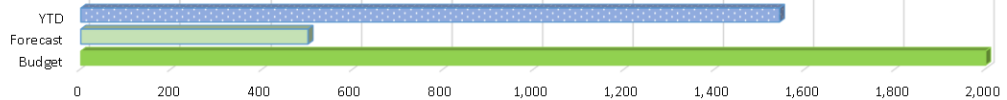
#### Other Services



#### Supplies



#### Other Expenditures



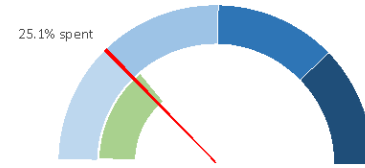


# Board & System Administration Summary Quarterly Reporting - November 30th, 2019

Financial Data as at January 22, 2020

	Budget	Forecast	YTD	Variance	YTD %
Salaries	2,572,078	643,020	634,227	8,793	24.7%
Benefits	575,512	143,878	96,673	47,205	16.8%
Professional Development	38,003	9,501	17,232	(7,732)	45.3%
Contracted Services	422,377	129,219	68,030	61,189	16.1%
Other Services	363,698	174,995	167,003	7,992	45.9%
Supplies	178,175	44,544	34,111	10,433	19.1%
Other Expenditures	72,140	18,035	31,367	(13,332)	43.5%
Capital, Transfer & Projects	120,279	30,070	41,647	(11,578)	34.6%
	4,342,262	1,193,261	1,090,291	102,970	25.1%

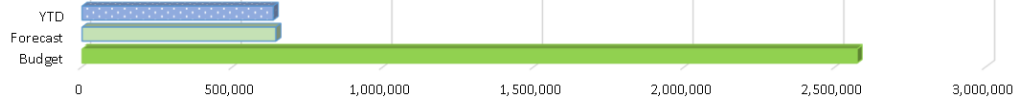
## Total Expense Tachometer:



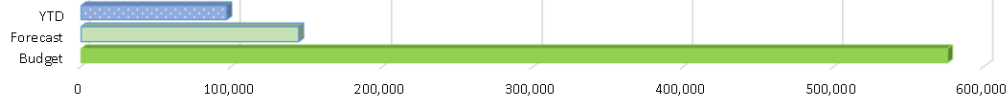
Year-to-date (YTD)  
compared to budget  
and forecast, including  
% of budget indicator

The forecasted figures have been estimated based on the approved "September 30th" budget and the timing of the transactions and journal entries (i.e. regular transactions, such as payroll, are based on 25% of the approved budget).

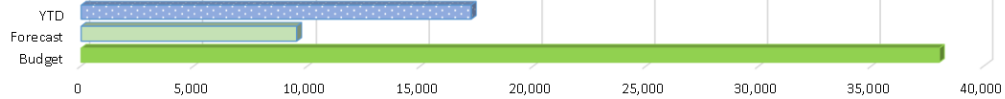
### Salaries



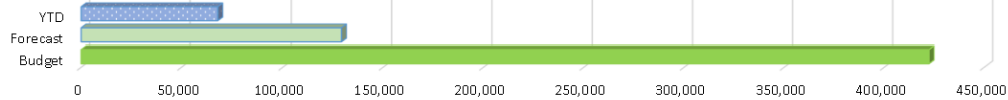
### Benefits



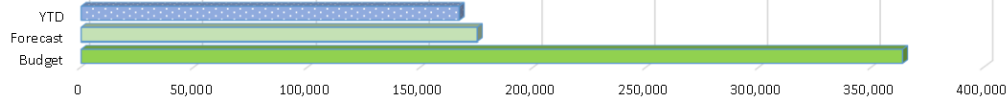
### Professional Development



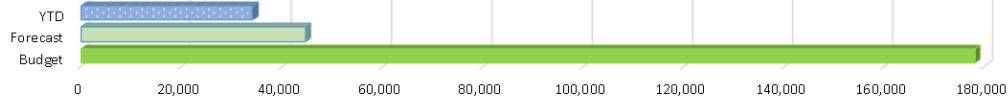
### Contracted Services



### Other Services



### Supplies



### Other Expenditures







## External Services Summary

### Quarterly Reporting - November 30th, 2019

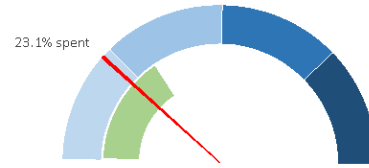
Financial Data as at January 22, 2020

	Budget	Forecast	YTD	Variance	YTD %
Salaries	107,772	26,943	25,684	1,259	23.8%
Benefits	13,914	3,479	3,763	(284)	27.0%
Professional Development	0	0	0	0	0.0%
Contracted Services	0	0	0	0	0.0%
Other Services	60,950	34,700	42,573	(7,873)	69.8%
Supplies	16,687	4,172	817	3,354	4.9%
Other Expenditures	116,177	29,044	0	29,044	0.0%
Capital, Transfer & Projects	0	0	0	0	0.0%
	315,500	98,338	72,837	25,501	23.1%

31.2%

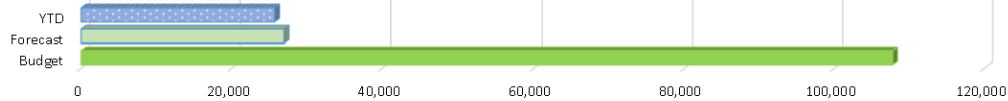
The forecasted figures have been estimated based on the approved "September 30th" budget and the timing of the transactions and journal entries (i.e. regular transactions, such as payroll, are based on 25% of the approved budget).

#### Total Expense Tachometer:

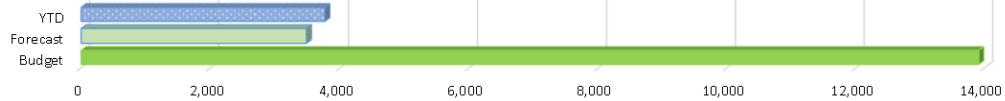


Year-to-date (YTD) compared to budget and forecast, including % of budget indicator

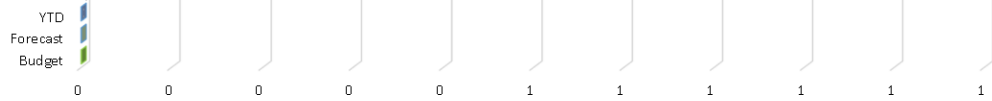
#### Salaries



#### Benefits



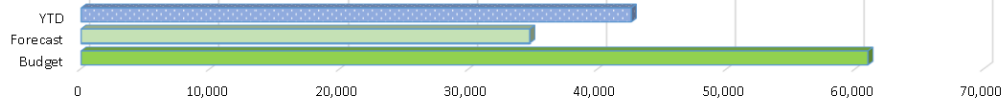
#### Professional Development



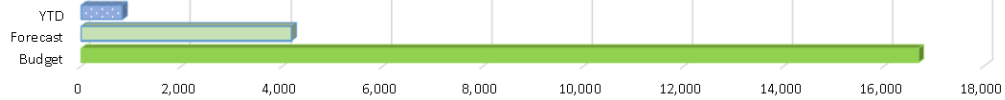
#### Contracted Services



#### Other Services



#### Supplies



#### Other Expenditures

