



# AGENDA

Lethbridge School Division  
School Board  
Regular Meeting

Tuesday, November 24, 2020

Board Room

3:30 P.M.

3:30 p.m. **1. Approval of Agenda**

3:32 p.m. **2. Approval of Minutes**

If there are no errors or omissions in the minutes of the Regular meeting of October 27, 2020 it is recommended that the minutes be approved by the Board and signed by the Chair.

If there are no errors or omissions in the minutes of the Organizational meeting of October 27, 2020 it is recommended that the minutes be approved by the Board and signed by the Chair.

3:35 p.m. **3. Business Arising from the Minutes**

**4. Presentations**

- 3:40 p.m. 4.1 Student Services for At-Home Learners  
4.2 2020 Honouring Spirit Award

Enclosure 4.2

**5. Action Items**

- 4:00 p.m. 5.1 Policy Review:  
*Policy 201.3 General Powers and Duties of the Board*  
*Policy 203.1 Policy Development*  
*Policy 204.2 Regular Board Meetings*  
*Policy 204.3 Special Board Meetings*  
*Policy 204.4 In Camera Board Meetings*  
*Policy 204.6 Organizational Meetings*  
*Policy 204.10 Board Meeting Agendas*  
5.2 Division Three Year Education Plan and Annual  
Education Results Report  
5.3 2019-20 Audited Financial Statement  
5.4 2020-21 Budget Update  
5.5 Indigenous Education Committee Terms of Reference

Enclosure 5.1

Enclosure 5.2

Enclosure 5.3

Enclosure 5.4

Enclosure 5.5

**5:00 p.m. Public Forum**

5:10 p.m. **6. Public Forum Response**

- 6.1 October Public Forum Submission from Joy Morris  
6.2 Public Forum Response to Joy Morris

Enclosure 6.1

Enclosure 6.2

5:15 p.m.    **7. Division Highlights**

**8. Information Items**

5:20 p.m.    8.1    Board Chair Report

5:25 p.m.    8.2    Associate Superintendent Reports

8.2.1    Business Affairs    Enclosure 8.2.1

8.2.2    Human Resources    Enclosure 8.2.2

8.2.3    Instructional Services    Enclosure 8.2.3

5:40 p.m.    8.3    Superintendent Report

8.3.1    Acknowledgements of Excellence    Enclosure 8.3.1

8.3.2    Board Priorities Report    Enclosure 8.3.2

8.3.3    Donations and Support    Enclosure 8.3.3

8.3.4    Calendar of Events    Enclosure 8.3.4

**9. Reports**

5:50 p.m.    9.1    Indigenous Education Committee – October 28, 2020    Enclosure 9.1

9.2    Division School Council – November 2, 2020    Enclosure 9.2

9.3    ATA Local Council – November 4, 2020    Enclosure 9.3

9.4    Community Engagement Committee – November 5, 2020    Enclosure 9.4

9.5    Board Audit Committee – November 17, 2020    Enclosure 9.5

9.6    A.S.B.A. Zone 6 Meeting – November 18, 2020    Enclosure 9.6

9.7    Policy Advisory Committee – November 18, 2020    Enclosure 9.7

**10. Correspondence**

6:00 p.m.    **Adjournment**



## MINUTES FROM THE REGULAR MEETING OF THE BOARD OF TRUSTEES OF LETHBRIDGE SCHOOL DIVISION HELD OCTOBER 27, 2020.

### IN ATTENDANCE:

Trustees: Clark Bosch; Christine Light; Jan Foster; Doug James; Lola Major;  
Donna Hunt

Administrators: Cheryl Gilmore; Mike Nightingale; Morag Asquith; Christine Lee  
LeeAnne Tedder (Recorder)

The Board Meeting was live streamed via YouTube to facilitate public attendance while maintaining physical distancing related to COVID-19.

The Chair called the meeting to order at 4:14 p.m.

1. Approval of Agenda

Trustee Jan Foster moved:

“to approve the agenda, as amended.” **CARRIED UNANIMOUSLY**

*Approval of Agenda  
6585/20*

2. Approval of Minutes

Trustee Jan Foster moved:

“that the minutes of the Regular Meeting of September 22, 2020 be approved and signed by the Chair.” **CARRIED UNANIMOUSLY**

*Approval of Minutes –  
Regular Meeting  
6586/20*

3. Business Arising from the Minutes

There was no business arising from the minutes.

*Business Arising from  
the Minutes*

4. Presentations

4.1 Indigenous Education Update with John Chief Calf and Morag Asquith

*Presentations  
Indigenous Education*

5. Action Items

5.1 Policy Review

Board of Trustees reviewed Policy 400.3 Whistleblower Protection and Policy 400.4 Fraud Prevention, Identification and Reporting.

*Action Items*

Trustee Lola Major moved:

“to approve Policy 400.3 Whistleblower Protection, as amended.” **CARRIED UNANIMOUSLY**

*Policy 400.3  
Whistleblower  
Protection  
6587/20*

Trustee Lola Major moved:

“to approve Policy 400.4 Fraud Prevention, Identification and Reporting, second reading.” **CARRIED UNANIMOUSLY**

*Policy 400.4 Fraud  
Prevention,  
Identification and  
Reporting, second  
reading  
6588/20*

Trustee Lola Major moved:  
“to approve Policy 400.4 Fraud Prevention, Identification and Reporting, third and final reading.”

*Policy 400.4  
final reading  
6589/20*

**CARRIED UNANIMOUSLY**

5.2 Voluntary Retirement – Alberta Teachers’ Retirement Fund Members and Local Authorities

Trustee Tyler Demers moved:

“that the Board extend the Voluntary Retirement package to employees who qualify to collect a pension and are members of the Teacher Retirement Fund and Local Authorities Pension Plan (CUPE 290, CUPE 2843 and non-union employees) who, by December 10, 2020, submit a letter of retirement effective January 31, 2021. Such employees will be offered a temporary contract effective February 1, 2021 – June 29, 2021 (or the end date as per the appropriate employee calendar).”

*Voluntary Retirement  
6590/20*

**CARRIED UNANIMOUSLY**

5.3 Division Wellness Committee Terms of Reference

Trustee Donna Hunt moved:

“to approve the Division Wellness Committee Terms of Reference, as presented.”

*Division Wellness  
Committee Terms of  
Reference  
6590/20*

**CARRIED UNANIMOUSLY**

6. Division Highlights

*Division Highlights*

- Clark Bosch attended parent council via the internet. Virtually everywhere you go in the Division people feel like they are servicing the needs of students. Congratulations to our staff.
- Jan Foster has heard from staff and parents who feel students are receiving an excellent education and are being kept as safe as possible. Jan appreciates that Cheryl keeps Trustees informed.
- Tyler Demers attended a few parent council meetings. Most parents are happy about curriculum provided. Some parents are looking for extra and co-curricular in the Division.
- Lola Major commended the Associate Superintendent reports.
- Donna Hunt attended some school councils and a Terry Fox event. Counselling department put several items on the Division website, check it out for scholarships, etc.
- Doug James dropped into Lakeview on Pyjama day. Congratulations to schools for doing their best to normalize the situation. Shout out to administration teams, making decisions and coordinating with other schools doing what is best for students.
- Christine Light attended a few school council meetings. Shout out to on-line teachers. Thank you to caretaking teams keeping

our facilities clean and sanitized.

7. Information Items

*Information Items*

7.1 Board Chair Report

7.2 Associate Superintendent Reports

*Associate  
Superintendent  
Reports  
Business Affairs*

7.2.1 Business Affairs

Associate Superintendent Christine Lee provided a written Business Affairs report.

7.2.2 Human Resources

*Human Resources*

Associate Superintendent Mike Nightingale provided a written Human Resources report.

**Public Forum** – Chair Christine Light read an email from Joy Morris.

*Public Forum*

7.2.3 Instructional Services

*Instructional Services*

Associate Superintendent Morag Asquith provided a written Instructional Services report.

7.3 Public Forum Responses

*Public Forum  
Responses*

7.3.1 Public forum responses to Jeff Hill, Joni Heggie, Loni Price, Ryan Tanner, Shawn Heggie and Tyler Tanner are included in the agenda.

7.3.2 Public forum response to Miranda Hlady is included in the agenda.

7.4 Superintendent Reports

*Superintendent Report*

7.3.1 51-25 Club Celebration

*51-25 Club Celebration*

The Board recognized staff members who have served for 25 years or more. New members are Brenda Krokosh, Sandra Trepner, Brady Hway, and Joanne Sorensen.

7.3.2 Acknowledgements of Excellence

*Acknowledgements of  
Excellence*

Acknowledgments of Excellence were shared. In the future schools will showcase activities and events in their school in the coming months.

7.3.3 Board Priorities Report

*Board Priorities*

Board Priorities were reviewed.

#### 7.3.4 Calendar of Events

*Calendar of Events*

The Calendar of Events was reviewed.

### 8. Reports

*Reports  
Policy Advisory  
Committee*

#### 8.1 Policy Advisory

Trustee Lola Major provided a written report from the Policy Advisory Committee meeting held September 30, 2020.

#### 8.2 Division Wellness Committee

*Division Wellness  
Committee*

Trustee Donna Hunt provided a written report from the Division Wellness Committee meeting held October 5, 2020.

#### 8.3 Division School Council

*Division School Council*

Trustee Christine Light provided a written report from the Division School Council meeting held October 5, 2020.

#### 8.4 Boundary Review Committees

*Boundary Review  
Committees*

Trustee Doug James spoke to a written report on the Boundary Review Committee meetings held October 6, 13 and 20, 2020.

#### 8.5 Poverty Intervention Committee

*Poverty Intervention  
Committee*

Trustee Christine Light provided a written report on the Poverty Intervention Committee meeting held October 20, 2020.

#### 8.6 A.S.B.A. Zone 6 General Meeting

*A.S.B.A. Zone 6  
General Meeting*

Trustee Donna Hunt provided a written report on the A.S.B.A. Zone 6 General meeting held October 21, 2020.

### 9. Correspondence

*Correspondence  
ASBOI  
Alberta Education  
Lethbridge Chamber of  
Commerce*

9.1 Association of School Business Officials International (ASBOI)

9.2 Alberta Education

9.3 Lethbridge Chamber of Commerce

The meeting adjourned at 5:45 p.m.

*Adjournment*

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Christine Light,  
Chair

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Christine Lee,  
Associate Superintendent  
Business Affairs

# MINUTES FROM THE ORGANIZATIONAL MEETING OF THE BOARD OF TRUSTEES OF LETHBRIDGE SCHOOL DIVISION HELD OCTOBER 27, 2020.

## IN ATTENDANCE:

Trustees: Clark Bosch; Tyler Demers; Jan Foster; Donna Hunt; Doug James;  
Christine Light; Lola Major

Administrators: Cheryl Gilmore; Morag Asquith; Rik Jesse; Christine Lee;  
LeeAnne Tedder (Recorder)

The Superintendent called the meeting to order at 3:42 p.m.

### 1. Election of Chair

*Election of Chair*

Superintendent Cheryl Gilmore called for nominations for Chair to hold office during the pleasure of the Board.

Trustee Jan Foster nominated Trustee Christine Light for the position of Chair for the 2020-2021 term. Christine Light accepted the nomination.

Trustee Lola Major nominated Trustee Clark Bosch for the position of Chair for the 2020-2021 term. Clark Bosch accepted the nomination.

Superintendent Cheryl Gilmore called three times for further nominations and there were none. The nominees were each given an opportunity to speak before voting. Associate Superintendent Christine Lee and Superintendent Cheryl Gilmore took the votes to be counted.

Superintendent Cheryl Gilmore declared Christine Light the Chair of the Board for the 2020-2021 school year. Congratulations to Christine Light and thank you to Clark Bosch.

Christine Light assumed the Chair's position.

Trustee Tyler Demers moved "to destroy the ballots".

**CARRIED UNANIMOUSLY**

*Destroy the ballots*  
6579/20

### 2. Approval of Agenda

Trustee Tyler Demers moved:  
"that the agenda be approved."

**CARRIED UNANIMOUSLY**

*Approval of Agenda*  
6580/20

3. Election of Vice-Chair

The Chair called for nomination for the position of Vice-Chair to hold office during the pleasure of the Board.

Trustee Christine Light nominated Tyler Demers for the position of Vice-Chair for the 2020-2021 term. Tyler accepted the nomination.

Trustee Tyler Demers nominated Clark Bosch for the position of Vice-Chair for the 2020-2021 term. Clark declined the nomination.

Chair Christine Light called three times for further nominations and there being none, Trustee Tyler Demers was declared Vice-Chair.

*Election of Vice-Chair  
6581/20*

4. Approval of Bank Borrowing Resolution

Trustee Jan Foster moved:

“that the Board approve the 2020-2021 bank borrowing resolution in the amount of \$500,000 to finance the operation of the school division as required, pending receipt of government funding, and that a copy of this resolution be appended to the minutes of this meeting.”

**CARRIED UNANIMOUSLY**

*Approval of Bank  
Borrowing Resolution  
6582/20*

5. Approval of Signing Authority

Trustee Clark Bosch moved:

“that the bank signing authority be the Chairman or the Vice-Chairman and the Secretary-Treasurer or, in her absence, the Director of Finance, with the exception that for the purpose of signing cheques, the signing authority shall be the Superintendent of Schools and the Secretary-Treasurer and Director of Finance and further, that the Board authorize the bank to establish an overdraft lending agreement which has been duly executed by the proper officers of the Board when loans are required.”

**CARRIED UNANIMOUSLY**

*Approval of Signing  
Authority  
6583/20*

6. Committee Reports and Terms of Reference

All Committee reports and Terms of Reference were reviewed at the September 2020 meeting.

*Committee Reports and  
Terms of Reference*

7. Appointments to Committees

\*denotes Chair

**7.1 Standing Committees**

**7.1.1 Board Audit Committee**

\*Tyler Demers, Clark Bosch

*Appointments to  
Committees  
6584/20*

- 7.1.2 Board Budget Committee
  - \* Clark Bosch, Donna Hunt
- 7.1.3 Boundary Review
  - West – Jan Foster, Doug James, Donna Hunt
  - South – Doug James, Donna Hunt
  - North – Doug James, Donna Hunt, Christine Light
- 7.1.4 Community Engagement Committee
  - \*Jan Foster, Christine Light
- 7.1.5 Division Wellness Committee
  - \*Donna Hunt, Jan Foster
- 7.1.6 Facilities Committee
  - \* Doug James, Jan Foster
- 7.1.7 Indigenous Advisory Committee
  - \*Doug James, Donna Hunt (alternate)
- 7.1.8 Policy Advisory Committee
  - \*Lola Major, Clark Bosch (Alternate)
- 7.1.9 Poverty Intervention Committee
  - \*Christine Light
- 7.1.10 Spirit of 51 Committee
  - \*Lola Major, Tyler Demers
- 7.1.11 Superintendent Evaluation Committee
  - \*Christine Light, Lola Major, Jan Foster

## **7.2 Special (ad hoc) Committees**

- 7.2.1 ATA Negotiating Committee
  - \*Clark Bosch, Tyler Demers
- 7.2.2 CUPE (Local 290) Negotiating Committee
  - \*Donna Hunt, Clark Bosch
- 7.2.3 CUPE (Local 2843) Negotiating Committee
  - \*Tyler Demers, Christine Light
- 7.2.4 Non-Union Staff Committee
  - \*Jan Foster, Christine Light

## **7.3 Joint Committees**

- 7.3.1 ATA Working Conditions Committee
  - \*Christine Light, Donna Hunt
- 7.3.2 City/School Boards Committee
  - \*Christine Light, Tyler Demers

## **7.4 Appointment of Board Representatives:**

- 7.4.1 ASBA Zone 6 Executive
  - Donna Hunt, Doug James (alternate)
- 7.4.2 Division School Council
  - Doug James, Christine Light (alternate)

- 7.4.3 Division Student Advisory Council  
Jan Foster, Doug James
- 7.4.4 TEBA  
Tyler Demers
- 7.4.5 Team Lethbridge  
Christine Light, Lola Major

8 Adjournment at 4:07 p.m.

Trustee Tyler Demers moved to adjourn.

*Adjournment*

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Christine Light  
Chair

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Christine Lee  
Associate Superintendent  
Business Affairs



**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Cheryl Gilmore  
Superintendent of Schools

**RE: Honouring Spirit: Indigenous Student Awards 2020**

**Background**

Alberta School Boards Association awarded Division student Roshelle April Daniels (Dr. Probe) with an Honouring Spirit: Indigenous Student Award. The award certificate is attached.

The award to Roshelle will be presented at the school.

**Recommendation**

It is recommended that the Board receive this report as information.

Respectfully submitted,  
Cheryl Gilmore



2020 HONOURING SPIRIT: INDIGENOUS STUDENT AWARDS  
CERTIFICATE IS PRESENTED TO:

*Roshelle April Daniels*

HONOURABLE MENTION  
OCTOBER 2020

CHARLIE FOX,

INDIGENOUS ADVISORY CIRCLE MEMBER

LORRIE JESS, ASBA PRESIDENT



October 16, 2020,

Dear Roshelle April Daniels,

Congratulations on your nomination for the *Honouring Spirit: Indigenous Student Awards 2020*! Alberta School Boards Association (ASBA) was deeply touched to have received so many amazing stories from such bright young students across the province.

In total we received 242 unique nomination letters and submissions from students across Alberta this year but were only able to select 12 award recipients. Although your name is not on that list this year, I am proud to present you with an honourable mention certificate for all of your hard work.

The selection committee was touched by the unique stories from each and every student and were honoured to have read about the leadership, honour, courage and commitment you have shown to inspiring your peers, teachers and community members. You have helped pave the way for other students and have given them an incredible role model to look up to.

On behalf of our Board of Directors, Zone Chairs, member boards and our CEO, Dr. Vivian Abboud, I wish you all the best in your personal education paths, and look forward to witnessing where your journeys will lead you.

Sincerely,



Lorrie Jess,  
President  
Alberta School Boards Association



**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Cheryl Gilmore  
Superintendent of Schools

Re: **Policy Review**

**Background**

Division policies are reviewed on a continuous basis to ensure they reflect the position of the Board. The Policy Advisory Committee has representation from the Board, Division School Council, each of the employee groups, and Division and school administration. Coordinator of Learning and International Education, Trish Syme coordinates the meetings. In the current year, the Policy Advisory Committee will:

- Finish review of any policies which were last reviewed in the 2019-2020 school year
- Policy review (including procedures, forms, and exhibits) of the 100, 200, and 300 series
- Changes required due to the passing of the Education Act July 2019 and updated provincial regulations
- Assist in the orientation of new members to the policy development process, as necessary

Trish Syme will attend the Board meeting and provide an overview of each policy, share any feedback that has been received and respond to questions trustees may have.

**Recommendation**

It is recommended that the Board adopt the revisions to the policies as presented by the Policy Advisory Committee, or as amended.

| <u>Policy #</u> | <u>Policy Name</u>                     | <u>Action</u> |
|-----------------|--|---------------|
| 201.3           | General Powers and Duties of the Board | Amended       |
| 203.1           | Policy Development                     | Amended       |
| 204.2           | Regular Board Meetings                 | Amended       |
| 204.3           | Special Board Meetings                 | Amended       |
| 204.4           | In Camera Board Meetings               | Amended       |
| 204.6           | Organizational Meetings                | Amended       |
| 204.10          | Board Meeting Agendas                  | Amended       |

Respectfully submitted,  
Cheryl Gilmore

## **201.3 General Powers and Duties of the Board**

### **Policy**

The general mandatory powers and duties of the Board are defined in the Education Act. Other sections state or imply that a local School Board has full power to operate the local public schools as it deems fit in compliance with provincial and federal mandates. The Board is a corporate entity created by the provincial legislature and given authority by the Education Act and the attendant regulations.

The Board expects that powers of the Board shall only be exercised by the Board in a duly constituted meeting, unless delegated by means of written Board policy or resolution of the Board. If Board members act beyond those powers, the acts become those of individual members and members individually (or collectively) must assume liability for their actions.

Within the constraints of provincial and federal law, the Board has determined that its major functions are:

- Planning
- Policy-Making
- Allocation of Financial Resources
- Communication
- Accountability and Assurance Practices for System Monitoring and Evaluation
- Adjudication of Appeals
- Advocacy for Public Education

The Board may delegate some of its powers to Division employees, committees of the Board, School Councils, or joint committees of the Board and another Board. However, the Board is ultimately responsible and accountable for the education provided to each student in accordance with the Education Act.

### **Regulations**

1. In carrying out its planning function, the Board is responsible for establishing educational goals which will guide both the Board and the staff in working together toward the continuing improvement of the educational program. The Board will regularly review its Vision and Mission statements in preparation of its goals.

### 201.3 General Powers and Duties of the Board, cont'd

employees, students, parents, and those members of the community with whom the Board interacts. Policies shall be applicable to all the staff, schools and programs in the jurisdiction, and provide for flexible approaches of site-based decision making.

3. The Board is responsible for adoption of a budget which shall appropriately allocate the resources which shall best enable the Division to carry out the Board's plans and policies.
4. The Board is responsible for providing adequate and direct means for keeping the community informed about the schools and for keeping itself and the school staff informed about the needs and wishes of the public.
5. The Board is responsible for providing for the ongoing accountability and assurance practices for system monitoring and evaluation in relation to the goals and objectives set forth by the Board and by Alberta Education. The Board is also responsible for regularly reviewing and assessing the impact of Board policy and regulations, and regularly appraising the performance of the Board itself and the Superintendent of Schools.
6. The adjudicating function is the means by which the Board makes decisions on appeals in accordance with Board policy and the Education Act.
7. The Board is responsible for developing advocacy policy which sets out the Board's response to matters affecting its relationship with the community and society. These policies increase the Division's profile and credibility around issues arising from its belief statements.
8. The Board delegates to the Superintendent the authority to develop the procedures necessary to implement this policy. The Superintendent is delegated the authority to develop Administrative Procedures that are consistent with provincial policies and procedures, as well as the delegation of authority as provided for in Section 52 of the Education Act.

#### References

Alberta Education Act: Sections 11, 33, 45, , 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63 ,  
 Division Policies: 102.1 Evaluation of School Division Schools and Programs  
 201 Guiding Principles, 201.2 Mandate 202.2 Chair of the Board  
 202.3 Individual Trustees 203.1 Policy Development  
 301.3 Evaluation Process For Superintendent Of Schools  
 600.2 School-Based Decision Making  
 1002.4 School Councils  
 Other: Role of the Trustee – ASBA Handbook,  
 Alberta Education: Policy, Regulations and Forms Manual

## **203.1 Policy Development**

### **Policy**

The Board is committed to developing policies in consultation with those who will be impacted by them.

The Board authorizes the establishment of a Division Policy Advisory Committee and delegates to the Superintendent of Schools, in consultation with this committee and in accordance with the following regulations, the responsibility and authority to develop Division policies for consideration by the Board.

### **Regulations**

1. Policy shall be defined as the legal and/or philosophical position with respect to an identified issue.
2. Regulations shall be defined as the mandatory requirements of a policy.
3. Procedures shall be defined as the administrative acts through which policy and regulations are implemented.
4. Responsibility and authority to approve Division policy and regulations shall rest entirely with the Board.
  - 4.1. Board approval of new policy shall require three readings.
    - 4.1.1. First reading shall affirm that the intent of the policy reflects the Board's beliefs and values, and provides an opportunity for the Board to discuss and amend the draft policy.
    - 4.1.2. Second reading shall provide further opportunity for the Board to discuss and amend the draft policy from first reading. Second reading shall occur at a subsequent meeting of the Board.
    - 4.1.3. Through motion, third and final reading may occur at the same meeting as second reading with the unanimous consent of the Board.
    - 4.1.4. Third and final reading establishes Board policy.
  - 4.2. Amendments to established Board policy shall be made through Board motion.



## **203.1 Policy Development, cont'd**

- 4.2.1. Amendments of a substantive nature, which alter the original intent of the policy, shall require first, second and third readings.
  - 4.2.2. Amendments which alter or add to a policy without significantly changing the intent shall be made by Board motion.
- 4.3. Unless otherwise directed by the Board, policies shall come into effect on the date it is posted to the Division's Electronic Policy Handbook or 60 days after approval, whichever comes first.
- 4.4. The Superintendent or designate shall be responsible for the maintenance and communication of Division policy and regulations.
- 5. School policies shall be consistent with Division policy and regulations.
- 6. Policies, regulations and procedures shall be subject to regular review.
- 7. The Division Policy Advisory Committee shall:
  - 7.1. be chaired by a Trustee; and
  - 7.2. have representation from the following groups: Administrators Committee, Alberta Teachers Association – Local 41, Canadian Union of Public Employees – Local 290, Local 2843 and the Division School Council.

The Board delegates to the Superintendent the authority to develop the procedures necessary to implement this policy.

### **References**

Alberta Education Act:33, 53, 60, 61

Division Procedures: 203.4.1 Standing Committee  
203.1 Policy Development



## **204.2 Regular Board Meetings**

### **Policy**

The Education Act permits the Board to hold as many Regular Meetings as it considers necessary to deal adequately with its business. It also requires that the date, time, and place of these meetings be made public. The Board directs that Regular Meetings be scheduled and convened in accordance with the following regulations.

### **Regulations**

1. Regular Meetings shall be held according to a schedule approved annually by the Board.
2. The schedule of Regular Meetings shall be
  - 2.1. provided to all school principals, the chair of each School Council, local media outlets, members of the public upon request, and
  - 2.2. posted on the Division website.
3. Regular Meetings shall be open to the public and shall normally be held
  - 3.1. once each month, with the exception of July and August when there will be no Regular Meeting,
  - 3.2. on Tuesday afternoons, and
  - 3.3. beginning at 3:30 PM.
4. Board Meetings may, if required by health or environmental circumstances, be made accessible to the public virtually with access posted on the Division website.
5. A trustee may participate in a meeting of the Board by electronic means or other communication facilities if the electronic means or other communication facilities enable the trustees participating in the meeting and members of the public attending the meeting to hear each other.
6. The Chair of the Board may cause to be excluded from a meeting any person who, in the opinion of the Chair, is guilty of improper conduct at that meeting.
7. The Board may, by resolution, decide to hold a portion of a Regular Meeting “in camera”.
8. A Public Forum shall be scheduled for 5:00 PM for the purpose of

allowing individuals to address the Board unannounced.

- 8.1. Each individual shall be required to identify himself/herself.
  - 8.2. Comments shall be limited to a maximum of five (5) minutes and subject to the authority of the Chair.
  - 8.3. Trustees shall be permitted to ask questions of clarification
  - 8.4. The Board shall provide a response to public forum presentations and ensure the response is included in the agenda of the following Board meeting.
9. Presentations to the Board shall be allowed.
- 9.1. Delegations and presentations shall normally be limited to a maximum of fifteen (15) minutes. The request for a presentation must be made at least 14 days in advance of the date of the meeting.
10. Minutes of the prescribed form shall be kept for all Regular Meetings of the Board.
11. Board *Highlights* for each Regular Meeting shall be prepared and circulated to School Council Chairs, trustees, and all Division employees, as well as posted on the website.

The Board delegates to the Superintendent the authority to develop the procedures necessary to implement this policy

### References

|                        |   |
|------------------------|---|
| Alberta Regulation:    | Section 5   |
| Alberta Education Act: | Sections 64, 65, 66, 69,  |
| Division Policies:     | 204.3 Special Board Meetings, 204.6 Organizational Meetings,<br>204.4 In Camera Board Meetings,<br>204.10 Board Meeting Agendas,<br>204.9 Board Meeting Procedures,<br>204.12 Board Meeting Minutes |

Approved: October 22, 1997  
Amended: January 12, 2010  
Reviewed: November 16, 2016  
Amended:

## **204.3 Special Board Meetings**

### **Policy**

The Education Act permits the calling of Special Meetings of the Board. The Board believes that Special Meetings should be called only when the business to be transacted cannot be delayed until the next Regular Meeting of the Board. The Board directs that Special Meetings be called and convened in accordance with the following regulations.

### **Regulations**

1. Special Meetings shall be called in accordance with the provisions of the *Education Act*.
2. A special meeting of the Board may be called by the Chair of the Board, a majority of the trustees, or the minister.
  - 2.1 Waiver of notice under section 3 of *Board Procedures Regulation* must be sent at least 2 days before the special meeting.
3. Special Meetings shall be open to the public.
4. Board Meetings may, if required by health or environmental circumstances, be made accessible to the public virtually with access posted on the Division website.
5. A trustee may participate in a meeting of the Board by electronic means or other communication facilities if the electronic means or other communication facilities enable the trustees participating in the meeting and members of the public attending the meeting to hear each other.
6. The Board may hold a portion of a Special Meeting "in camera".
7. Notice of a Special Meeting and, where possible, the agenda for Special Meetings shall be provided to
  - 7.1. school principals,
  - 7.2. the chair of each School Council, and
  - 7.3. local media outlets.

8. Unless all of the trustees are present at the special meeting, no business other than that stated in the notice of the special meeting must be conducted at the special meeting.
9. Minutes in the prescribed form shall be kept for all Special Board Meetings.
10. Board Highlights shall be prepared and circulated following each Special Meeting.

The Board delegates to the Superintendent the authority to develop the procedures necessary to implement this policy.

### References

Alberta Regulation: Board Procedures Regulation Section 3

Alberta Education Act: Sections 64

Division Policies: 204.3 Special Board Meetings, 204.6 Organizational Meetings, 204.4 In Camera Meetings, 204.10 Board Meeting Agendas, 204.9 Board Meeting Procedures, 204.12 Board Meeting Minutes

## **204.4 In Camera Board Meetings**

### **Policy**

The Education Act permits the Board to hold a meeting or portion of a meeting “in camera” (in private) and, by resolution, exclude any person from that meeting or portion of the meeting. The Board believes that In Camera Meetings should be limited to discussion of issues of a sensitive or confidential nature. The Board directs that In Camera Meetings of the Board be held in accordance with the following.

### **Regulations**

1. The Board may, by resolution,
  - 1.1. schedule an In Camera Meeting at a time and place agreeable to the Board, or
  - 1.2. recess a meeting in progress for the purpose of meeting in camera.
2. Without restricting the right of the Board to meet in camera on any issue, In Camera Meetings shall normally be limited to matters related to:
  - 2.1. individual trustees, employees, or students;
  - 2.2. collective bargaining;
  - 2.3. legal actions involving the Board, and
  - 2.4. contract negotiations related to items such as the sale or purchase of real estate, goods or services.
3. Unless otherwise specified in the resolution, attendance at an In Camera Meeting shall be limited to:
  - 3.1. members of the Board, and
  - 3.2. the Superintendent; Associate Superintendent, Human Resources; Associate Superintendent, Instructional Services; and Associate Superintendent, Business Affairs.
4. Agendas shall be prepared and distributed for scheduled In Camera Meetings.
  - 4.1. Agendas and background/briefing information shall be confidential and provided only to Trustees, the Superintendent; Associate Superintendent, Human Resources; Associate Superintendent, Instructional Services; and Associate Superintendent, Business Affairs.

## **204.4 In Camera Board Meetings, cont'd**

5. In Camera Meetings shall be strictly confidential.
  - 5.1. Discussion and debate shall not be repeated outside the meeting.
6. Minutes in the prescribed form shall be kept for all In Camera Meetings of the Board.

The Board delegates to the Superintendent the authority to develop the procedures necessary to implement this policy.

### **References**

|                        |  |
|------------------------|--|
| Alberta Education Act: | Sections 64  |
| Division Policies:     | 204.2 Regular Board Meetings, 204.3 Special Board Meetings, 204.6 Organizational Meetings, 204.10 Board Meeting Agendas, 204.9 Board Meeting Procedures, 204.12 Board Meeting Minute |

## **204.6 Organizational Meetings**

### **Policy**

The Education Act requires the Board to annually hold an Organizational Meeting. The purpose of the Organizational Meeting is to structure the operations of the Board for the next year. The Board directs that the annual Organizational Meeting of the Board be called and convened in accordance with the following regulations.

### **Regulations**

1. The Organizational Meeting shall be held in conjunction with the Regular Meeting of the Board each October.
2. In any year in which a general election takes place, the meeting must be held within four weeks following the date the statement of the results of that election is announced or posted.
3. The Organizational Meeting shall be used to:
  - 3.1. elect a Chair,
  - 3.2. elect a Vice Chair,
  - 3.3. appoint committee members, and
  - 3.4. review policies and procedures governing operations of the Board.
4. All elected officers and appointees shall serve at the pleasure of the Board.
5. The Organizational Meeting shall be chaired by the Superintendent until a Chair has been elected.
6. Election of the Chair and the Vice Chair shall be by secret ballot.
  - 6.1. The Secretary-Treasurer/Associate Superintendent, Business Affairs shall be responsible for counting ballots and identifying the elected Trustee.
  - 6.2. If a position is contested by more than two candidates, a majority of the Board is required to determine the successful candidate.
    - 6.2.1. If the leading candidate does not receive majority support, a second ballot will be held between the two candidates receiving the most votes in the first ballot. In cases of ties, refer to Regulation 5.3.

## **204.6 Organizational Meetings, cont'd**

- 6.3. In the event of a tie vote between two or more candidates, the following procedure will be used to break the tie.
  - 6.3.1. Candidates who are tied will be provided the opportunity to withdraw.
  - 6.3.2. If a tie still exists, a ballot will be conducted involving those candidates who are tied.
  - 6.3.3. If a tie still exists, the Secretary-Treasurer/Associate Superintendent, Business Affairs will conduct a coin flip between the candidates who are tied.
- 6.4. Ballots shall be destroyed.
- 7. Appointments to committees shall be by resolution.
- 8. Minutes in the prescribed form shall be kept for all Organizational Meetings of the Board.
- 9. A list of persons elected and appointed to various positions shall be circulated through the Board *Highlights* and the Division website.

The Board delegates to the Superintendent the authority to develop the procedures necessary to implement this policy.

### **References**

|                        |  |
|------------------------|--|
| Alberta Regulation:    | Board Procedures Regulation Section 1  |
| Alberta Education Act: | Sections 64  |
| Division Policies:     | 204.2 Regular Board Meetings, 204.4 In Camera Board Meetings, 204.10 Board Meeting Agendas, 204.9 Board Meeting Procedures, 204.12 Board Meeting Minutes |



## **204.10 Board Meeting Agendas**

### **Policy**

The Board has authority under the Education Act to establish rules governing its internal procedures and its meetings. Board meeting agendas should be prepared and distributed in such a way that:

- agenda items deal with matters which are important to the Board and the Division,
- Trustees are provided with background information on agenda items,
- Trustees have adequate time to review the agenda package prior to the meeting,
- opportunity is provided for members of the staff, student body or public to address the Board,
- schools, school councils and the local media receive agendas prior to meetings, and
- additional items can be placed on the agenda, with the approval of the Board, at the meeting.

The Board directs that agendas for all meetings of the Board be developed and distributed in accordance with the following regulations.

### **Regulations**

1. The agenda shall be prepared by the Chair and/or Vice Chair of the Board in consultation with the Superintendent.
  - 1.1. The agenda shall serve as the order paper.
2. Individual Trustees have the right to place items on the agenda for Regular Meetings or scheduled In Camera Meetings.
  - 2.1. Items shall be placed on the agenda through the Chair or the Superintendent.
  - 2.2. The Trustee shall specify the nature of the issue and provide necessary background information.
  - 2.3. Deadline for submission shall normally be 12:00 noon on the Wednesday preceding the scheduled meeting.

## **204.10 Board Meeting Agendas, Cont'd**

3. Each item on the agenda shall be supported by
  - 3.1. a background/briefing document, and
  - 3.2. a recommendation for action.
4. Agenda packages shall normally be provided to Trustees:
  - 4.1. For Regular Meetings – on the Friday preceding the meeting, and
  - 4.2. For Special Meetings – at least twenty-four (24) hours prior to the meeting.
5. Agenda packages shall be made available on the Division website:
  - 5.1. For Regular Meetings – at least forty-eight (48) hours prior to the meeting, and
  - 5.2. For Special Meetings – as soon as practical.
6. A limited number of hard copy agenda packages will be made available on site at the Regular Board meetings.
7. A Public Forum session shall be scheduled in the agenda of each Regular Meeting.
8. Submissions for presentations will be reviewed as part of agenda setting and scheduled accordingly.

The Board delegates to the Superintendent the authority to develop the procedures necessary to implement this policy

### **References**

|                        |   |
|------------------------|---|
| Alberta Education Act: | Sections 64   |
| Division Policies:     | 204.2 Regular Board Meetings, 204.3 Special Board Meetings, 204.6 Organizational Meetings, 204.4 In Camera Board Meetings, 204.9 Board Meeting Procedures |

**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Cheryl Gilmore  
Superintendent of Schools

**RE: Division Three Year Education Plan and Annual Education Results Report**

**Background**

Alberta Education requires that each school jurisdiction develop a Three-Year Education Plan (3YEP) which incorporates the vision, priorities, and strategies developed by the Board in consultation with stakeholders in the Division. Alberta Education requires that the formally approved 3YEP combined with the Annual Education Results Report (AERR) be approved by the Board and posted on the jurisdiction website by November 30.

The Education Plan serves as a template for implementation of strategies, professional learning activities, and financial planning in the Division. Coordinator of Learning and International Education, Trish Syme has been instrumental in coordinating the production of the 3YEP / AERR document.

The Education Centre leadership team worked collaboratively to provide input into the plan. The priorities and major strategies in the plan were developed by the Board subsequent to input received at the annual Town Hall Meeting and consultation with Division and school administration.

The results in the report contain Information from the provincial 2019-20 Accountability Pillar Report including the Provincial Achievement Tests and Diploma Exams.

**Recommendation:**

It is recommended the Board approve the combined Three-Year Education Plan and 2019-20 Annual Education Results Report as presented or as amended.

Respectfully submitted,  
Cheryl Gilmore

**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Christine Lee  
Associate Superintendent, Business Affairs

**RE: 2019-20 Audited Financial Statement**

**Background**

School jurisdictions are required to submit an audited financial report to Alberta Education. Will Zobell, Partner and Avice DeKolver, Manager from BDO Canada LLP will attend the meeting to speak to the audited financial statement.

**Recommendation:**

It is recommended that the Board approve the Audited Financial Statements for the 2019-20 fiscal year as presented.

Respectfully submitted,  
Christine Lee

**AUDITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2020**  
[Education Act, Sections 139, 140, 244]

**The Lethbridge School Division**

Legal Name of School Jurisdiction

**433 15 Street S Lethbridge AB T1J 2Z4**

Mailing Address

**(403) 380-5308 (403) 320-9117 mark.deboer@lethsd.ab.ca;**

Contact Numbers and Email Address

**SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

The financial statements of The Lethbridge School Division presented to Alberta Education have been prepared by school jurisdiction management which has responsibility for their preparation, integrity and objectivity. The financial statements, including notes, have been prepared in accordance with Canadian Public Sector Accounting Standards and follow format prescribed by Alberta Education.

In fulfilling its reporting responsibilities, management has maintained internal control systems and procedures designed to provide reasonable assurance that the school jurisdiction's assets are safeguarded, that transactions are executed in accordance with appropriate authorization and that accounting records may be relied upon to properly reflect the school jurisdiction's transactions. The effectiveness of the control systems is supported by the selection and training of qualified personnel, an organizational structure that provides an appropriate division of responsibility and a strong system of budgetary control.

***Board of Trustees Responsibility***

The ultimate responsibility for the financial statements lies with the Board of Trustees. The Board reviewed the audited financial statements with management in detail and approved the financial statements for release.

***External Auditors***

The Board appoints external auditors to audit the financial statements and meets with the auditors to review their findings. The external auditors were given full access to school jurisdiction records.

***Declaration of Management and Board Chair***

To the best of our knowledge and belief, these financial statements reflect, in all material respects, the financial position, results of operations, remeasurement gains and losses, changes in net financial assets (debt), and cash flows for the year in accordance with Canadian Public Sector Accounting Standards.

**BOARD CHAIR**

Christine Light

Name

Signature

**SUPERINTENDENT**

Cheryl Gilmore

Name

Signature

**SECRETARY-TREASURER OR TREASURER**

Christine Lee

Name

Signature

November 24, 2020

Board-approved Release Date

c.c. ALBERTA EDUCATION, Financial Reporting & Accountability Branch  
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5  
EMAIL: EDC.FRA@gov.ab.ca  
PHONE: Ash Bhasin: (780) 415-8940; Jianan Wang: (780) 427-3855 FAX: (780) 422-6996

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**STATEMENT OF FINANCIAL POSITION**  
**As at August 31, 2020 (in dollars)**

|   |              | 2020                  | 2019                  |
|---|--------------|-----------------------|-----------------------|
| <b>FINANCIAL ASSETS</b>                                       |              |                       |                       |
| Cash and cash equivalents                                     | (Schedule 5) | \$ 21,052,333         | \$ 18,375,384         |
| Accounts receivable (net after allowances)                    | (Note 3)     | \$ 5,579,821          | \$ 6,445,372          |
| Portfolio investments   |              |                       |                       |
| Operating   | (Schedule 5) | \$ 74,300             | \$ 93,469             |
| Endowments  |              | \$ -                  | \$ -                  |
| Inventories for resale  |              | \$ -                  | \$ -                  |
| Other financial assets  |              | \$ -                  | \$ -                  |
| <b>Total financial assets</b>                                 |              | <b>\$ 26,706,454</b>  | <b>\$ 24,914,225</b>  |
| <b>LIABILITIES</b>  |              |                       |                       |
| Bank indebtedness   | (Note 4)     | \$ -                  | \$ -                  |
| Accounts payable and accrued liabilities                      | (Note 5)     | \$ 5,882,159          | \$ 4,987,853          |
| Unspent deferred contributions                                | (Schedule 2) | \$ 4,563,483          | \$ 4,301,131          |
| Employee future benefits liabilities                          | (Note 6)     | \$ 247,302            | \$ 230,538            |
| Environmental liabilities                                     |              | \$ -                  | \$ -                  |
| Other liabilities   |              | \$ -                  | \$ -                  |
| Debt  |              |                       |                       |
| Supported: Debentures   |              | \$ -                  | \$ -                  |
| Unsupported: Debentures                                       |              | \$ -                  | \$ -                  |
| Mortgages and capital loans                                   |              | \$ -                  | \$ -                  |
| Capital leases  |              | \$ -                  | \$ -                  |
| <b>Total liabilities</b>                                      |              | <b>\$ 10,692,944</b>  | <b>\$ 9,519,522</b>   |
| <b>Net financial assets</b>                                   |              | <b>\$ 16,013,510</b>  | <b>\$ 15,394,703</b>  |
| <b>NON-FINANCIAL ASSETS</b>                                   |              |                       |                       |
| Tangible capital assets                                       | (Schedule 6) | \$ 154,359,097        | \$ 143,323,320        |
| Inventory of supplies   | (Note 7)     | \$ 278,365            | \$ 184,020            |
| Prepaid expenses  | (Note 8)     | \$ 877,029            | \$ 481,694            |
| Other non-financial assets                                    |              | \$ -                  | \$ -                  |
| <b>Total non-financial assets</b>                             |              | <b>\$ 155,514,491</b> | <b>\$ 143,989,034</b> |
| <b>Net assets before spent deferred capital contributions</b> |              | <b>\$ 171,528,001</b> | <b>\$ 159,383,737</b> |
| Spent deferred capital contributions                          | (Schedule 2) | \$ 148,641,096        | \$ 137,799,166        |
| <b>Net assets</b>   |              | <b>\$ 22,886,905</b>  | <b>\$ 21,584,571</b>  |
| <b>Net assets</b>   | (Note 9)     |                       |                       |
| Accumulated surplus (deficit)                                 | (Schedule 1) | \$ 22,886,905         | \$ 21,584,571         |
| Accumulated remeasurement gains (losses)                      |              | \$ -                  | \$ -                  |
|   |              | <b>\$ 22,886,905</b>  | <b>\$ 21,584,571</b>  |
| <b>Contractual rights</b>                                     | (Note 11)    |                       |                       |
| <b>Contractual obligations</b>                                | (Note 12)    |                       |                       |
| <b>Contingent assets and liabilities</b>                      | (Note 13)    |                       |                       |

The accompanying notes and schedules are part of these financial statements.

**STATEMENT OF OPERATIONS**  
**For the Year Ended August 31, 2020 (in dollars)**

|   | Budget<br>2020        | Actual<br>2020        | Actual<br>2019        |
|---|-----------------------|-----------------------|-----------------------|
| <b>REVENUES</b>   |                       |                       |                       |
| Government of Alberta                                     | \$ 123,517,081        | \$ 118,706,075        | \$ 121,725,881        |
| Federal Government and other government grants            | \$ 248,128            | \$ 495,542            | \$ 400,582            |
| Property taxes  | \$ -                  | \$ -                  | \$ -                  |
| Fees (Schedule 8)   | \$ 3,762,082          | \$ 1,480,790          | \$ 1,944,047          |
| Sales of services and products                            | \$ 1,308,436          | \$ 3,137,084          | \$ 1,433,092          |
| Investment income   | \$ 193,000            | \$ 201,809            | \$ 413,358            |
| Donations and other contributions                         | \$ 2,824,000          | \$ 1,909,033          | \$ 2,955,654          |
| Other revenue   | \$ 34,704             | \$ 21,044             | \$ 29,915             |
| <b>Total revenues</b>                                     | <b>\$ 131,887,431</b> | <b>\$ 125,951,377</b> | <b>\$ 128,902,529</b> |
| <b>EXPENSES</b>   |                       |                       |                       |
| Instruction - ECS   | \$ 8,896,976          | \$ 8,023,265          | \$ 8,918,450          |
| Instruction - Grades 1 - 12                               | \$ 99,139,082         | \$ 95,170,517         | \$ 98,383,680         |
| Plant operations and maintenance (Schedule 4)             | \$ 16,855,126         | \$ 15,262,572         | \$ 15,886,139         |
| Transportation  | \$ 2,468,779          | \$ 1,821,447          | \$ 2,162,305          |
| Board & system administration                             | \$ 4,253,283          | \$ 4,095,662          | \$ 4,133,438          |
| External services   | \$ 315,500            | \$ 275,580            | \$ 427,619            |
| <b>Total expenses</b>                                     | <b>\$ 131,928,746</b> | <b>\$ 124,649,043</b> | <b>\$ 129,911,631</b> |
| <b>Annual operating surplus (deficit)</b>                 | <b>\$ (41,315)</b>    | <b>\$ 1,302,334</b>   | <b>\$ (1,009,102)</b> |
| Endowment contributions and reinvested income             | \$ -                  | \$ -                  | \$ -                  |
| <b>Annual surplus (deficit)</b>                           | <b>\$ (41,315)</b>    | <b>\$ 1,302,334</b>   | <b>\$ (1,009,102)</b> |
| <b>Accumulated surplus (deficit) at beginning of year</b> | <b>\$ 21,584,571</b>  | <b>\$ 21,584,571</b>  | <b>\$ 22,593,673</b>  |
| <b>Accumulated surplus (deficit) at end of year</b>       | <b>\$ 21,543,256</b>  | <b>\$ 22,886,905</b>  | <b>\$ 21,584,571</b>  |

The accompanying notes and schedules are part of these financial statements.



|  |                        |                       |
|--|------------------------|-----------------------|
| School Jurisdiction Code: 3040   |                        |                       |
| <b>STATEMENT OF CASH FLOWS</b><br><b>For the Year Ended August 31, 2020 (in dollars)</b> |                        |                       |
|  | 2020                   | 2019                  |
| <b>CASH FLOWS FROM:</b>  |                        |                       |
| <b>A. OPERATING TRANSACTIONS</b>   |                        |                       |
| Annual surplus (deficit)   | \$ 1,302,334           | \$ (1,009,102)        |
| Add (Deduct) items not affecting cash:   |                        |                       |
| Amortization of tangible capital assets  | \$ 5,623,241           | \$ 6,279,539          |
| Net (gain)/loss on disposal of tangible capital assets                                   | \$ -                   | \$ (2,411)            |
| Transfer of tangible capital assets (from)/to other entities                             | \$ -                   | \$ -                  |
| (Gain)/Loss on sale of portfolio investments   | \$ -                   | \$ -                  |
| Spent deferred capital recognized as revenue   | \$ (5,351,304)         | \$ (5,097,276)        |
| Deferred capital revenue write-down / adjustment   | \$ -                   | \$ -                  |
| Increase/(Decrease) in employee future benefit liabilities                               | \$ 16,764              | \$ 12,890             |
| Donations in kind  | \$ -                   | \$ -                  |
|  |                        | \$ -                  |
|  | \$ 1,591,035           | \$ 183,640            |
| (Increase)/Decrease in accounts receivable   | \$ 865,551             | \$ 797,136            |
| (Increase)/Decrease in inventories for resale  | \$ -                   | \$ -                  |
| (Increase)/Decrease in other financial assets  | \$ -                   | \$ -                  |
| (Increase)/Decrease in inventory of supplies   | \$ (94,345)            | \$ (25,638)           |
| (Increase)/Decrease in prepaid expenses  | \$ (395,335)           | \$ (35,060)           |
| (Increase)/Decrease in other non-financial assets  | \$ -                   | \$ -                  |
| Increase/(Decrease) in accounts payable, accrued and other liabilities                   | \$ 894,306             | \$ (3,577,296)        |
| Increase/(Decrease) in unspent deferred contributions                                    | \$ 262,352             | \$ 4,575,716          |
| Increase/(Decrease) in environmental liabilities   | \$ -                   |                       |
| Other (describe)   | \$ -                   | \$ -                  |
| <b>Total cash flows from operating transactions</b>                                      | <b>\$ 3,123,564</b>    | <b>\$ 1,918,498</b>   |
| <b>B. CAPITAL TRANSACTIONS</b>   |                        |                       |
| Acquisition of tangible capital assets   | \$ (16,659,018)        | \$ (8,779,467)        |
| Net proceeds from disposal of unsupported capital assets                                 | \$ -                   | \$ 90,829             |
| Other (describe)   | \$ -                   | \$ -                  |
| <b>Total cash flows from capital transactions</b>  | <b>\$ (16,659,018)</b> | <b>\$ (8,688,638)</b> |
| <b>C. INVESTING TRANSACTIONS</b>   |                        |                       |
| Purchases of portfolio investments   | \$ 19,169              | \$ (18,929)           |
| Proceeds on sale of portfolio investments  | \$ -                   | \$ -                  |
| Other (Describe)   | \$ -                   | \$ -                  |
| Other (describe)   | \$ -                   | \$ -                  |
| <b>Total cash flows from investing transactions</b>                                      | <b>\$ 19,169</b>       | <b>\$ (18,929)</b>    |
| <b>D. FINANCING TRANSACTIONS</b>   |                        |                       |
| Debt issuances   | \$ -                   | \$ -                  |
| Debt repayments  | \$ -                   | \$ -                  |
| Increase (decrease) in spent deferred capital contributions                              | \$ 16,193,234          | \$ 2,805,123          |
| Capital lease issuances  | \$ -                   | \$ -                  |
| Capital lease payments   | \$ -                   | \$ -                  |
| Other (describe)   | \$ -                   | \$ -                  |
| Other (describe)   | \$ -                   | \$ -                  |
| <b>Total cash flows from financing transactions</b>                                      | <b>\$ 16,193,234</b>   | <b>\$ 2,805,123</b>   |
| <b>Increase (decrease) in cash and cash equivalents</b>                                  | <b>\$ 2,676,949</b>    | <b>\$ (3,983,946)</b> |
| <b>Cash and cash equivalents, at beginning of year</b>                                   | <b>\$ 18,375,384</b>   | <b>\$ 22,359,330</b>  |
| <b>Cash and cash equivalents, at end of year</b>   | <b>\$ 21,052,333</b>   | <b>\$ 18,375,384</b>  |

The accompanying notes and schedules are part of these financial statements.

## STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

For the Year Ended August 31, 2020 (in dollars)

|  | 2020                   | 2019                  |
|--|------------------------|-----------------------|
| Annual surplus (deficit)                                     | \$ 1,302,334           | \$ (1,009,102)        |
| Effect of changes in tangible capital assets                 |                        |                       |
| Acquisition of tangible capital assets                       | \$ (16,659,018)        | \$ (8,779,467)        |
| Amortization of tangible capital assets                      | \$ 5,623,241           | \$ 6,279,539          |
| Net (gain)/loss on disposal of tangible capital assets       | \$ -                   | \$ (2,411)            |
| Net proceeds from disposal of unsupported capital assets     | \$ -                   | \$ 90,831             |
| Write-down carrying value of tangible capital assets         | \$ -                   | \$ -                  |
| Transfer of tangible capital assets (from)/to other entities | \$ -                   | \$ -                  |
| Other changes  | \$ -                   | \$ -                  |
| <b>Total effect of changes in tangible capital assets</b>    | <b>\$ (11,035,777)</b> | <b>\$ (2,411,508)</b> |
| Acquisition of inventory of supplies                         | \$ (94,345)            | \$ (25,638)           |
| Consumption of inventory of supplies                         | \$ -                   | \$ -                  |
| (Increase)/Decrease in prepaid expenses                      | \$ (395,335)           | \$ (35,060)           |
| (Increase)/Decrease in other non-financial assets            | \$ -                   | \$ -                  |
| Net remeasurement gains and (losses)                         | \$ -                   | \$ -                  |
| Change in spent deferred capital contributions (Schedule 2)  | \$ 10,841,930          | \$ 2,805,123          |
| Other changes  | \$ -                   | \$ -                  |
| <b>Increase (decrease) in net financial assets</b>           | <b>\$ 618,807</b>      | <b>\$ (676,185)</b>   |
| <b>Net financial assets at beginning of year</b>             | <b>\$ 15,394,703</b>   | <b>\$ 16,070,888</b>  |
| <b>Net financial assets at end of year</b>                   | <b>\$ 16,013,510</b>   | <b>\$ 15,394,703</b>  |

The accompanying notes and schedules are part of these financial statements.

**STATEMENT OF REMEASUREMENT GAINS AND LOSSES**

For the Year Ended August 31, 2020 (in dollars)

|   | 2020 | 2019 |
|---|------|------|
| Unrealized gains (losses) attributable to:                    |      |      |
| Portfolio investments   | \$ - | \$ - |
| Derivatives   | \$ - | \$ - |
| Other   | \$ - | \$ - |
| Amounts reclassified to the statement of operations:          |      |      |
| Portfolio investments   | \$ - | \$ - |
| Derivatives   | \$ - | \$ - |
| Other   | \$ - | \$ - |
| Other Adjustment (Describe)                                   | \$ - | \$ - |
| Net remeasurement gains (losses) for the year                 | \$ - | \$ - |
| Accumulated remeasurement gains (losses) at beginning of year | \$ - | \$ - |
| Accumulated remeasurement gains (losses) at end of year       | \$ - | \$ - |

The accompanying notes and schedules are part of these financial statements.

**SCHEDULE 1**

**SCHEDULE OF NET ASSETS**  
**For the Year Ended August 31, 2020 (in dollars)**

|   | NET<br>ASSETS | ACCUMULATED<br>REMEASUREMENT<br>GAINS (LOSSES) | ACCUMULATED<br>SURPLUS<br>(DEFICIT) | INVESTMENT<br>IN TANGIBLE<br>CAPITAL<br>ASSETS | ENDOWMENTS | UNRESTRICTED<br>SURPLUS | INTERNALLY RESTRICTED          |                              |
|---|---------------|--|-------------------------------------|--|------------|-------------------------|--------------------------------|------------------------------|
|   |               |  |                                     |  |            |                         | TOTAL<br>OPERATING<br>RESERVES | TOTAL<br>CAPITAL<br>RESERVES |
| <b>Balance at August 31, 2019</b>   | \$ 21,584,571 | \$ -   | \$ 21,584,571                       | \$ 5,524,153                                   | \$ 319,874 | \$ 700,209              | \$ 9,893,702                   | \$ 5,146,633                 |
| <b>Prior period adjustments:</b>  |               |  |                                     |  |            |                         |                                |                              |
|   | \$ -          | \$ -   | \$ -                                | \$ -   | \$ -       | \$ -                    | \$ -                           | \$ -                         |
|   | \$ -          | \$ -   | \$ -                                | \$ -   | \$ -       | \$ -                    | \$ -                           | \$ -                         |
| <b>Adjusted Balance, August 31, 2019</b>  | \$ 21,584,571 | \$ -   | \$ 21,584,571                       | \$ 5,524,153                                   | \$ 319,874 | \$ 700,209              | \$ 9,893,702                   | \$ 5,146,633                 |
| Operating surplus (deficit)   | \$ 1,302,334  |  | \$ 1,302,334                        |  |            | \$ 1,302,334            |                                |                              |
| Board funded tangible capital asset additions   |               |  |                                     | \$ 465,784                                     |            | \$ (465,784)            | \$ -                           | \$ -                         |
| Disposal of unsupported tangible capital assets<br>or board funded portion of supported   | \$ -          |  | \$ -                                | \$ -   |            | \$ -                    |                                | \$ -                         |
| Write-down of unsupported tangible capital<br>assets or board funded portion of supported | \$ -          |  | \$ -                                | \$ -   |            | \$ -                    |                                | \$ -                         |
| Net remeasurement gains (losses) for the year   | \$ -          | \$ -   |                                     |  |            |                         |                                |                              |
| Endowment expenses & disbursements  | \$ -          |  | \$ -                                |  | \$ -       | \$ -                    |                                |                              |
| Endowment contributions   | \$ -          |  | \$ -                                |  | \$ -       | \$ -                    |                                |                              |
| Reinvested endowment income   | \$ -          |  | \$ -                                |  | \$ -       | \$ -                    |                                |                              |
| Direct credits to accumulated surplus<br>(Describe)                                       | \$ -          |  | \$ -                                | \$ -   | \$ -       | \$ -                    | \$ -                           | \$ -                         |
| Amortization of tangible capital assets   | \$ -          |  |                                     | \$ (5,623,241)                                 |            | \$ 5,623,241            |                                |                              |
| Capital revenue recognized  | \$ -          |  |                                     | \$ 5,351,304                                   |            | \$ (5,351,304)          |                                |                              |
| Debt principal repayments (unsupported)   | \$ -          |  |                                     | \$ -   |            | \$ -                    |                                |                              |
| Additional capital debt or capital leases   | \$ -          |  |                                     | \$ -   |            | \$ -                    |                                |                              |
| Net transfers to operating reserves   | \$ -          |  |                                     |  |            | \$ (122,935)            | \$ 122,935                     |                              |
| Net transfers from operating reserves   | \$ -          |  |                                     |  |            | \$ 255,725              | \$ (255,725)                   |                              |
| Net transfers to capital reserves   | \$ -          |  |                                     |  |            | \$ (1,250,000)          |                                | \$ 1,250,000                 |
| Net transfers from capital reserves   | \$ -          |  |                                     |  |            | \$ -                    |                                | \$ -                         |
| Other Changes   | \$ -          |  | \$ -                                | \$ -   | \$ -       | \$ -                    | \$ -                           | \$ -                         |
| Other Changes   | \$ -          |  | \$ -                                | \$ -   | \$ -       | \$ -                    | \$ -                           | \$ -                         |
| <b>Balance at August 31, 2020</b>   | \$ 22,886,905 | \$ -   | \$ 22,886,905                       | \$ 5,718,000                                   | \$ 319,874 | \$ 691,486              | \$ 9,760,912                   | \$ 6,396,633                 |

**SCHEDULE 1**

**SCHEDULE OF NET ASSETS**  
**For the Year Ended August 31, 2020 (in dollars)**

|  | INTERNALLY RESTRICTED RESERVES BY PROGRAM |                  |                          |                  |                               |                  |                    |                  |                    |                  |
|--|---|------------------|--------------------------|------------------|-------------------------------|------------------|--------------------|------------------|--------------------|------------------|
|  | School & Instruction Related              |                  | Operations & Maintenance |                  | Board & System Administration |                  | Transportation     |                  | External Services  |                  |
|  | Operating Reserves                        | Capital Reserves | Operating Reserves       | Capital Reserves | Operating Reserves            | Capital Reserves | Operating Reserves | Capital Reserves | Operating Reserves | Capital Reserves |
| <b>Balance at August 31, 2019</b>  | \$ 7,946,046                              | \$ 3,698,675     | \$ 293,082               | \$ 664,866       | \$ 695,711                    | \$ 467,650       | \$ 640,487         | \$ 315,442       | \$ 318,376         | \$ -             |
| <b>Prior period adjustments:</b>   |   |                  |                          |                  |                               |                  |                    |                  |                    |                  |
|  | \$ -                                      | \$ -             | \$ -                     | \$ -             | \$ -                          | \$ -             | \$ -               | \$ -             | \$ -               | \$ -             |
|  | \$ -                                      | \$ -             | \$ -                     | \$ -             | \$ -                          | \$ -             | \$ -               | \$ -             | \$ -               | \$ -             |
| <b>Adjusted Balance, August 31, 2019</b>   | \$ 7,946,046                              | \$ 3,698,675     | \$ 293,082               | \$ 664,866       | \$ 695,711                    | \$ 467,650       | \$ 640,487         | \$ 315,442       | \$ 318,376         | \$ -             |
| Operating surplus (deficit)  |   |                  |                          |                  |                               |                  |                    |                  |                    |                  |
| Board funded tangible capital asset additions  | \$ -                                      | \$ -             | \$ -                     | \$ -             | \$ -                          | \$ -             | \$ -               | \$ -             | \$ -               | \$ -             |
| Disposal of unsupported tangible capital assets or board funded portion of supported   |   | \$ -             |                          | \$ -             |                               | \$ -             |                    | \$ -             |                    | \$ -             |
| Write-down of unsupported tangible capital assets or board funded portion of supported |   | \$ -             |                          | \$ -             |                               | \$ -             |                    | \$ -             |                    | \$ -             |
| Net remeasurement gains (losses) for the year  |   |                  |                          |                  |                               |                  |                    |                  |                    |                  |
| Endowment expenses & disbursements   |   |                  |                          |                  |                               |                  |                    |                  |                    |                  |
| Endowment contributions  |   |                  |                          |                  |                               |                  |                    |                  |                    |                  |
| Reinvested endowment income  |   |                  |                          |                  |                               |                  |                    |                  |                    |                  |
| Direct credits to accumulated surplus (Describe)                                       | \$ -                                      | \$ -             | \$ -                     | \$ -             | \$ -                          | \$ -             | \$ -               | \$ -             | \$ -               | \$ -             |
| Amortization of tangible capital assets  |   |                  |                          |                  |                               |                  |                    |                  |                    |                  |
| Capital revenue recognized   |   |                  |                          |                  |                               |                  |                    |                  |                    |                  |
| Debt principal repayments (unsupported)  |   |                  |                          |                  |                               |                  |                    |                  |                    |                  |
| Additional capital debt or capital leases  |   |                  |                          |                  |                               |                  |                    |                  |                    |                  |
| Net transfers to operating reserves  | \$ 57,267                                 |                  | \$ 54,309                |                  | \$ -                          |                  | \$ 11,359          |                  | \$ -               |                  |
| Net transfers from operating reserves  | \$ -                                      |                  | \$ -                     |                  | \$ (227,793)                  |                  | \$ -               |                  | \$ (27,932)        |                  |
| Net transfers to capital reserves  |   | \$ 800,000       |                          | \$ -             |                               | \$ 450,000       |                    | \$ -             |                    | \$ -             |
| Net transfers from capital reserves  |   | \$ -             |                          | \$ -             |                               | \$ -             |                    | \$ -             |                    | \$ -             |
| Other Changes  | \$ -                                      | \$ -             | \$ -                     | \$ -             | \$ -                          | \$ -             | \$ -               | \$ -             | \$ -               | \$ -             |
| Other Changes  | \$ -                                      | \$ -             | \$ -                     | \$ -             | \$ -                          | \$ -             | \$ -               | \$ -             | \$ -               | \$ -             |
| <b>Balance at August 31, 2020</b>  | \$ 8,003,313                              | \$ 4,498,675     | \$ 347,391               | \$ 664,866       | \$ 467,918                    | \$ 917,650       | \$ 651,846         | \$ 315,442       | \$ 290,444         | \$ -             |

SCHEDULE OF DEFERRED CONTRIBUTIONS  
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)  
For the Year Ended August 31, 2020 (in dollars)

|   | Alberta Education |                |                      |                  |                  | Other GoA Ministries   |                     |              |                      |                            | Other Sources   |                                  |       |                     | Total           |
|---|-------------------|----------------|----------------------|------------------|------------------|------------------------|---------------------|--------------|----------------------|----------------------------|-----------------|----------------------------------|-------|---------------------|-----------------|
|   | IMR               | CMR            | Safe Return to Class | Others           | Total Education  | Alberta Infrastructure | Children's Services | Health       | Other GOA Ministries | Total Other GoA Ministries | Gov't of Canada | Donations and grants from others | Other | Total other sources |                 |
| Deferred Operating Contributions (DOC)  |                   |                |                      |                  |                  |                        |                     |              |                      |                            |                 |                                  |       |                     |                 |
| Balance at Aug 31, 2019   | \$ 3,859,073      | \$ -           |                      | \$ 125,000       | \$ 3,984,073     | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ 33,725                        | \$ -  | \$ 33,725           | \$ 4,017,798    |
| Prior period adjustments - please explain:  | \$ -              |                |                      | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| Adjusted ending balance Aug. 31, 2019   | \$ 3,859,073      | \$ -           |                      | \$ 125,000       | \$ 3,984,073     | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ 33,725                        | \$ -  | \$ 33,725           | \$ 4,017,798    |
| Received during the year (excluding investment income)                                  | \$ 3,335,727      | \$ 2,977,100   | \$ -                 | \$ 22,502        | \$ 6,335,329     | \$ -                   | \$ 93,912           | \$ 388,322   | \$ -                 | \$ 482,234                 | \$ -            | \$ 181,276                       | \$ -  | \$ 181,276          | \$ 6,998,839    |
| Transfer (to) grant/donation revenue (excluding investment income)                      | \$ (1,291,928)    | \$ -           | \$ -                 | \$ (37,371)      | \$ (1,329,299)   | \$ -                   | \$ (93,912)         | \$ (388,322) | \$ -                 | \$ (482,234)               | \$ -            | \$ (215,001)                     | \$ -  | \$ (215,001)        | \$ (2,026,534)  |
| Investment earnings   | \$ -              | \$ -           | \$ -                 | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| Received during the year  | \$ 60,266         | \$ 5,446       | \$ -                 | \$ -             | \$ 65,712        | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ 65,712       |
| Transferred to investment income  | \$ -              | \$ -           | \$ -                 | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| Transferred (to) from UDCC  | \$ (1,982,045)    | \$ (2,614,787) | \$ -                 | \$ -             | \$ (4,596,832)   | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ (4,596,832)  |
| Transferred directly (to) SDCC  | \$ -              | \$ -           | \$ -                 | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| Transferred (to) from others - please explain:  | \$ -              | \$ -           | \$ -                 | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| DOC closing balance at Aug 31, 2020   | \$ 3,981,093      | \$ 367,759     | \$ -                 | \$ 110,131       | \$ 4,458,983     | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ 4,458,983    |
| Unspent Deferred Capital Contributions (UDCC)   |                   |                |                      |                  |                  |                        |                     |              |                      |                            |                 |                                  |       |                     |                 |
| Balance at Aug 31, 2019   | \$ -              | \$ -           |                      | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ 283,333                       | \$ -  | \$ 283,333          | \$ 283,333      |
| Prior period adjustments - please explain:  | \$ -              | \$ -           |                      | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| Adjusted ending balance Aug. 31, 2019   | \$ -              | \$ -           |                      | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ 283,333                       | \$ -  | \$ 283,333          | \$ 283,333      |
| Received during the year (excluding investment income)                                  | \$ -              | \$ -           | \$ -                 | \$ 104,500       | \$ 104,500       | \$ 9,976,670           | \$ -                | \$ -         | \$ -                 | \$ 9,976,670               | \$ -            | \$ -                             | \$ -  | \$ -                | \$ 10,081,170   |
| UDCC Receivable   | \$ -              | \$ -           | \$ -                 | \$ -             | \$ -             | \$ 719,133             | \$ -                | \$ -         | \$ -                 | \$ 719,133                 | \$ -            | \$ -                             | \$ -  | \$ -                | \$ 719,133      |
| Transfer (to) grant/donation revenue (excluding investment income)                      | \$ -              | \$ -           | \$ -                 | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| Investment earnings   | \$ -              | \$ -           | \$ -                 | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| Received during the year  | \$ -              | \$ -           | \$ -                 | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| Transferred to investment income  | \$ -              | \$ -           | \$ -                 | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| Proceeds on disposition of supported capital/ Insurance proceeds (and related interest) | \$ -              | \$ -           | \$ -                 | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| Transferred from (to) DOC   | \$ 1,982,045      | \$ 2,614,787   | \$ -                 | \$ -             | \$ 4,596,832     | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ 4,596,832    |
| Transferred from (to) SDCC  | \$ (1,982,045)    | \$ (2,614,787) | \$ -                 | \$ -             | \$ (4,596,832)   | \$ (10,695,803)        | \$ -                | \$ -         | \$ -                 | \$ (10,695,803)            | \$ -            | \$ (283,333)                     | \$ -  | \$ (283,333)        | \$ (15,575,968) |
| Transferred (to) from others - please explain:  | \$ -              | \$ -           | \$ -                 | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| UDCC closing balance at Aug 31, 2020  | \$ -              | \$ -           | \$ -                 | \$ 104,500       | \$ 104,500       | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ 104,500      |
| Total Unspent Deferred Contributions at Aug 31, 2020                                    | \$ 3,981,093      | \$ 367,759     | \$ -                 | \$ 214,631       | \$ 4,563,483     | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ 4,563,483    |
| Spent Deferred Capital Contributions (SDCC)   |                   |                |                      |                  |                  |                        |                     |              |                      |                            |                 |                                  |       |                     |                 |
| Balance at Aug 31, 2019   | \$ 3,109,493      | \$ -           |                      | \$ 121,667,324   | \$ 124,776,817   | \$ 11,972,599          | \$ -                | \$ -         | \$ -                 | \$ 11,972,599              | \$ -            | \$ 1,049,750                     | \$ -  | \$ 1,049,750        | \$ 137,799,166  |
| Prior period adjustments - please explain: (Note 22)                                    | \$ -              | \$ -           |                      | \$ (121,667,324) | \$ (121,667,324) | \$ 121,667,324         | \$ -                | \$ -         | \$ -                 | \$ 121,667,324             | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| Adjusted ending balance Aug. 31, 2019   | \$ 3,109,493      | \$ -           |                      | \$ -             | \$ 3,109,493     | \$ 133,639,923         | \$ -                | \$ -         | \$ -                 | \$ 133,639,923             | \$ -            | \$ 1,049,750                     | \$ -  | \$ 1,049,750        | \$ 137,799,166  |
| Donated tangible capital assets   |                   |                |                      | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| Alberta Infrastructure managed projects   |                   |                |                      | \$ -             | \$ -             | \$ 617,266             |                     |              |                      | \$ 617,266                 |                 |                                  |       | \$ -                | \$ 617,266      |
| Transferred from DOC  | \$ -              | \$ -           | \$ -                 | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| Transferred from UDCC   | \$ 1,982,045      | \$ 2,614,787   | \$ -                 | \$ -             | \$ 4,596,832     | \$ 10,695,803          | \$ -                | \$ -         | \$ -                 | \$ 10,695,803              | \$ -            | \$ 283,333                       | \$ -  | \$ 283,333          | \$ 15,575,968   |
| Amounts recognized as revenue (Amortization of SDCC)                                    | \$ (102,097)      | \$ -           | \$ -                 | \$ -             | \$ (102,097)     | \$ (5,221,582)         | \$ -                | \$ -         | \$ -                 | \$ (5,221,582)             | \$ -            | \$ (27,625)                      | \$ -  | \$ (27,625)         | \$ (5,351,304)  |
| Disposal of supported capital assets  | \$ -              | \$ -           | \$ -                 | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| Transferred (to) from others - please explain:  | \$ -              | \$ -           | \$ -                 | \$ -             | \$ -             | \$ -                   | \$ -                | \$ -         | \$ -                 | \$ -                       | \$ -            | \$ -                             | \$ -  | \$ -                | \$ -            |
| SDCC closing balance at Aug 31, 2020  | \$ 4,989,441      | \$ 2,614,787   | \$ -                 | \$ -             | \$ 7,604,228     | \$ 139,731,410         | \$ -                | \$ -         | \$ -                 | \$ 139,731,410             | \$ -            | \$ 1,305,458                     | \$ -  | \$ 1,305,458        | \$ 148,641,096  |

**SCHEDULE OF PROGRAM OPERATIONS**  
for the Year Ended August 31, 2020 (in dollars)

| REVENUES   | 2020         |                |                                  |                |                               |                   |                | 2019           |
|--|--------------|----------------|----------------------------------|----------------|-------------------------------|-------------------|----------------|----------------|
|  | Instruction  |                | Plant Operations and Maintenance | Transportation | Board & System Administration | External Services | TOTAL          | TOTAL          |
|  | ECS          | Grades 1 - 12  |                                  |                |                               |                   |                |                |
| (1) Alberta Education                                    | \$ 7,679,619 | \$ 87,944,553  | \$ 10,520,796                    | \$ 2,263,805   | \$ 4,229,301                  | \$ 9,090          | \$ 112,647,164 | \$ 115,922,880 |
| (2) Alberta Infrastructure                               | \$ -         | \$ 630,739     | \$ 4,670,828                     | \$ -           | \$ 49,737                     | \$ -              | \$ 5,351,304   | \$ 5,024,214   |
| (3) Other - Government of Alberta                        | \$ -         | \$ 703,607     | \$ -                             | \$ -           | \$ -                          | \$ -              | \$ 703,607     | \$ 778,787     |
| (4) Federal Government and First Nations                 | \$ -         | \$ 477,702     | \$ -                             | \$ -           | \$ 17,840                     | \$ -              | \$ 495,542     | \$ 400,582     |
| (5) Other Alberta school authorities                     | \$ -         | \$ -           | \$ -                             | \$ 4,000       | \$ -                          | \$ -              | \$ 4,000       | \$ -           |
| (6) Out of province authorities                          | \$ -         | \$ -           | \$ -                             | \$ -           | \$ -                          | \$ -              | \$ -           | \$ -           |
| (7) Alberta municipalities-special tax levies            | \$ -         | \$ -           | \$ -                             | \$ -           | \$ -                          | \$ -              | \$ -           | \$ -           |
| (8) Property taxes                                       | \$ -         | \$ -           | \$ -                             | \$ -           | \$ -                          | \$ -              | \$ -           | \$ -           |
| (9) Fees   | \$ 190,829   | \$ 1,289,961   | \$ -                             | \$ -           | \$ -                          | \$ -              | \$ 1,480,790   | \$ 1,944,047   |
| (10) Sales of services and products                      | \$ -         | \$ 495,381     | \$ 8,534                         | \$ 2,055,042   | \$ 18,500                     | \$ 559,627        | \$ 3,137,084   | \$ 1,433,092   |
| (11) Investment income                                   | \$ -         | \$ 136,243     | \$ 26,328                        | \$ 31,973      | \$ 7,265                      | \$ -              | \$ 201,809     | \$ 413,358     |
| (12) Gifts and donations                                 | \$ -         | \$ 303,740     | \$ -                             | \$ -           | \$ -                          | \$ -              | \$ 303,740     | \$ 796,801     |
| (13) Rental of facilities                                | \$ -         | \$ -           | \$ 21,044                        | \$ -           | \$ -                          | \$ -              | \$ 21,044      | \$ 27,504      |
| (14) Fundraising   | \$ -         | \$ 1,605,293   | \$ -                             | \$ -           | \$ -                          | \$ -              | \$ 1,605,293   | \$ 2,158,853   |
| (15) Gains on disposal of tangible capital assets        | \$ -         | \$ -           | \$ -                             | \$ -           | \$ -                          | \$ -              | \$ -           | \$ 2,411       |
| (16) Other revenue                                       | \$ -         | \$ -           | \$ -                             | \$ -           | \$ -                          | \$ -              | \$ -           | \$ -           |
| (17) <b>TOTAL REVENUES</b>                               | \$ 7,870,448 | \$ 93,587,219  | \$ 15,247,530                    | \$ 4,354,820   | \$ 4,322,643                  | \$ 568,717        | \$ 125,951,377 | \$ 128,902,529 |
| <b>EXPENSES</b>  |              |                |                                  |                |                               |                   |                |                |
| (18) Certificated salaries                               | \$ 2,889,514 | \$ 55,157,540  |                                  |                | \$ 656,240                    | \$ 73,080         | \$ 58,776,374  | \$ 58,803,282  |
| (19) Certificated benefits                               | \$ 121,627   | \$ 14,029,553  |                                  |                | \$ 189,750                    | \$ 17,649         | \$ 14,358,579  | \$ 14,426,220  |
| (20) Non-certificated salaries and wages                 | \$ 3,834,633 | \$ 11,242,564  | \$ 3,511,094                     | \$ 67,500      | \$ 1,852,128                  | \$ 29,917         | \$ 20,537,836  | \$ 23,245,866  |
| (21) Non-certificated benefits                           | \$ 934,854   | \$ 3,503,646   | \$ 1,007,339                     | \$ 17,596      | \$ 383,995                    | \$ 9,624          | \$ 5,857,054   | \$ 6,074,287   |
| (22) SUB - TOTAL   | \$ 7,780,628 | \$ 83,933,303  | \$ 4,518,433                     | \$ 85,096      | \$ 3,082,113                  | \$ 130,270        | \$ 99,529,843  | \$ 102,549,655 |
| (23) Services, contracts and supplies                    | \$ 242,637   | \$ 10,220,782  | \$ 6,246,832                     | \$ 1,723,630   | \$ 831,589                    | \$ 145,310        | \$ 19,410,780  | \$ 20,991,538  |
| (24) Amortization of supported tangible capital assets   | \$ -         | \$ 630,739     | \$ 4,670,828                     | \$ -           | \$ 49,737                     | \$ -              | \$ 5,351,304   | \$ 5,097,276   |
| (25) Amortization of unsupported tangible capital assets | \$ -         | \$ 300,514     | \$ (173,521)                     | \$ 12,721      | \$ 132,223                    | \$ -              | \$ 271,937     | \$ 1,182,263   |
| (26) Supported interest on capital debt                  | \$ -         | \$ -           | \$ -                             | \$ -           | \$ -                          | \$ -              | \$ -           | \$ -           |
| (27) Unsupported interest on capital debt                | \$ -         | \$ -           | \$ -                             | \$ -           | \$ -                          | \$ -              | \$ -           | \$ -           |
| (28) Other interest and finance charges                  | \$ -         | \$ 85,179      | \$ -                             | \$ -           | \$ -                          | \$ -              | \$ 85,179      | \$ 90,899      |
| (29) Losses on disposal of tangible capital assets       | \$ -         | \$ -           | \$ -                             | \$ -           | \$ -                          | \$ -              | \$ -           | \$ -           |
| (30) Other expense                                       | \$ -         | \$ -           | \$ -                             | \$ -           | \$ -                          | \$ -              | \$ -           | \$ -           |
| (31) <b>TOTAL EXPENSES</b>                               | \$ 8,023,265 | \$ 95,170,517  | \$ 15,262,572                    | \$ 1,821,447   | \$ 4,095,662                  | \$ 275,580        | \$ 124,649,043 | \$ 129,911,631 |
| (32) <b>OPERATING SURPLUS (DEFICIT)</b>                  | \$ (152,817) | \$ (1,583,298) | \$ (15,042)                      | \$ 2,533,373   | \$ 226,981                    | \$ 293,137        | \$ 1,302,334   | \$ (1,009,102) |

**SCHEDULE OF PLANT OPERATIONS AND MAINTENANCE**  
for the Year Ended August 31, 2020 (in dollars)

| EXPENSES                                | Custodial    | Maintenance  | Utilities and Telecomm. | Expensed IMR/CMR, Modular Unit Relocations & Lease Payments | Facility Planning & Operations Administration | Unsupported Amortization & Other Expenses | Supported Capital & Debt Services | 2020 TOTAL Operations and Maintenance | 2019 TOTAL Operations and Maintenance |
|---|--------------|--------------|-------------------------|---|---|---|-----------------------------------|---------------------------------------|---------------------------------------|
| Non-certificated salaries and wages     | \$ 2,794,006 | \$ 477,146   | \$ -                    | \$ -  | \$ 239,942                                    |   |                                   | \$ 3,511,094                          | \$ 3,544,869                          |
| Non-certificated benefits               | \$ 757,305   | \$ 200,246   | \$ -                    | \$ -  | \$ 49,788                                     |   |                                   | \$ 1,007,339                          | \$ 971,996                            |
| Sub-total Remuneration                  | \$ 3,551,311 | \$ 677,392   | \$ -                    | \$ -  | \$ 289,730                                    |   |                                   | \$ 4,518,433                          | \$ 4,516,865                          |
| Supplies and services                   | \$ 226,917   | \$ 1,608,751 | \$ -                    | \$ 1,784,540  | \$ 7,782                                      |   |                                   | \$ 3,627,990                          | \$ 3,572,026                          |
| Electricity                             |              |              | \$ 1,478,592            |   |   |   |                                   | \$ 1,478,592                          | \$ 1,486,290                          |
| Natural gas/heating fuel                |              |              | \$ 459,572              |   |   |   |                                   | \$ 459,572                            | \$ 483,852                            |
| Sewer and water                         |              |              | \$ 164,574              |   |   |   |                                   | \$ 164,574                            | \$ 198,122                            |
| Telecommunications                      |              |              | \$ 58,424               |   |   |   |                                   | \$ 58,424                             | \$ 14,472                             |
| Insurance                               |              |              |                         |   | \$ 457,680                                    |   |                                   | \$ 457,680                            | \$ 301,324                            |
| ASAP maintenance & renewal payments     |              |              |                         |   |   |   | \$ -                              | \$ -                                  | \$ -                                  |
| Amortization of tangible capital assets |              |              |                         |   |   |   |                                   |                                       |                                       |
| Supported                               |              |              |                         |   |   |   | \$ 4,670,828                      | \$ 4,670,828                          | \$ 4,612,210                          |
| Unsupported                             |              |              |                         |   |   | \$ (173,521)                              |                                   | \$ (173,521)                          | \$ 700,978                            |
| Total Amortization                      |              |              |                         |   |   | \$ (173,521)                              | \$ 4,670,828                      | \$ 4,497,307                          | \$ 5,313,188                          |
| Interest on capital debt                |              |              |                         |   |   |   |                                   |                                       |                                       |
| Supported                               |              |              |                         |   |   |   | \$ -                              | \$ -                                  | \$ -                                  |
| Unsupported                             |              |              |                         |   |   | \$ -                                      |                                   | \$ -                                  | \$ -                                  |
| Lease payments for facilities           |              |              |                         | \$ -  |   |   |                                   | \$ -                                  | \$ -                                  |
| Other interest charges                  |              |              |                         |   |   | \$ -                                      |                                   | \$ -                                  | \$ -                                  |
| Losses on disposal of capital assets    |              |              |                         |   |   | \$ -                                      |                                   | \$ -                                  | \$ -                                  |
| <b>TOTAL EXPENSES</b>                   | \$ 3,778,228 | \$ 2,286,143 | \$ 2,161,162            | \$ 1,784,540  | \$ 755,192                                    | \$ (173,521)                              | \$ 4,670,828                      | \$ 15,262,572                         | \$ 15,886,139                         |

| SQUARE METRES        |  |  |  |  |  |  |  |           |            |
|----------------------|--|--|--|--|--|--|--|-----------|------------|
| School buildings     |  |  |  |  |  |  |  | 130,703.0 | \$ 130,703 |
| Non school buildings |  |  |  |  |  |  |  | 5,525.0   | \$ 5,525   |

**Note:**

**Custodial:** All expenses related to activities undertaken to keep the school environment and maintenance shops clean and safe.

**Maintenance:** All expenses associated with the repair, replacement, enhancement and minor construction of buildings, grounds and equipment components. This includes regular and preventative maintenance undertaken to ensure components reach or exceed their life cycle and the repair of broken components. Maintenance expenses exclude operational costs related to expensed IMR & Modular Unit relocations, as they are reported on separately.

**Utilities & Telecommunications:** All expenses related to electricity, natural gas and other heating fuels, sewer and water and all forms of telecommunications.

**Expensed IMR & Modular Unit Relocation & Lease Pmts:** All operational expenses associated with non-capitalized Infrastructure Maintenance Renewal projects, modular unit (portable) relocation, and payments on leased facilities.

**Facility Planning & Operations Administration:** All expenses related to the administration of operations and maintenance including (but not limited to) contract administration, clerical functions, negotiations, supervision of employees & contractors, school facility planning & project 'administration', administration of joint-use agreements, and all expenses related to ensuring compliance with health and safety standards, codes and government regulations.

**Unsupported Amortization & Other Expenses:** All expenses related to unsupported capital assets amortization and interest on unsupported capital debt.

**Supported Capital & Debt Services:** All expenses related to supported capital assets amortization and interest on supported capital debt.



**SCHEDULE OF CASH, CASH EQUIVALENTS, AND PORTFOLIO INVESTMENTS**  
for the Year Ended August 31, 2020 (in dollars)

**Cash & Cash Equivalents**

|   | Average<br>Effective<br>(Market)<br>Yield | 2020          |                   | 2019              |
|---|---|---------------|-------------------|-------------------|
|   |   | Cost          | Amortized<br>Cost | Amortized<br>Cost |
| Cash  |   | \$ 21,052,333 | \$ 21,052,333     | 18,375,384        |
| Cash equivalents                            |   |               |                   |                   |
| Government of Canada, direct and guaranteed | 0.00%                                     | -             | -                 | -                 |
| Provincial, direct and guaranteed           | 0.00%                                     | -             | -                 | -                 |
| Corporate                                   | 0.00%                                     | -             | -                 | -                 |
| Other, including GIC's                      | 0.00%                                     | -             | -                 | -                 |
| Total cash and cash equivalents             |   | \$ 21,052,333 | \$ 21,052,333     | \$ 18,375,384     |

See Note 3 for additional detail.

**Portfolio Investments**

|                                    | Average<br>Effective<br>(Market)<br>Yield | 2020      |            |           | 2019      |
|------------------------------------|---|-----------|------------|-----------|-----------|
|                                    |   | Cost      | Fair Value | Balance   | Balance   |
| <b>Interest-bearing securities</b> |   |           |            |           |           |
| Deposits and short-term securities | 0.50%                                     | \$ 74,300 | \$ 74,300  | \$ 74,300 | \$ 93,469 |
| Bonds and mortgages                | 0.00%                                     | -         | -          | -         | -         |
|                                    | 0.50%                                     | 74,300    | 74,300     | 74,300    | 93,469    |
| <b>Equities</b>                    |   |           |            |           |           |
| Canadian equities                  | 0.00%                                     | \$ -      | \$ -       | \$ -      | \$ -      |
| Global developed equities          | 0.00%                                     | -         | -          | -         | -         |
| Emerging markets equities          | 0.00%                                     | -         | -          | -         | -         |
| Private equities                   | 0.00%                                     | -         | -          | -         | -         |
| Pooled investment funds            | 0.00%                                     | -         | -          | -         | -         |
| Total fixed income securities      | 0.00%                                     | -         | -          | -         | -         |
| <b>Other</b>                       |   |           |            |           |           |
| Other (Specify)                    | 0.00%                                     | \$ -      | \$ -       | \$ -      | \$ -      |
| Other (Specify)                    | 0.00%                                     | -         | -          | -         | -         |
| Other (Specify)                    | 0.00%                                     | -         | -          | -         | -         |
| Other (Specify)                    | 0.00%                                     | -         | -          | -         | -         |
| Total equities                     | 0.00%                                     | -         | -          | -         | -         |
| Total portfolio investments        | 0.50%                                     | \$ 74,300 | \$ 74,300  | \$ 74,300 | \$ 93,469 |

See Note 5 for additional detail.

**Portfolio investments****Operating**

Cost

Unrealized gains and losses

**Endowments**

Cost

Unrealized gains and losses

Deferred revenue

**Total portfolio investments**

| 2020      | 2019      |
|-----------|-----------|
| \$ 74,300 | \$ 93,469 |
| -         | -         |
| 74,300    | 93,469    |
|           |           |
| \$ -      | \$ -      |
| -         | -         |
| -         | -         |
| -         | -         |
| 74,300    | 93,469    |

The following represents the maturity structure for portfolio investments based on principal amount:

|                | 2020   | 2019   |
|----------------|--------|--------|
| Under 1 year   | 100.0% | 100.0% |
| 1 to 5 years   | 0.0%   | 0.0%   |
| 6 to 10 years  | 0.0%   | 0.0%   |
| 11 to 20 years | 0.0%   | 0.0%   |
| Over 20 years  | 0.0%   | 0.0%   |
|                | 100.0% | 100.0% |

**SCHEDULE 6**School Jurisdiction Code: 3040

**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**For the Year Ended August 31, 2020 (in dollars)**

| Tangible Capital Assets                   | 2020                |                      |                       |                     |                   |                              |                       | 2019                  |
|---|---------------------|----------------------|-----------------------|---------------------|-------------------|------------------------------|-----------------------|-----------------------|
|   | Land                | Work In Progress*    | Buildings**           | Equipment           | Vehicles          | Computer Hardware & Software | Total                 | Total                 |
| Estimated useful life                     |                     |                      | 25-50 Years           | 5-10 Years          | 5-10 Years        | 3-5 Years                    |                       |                       |
| <b>Historical cost</b>                    |                     |                      |                       |                     |                   |                              |                       |                       |
| Beginning of year                         | \$ 1,715,118        | \$ 3,326,120         | \$ 196,222,108        | \$ 10,295,661       | \$ 1,112,667      | \$ 932,444                   | \$ 213,604,118        | 204,925,878           |
| Prior period adjustments                  | -                   | -                    | -                     | -                   | -                 | -                            | -                     | -                     |
| Additions                                 | -                   | 10,743,278           | 5,674,985             | 240,755             | -                 | -                            | 16,659,018            | 8,779,467             |
| Transfers in (out)                        | -                   | -                    | -                     | -                   | -                 | -                            | -                     | -                     |
| Less disposals including write-offs       | -                   | -                    | -                     | -                   | -                 | -                            | -                     | (101,227)             |
| Historical cost, August 31, 2020          | \$ 1,715,118        | \$ 14,069,398        | \$ 201,897,093        | \$ 10,536,416       | \$ 1,112,667      | \$ 932,444                   | \$ 230,263,136        | \$ 213,604,118        |
| <b>Accumulated amortization</b>           |                     |                      |                       |                     |                   |                              |                       |                       |
| Beginning of year                         | \$ -                | \$ -                 | \$ 63,525,446         | \$ 5,308,734        | \$ 726,128        | \$ 720,490                   | \$ 70,280,798         | 64,014,068            |
| Prior period adjustments                  | -                   | -                    | -                     | -                   | -                 | -                            | -                     | -                     |
| Amortization                              | -                   | -                    | 4,511,330             | 888,589             | 82,295            | 141,027                      | 5,623,241             | 6,279,539             |
| Other additions                           | -                   | -                    | -                     | -                   | -                 | -                            | -                     | -                     |
| Transfers in (out)                        | -                   | -                    | -                     | -                   | -                 | -                            | -                     | -                     |
| Less disposals including write-offs       | -                   | -                    | -                     | -                   | -                 | -                            | -                     | (12,809)              |
| Accumulated amortization, August 31, 2020 | \$ -                | \$ -                 | \$ 68,036,776         | \$ 6,197,323        | \$ 808,423        | \$ 861,517                   | \$ 75,904,039         | \$ 70,280,798         |
| <b>Net Book Value at August 31, 2020</b>  | <b>\$ 1,715,118</b> | <b>\$ 14,069,398</b> | <b>\$ 133,860,317</b> | <b>\$ 4,339,093</b> | <b>\$ 304,244</b> | <b>\$ 70,927</b>             | <b>\$ 154,359,097</b> |                       |
| <b>Net Book Value at August 31, 2019</b>  | <b>\$ 1,715,118</b> | <b>\$ 3,326,120</b>  | <b>\$ 132,696,662</b> | <b>\$ 4,986,927</b> | <b>\$ 386,539</b> | <b>\$ 211,954</b>            |                       | <b>\$ 143,323,320</b> |

|  | 2020 | 2019 |
|--|------|------|
| Total cost of assets under capital lease         | \$ - | \$ - |
| Total amortization of assets under capital lease | \$ - | \$ - |

Donated (contributed) tangible capital assets are recognized at fair value at the date of donation. There were no donations of tangible capital assets that were received during the year (2019 - \$nil)

**SCHEDULE 7**School Jurisdiction Code: 3040

**SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES**  
**For the Year Ended August 31, 2020 (in dollars)**

| <b>Board Members:</b>              | <b>FTE</b>      | <b>Remuneration</b> | <b>Benefits</b>     | <b>Allowances</b> | <b>Performance Bonuses</b> | <b>ERIP's / Other Paid</b> | <b>Other Accrued Unpaid Benefits</b> | <b>Expenses</b> |
|------------------------------------|-----------------|---------------------|---------------------|-------------------|----------------------------|----------------------------|--------------------------------------|-----------------|
| Clark Bosch - Chair                | 1.00            | \$38,140            | \$2,928             | \$0               |                            |                            | \$0                                  | \$5,993         |
| Tyler Demers                       | 1.00            | \$27,300            | \$2,272             | \$0               |                            |                            | \$0                                  | \$1,359         |
| Jan Foster                         | 1.00            | \$26,600            | \$1,030             | \$0               |                            |                            | \$0                                  | \$1,163         |
| Donna Hunt                         | 1.00            | \$27,300            | \$1,034             | \$0               |                            |                            | \$0                                  | \$1,056         |
| Doug James                         | 1.00            | \$26,000            | \$2,194             | \$0               |                            |                            | \$0                                  | \$0             |
| Christine Light                    | 1.00            | \$31,576            | \$2,529             | \$0               |                            |                            | \$0                                  | \$1,845         |
| Lola Major                         | 1.00            | \$26,000            | \$1,024             | \$0               |                            |                            | \$0                                  | \$614           |
|                                    | -               | \$0                 | \$0                 | \$0               |                            |                            | \$0                                  | \$0             |
|                                    | -               | \$0                 | \$0                 | \$0               |                            |                            | \$0                                  | \$0             |
|                                    | -               | \$0                 | \$0                 | \$0               |                            |                            | \$0                                  | \$0             |
|                                    | -               | \$0                 | \$0                 | \$0               |                            |                            | \$0                                  | \$0             |
|                                    | -               | \$0                 | \$0                 | \$0               |                            |                            | \$0                                  | \$0             |
|                                    | -               | \$0                 | \$0                 | \$0               |                            |                            | \$0                                  | \$0             |
| <b>Subtotal</b>                    | <b>7.00</b>     | <b>\$202,916</b>    | <b>\$13,011</b>     | <b>\$0</b>        |                            |                            | <b>\$0</b>                           | <b>\$12,030</b> |
| Cheryl Gilmore, Superintendent     | 1.00            | \$215,859           | \$37,029            | \$5,000           | \$0                        | \$0                        | \$0                                  | \$9,464         |
| Christine Lee, Secretary Treasurer | 1.00            | \$183,519           | \$35,125            | \$5,000           | \$0                        | \$0                        | \$0                                  | \$2,328         |
|                                    | -               | \$0                 | \$0                 | \$0               | \$0                        | \$0                        | \$0                                  | \$0             |
|                                    | -               | \$0                 | \$0                 | \$0               | \$0                        | \$0                        | \$0                                  | \$0             |
|                                    | -               | \$0                 | \$0                 | \$0               | \$0                        | \$0                        | \$0                                  | \$0             |
|                                    | -               | \$0                 | \$0                 | \$0               | \$0                        | \$0                        | \$0                                  | \$0             |
| Certificated                       |                 | \$58,560,515        | \$14,296,330        | \$20,220          | \$0                        | \$0                        | \$0                                  |                 |
| School based                       | 620.60          |                     |                     |                   |                            |                            |                                      |                 |
| Non-School based                   | 17.58           |                     |                     |                   |                            |                            |                                      |                 |
| Non-certificated                   |                 | \$20,151,401        | \$5,709,802         | \$94,116          | \$0                        | \$0                        | \$0                                  |                 |
| Instructional                      | 449.58          |                     |                     |                   |                            |                            |                                      |                 |
| Plant Operations & Maintenance     | 67.03           |                     |                     |                   |                            |                            |                                      |                 |
| Transportation                     | 1.00            |                     |                     |                   |                            |                            |                                      |                 |
| Other                              | 26.61           |                     |                     |                   |                            |                            |                                      |                 |
| <b>TOTALS</b>                      | <b>1,191.39</b> | <b>\$79,314,210</b> | <b>\$20,091,298</b> | <b>\$124,335</b>  | <b>\$0</b>                 | <b>\$0</b>                 | <b>\$0</b>                           | <b>\$23,822</b> |

# The Lethbridge School Division

Notes to Financial Statements

August 31, 2020

## 1. AUTHORITY AND PURPOSE

Lethbridge School Division delivers education programs under the authority of the *Education Act*, 2012, Chapter E-0.3.

The School Division receives funding for instruction and support under Education Grants Regulation (AR 120/2008). The regulation allows for the setting of conditions and use of grant monies. The School Division is limited on certain funding allocations and administration expenses.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the Chartered Professional Accounting (CPA) Canadian Public Sector Accounting Standards (PSAS). The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

### **Basis of Financial Reporting**

#### **a) Financial Assets**

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations.

Financial assets are the school jurisdiction's financial claims on external organizations and individuals, and inventories for resale at the year end.

##### **i) Cash and Cash Equivalents**

Cash comprises of cash on hand and demand deposits. Cash equivalents are short-term, highly liquid, investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term commitments rather than for investment purposes

##### **ii) Accounts Receivable**

Accounts receivable are recognized at the lower of cost or net recoverable value. A valuation allowance is recognized when recovery is uncertain.

##### **iii) Portfolio Investments**

The School Division has investments in GIC's that have a maturity of greater than three months. GIC's not quoted in an active market are reported at cost or amortized cost.

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the Statement of Operations. In the case of an item in the fair value category, a reversal of any net remeasurement gains recognized in previous reporting periods up to the amount of the write-down is reported in the Statement of Remeasurement Gains and Losses. The loss is not reversed if there is a subsequent increase in value.

# The Lethbridge School Division

Notes to Financial Statements

August 31, 2020

## b) Liabilities

Liabilities are present obligations of the school jurisdiction to external organizations and individuals arising from past transactions or events occurring before the year end, the settlement of which is expected to result in the future sacrifice of economic benefits. They are recognized when there is an appropriate basis of measurement and management can reasonably estimate the amounts.

### i) Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities include unearned revenue collected from external organizations and individuals for which goods and services have yet to be provided.

### ii) Deferred Contributions

Deferred contributions includes contributions received for operations which have stipulations that meet the definition of a liability per Public Sector Accounting Standards (PSAS) Section PS 3200. These contributions are recognized by the School Division once it has met all eligibility criteria to receive the contributions. When stipulations are met, deferred contributions are recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability.

Deferred contributions also includes contributions for capital expenditures, unspent and spent:

- Unspent Deferred Capital Contributions

Unspent Deferred Capital Contributions (UDCC) represents externally restricted supported capital funds provided for a specific capital purposes received or receivable by the jurisdiction, but the related expenditure has not been made at year-end. These contributions must also have stipulations that meet the definition of a liability per *PS 3200* when expended.

- Spent Deferred Capital Contributions

Spent Deferred Capital Contributions (SDCC) represent externally restricted supported capital funds that have been spent but have yet to be amortized over the useful life of the related capital asset. Amortization over the useful life of the related capital asset is due to certain stipulations related to the contributions that require that the school jurisdiction to use the asset in a prescribed manner over the life of the associated asset.

### iii) Employee Future Benefits

The School Division accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include accumulating sick leave, banked time and various qualifying compensated absences.

# The Lethbridge School Division

Notes to Financial Statements

August 31, 2020

## c) Non-Financial Assets

Non-financial assets are acquired, constructed, or developed assets that do not normally provide resources to discharge existing liabilities, but instead:

- are normally employed to deliver government services;
- may be consumed in the normal course of operations; and
- are not for sale in the normal course of operations.

## i) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the asset. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value at the date of donation, except in circumstances where fair value cannot be reasonably determined, when they are then recognized at nominal value. Transfers of capital assets from related parties are recorded at original cost less accumulated amortization.
- Construction-in-progress is recorded as a transfer to the applicable asset class at substantial completion.
- Sites and buildings are written down to residual value when conditions indicate they no longer contribute to the ability of the School Division to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. For supported assets, the write-downs are accounted for as reductions to Spent Deferred Capital Contributions (SDCC).
- Buildings that are demolished or destroyed are written-off.
- Tangible capital assets with costs in excess of \$5,000 are capitalized.
- Tangible capital assets are amortized over their estimated useful lives on a straight-line basis, at the following rates:

|                               |                |
|-------------------------------|----------------|
| Buildings                     | 20 to 40 years |
| Vehicles                      | 5 to 10 years  |
| Computer Hardware & Software  | 3 to 5 years   |
| Other Equipment & Furnishings | 3 to 10 years  |

# The Lethbridge School Division

## Notes to Financial Statements

August 31, 2020

### ii) Inventory of Supplies

Inventories of supplies are valued at the lower of cost and replacement cost. Cost is determined on a first-in, first-out basis.

### iii) Prepaid Expenses

Prepaid expenses is recognized at cost and amortized based on the terms of the agreement or using a methodology that reflects use of the resource.

### d) Operating and Capital Reserves

Certain amounts are internally or externally restricted for future operating or capital purposes. Transfers to and from reserves are recorded when approved by the Board of Trustees. Capital reserves are restricted to capital purposes and may only be used for operating purposes with approval by the Minister of Education. Reserves are disclosed in the Schedule of Change in Accumulated Surplus.

### e) Revenue Recognition

Revenues are recorded on an accrual basis. Instruction and support allocations are recognized in the year to which they relate. Fees for services related to courses and programs are recognized as revenue when such courses and programs are delivered.

Volunteers contribute a considerable number of hours per year to schools to ensure that certain programs are delivered, such as kindergarten, lunch services and the raising of school generated funds. Contributed services are not recognized in the financial statements.

*Eligibility criteria* are criteria that the School Division has to meet in order to receive the contributions. *Stipulations* describe how the School Division must use the contributions or the actions it must perform in order to keep the contributions.

Contributions without eligibility criteria or stipulations are recognized as revenue when the contributions are authorized by the transferring government or entity.

Contributions with eligibility criteria but without stipulations are recognized as revenue when the contributions are authorized by the transferring government or entity and all eligibility criteria have been met.

Contributions with or without eligibility criteria but with stipulations are recognized as revenue in the period the stipulations are met, except when and to the extent that the contributions give rise to an obligation that meets the definition of a liability in accordance with *PS 3200*. Such liabilities are recorded as deferred contributions. The following items fall under this category:

- Non-capital contributions for specific purposes are recorded as deferred contributions and recognized as revenue in the year the stipulated related expenses are incurred;
- Unspent Deferred Capital Contributions (UDCC); or
- Spent Deferred Capital Contributions (SDCC).

# The Lethbridge School Division

Notes to Financial Statements

August 31, 2020

## f) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

### Allocation of Costs

- Actual salaries of personnel assigned to two or more programs are allocated based on the time spent in each program.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

## g) Program Reporting

The Division's operations have been segmented as follows:

- ECS Instruction: The provision of Early Childhood Services education instructional services that fall under the basic public education mandate.
- Grade 1 - 12 Instruction: The provision of instructional services for grades 1 - 12 that fall under the basic public education mandate.
- Plant Operations and Maintenance: The operation and maintenance of all school buildings and maintenance shop facilities.
- Transportation. The provision of regular and special education bus services (to/from school), whether contracted or board operated, including transportation facilities.
- Board & System Administration: The provision of board governance and system- based/central office administration.
- External Services: All projects, activities, and services offered outside the public education mandate for ECS children and students in grades 1-12. Services offered beyond the mandate for public education are to be self-supporting, and Alberta Education funding may not be utilized to support these programs.

The allocation of revenues and expenses are reported by program, source, object and type on the Schedule of Program Operations. Respective instruction expenses include the cost of certificated teachers, non-certificated teaching assistants as well as a proportionate share of supplies and services, school administration and instructional support, and System Instructional Support.



# **The Lethbridge School Division**

Notes to Financial Statements

August 31, 2020

## **h) Pensions**

Pension costs included in these statements comprise the cost of employer contributions for current service of employees during the year.

The current and past service costs of the Alberta Teachers' Retirement Fund are met by contributions by active members and the Government of Alberta. Under the terms of the Teachers' Pension Plan Act, Lethbridge School Division does not make pension contributions for certificated staff. The Government portion of the current service contribution to the Alberta Teachers' Retirement Fund on behalf of the jurisdiction is included in both revenues and expenses. For the school year ended August 31, 2020, the amount contributed by the Government was \$6.521 million (2019 - \$6.459 million).

The School Division participates in a multi-employer pension plan, the Local Authorities Pension Plan (LAPP), and does not report on any unfunded liabilities. The expense for this pension plan is equivalent to the annual contributions of \$1.55 million for the year ended August 31, 2020 (2019 - \$1.67 million). At December 31, 2019, the Local Authorities Pension Plan (LAPP) reported a surplus of \$7,913,261,000 (2018: surplus of \$3,469,347,000).

## **i) Scholarship Endowment Funds**

Contributions and income pertaining to scholarship endowment funds are recognized on the Statement of Operations must be held in perpetuity in accordance with the agreement with the donor. The residual may be disbursed for the purposes of the scholarship.

Reinvestment of the endowment principal represents a direct increase to accumulated surplus. Undisbursed funds earned on endowment principal is recognized as deferred contributions or as revenue in the year to the extent that stipulations have been met.

## **j) Trusts Under Administration**

The School Division has property that has been transferred or assigned to it to be administered or directed by a trust agreement or statute. The Division holds title to the property for the benefit of the beneficiary.

Trusts under administration have been excluded from the financial reporting of the Division. Trust balances can be found in Note 14.

# **The Lethbridge School Division**

Notes to Financial Statements

August 31, 2020

## **k) Financial Instruments**

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School Division recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities, and long-term debt. Unless otherwise noted, it is management's opinion that the School Division is not exposed to significant credit and liquidity risks, or market risk, which includes currency, interest rate, and other price risks.

All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of items in the cost or amortized cost upon initial recognition. The gain or loss arising from derecognition of a financial instrument is recognized in the Statement of Operations. Impairment losses such as write-downs or write-offs are reported in the Statement of Operations.

## **l) Measurement Uncertainty**

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. The precise determination of many assets and liabilities is dependent on future events. As a result, the preparation of financial statements for a period involves the use of estimates and approximations, which have been made using careful judgement. Actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the potential impairment of assets, rates for amortization, and estimated employee benefits recognized/disclosed in these financial statements, is subject to measurement uncertainty..

The cost of non-vesting sick time benefits should be actuarially determined using the projected unit credit method pro-rata on service and using management's best estimate of expected salary escalation, benefit usage, termination and retirement rates and mortality. Currently there has not been any actuarial valuation used in the determination of the sick time that has been accrued. Management has estimated the accrual of sick time based on historical use over the annual sick time allotment, and recorded a portion of the time estimated.

# The Lethbridge School Division

Notes to Financial Statements  
August 31, 2020

## m) Future Accounting Changes

The Public Sector Accounting Board has issued the following accounting standards:

- PS 3280 Asset Retirement Obligations (effective September 1, 2022)  
Effective April 1, 2022, this standard provides guidance on how to account for and report liabilities for retirement of tangible capital assets.
- PS 3400 Revenue (effective September 1, 2023)  
This standard provides guidance on how to account for and report on revenue, and specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

Management is currently assessing the impact of these standards on the financial statements.

## 3. ACCOUNTS RECEIVABLE

Accounts Receivable consists of the following:

|                                    | 2020               |                                 |                      | 2019                 |
|------------------------------------|--------------------|---------------------------------|----------------------|----------------------|
|                                    | Gross Amount       | Allowance for Doubtful Accounts | Net Realizable Value | Net Realizable Value |
| Alberta Education - Grants         | \$ 113,759         | \$ -                            | \$ 113,759           | \$ 236,140           |
| Alberta Education - Capital        | 3,886,928          | -                               | 3,886,928            | 4,412,291            |
| Other Alberta school jurisdictions | 17,941             | -                               | 17,941               | -                    |
| Alberta Health                     | 31,877             | -                               | 31,877               | 64,561               |
| Post-secondary institutions        | -                  | -                               | -                    | 8,321                |
| Federal government                 | 1,036,766          | -                               | 1,036,766            | 851,581              |
| Municipalities                     | 4,399              | -                               | 4,399                | 283,333              |
| Other                              | 488,151            | -                               | 488,151              | 589,145              |
| Total                              | <u>\$5,579,821</u> | <u>\$ -</u>                     | <u>\$5,579,821</u>   | <u>\$6,445,372</u>   |

## 4. BANK INDEBTEDNESS

The jurisdiction has negotiated a line of credit with the Royal Bank of Canada in the amount of \$500,000 that bears interest at the bank prime rate. This line of credit is secured by a borrowing resolution and a security agreement, covering all revenue of the jurisdiction. There is no outstanding line of credit balance at August 31, 2020.

# The Lethbridge School Division

Notes to Financial Statements

August 31, 2020

## 5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts Payable and Accrued Liabilities consists of the following:

|   | 2020                | 2019                |
|---|---------------------|---------------------|
| Alberta Education                               | \$ 70,456           | \$ 40,173           |
| Accrued vacation pay liability                  | 715,302             | 757,405             |
| Other trade payables and accrued liabilities    | 4,632,292           | 3,685,950           |
| Unearned Revenue                                | -                   | -                   |
| School Generated Funds, including fees          | 77,551              | 81,343              |
| Other fee revenue not collected at school level | 386,558             | 422,982             |
| Total   | <u>\$ 5,882,159</u> | <u>\$ 4,987,853</u> |

Unearned Revenue represents a performance obligation of the school jurisdiction to a payor for consideration received. Unearned revenue is distinct from deferred contributions as the latter represents non-exchange transactions with government and other sources. These unearned revenues include the fees paid in advance for the school generated funds and international student tuition fees for the following school year.

## 6. EMPLOYEE FUTURE BENEFIT LIABILITY

Employee future benefit liabilities consist of the following:

|  | 2020              | 2019              |
|--|-------------------|-------------------|
| Defined benefit pension plan liability       | \$ -              | \$ -              |
| Accumulating sick pay liability (vested)     | -                 | -                 |
| Accumulating sick pay liability (non-vested) | 234,129           | 213,676           |
| Other compensated absences                   | 13,173            | 16,862            |
| Total  | <u>\$ 247,302</u> | <u>\$ 230,538</u> |

The Division's caretaking and maintenance employees accumulate sick time to a maximum of 75 working days in accordance with the CUPE 290 collective agreement. The accumulated amount is reduced when sick time is taken. When an employee leaves employment with the Division, their accumulated sick time is not paid out. As of August 31, 2020, management has accrued \$234,129 (2019 - \$213,676) for estimated sick time benefits. Refer to significant accounting policies section for additional details (Note 2(l) – Measurement Uncertainty).

## 7. INVENTORY OF SUPPLIES

Inventory of Supplies consists of the following:

|                      | 2020              | 2019              |
|----------------------|-------------------|-------------------|
| Caretaking Inventory | \$ 193,393        | \$ 143,669        |
| Warehouse Inventory  | 80,167            | 37,946            |
| Other Inventory      | 4,805             | 2,405             |
| Total                | <u>\$ 278,365</u> | <u>\$ 184,020</u> |

# The Lethbridge School Division

Notes to Financial Statements

August 31, 2020

## 8. PREPAID EXPENSES

Prepaid Expenses consists of the following:

|  | 2020              | 2019              |
|--|-------------------|-------------------|
| Prepaid insurance                              | \$ 99,987         | \$ 83,263         |
| Prepaid Software Licensing / Maintenance Costs | 498,116           | 169,991           |
| Other Supplies and Materials                   | 278,926           | 228,440           |
| Total  | <u>\$ 877,029</u> | <u>\$ 481,694</u> |

## 9. ACCUMULATED SURPLUS

Detailed information related to accumulated surplus is available on the Schedule of Changes in Accumulated Surplus. The School jurisdiction's accumulated surplus is summarized as follows:

|   | 2020                 | 2019                 |
|---|----------------------|----------------------|
| Unrestricted surplus                          | \$ 691,486           | \$ 700,209           |
| Operating reserves                            | <u>9,760,912</u>     | <u>9,893,702</u>     |
| Accumulated surplus (deficit) from operations | 10,452,398           | 10,593,911           |
| Investment in tangible capital assets         | 5,718,000            | 5,524,153            |
| Capital reserves                              | 6,396,633            | 5,146,633            |
| Endowments <sup>(1)</sup>                     | 319,874              | 319,874              |
| Accumulated remeasurement gains (losses)      | -                    | -                    |
| Accumulated surplus (deficit)                 | <u>\$ 22,886,905</u> | <u>\$ 21,584,571</u> |

Included in Accumulated surplus from operations are school generated funds to which the Division has no claim. Adjusted accumulated surplus represents funds owned by Lethbridge School Division.

|  | 2020                | 2019                |
|--|---------------------|---------------------|
| Accumulated surplus (deficit) from operations                            | \$ 10,452,398       | \$ 10,593,911       |
| Deduct: School generated funds included in accumulated surplus (Note 15) | <u>2,215,906</u>    | <u>2,498,006</u>    |
| Adjusted accumulated surplus (deficit) from operations <sup>(2)</sup>    | <u>\$ 8,236,492</u> | <u>\$ 8,095,905</u> |

(1) Terms of the endowments stipulate that the principal balance be maintained permanently. Investment income of \$47,119 (2019 - \$45,143) is externally restricted for scholarships and is included in deferred contribution. Investment income of \$201,809 (2019 - \$413,358) is unrestricted.

(2) Accumulated surplus represents funding available for use by the school jurisdiction after deducting funds committed for use by the schools.

# The Lethbridge School Division

## Notes to Financial Statements

August 31, 2020

### 10. ENDOWMENTS

Endowments represent principal amounts contributed for student scholarships. The conditions of the endowment agreement are such that principal amounts must be held in perpetuity in accordance with stipulations placed by the contributor. Endowment assets are held in Cash and Cash Equivalents.

### 11. CONTRACTUAL RIGHTS

Contractual rights are rights of the division to economic resources arising from contracts or agreements that will result in both assets and revenues in the future when the terms of those contracts or agreements are met.

|   | 2020         | 2019          |
|---|--------------|---------------|
| Contractual rights from capital project agreements <sup>(1)</sup> | \$ 6,317,416 | \$ 16,777,360 |
| Contractual rights from service agreement**                       | -            | -             |
| Other   | -            | -             |
| Total   | \$ 6,317,416 | \$ 16,777,360 |

1) Capital Project Agreements are capital grant agreements with Alberta Infrastructure of \$5,750,749 (2019 - \$16,210,693) which is a related party to the school jurisdiction. The Capital Project Agreements also includes an agreement with the City of Lethbridge to contribute towards the gymnasium upsize at the new elementary school of \$566,667 (2019 - \$566,667).

Estimated amounts that will be received or receivable for each of the next five years and thereafter are as follows:

|            | Capital Project Agreements | Service Agreements | Other |
|------------|----------------------------|--------------------|-------|
| 2020-2021  | \$ 4,363,735               | \$ -               | \$ -  |
| 2021-2022  | 1,953,681                  | -                  | -     |
| 2022-2023  | -                          | -                  | -     |
| 2023-2024  | -                          | -                  | -     |
| 2024-2025  | -                          | -                  | -     |
| Thereafter | -                          | -                  | -     |
| Total      | \$ 6,317,416               | \$ -               | \$ -  |

# The Lethbridge School Division

## Notes to Financial Statements

August 31, 2020

### 12. CONTRACTUAL OBLIGATIONS

Contractual Obligations are summarized as follows:

|                                  | 2020         | 2019          |
|----------------------------------|--------------|---------------|
| Building projects <sup>(1)</sup> | \$ 4,097,199 | \$ 12,716,895 |
| Building leases                  | -            | -             |
| Service providers <sup>(2)</sup> | 2,808,372    | 4,470,138     |
| Total                            | \$ 6,905,571 | \$ 17,187,033 |

1) Buildings projects: The jurisdiction is committed for capital expenditures of \$4.07 million of a \$15.30 million construction contract of a new elementary school. The jurisdiction is also committed for capital expenditures of \$26,313 of a \$568,118 of architectural costs towards the new elementary school. It is anticipated that these costs will be fully funded from capital revenues from Alberta Infrastructure.

2) Service providers: As of August 31, 2020, the jurisdiction has \$2.808 million (2019 - \$4.470 million) in commitments relating to service contracts.

Estimated payment requirement for each of the next five years and thereafter are as follows:

|            | Building Projects | Building Leases | Service Providers |
|------------|-------------------|-----------------|-------------------|
| 2020-2021  | \$ 4,097,199      | \$ -            | \$ 1,593,768      |
| 2021-2022  | -                 | -               | 1,214,604         |
| 2022-2023  | -                 | -               | -                 |
| 2023-2024  | -                 | -               | -                 |
| 2024-2025  | -                 | -               | -                 |
| Thereafter | -                 | -               | -                 |
| Total      | \$ 4,097,199      | \$ -            | \$ 2,808,372      |

### 13. CONTINGENT ASSETS AND LIABILITIES

- a) The jurisdiction is a member of Urban Schools Insurance Consortium (USIC). Under the terms of its membership, the jurisdiction could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. The jurisdiction's share of the pool as at August 31, 2020 is \$155,507 (2019 - \$193,485).

None of these contingent assets nor liabilities involve related parties. These amounts have not been recognized in the financial statements.

# The Lethbridge School Division

Notes to Financial Statements  
August 31, 2020

## 14. TRUSTS UNDER ADMINISTRATION

These balances represent assets that are held in trust by the jurisdiction. They are not recorded on the statements of the School Division. Trust funds under administration were as follows:

|  | 2020              | 2019              |
|--|-------------------|-------------------|
| Scholarship trusts                                 | \$ 235,008        | \$ 202,857        |
| Chinook Regional Foundation for Career Transitions | 35,655            | 105,830           |
| Regional Learning Consortium (Banker board)        | 339,318           | 485,508           |
| Total  | <u>\$ 609,981</u> | <u>\$ 794,195</u> |

## 15. SCHOOL GENERATED FUNDS

School Generated Funds (SGF) are summarized as follows:

|  | 2020                | 2019                |
|--|---------------------|---------------------|
| School Generated Funds, Beginning of Year                      | \$ 2,579,349        | \$ 2,513,301        |
| Gross Receipts:  |                     |                     |
| Fees   | 1,129,766           | 1,466,649           |
| Fundraising  | 1,605,293           | 2,158,853           |
| Gifts and donations  | 341,735             | 735,495             |
| Grants to schools  | -                   | -                   |
| Other sales and services                                       | 233,660             | 285,744             |
| Total gross receipts   | 3,310,454           | 4,646,741           |
| Total Related Expenses and Uses of Funds                       | 1,481,791           | 1,855,619           |
| Total Direct Costs Including Cost of Goods Sold to Raise Funds | 2,114,555           | 2,725,074           |
| School Generated Funds, End of Year                            | <u>\$ 2,293,457</u> | <u>\$ 2,579,349</u> |
| Balance included in Deferred Contributions                     | \$ -                | \$ -                |
| Balance included in Accounts Payable (Unearned Revenue)        | \$ 77,551           | \$ 81,343           |
| Balance included in Accumulated Surplus (Operating Reserves)   | \$ 2,215,906        | \$ 2,498,006        |

## 16. NUTRITION PROGRAM

|                        | Budget 2020 | 2020             | 2019             |
|------------------------|-------------|------------------|------------------|
| Revenues               |             |                  |                  |
| Alberta Education      | 251,657     | 251,657          | 277,130          |
| Other                  | -           | -                | -                |
| Total Revenues         | \$ 251,657  | \$ 251,657       | \$ 277,130       |
| Expenses               | 251,657     | 221,375          | 246,957          |
| Annual Surplus/deficit | <u>\$ -</u> | <u>\$ 30,282</u> | <u>\$ 30,173</u> |

The average estimated number of students served per meal are 537 (2019 - 457)



# The Lethbridge School Division

Notes to Financial Statements

August 31, 2020

## 17. RELATED PARTY TRANSACTIONS

Related parties are those entities consolidated or accounted for on the modified equity basis in the Government of Alberta Consolidated Financial Statements. Related parties also include key management personnel in division and their close family members.

All entities that are consolidated in the accounts of the Government of Alberta are related parties of school jurisdictions. These include government departments, health authorities, post-secondary institutions, and other school jurisdictions in Alberta.

|   | Balances   |                                 | Transactions         |                   |
|---|--|---------------------------------|----------------------|-------------------|
|   | Financial Assets (at cost or net realizable value) | Liabilities (at amortized cost) | Revenues             | Expenses          |
| <b>Government of Alberta (GOA):</b>           |  |                                 |                      |                   |
| Alberta Education                             |  |                                 |                      |                   |
| Accounts receivable / Accounts payable        | \$ 113,759   | \$ 70,456                       |                      |                   |
| Prepaid expenses / Deferred operating revenue | -  | 4,458,983                       |                      |                   |
| Unspent deferred capital contributions        |  | 104,500                         |                      |                   |
| Spent deferred capital contributions          |  | 7,604,228                       | 102,097              |                   |
| Grant revenue & expenses                      |  |                                 | 106,153,602          |                   |
| ATRF payments made on behalf of district      |  |                                 | 6,521,187            |                   |
| Other revenues & expenses                     |  |                                 | -                    | 13,314            |
| <b>Other Alberta school jurisdictions</b>     | 17,941   | 2,415                           | -                    | 28,805            |
| Alberta Health                                | 31,877   | -                               | 388,322              | -                 |
| Post-secondary institutions                   | -  | -                               | -                    | 77,923            |
| Alberta Infrastructure                        | -  | -                               | -                    | -                 |
| Alberta Infrastructure                        | 3,886,928  | -                               | -                    | -                 |
| Unspent deferred capital contributions        |  | -                               |                      |                   |
| Spent deferred capital contributions          |  | 139,731,410                     | 5,221,582            |                   |
| <b>Other:</b>                                 |  |                                 |                      |                   |
| Children's Services                           | -  | -                               | 93,912               | -                 |
| <b>TOTAL 2019/2020</b>                        | <b>\$ 4,050,505</b>                                | <b>\$151,971,992</b>            | <b>\$118,480,702</b> | <b>\$ 120,042</b> |
| <b>TOTAL 2018/2019</b>                        | <b>\$ 4,721,313</b>                                | <b>\$141,823,412</b>            | <b>\$129,336,630</b> | <b>\$ 356,722</b> |

The School Division and its employees paid or collected certain taxes and amounts set by regulation or local policy. These amounts were incurred in the normal course of business, reflect charges applicable to all users and have been excluded from this schedule.

# **The Lethbridge School Division**

Notes to Financial Statements

August 31, 2020

## **18. UNCERTAINTIES DUE TO COVID-19**

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a global pandemic, which continues to spread in Canada and around the world.

This pandemic is evolving and the school jurisdiction continues to respond with public health measures and financial assistance as necessary. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, and reduction in investment income. The duration and potential impacts of COVID-19 are unknown at this time. As a result, we are unable to estimate the effect of these developments on the financial statements.

## **19. SUBSEQUENT EVENTS**

On October 22, 2020, the Division entered into a five-year agreement with Southland Transportation Ltd for transportation and bussing services. The transportation services will commence for the 2021/2022 school year or sooner if feasible for an initial five-year term with renewal options for two subsequent five-year terms. The contract provides several rates for various routes and activities. Management estimates the average annual costs to be \$2.17 million.

## **20. ECONOMIC DEPENDENCE ON RELATED THIRD PARTY**

The jurisdiction's primary source of income is from the Alberta Government. The Division's ability to continue viable operations is dependent on this funding.

## **21. BUDGET AMOUNTS**

The budget was prepared by the school jurisdiction and approved by the Board of Trustees on June 25<sup>th</sup>, 2019. It is presented for information purposes only and has not been audited.

## **22. COMPARATIVE FIGURES**

The comparative figures have been reclassified where necessary to conform to the 2019/2020 presentation.

The Spent Deferred Capital Contributions (SDCC), as disclosed in the Schedule of Deferred Contributions, have been reclassified between the segments of the supported capital funds from Alberta Education to Alberta Infrastructure as the responsibility for some of these capital funds have transferred to Alberta Infrastructure. The reclassification between the reportable segments of the SDCC has not resulted in any changes to the total SDCC balances.

**SCHEDULE 8**

**UNAUDITED SCHEDULE OF FEES**  
**For the Year Ended August 31, 2020 (in dollars)**

|   | Actual Fees<br>Collected<br>2018/2019 | Budgeted Fee<br>Revenue 2019/2020 | (A) Actual Fees<br>Collected<br>2019/2020 | (B) Unspent<br>September 1, 2019* | (C) Funds Raised<br>to Defray Fees<br>2019/2020 | (D) Expenditures<br>2019/2020 | (A) + (B) + (C) - (D)<br>Unspent Balance at<br>August 31, 2020* |
|---|---------------------------------------|-----------------------------------|---|-----------------------------------|---|-------------------------------|---|
| <b>Transportation Fees</b>                    | \$0                                   | \$2,950                           | \$40                                      | \$10                              | \$0   | \$0                           | \$50  |
| <b>Basic Instruction Fees</b>                 |                                       |                                   |   |                                   |   |                               |   |
| Basic instruction supplies                    | \$0                                   | \$9,950                           | \$0                                       | \$0                               | \$0   | \$0                           | \$0   |
| <b>Fees to Enhance Basic Instruction</b>      |                                       |                                   |   |                                   |   |                               |   |
| Technology user fees                          | \$0                                   | \$142,500                         | \$73,792                                  | \$64,132                          | \$0   | \$90,134                      | \$47,790  |
| Alternative program fees                      | \$5,330                               | \$20,820                          | \$5,210                                   | \$2,490                           | \$0   | \$5,972                       | \$1,728   |
| Fees for optional courses                     | \$283,797                             | \$502,418                         | \$281,003                                 | \$46,811                          | \$0   | \$244,973                     | \$82,841  |
| Activity fees                                 | \$35,926                              | \$504,709                         | \$25,830                                  | \$15,750                          | \$0   | \$16,856                      | \$24,724  |
| Early childhood services                      | \$318,943                             | \$0                               | \$194,609                                 | \$1,908                           | \$0   | \$193,601                     | \$2,916   |
| Other fees to enhance education               | \$3,200                               | \$41,389                          | \$3,250                                   | \$115,002                         | \$0   | \$33,842                      | \$84,410  |
| <b>Non-Curricular fees</b>                    |                                       |                                   |   |                                   |   |                               |   |
| Extracurricular fees                          | \$764,208                             | \$779,313                         | \$493,911                                 | \$224,461                         | \$0   | \$611,003                     | \$107,369   |
| Non-curricular travel                         | \$237,602                             | \$1,352,724                       | \$220,670                                 | \$106,993                         | \$0   | \$321,653                     | \$6,010   |
| Lunch supervision and noon hour activity fees | \$0                                   | \$0                               | \$0                                       | \$0                               | \$0   | \$0                           | \$0   |
| Non-curricular goods and services             | \$230,909                             | \$402,589                         | \$182,475                                 | \$289,591                         | \$0   | \$228,486                     | \$243,580   |
| Other Fees                                    | \$0                                   | \$2,720                           | \$0                                       | \$0                               | \$0   | \$0                           | \$0   |
| <b>TOTAL FEES</b>                             | <b>\$1,879,915</b>                    | <b>\$3,762,082</b>                | <b>\$1,480,790</b>                        | <b>\$867,148</b>                  | <b>\$0</b>                                      | <b>\$1,746,520</b>            | <b>\$601,418</b>  |

\*Unspent balances cannot be less than \$0

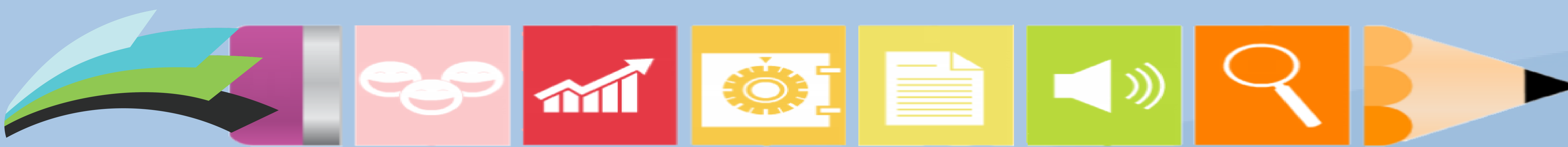
| Please disclose amounts paid by parents of students that are recorded as "Sales of services and products", "Fundraising", or<br>"Other revenue" (rather than fee revenue): | Actual<br>2020   | Actual<br>2019   |
|--|------------------|------------------|
| Cafeteria sales, hot lunch, milk programs  | \$0              | \$0              |
| Special events, graduation, tickets  | \$0              | \$0              |
| International and out of province student revenue  | \$559,627        | \$724,436        |
| Sales or rentals of other supplies/services (clothing, agendas, yearbooks)   | \$105,040        | \$106,749        |
| Adult education revenue  | \$0              | \$0              |
| Preschool  | \$0              | \$0              |
| Child care & before and after school care  | \$0              | \$0              |
| Lost item replacement fee  | \$0              | \$0              |
| Other (Describe)   | \$0              | \$0              |
| Other (Describe)   | \$0              | \$0              |
| Other (Describe)   | \$0              | \$0              |
| <b>TOTAL</b>   | <b>\$664,667</b> | <b>\$831,185</b> |

**SCHEDULE 9**

**UNAUDITED SCHEDULE OF CENTRAL ADMINISTRATION EXPENSES**  
**For the Year Ended August 31, 2020 (in dollars)**

| EXPENSES  | Allocated to Board & System Administration |                     |                   |                     |
|---|--|---------------------|-------------------|---------------------|
|   | Salaries & Benefits                        | Supplies & Services | Other             | TOTAL               |
| Office of the superintendent                          | \$ 421,799                                 | \$ 54,975           | \$ -              | \$ 476,774          |
| Educational administration (excluding superintendent) | \$ 312,084                                 | \$ 17,204           | \$ -              | \$ 329,288          |
| Business administration                               | \$ 787,779                                 | \$ 298,213          | \$ -              | \$ 1,085,992        |
| Board governance (Board of Trustees)                  | \$ 229,038                                 | \$ 108,519          | \$ -              | \$ 337,557          |
| Information technology                                | \$ -                                       | \$ 84,025           | \$ -              | \$ 84,025           |
| Human resources                                       | \$ 787,652                                 | \$ 121,896          | \$ -              | \$ 909,548          |
| Central purchasing, communications, marketing         | \$ 252,446                                 | \$ 13,482           | \$ -              | \$ 265,928          |
| Payroll   | \$ 201,503                                 | \$ -                | \$ -              | \$ 201,503          |
| Administration - insurance                            |  |                     | \$ 133,275        | \$ 133,275          |
| Administration - amortization                         |  |                     | \$ 181,960        | \$ 181,960          |
| Administration - other (admin building, interest)     |  |                     | \$ -              | \$ -                |
| Occupational Health and Safety                        | \$ 89,812                                  | \$ -                | \$ -              | \$ 89,812           |
| Other (describe)                                      | \$ -                                       | \$ -                | \$ -              | \$ -                |
| Other (describe)                                      | \$ -                                       | \$ -                | \$ -              | \$ -                |
| <b>TOTAL EXPENSES</b>                                 | <b>\$ 3,082,113</b>                        | <b>\$ 698,314</b>   | <b>\$ 315,235</b> | <b>\$ 4,095,662</b> |





Lethbridge  
SCHOOL DIVISION


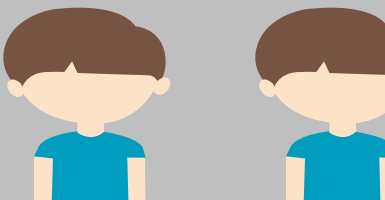
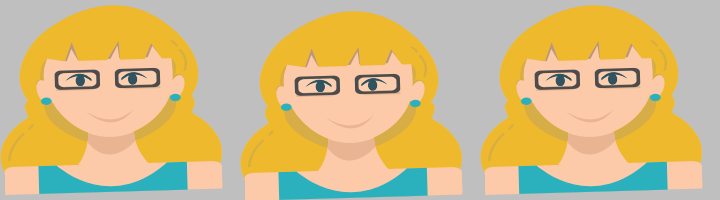
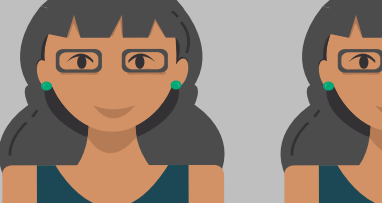

Lethbridge School Division

# 2019-2020 Year in Review

## 11,753 STUDENTS

## \$125.95 MILLION

### Enrollment

|                 |  |      |
|-----------------|--|------|
| Early Education |   | 497  |
| Kindergarten    |   | 806  |
| Elementary      |   | 4467 |
| Middle School   |   | 2631 |
| High School     |  | 3352 |

### Funding

**94.3%**  
Gov't of Alberta

**COVID19**

Grant reductions for school closures

**2.18%**  
Fees, DONATIONS & FUNDRAISING

**2.69%**

**Other Revenues**  
**3.06%**

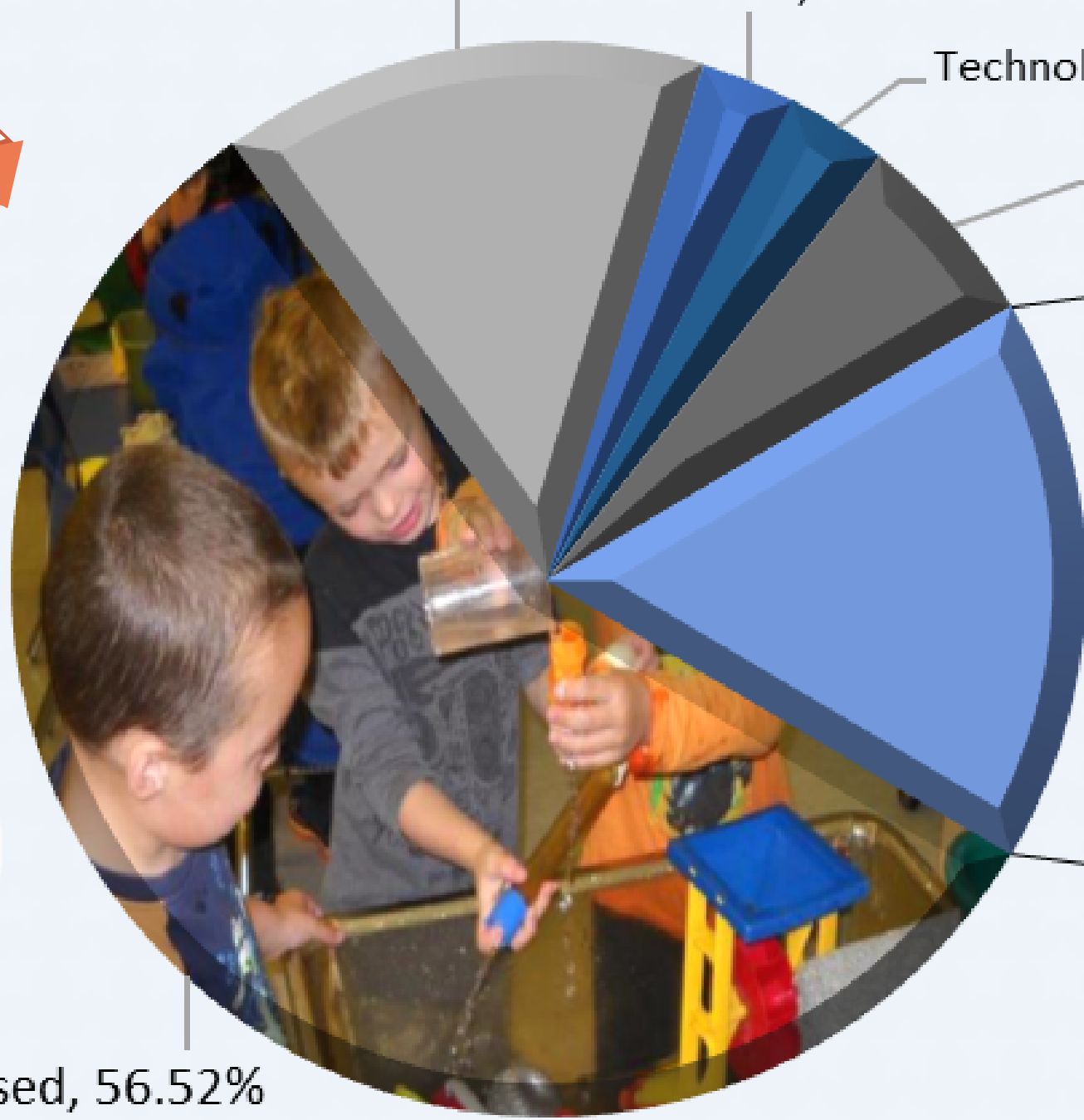
### Costs of Educating our Students

## \$124.65 MILLION

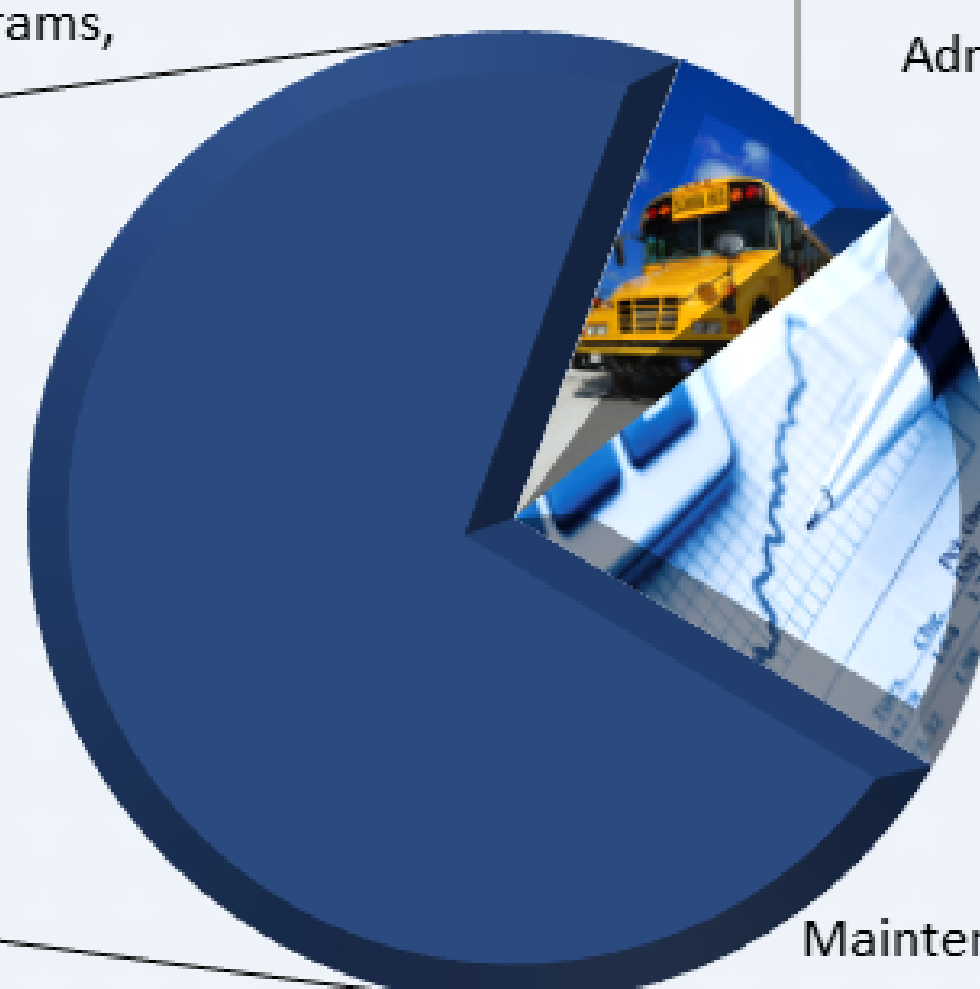
**83%** Instruction

Spending by Program  
August 31st, 2020

**17%** Support Services



**\$11,387 per FTE student**



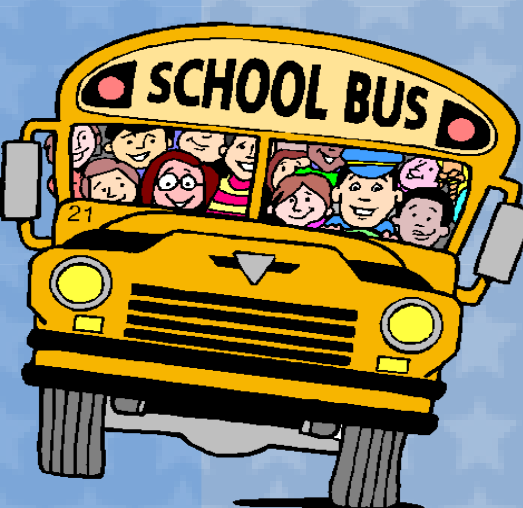
**Staffing**  
**80%**

**\$99.5 Million**

Teachers 639 FTE

Support Staff 552 FTE

Transporting Students  
**\$2.16 MILLION**



**Capital**

**\$16.7 Million**  
Spent on Capital Projects

Senator Joyce Fairbairn Middle School,  
Dr. Robert Plaxton Elementary School,  
& modular classrooms



## Operating Surplus \$1,302,334

### Planned use of savings

## Accumulated Surplus From Operations

**\$10.59 Million**  
(Including SGF reserves)



- Unrestricted (6.6%)
- Restricted Instruction (76.6%)
- Restricted PO&M (3.3%)
- Restricted Administration (4.5%)
- Restricted Transportation (6.2%)
- Restricted External Services (2.8%)



- \$2.55 million school based reserves
- \$2.22 million school generated activities and fundraising
- \$550,000 to fund 2020/2021 student enrolment reductions from COVID19 (students using home schooling programs)
- \$779,000 for instructional programming, resources for new school and special projects.
- \$459,000 for staff stability



**Adjusted ASO Ratio of 6.61%**

Accumulated Surplus from Operations (less SGF) compared to total expenses



## **Lethbridge School Division**

# Year End Report

August 31st

# 2020

This document is Management's Discussion and Analysis of the Audited Financial Statements for the year ended August 31, 2020. *This report should be read in conjunction with the Audited Financial Statements and the financial information contained herein has not been audited.*

## Report to the Board of Trustees

November 24<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**  
*Management Discussion and Analysis Report*  
**September 1, 2019 to August 31st, 2020**

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## Lethbridge School Division

### Management Discussion and Analysis Report Year End Report

### 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.

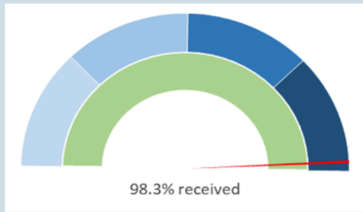
The Division has experienced overall enrolment growth in 2019-2020 of 251 students (2.18 %) over 2018-2019 enrollment.

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 August 31st, 2020 to provide fiscal accountability within the established guidelines.

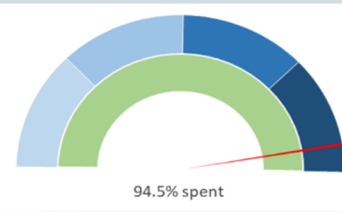


Gilbert Paterson Middle School – Staff's Message of Hope for Students





**Total Revenues**



**Total Expenditures**

## Overview:

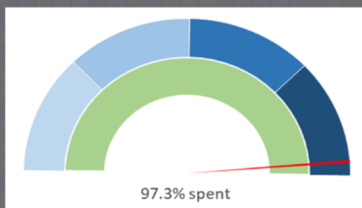
The following is an overview of the yearend reporting on the operations of Lethbridge School Division. This report is the yearend report (up to August 31, 2020).

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

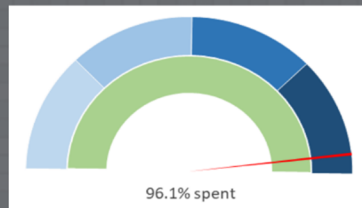
### Instruction - ECS



Budget: \$ 8,248,969  
Year-to-date: \$ 8,023,265 (97.3%)



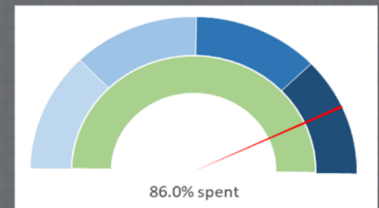
### Instruction - Grade 1 - 12



Budget: \$ 99,008,228  
Year-to-date: \$ 95,170,517 (96.1%)



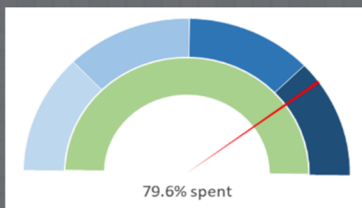
### Plant Operation & Maintenance



Budget: \$ 17,753,858  
Year-to-date: \$ 15,262,572 (86.0%)



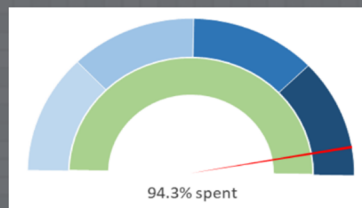
### Transportation



Budget: \$ 2,287,466  
Year-to-date: \$ 1,821,447 (79.6%)



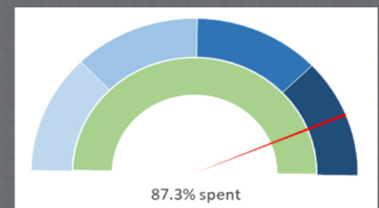
### Board & System Administration



Budget: \$ 4,342,262  
Year-to-date: \$ 4,095,662 (94.3%)



### External Services (International Program)

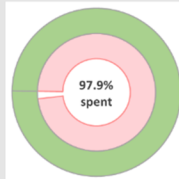


Budget: \$ 315,500  
Year-to-date: \$ 275,580 (87.3%)



## Salaries, Benefits & Professional Development

For all the Departments



Budget: \$ 101,471,827  
Year-to-date: \$ 99,391,300 (97.9%)



## Contracted Services

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

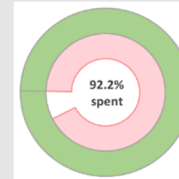


Budget: \$ 7,098,240  
Year-to-date: \$ 6,886,728 (97.0%)



## Other Services

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

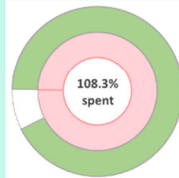


Budget: \$ 2,323,603  
Year-to-date: \$ 2,142,992 (92.2%)



## Supplies

General supplies, Technology, Maintenance, Small Equipment

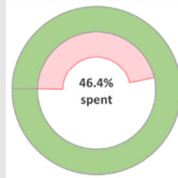


Budget: \$ 4,830,206  
Year-to-date: \$ 5,230,637 (108.3%)



## Other Expenditures

Contingency, Travel, Car Allowances, Renovations

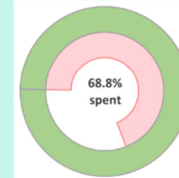


Budget: \$ 782,043  
Year-to-date: \$ 362,761 (46.4%)



## Transfers, SGF, & Capital/IMR

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



Budget: \$ 15,450,365  
Year-to-date: \$ 10,634,624 (68.8%)



## 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.



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

- **Salaries, Benefits & Professional Development** are less than the budget. There were staff savings due to the COVID-19 school closures for layoffs of staff not required during closure and reduced teacher substitute costs during school closures. There was also some savings from the actual average costs of teachers being slightly less than the budgeted average teaching costs. There were also vacancies in staff positions in instructional programs, First Nations Métis and Inuit (FNMI), and within administration.
- **Contracted Services** are overall less than the budget. The contracted transportation services were reduced as the contribution towards capital replacement was not required (with termination of transportation services from the City). These reductions were somewhat offset by additional costs of Personal Protective Equipment (PPE) relating to COVID-19 in preparation for the upcoming school year.
- **Other Services** are overall less than the budget. These reductions in other services include the Poverty Intervention Committee and rental costs relating to the joint-use-agreement for school facilities as these were closed due to COVID-19.
- **Supplies** are overall greater than the budget. This is mostly due to the secondary school phase of the technology evergreening program being completed during the year. These increases were partially offset by reductions in the costs of general school supplies and equipment within the schools from the school closures and other costs savings.
- **Other Expenditures** are significantly less than the budget. This is due to contingency accounts. These contingency accounts are typically only used if unexpected expenditures are incurred; otherwise, any unspent contingency funds are carried forward for use in future budget years.
- **Transfers, SGF, & Capital/IMR** are significantly less than the budget. This mostly relates to the reductions in the SGF expenditures as many of the SGF activities were not completed during the year and the result of COVID-19 school closures. The reduced SGF costs also correlates to the reduced SGF revenues (SGF fees are not charged if some of the activities are not done during the year). IMR operating expenditures are also less than the budgeted amount as many of these costs were on IMR capital projects.

## **Financial Position**

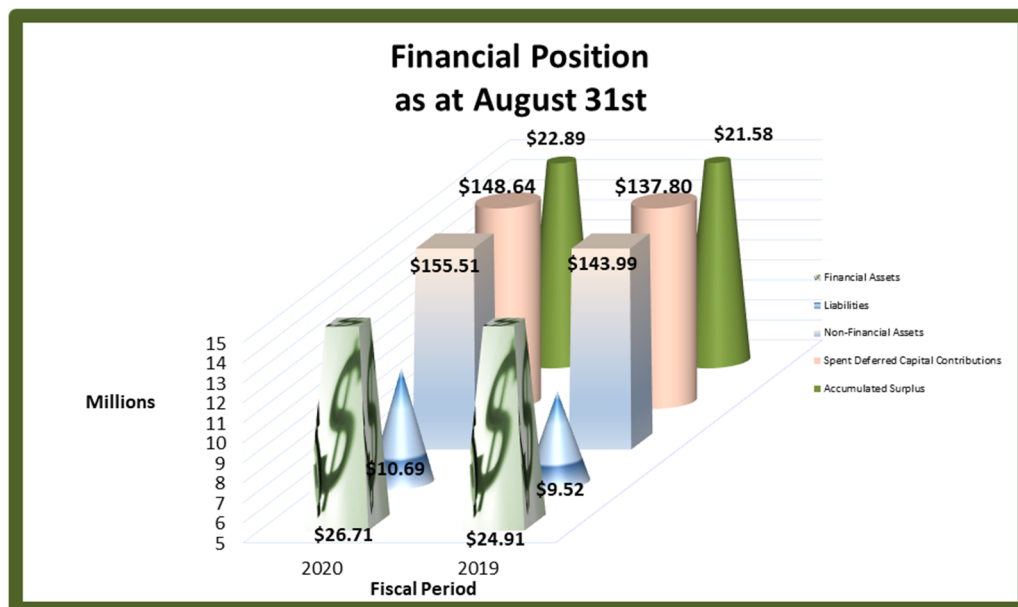
As at August 31, 2020, [Lethbridge School Division](#) has total financial assets of \$26.71 million and liabilities of \$10.69 million for net financial assets of \$16.01 million. A net financial asset position indicates that the Division has sufficient assets to cover its financial obligations.

The Division had net financial assets of \$16.01 million. Of this \$16.01 million, \$9.76 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 \$691,500 of unrestricted reserves, \$6.37 million of capital reserves and \$320,000 of endowment funds.

There is \$155.51 million of non-financial assets (tangible capital assets, inventory of supplies, and prepaid expenses) which are represented mostly by supported capital assets of \$148.6 million, the Division's investment in capital assets of \$5.72 million, prepaid expenses, and other non-financial assets.

The 2019-2020 financial statements have specifically excluded the deferred contributions related to the unamortized portion of supported capital assets (referred to as Spent 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.

Together the Net Financial Assets, Non-Financial Assets, and Spent Deferred Capital Contributions (SDCC) equal the total Accumulated Surplus of \$22.89 million. The chart below compares the financial position of August 31<sup>st</sup> with the prior year.



**Lethbridge School Division**  
**STATEMENT OF FINANCIAL POSITION**  
As at August 31st, 2020

|   | August 31st, 2020    | August 31st, 2019    |
|---|----------------------|----------------------|
| <b>FINANCIAL ASSETS</b>                               |                      |                      |
| Cash and cash equivalents                             | \$21,052,333         | \$18,375,384         |
| Accounts receivable (net after allowances)            | \$5,579,821          | \$6,445,372          |
| Portfolio investments                                 | \$74,300             | \$93,469             |
| Other financial assets                                | \$0                  | \$0                  |
| <b>Total financial assets</b>                         | <b>\$26,706,454</b>  | <b>\$24,914,225</b>  |
| <b>LIABILITIES</b>                                    |                      |                      |
| Bank indebtedness                                     | \$0                  | \$0                  |
| Accounts payable and accrued liabilities              | \$5,882,159          | \$4,987,852          |
| Deferred contributions                                | \$4,563,483          | \$4,301,131          |
| Employee future benefit liabilities                   | \$247,302            | \$230,538            |
| 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>\$10,692,944</b>  | <b>\$9,519,521</b>   |
| <b>Net Financial Assets (Net Debt)</b>                | <b>\$16,013,510</b>  | <b>\$15,394,704</b>  |
| <b>NON-FINANCIAL ASSETS</b>                           |                      |                      |
| Tangible capital assets                               | \$154,359,097        | \$143,323,320        |
| Inventory of supplies                                 | \$278,365            | \$184,020            |
| Prepaid expenses                                      | \$877,029            | \$481,694            |
| <b>Total non-financial assets</b>                     | <b>\$155,514,491</b> | <b>\$143,989,034</b> |
| <b>Net assets before spent deferred contributions</b> | <b>\$171,528,001</b> | <b>\$159,383,738</b> |
| Spent deferred capital contribution (SDCC)            | \$148,641,096        | \$137,799,167        |
| <b>Net assets</b>                                     | <b>\$22,886,905</b>  | <b>\$21,584,571</b>  |
| <b>NET ASSETS (ACCUMULATED SURPLUS)</b>               |                      |                      |
| Unrestricted surplus                                  | \$691,486            | \$700,209            |
| Operating reserves                                    | \$9,760,912          | \$9,893,702          |
| <b>Accumulated Surplus from Operations</b>            | <b>\$10,452,398</b>  | <b>\$10,593,911</b>  |
| Investment in capital assets                          | \$5,718,000          | \$5,524,153          |
| Capital reserves                                      | \$6,396,633          | \$5,146,633          |
| Endowments  | \$319,874            | \$319,874            |
| <b>Total Accumulated Surplus (Deficit)</b>            | <b>\$22,886,905</b>  | <b>\$21,584,571</b>  |



**Lethbridge School Division**  
**Notes to the Statement of Financial Position**  
As at August 31st, 2020

---

**FINANCIAL ASSETS:**

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

**Cash and Cash Equivalents**

Cash at August 31, 2020 includes deferred contributions, endowment funds, and Accumulated Surplus from Operations.

**Accounts Receivable**

Accounts receivable at August 31, 2020 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 as of August 31, 2020 are \$26.71 million dollars.**

**Coalbanks  
Elementary School's  
Spanish Carnival  
Parade**



**FINANCIAL LIABILITIES:**

**Accounts Payable and Accrued Liabilities**

Accounts payable at August 31, 2020 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.

### **Unspent Deferred Contributions**

Included the Deferred Operating Contributions and the Unspent Deferred Capital Contributions (UDCC).

Deferred Operating Contributions 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.

Unspent Deferred Capital Contributions (UDCC) relates to capital grant contributions received that has not been expended on the related capital projects. This typically occurs with modular and capital planning grants that a large portion is received at the beginning of the project. Large capital construction projects typically receive progress-based grant contributions based on costs already expended on the capital project.

### **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 as of August 31, 2020 are \$10.69 million.**

### **NET FINANCIAL ASSETS:**

Net financial assets, which is the funds available (owing) after discharging the Division's financial obligations, is a **net asset position of \$16.01 million.**

The 2019-2020 financial statements have specifically excluded the deferred contributions related to the unamortized portion of supported capital assets (referred to as Spent Deferred Capital Contributions). In prior financial statements, these Spent Deferred Capital Contributions (SDCC) were included within the liabilities section, resulted in the Division having a large Net Financial Debt position; whereas, the Division would then be required to exclude the SDCC to provide a clearer picture on the effective Net Asset position. The change to the Provincial financial statement template provides a clearer understanding to the readers of the financial statements.

**Total Net Assets as of August 31, 2020 are \$16.01 million.**

**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 \$154.36 million as of August 31, 2020 (including \$148.64 million in supported capital assets and \$5.72 million of board funded assets).

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 Dr. Robert Plaxton Elementary School (Southeast Lethbridge), the installation of modular structures at Coalbanks Elementary School and Dr. Gerald Probe Elementary School, and the start of the secondary school technology evergreening phase. Since the beginning of the school year, a total of \$16.66 million has been capitalized on these projects, the majority of the capital additions relates to the construction of the Dr. Robert Plaxton Elementary School.



**Dr. Robert Plaxton  
Elementary School**

**Construction progress**

**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 August 31, 2020 are \$155.51 million.**

**SPENT DEFERRED CAPITAL CONTRIBUTIONS (UDCC)**

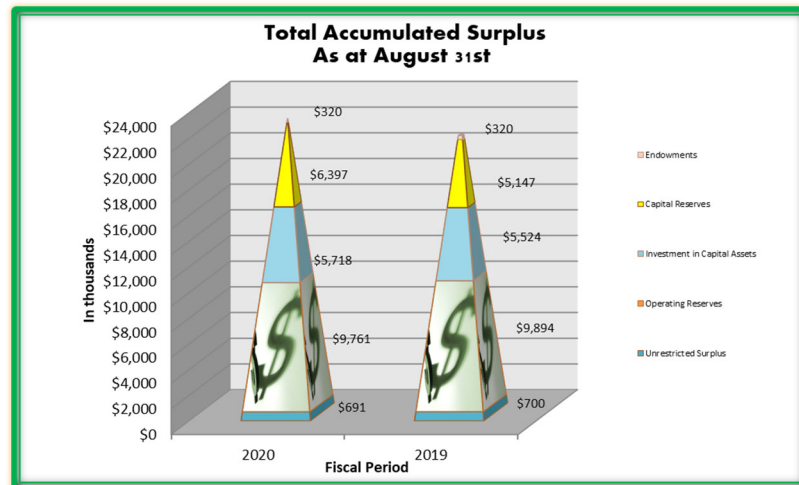
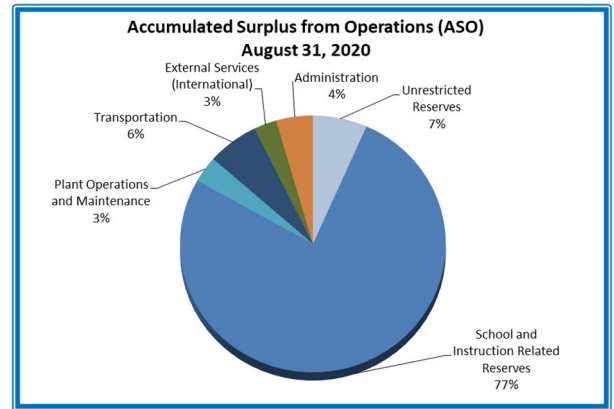
Spent Deferred Capital Contributions (SDCC) relates to deferred contributions related to the unamortized portion of supported capital assets (referred to as SDCC), which will be amortized into revenues in subsequent years to offset the amortization cost of supported capital assets. Supported Capital Assets are those assets that have been funded by the Province of Alberta and other external sources.

**Total SDCC as of August 31, 2020 are \$148.64 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 77% 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 (board funded capital) 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 \$22.89 million. The total of net financial assets, non-financial assets, and the spent deferred capital contributions (SDCC) equal the total accumulated surplus at August 31, 2020.**



## 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 had 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.

As a result of COVID-19 school closures, the Provincial Government reduced the Division's operating grants by a total of \$1.85 million for non-essential support staffing layoffs and reduced costs for transportation. These adjustments have been updated in the Division's 2019-2020 Operating 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  |                    | 25,000             |
| <b>Total "September 30th" Expenses and Transfers</b>           | <b>129,441,726</b> | <b>133,233,125</b> |
| <i>Updates from Approved "September 30th Budget":</i>          |                    |                    |
| Increased PUF Grant/Expenditures                               | 47,231             | 47,231             |
| Lease Grant Received   | 509,582            | 509,582            |
| Society Contribution   | 20,173             | 20,173             |
| School Closures - Provincial recovery of instructional grants  | (1,523,013)        | (1,523,013)        |
| School Closures - Provincial recovery of transportation grants | (330,814)          | (330,814)          |
| <b>Updated Operating Budget</b>                                | <b>128,164,885</b> | <b>131,956,284</b> |
| Transfers from Reserves/Capital                                | 4,554,728          | 763,329            |
|  | <b>132,719,613</b> | <b>132,719,613</b> |

*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 August 31st, 2020

|  | Budget Information                       |  | Actual Results                | Variances                 |
|--|--|--|-------------------------------|---------------------------|
|  | Preliminary Budget 2019-2020 (June 2019) | Updated "September 30th" operating budget 2019-2020 (Sept 30th 2019) | Actual Year Ended August 31st | % Expended Revised Budget |
| <b>REVENUES</b>  |  |  |                               |                           |
| Government of Alberta  | \$123,517,081                            | \$119,607,883  | \$118,702,075                 | 99.24%                    |
| Federal and Other Government   | \$248,128                                | \$388,944  | \$499,542                     | 128.44%                   |
| Fees   | \$3,762,082                              | \$4,106,603  | \$1,480,790                   | 36.06%                    |
| Sales and services   | \$1,308,436                              | \$964,751  | \$3,137,084                   | 325.17%                   |
| Investment income  | \$193,000                                | \$193,000  | \$201,809                     | 104.56%                   |
| Donations and Other Contributions                                      | \$2,824,000                              | \$2,869,000  | \$1,909,033                   | 66.54%                    |
| Other Revenues   | \$34,704                                 | \$34,704   | \$21,044                      | 60.64%                    |
| <b>Total Revenues</b>  | <b>\$131,887,431</b>                     | <b>\$128,164,885</b>   | <b>\$125,951,377</b>          | <b>98.27%</b>             |
| <b>EXPENSES</b>  |  |  |                               |                           |
| Instruction - Early Childhood Services                                 | \$8,896,976                              | \$8,248,969  | \$8,023,265                   | 97.26%                    |
| Instruction - Grades 1-12  | \$99,139,082                             | \$99,008,228   | \$95,170,517                  | 96.12%                    |
| Plant operations and maintenance                                       | \$16,855,126                             | \$17,753,858   | \$15,262,572                  | 85.97%                    |
| Transportation   | \$2,468,779                              | \$2,287,466  | \$1,821,447                   | 79.63%                    |
| Administration   | \$4,253,283                              | \$4,342,262  | \$4,095,662                   | 94.32%                    |
| External services [International Services]                             | \$315,500                                | \$315,500  | \$275,580                     | 87.35%                    |
| <b>Total Expenses</b>  | <b>\$131,928,746</b>                     | <b>\$131,956,283</b>   | <b>\$124,649,043</b>          | <b>94.46%</b>             |
| Operating surplus (deficit)  | (\$41,315)                               | (\$3,791,398)  | \$1,302,334                   |                           |
| Accumulated Surplus from Operations beginning of Year                  | \$7,978,192                              | \$10,593,911   | \$10,593,911                  |                           |
| Transfers to/from capital reserves, endowments, & capital              | (\$690,283)                              | (\$778,329)  | (\$1,443,847)                 |                           |
| Accumulated Operating Surplus (AOS) at end of period                   | \$7,246,594                              | \$6,024,184  | \$10,452,398                  |                           |
| School Generated Funds included in Accumulated Operating Surplus       | (\$2,424,478)                            | (\$2,498,006)  | (\$2,215,906)                 |                           |
| Adjusted Accumulated Operating Surplus (Adjusted ASO) at end of period | \$4,822,116                              | \$3,526,178  | \$8,236,492                   |                           |
| Adjusted AOS as a % of budgeted expenditures (excluding SGF accounts)  | 3.66%                                    | 2.67%  | 6.61%                         |                           |

### 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 **BLUE** is the actual results for the period.
- The third 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.

**OPERATION RESULTS:**

For the year ended August 31<sup>st</sup>, 2020, \$125.95 million of revenues have been recorded which is 98.27% of operating budget. The major changes from budget include the following:

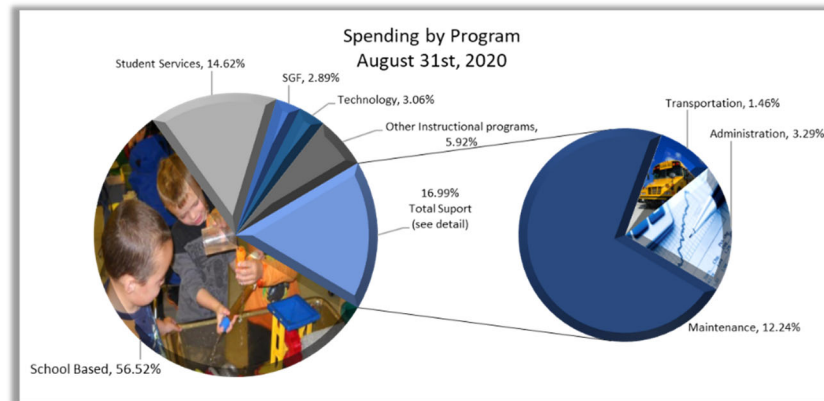
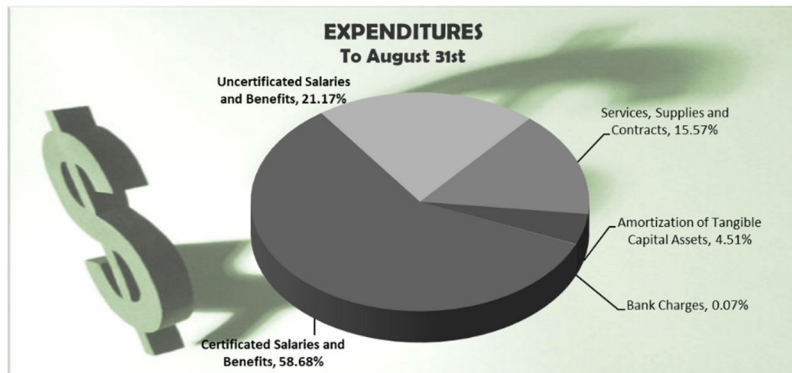
- The reduction in Government of Alberta funding from actual is due to the amount of operating Infrastructure, Maintenance and Renewal (IMR) grant revenues recognized; whereas, many of the 2019/2020 IMR projects were capital projects, including two major ventilation and lighting upgrades at two schools.
- The reduction in fee and fundraising revenues relates to that many of the SGF activities were not completed during the year and the result of COVID-19 school closures; therefore, there are no related costs nor fees/fundraising for these activities not completed during the year.
- The sales and services revenues received a significant increase as the Division received an approx. \$2.06 million of one-time funding as part of the termination of the transportation/bussing services that were contracted through the City of Lethbridge for the accumulated bus replacement funds that the City managed for their capital replacement of school buses.

For the year ended August 31<sup>st</sup>, 2020, \$124.65 million of expenditures have been recorded which is 94.46% of operating budget. 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. The major changes from budget include the following:

- There were cost savings due to COVID-19 school closures that had significant effects on the 2019-2020 school year, including layoffs of staff not required during closure, teacher substitute costs during school closures, transportation costs, school supply costs, and other projects that did not occur or are delayed until 2020-2021.
- There was overall savings on actual average costs of teachers being slightly less than the budgeted average teaching costs. As the Division's enrolment is continuing to grow, additional teaching staff are added to accommodate the student growth and there have also been retirements of teaching staff from year-to-year. The teachers being hired are typically newer to the profession; therefore, the average teaching costs have been reducing over the past couple years.
- There was a reduction in the amount of SGF activities were not completed during the year and the result of COVID-19 school closures; therefore, there are no related costs nor fees for these activities not completed during the year.
- The operating Infrastructure, Maintenance and Renewal (IMR) expenditures were reduced as many of the IMR costs were capitalized during the year for the related capital projects, including two major HVAC upgrades at two schools.
- The school contingency accounts were not fully utilized. 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.

**Lethbridge School Division**  
**Schedule of Program Operations**  
For the period ended August 31st, 2020

|  | Instruction<br>(ECS) | Instruction<br>(Grades 1-12) | Plant Operations<br>and<br>Maintenance | Transportation     | Board &<br>System<br>Administration | External<br>Services | TOTAL                | TOTAL<br>Budget      | % Expended<br>of Budget |
|--|----------------------|------------------------------|--|--------------------|-------------------------------------|----------------------|----------------------|----------------------|-------------------------|
| <b>REVISED BUDGET 2019-2020 (September 30th)</b> | \$8,248,969          | \$99,008,228                 | \$17,753,858                           | \$2,287,466        | \$4,342,262                         | \$315,500            | <b>\$131,956,283</b> |                      |                         |
| <b>EXPENSES</b>                                  |                      |                              |  |                    |                                     |                      |                      |                      |                         |
| Certificated salaries and benefits               | \$3,011,141          | \$69,187,093                 | \$0                                    | \$0                | \$845,990                           | \$90,729             | <b>\$73,134,953</b>  | \$72,897,496         | 100.33%                 |
| Non-certificated salaries and benefits           | \$4,769,487          | \$14,746,210                 | \$4,518,433                            | \$85,096           | \$2,236,123                         | \$39,541             | <b>\$26,394,890</b>  | \$27,368,265         | 96.44%                  |
| <b>SUB - TOTAL</b>                               | <b>\$7,780,628</b>   | <b>\$83,933,303</b>          | <b>\$4,518,433</b>                     | <b>\$85,096</b>    | <b>\$3,082,113</b>                  | <b>\$130,270</b>     | <b>\$99,529,843</b>  | <b>\$100,265,761</b> | <b>99.27%</b>           |
| Services, contracts and supplies                 | \$242,637            | \$10,220,782                 | \$6,246,832                            | \$1,723,630        | \$831,589                           | \$145,310            | <b>\$19,410,780</b>  | \$26,031,997         | 74.57%                  |
| Amortization of capital assets                   | \$0                  | \$931,253                    | \$4,497,307                            | \$12,721           | \$181,960                           | \$0                  | <b>\$5,623,241</b>   | \$5,658,525          | 99.38%                  |
| Interest and charges                             | \$0                  | \$85,179                     | \$0                                    | \$0                | \$0                                 | \$0                  | <b>\$85,179</b>      | \$0                  | 100.00%                 |
| <b>TOTAL EXPENSES</b>                            | <b>\$8,023,265</b>   | <b>\$95,170,517</b>          | <b>\$15,262,572</b>                    | <b>\$1,821,447</b> | <b>\$4,095,662</b>                  | <b>\$275,580</b>     | <b>\$124,649,043</b> | <b>\$131,956,283</b> | <b>94.46%</b>           |
| <b>Total unexpended funds period to date</b>     | <b>\$225,704</b>     | <b>\$3,837,711</b>           | <b>\$2,491,286</b>                     | <b>\$466,019</b>   | <b>\$246,600</b>                    | <b>\$39,920</b>      | <b>\$7,307,240</b>   | <b>\$131,956,283</b> | <b>5.54%</b>            |
| <b>% Expended of Budget</b>                      | <b>97.26%</b>        | <b>96.12%</b>                | <b>85.97%</b>                          | <b>79.63%</b>      | <b>94.32%</b>                       | <b>87.35%</b>        | <b>94.46%</b>        |                      |                         |



*Lethbridge School Division*  
**Notes to the Statement of Operations**  
*For the year ended August 31st, 2020*

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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 and Alberta Infrastructure) funding represents approx. 94% of the Division's total operating funding. Student enrolment is one of the largest factors in determining the funding. The District has received 99.24% of the operating budget.

The reductions in funding mostly relates to the amount of operating Infrastructure, Maintenance and Renewal (IMR) grant revenues recognized; whereas, many of the 2019/2020 IMR projects were capital projects, including two major ventilation and lighting upgrades at two schools.

**Federal Government and First Nations**

Represents amounts billed for tuition for students living on the Kainai reserve. Increases in revenues relates to increased amount of Kainai students attending our schools.

**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. The Division has receives 36.06% of the operating budget. This reduction relates to that many of the SGF activities were not completed during the year and the result of COVID-19 school closures; therefore, there are no related costs nor fees for these activities not completed during the year. Note that many of the high dollar value fees (i.e. non-curricular travel) would have occurred during the last couple months of school, but were not done due to the school closures and restricted travel.

**Community Support  
during COVID-19  
school closures for  
staff at Lakeview  
Elementary School**



**Sales and Services**

Sales and services are mainly from school generated activities and also includes funds received for staff that are seconded to the University of Lethbridge. There was a significant increase as Division received an approx. \$2.06 million of one-time funding as part of the termination of the transportation/bussing services that were contracted through the City of Lethbridge for the accumulated bus replacement funds that the City managed for their capital replacement of school buses.



### **Investment Income**

Interest earned on operating revenue which is performing better than budgeted; however, reduced from the prior year with the reduction in investment rates.

### **Donations and Other Contributions**

Donations and other contributions are revenues that have been received for school generated activities fundraising/donations and donations for the Ready Set Go programs. The Division has receives 66.54% of the operating budget. This reduction relates to that many of the SGF fundraising activities were not completed during the year (COVID-19 school closures); therefore, there are no related costs nor fundraising for these activities not completed during the year.

### **Other Revenues**

Other revenues include rentals, gains on disposal of tangible capital assets, and other revenues. There are 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. There were no disposals of tangible capital assets.

**Overall, revenues are less than the operating budget for the year ended  
August 31, 2020 (98.27% of the operating budget).**

### **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 for early learners requiring specialized supports, and the kindergarten program at elementary schools. ECS expenditures are at 97.26% of the total operating budget; whereas, there were staff savings which mostly related to COVID-19 with layoffs of staff not required during closure and other savings on related service costs.

### **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 96.12% of the total operating budget. See the *Schedule of Instructional (Grade 1-12) Program Expenditures* for details of the major programs within this functional area.

### **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 85.97% of the total operating budget. The reductions in these costs mostly relates to the IMR costs that were part of the capital projects (reduced the IMR operating costs).

### **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. Transportation expenditures are at 79.63% of the total operating budget; whereas, the District had savings on transportation costs for the last couple months with school closures (COVID-19) and the Division was not required to provide contributions to the City's bus replacement program as the City decided to terminated the transportation/bussing services. *Note that the Division has subsequently entered into an agreement with Southland Transportation Ltd to provide the Division's transportation/bussing services.*

### **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 94.32% of the total operating budget. There were staff savings on vacancies that were not filled and there was software implementation costs that were not completed in the year or that were delayed until 2020-2021.

### **External Services**

An external service represents costs that are outside regular provincially mandated instruction and operations. For the District, the International Services program provides programming to students who attend District 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 87.35% of the total operating budget.

**Overall, expenditures are less than the operating budget for the year ended August 31, 2020 (94.46% of the operating budget).**

**Lethbridge School Division**  
**Schedule of Instructional (Grades 1-12) Program Expenditures**

For the period ended August 31st, 2020

| PROGRAM  | Budget                        | Actual Results      | Variances      |
|--|-------------------------------|---------------------|----------------|
|  | Updated Budget                | Actual Year Ended   | % Expended     |
|  | 2019-2020<br>(Sept 30th 2019) | August 31st         | Updated Budget |
| School Based Instruction                                       | \$64,949,126                  | \$63,204,436        | 97.31%         |
| Inclusive Learning Supports                                    | \$8,398,706                   | \$7,849,145         | 93.46%         |
| Shared Instructional Services                                  | \$10,319,886                  | \$10,655,484        | 103.25%        |
| School Generated Funds Activities                              | \$6,481,461                   | \$3,596,345         | 55.49%         |
| Technology   | \$2,112,360                   | \$3,778,094         | 178.86%        |
| Institutional Programs   | \$983,999                     | \$893,250           | 90.78%         |
| Division of Instructional Services                             | \$830,551                     | \$792,627           | 95.43%         |
| FNMI Programming   | \$671,316                     | \$394,919           | 58.83%         |
| Counselling Program  | \$2,562,675                   | \$2,547,394         | 99.40%         |
| Other Instructional Programs                                   | \$1,698,149                   | \$1,458,822         | 85.91%         |
| <b>Total Instructional (Grades 1 -12) Program Expenditures</b> | <b>\$99,008,228</b>           | <b>\$95,170,517</b> | <b>96.12%</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



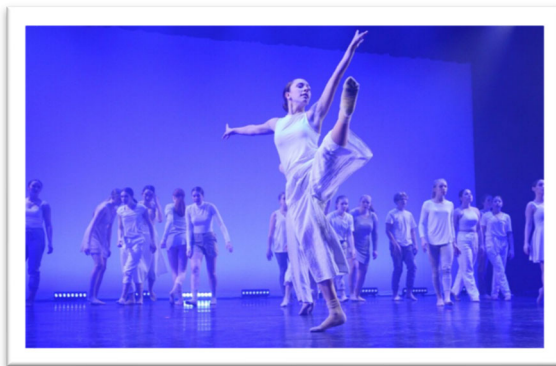
*Lethbridge School Division*  
**Notes to the Schedule of Instructional (Grade 1-12) Program Expenditures**  
*For the year ended August 31st, 2020*

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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 97.31% of the total operating budget. See the *Schedule of School Based Instruction Expenditures* for details of the each of the schools.



**Lethbridge  
Collegiate Institute's  
"Khoros"  
dance production**

**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. Inclusive Learning Supports expenditures are at 93.46% of the total operating budget; whereas, there were staff savings which mostly related to COVID-19 with layoffs of staff not required during closure, supply costs, contracted services and other related costs. There were also staffing savings as there were contingent staffing that were retained and planned to be hired mid-year (based on student needs) but were not able to fully utilize due to the school closures (COVID-19).

**Shared Instructional Services**

Shared Instructional Services includes programs and expenditures that provide support to schools within the District. 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.

Shared Instructional Services expenditures are at 103.25% of the total operating budget. There was a significant increase in contracted service costs for additional personal protective equipment (PPE) of approx. \$468,100 as part of COVID-19 and preparing for the upcoming school year, including front desk sneeze guards, portable guards, face shields, masks, gloves, and other PPE to protect and support the schools and staff.

### **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 55.49% of the total operating budget. SGF activities are less than budgeted due to a reduction in the amount of SGF activities were not completed during the year and the result of COVID-19 school closures. These decreases in expenditure are offset by the decreases in the SGF revenues (no fees are charged if the activity is not done during the year). See the *Schedule of School Generated Funds (SGF)* for details of the each of the schools.

### **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 significantly higher than the operating budget. The Division completed the secondary school phase of the technology evergreening program which costed approximately \$1.95 million which originally this was planned/budgeted to be funded by reserves; however, this was able to be funded by currently year operational funds (i.e. additional one-time revenues received from the City of Lethbridge's accumulated bus replacement funds).

### **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 90.78% of the total operating budget.

### **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 95.43% of the total operating budget.

### **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 58.83% of the total operating budget. The expenditures are less than budget as it mostly relates to that many of the FNMI Liaison positions were not able to be filled during the year and the effects from school closures (COVID-19) with reductions in consulting services, supplies/events, and savings on other related expenses.

FNMI's Drum  
Making Workshop



### **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 99.40% of the total operating budget.

### **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 85.91% of the total operating budget. Many of these were also effected by the COVID-19 school closures.

**Overall, instructional (grade 1-12) program expenditures are less than the operating budget for the year ended August 31, 2020 (96.12% of the operating budget).**



Gilbert Paterson's  
Alice in Wonderland  
Production

**Lethbridge School Division**  
**Schedule of School Based Instruction Expenditures**  
**For the period ended August 31st, 2020**

| SCHOOL  | Budget                        | Actual Results       | Variances      |
|---|-------------------------------|----------------------|----------------|
|   | Updated Budget                | Actual Year Ended    | % Expended     |
|   | 2019-2020<br>(Sept 30th 2019) | August 31st          | Updated Budget |
| <b>High Schools:</b>                                  |                               |                      |                |
| Lethbridge Collegiate Institute                       | \$4,753,671                   | \$4,662,875          | 98.09%         |
| Winston Churchill High School                         | \$5,329,930                   | \$5,159,266          | 96.80%         |
| Chinook High School                                   | \$6,680,688                   | \$6,275,125          | 93.93%         |
| Victoria Park High School                             | \$1,926,866                   | \$1,874,727          | 97.29%         |
| Immanuel Christian Secondary School                   | \$1,956,720                   | \$1,894,172          | 96.80%         |
| <b>Middle Schools:</b>                                |                               |                      |                |
| GS Lakie Middle School                                | \$2,810,092                   | \$2,757,567          | 98.13%         |
| Wilson Middle School                                  | \$4,035,626                   | \$3,883,737          | 96.24%         |
| Gilbert Paterson                                      | \$4,360,169                   | \$4,258,648          | 97.67%         |
| Senator Joyce Fairbairn Middle School                 | \$3,004,362                   | \$2,863,099          | 95.30%         |
| <b>Elementary Schools:</b>                            |                               |                      |                |
| Senator Buchanan                                      | \$1,983,068                   | \$1,983,171          | 100.01%        |
| Immanuel Christian Elementary School                  | \$1,701,286                   | \$1,683,817          | 98.97%         |
| Ecole Agnes Davidson                                  | \$3,069,420                   | \$2,986,374          | 97.29%         |
| Fleetwood-Bawden                                      | \$2,123,397                   | \$2,102,342          | 99.01%         |
| Galbraith   | \$2,541,897                   | \$2,450,242          | 96.39%         |
| Lakeview  | \$3,085,935                   | \$3,040,239          | 98.52%         |
| General Stewart                                       | \$849,011                     | \$844,545            | 99.47%         |
| Westminster   | \$1,395,827                   | \$1,373,728          | 98.42%         |
| Lethbridge Christian School                           | \$1,439,099                   | \$1,434,454          | 99.68%         |
| Coalbanks Elementary School                           | \$3,072,533                   | \$2,994,177          | 97.45%         |
| Ecole Nicholas Sheran                                 | \$3,210,601                   | \$3,132,234          | 97.56%         |
| Park Meadows  | \$2,039,681                   | \$2,026,723          | 99.36%         |
| Mike Mountain Horse                                   | \$3,249,368                   | \$3,225,075          | 99.25%         |
| Dr. Probe Elementary School                           | \$3,242,211                   | \$3,209,947          | 99.00%         |
| <b>Allocation of ECS Teachers included in Schools</b> | <b>(\$2,912,330)</b>          | <b>(\$2,911,849)</b> | <b>99.98%</b>  |
| <b>Total School Based Instruction Expenditures</b>    | <b>\$64,949,126</b>           | <b>\$63,204,436</b>  | <b>97.31%</b>  |



**Lethbridge School Division**  
**Schedule of School Generated Funds (SGF)**

For the period ended August 31st, 2020

| SCHOOL   | SGF Balances | Actual Results             |                            | SGF Balances | Change in SGF       |
|--|--------------|----------------------------|----------------------------|--------------|---------------------|
|  | August 31st  | Revenues up to August 31st | Expenses up to August 31st | August 31st  | Increase (Decrease) |
| <b>REVISED BUDGET 2019-2020 (September 30th)</b> | N/A          | \$6,481,461                | (\$6,481,461)              | N/A          | N/A                 |
| <b>High Schools:</b>                             |              |                            |                            |              |                     |
| Lethbridge Collegiate Institute                  | \$113,113    | \$489,337                  | (\$521,564)                | \$80,886     | (\$32,227)          |
| Winston Churchill High School                    | \$373,106    | \$458,551                  | (\$482,611)                | \$349,046    | (\$24,060)          |
| Chinook High School                              | \$284,926    | \$506,808                  | (\$620,848)                | \$170,885    | (\$114,041)         |
| Victoria Park High School                        | \$248,934    | \$88,104                   | (\$73,428)                 | \$263,610    | \$14,676            |
| Immanuel Christian Secondary School              | \$59,087     | \$163,919                  | (\$186,775)                | \$36,231     | (\$22,855)          |
| <b>Middle Schools:</b>                           |              |                            |                            |              |                     |
| GS Lakie Middle School                           | \$228,629    | \$217,408                  | (\$229,185)                | \$216,851    | (\$11,777)          |
| Wilson Middle School                             | \$198,470    | \$248,616                  | (\$286,329)                | \$160,757    | (\$37,713)          |
| Gilbert Paterson                                 | \$150,341    | \$549,883                  | (\$527,158)                | \$173,066    | \$22,725            |
| Senator Joyce Fairbairn Middle School            | \$83,568     | \$154,361                  | (\$152,734)                | \$85,195     | \$1,627             |
| <b>Elementary Schools:</b>                       |              |                            |                            |              |                     |
| Senator Buchanan                                 | \$52,031     | \$42,370                   | (\$72,975)                 | \$21,426     | (\$30,605)          |
| Immanuel Christian Elementary School             | \$13,407     | \$34,840                   | (\$34,032)                 | \$14,216     | \$809               |
| Ecole Agnes Davidson                             | \$140,051    | \$46,960                   | (\$81,643)                 | \$105,367    | (\$34,683)          |
| Fleetwood-Bawden                                 | \$25,326     | \$32,388                   | (\$22,846)                 | \$34,868     | \$9,542             |
| Galbraith  | \$63,723     | \$28,550                   | (\$27,341)                 | \$64,932     | \$1,209             |
| Lakeview   | \$39,456     | \$38,872                   | (\$30,646)                 | \$47,681     | \$8,226             |
| General Stewart                                  | \$3,866      | \$10,431                   | (\$9,276)                  | \$5,021      | \$1,155             |
| Westminster                                      | \$67,904     | \$28,580                   | (\$34,200)                 | \$62,283     | (\$5,620)           |
| Lethbridge Christian School                      | \$27,627     | \$23,202                   | (\$18,321)                 | \$32,508     | \$4,881             |
| Coalbanks Elementary School                      | \$10,537     | \$65,021                   | (\$56,492)                 | \$19,066     | \$8,529             |
| Ecole Nicholas Sheran                            | \$50,152     | \$30,738                   | (\$31,963)                 | \$48,927     | (\$1,225)           |
| Park Meadows                                     | \$53,821     | \$25,352                   | (\$59,219)                 | \$19,954     | (\$33,867)          |
| Mike Mountain Horse                              | \$29,689     | \$15,139                   | (\$12,383)                 | \$32,444     | \$2,755             |
| Dr. Probe Elementary School                      | \$86,774     | \$33,985                   | (\$24,375)                 | \$96,384     | \$9,610             |
| <b>School Generated Funds</b>                    | \$2,404,537  | \$3,333,414                | (\$3,596,345)              | \$2,141,606  | (\$262,931)         |
| <b>Total SGF investment accounts (GICs)</b>      | \$93,469     |                            |                            | \$74,300     | (\$19,169)          |
| <b>Total School Generated Funds</b>              | \$2,498,006  | \$3,333,414                | (\$3,596,345)              | \$2,215,906  | (\$282,100)         |
| <b>% Expended of Budget</b>                      |              | 51.43%                     | 55.49%                     |              |                     |

*Lethbridge School Division*  
**Appendices**  
*For the year ended August 31st, 2020*

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The Appendices include charts and graphs for the revenues and expenditures at August 31st, 2020. 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.

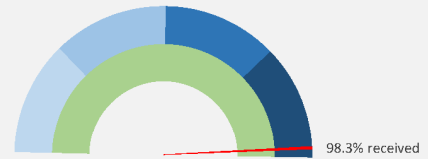


## Lethbridge School Division Summary of Revenues Yearend Reporting - August 31st, 2020

Financial Data as at October 26, 2020

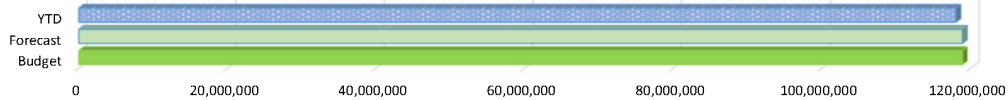
|                          | Budget             | Forecast           | YTD                | Variance         | YTD %        |
|--------------------------|--------------------|--------------------|--------------------|------------------|--------------|
| Alberta Education        | 118,878,025        | 118,878,025        | 117,998,470        | 879,555          | 99.3%        |
| Government of Alberta    | 729,858            | 729,858            | 703,607            | 26,251           | 96.4%        |
| Federal & First Nations  | 388,944            | 388,944            | 495,542            | (106,598)        | 127.4%       |
| Other School Authorities | 0                  | 0                  | 4,000              | (4,000)          | N/A          |
| Fees                     | 3,760,475          | 4,106,603          | 1,480,789          | 2,625,814        | 39.4%        |
| Other Sales & Services   | 1,310,879          | 964,751            | 3,137,084          | (2,172,333)      | 239.3%       |
| Investment Income        | 193,000            | 193,000            | 201,809            | (8,809)          | 104.6%       |
| Gifts & Donations        | 408,000            | 408,000            | 303,740            | 104,260          | 74.4%        |
| Rental of Facilities     | 34,704             | 34,704             | 21,044             | 13,660           | 60.6%        |
| Fundraising              | 2,461,000          | 2,461,000          | 1,605,293          | 855,707          | 65.2%        |
| Gain on Disposal         | 0                  | 0                  | 0                  | 0                | 0.0%         |
| <b>Total</b>             | <b>128,164,885</b> | <b>128,164,885</b> | <b>125,951,378</b> | <b>2,213,507</b> | <b>98.3%</b> |

**Total Revenue Tachometer:**

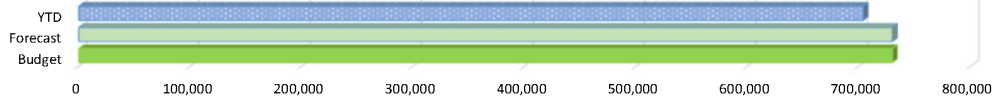


Year-to-date (YTD) compared to budget and forecast, including % of budget indicator

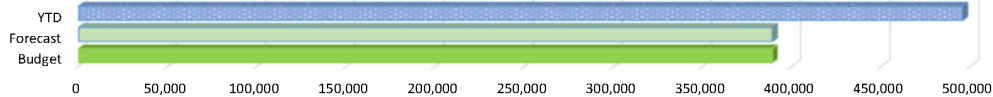
### Alberta Education



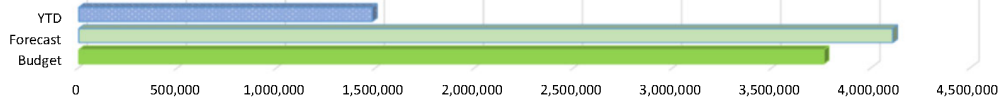
### Government of Alberta



### Federal & First Nations



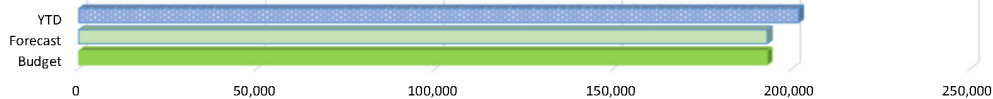
### Fees



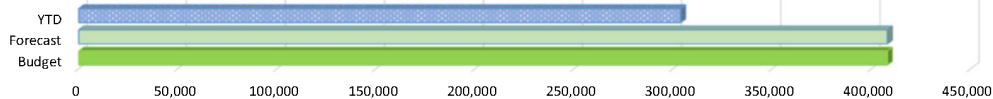
### Other Sales & Services



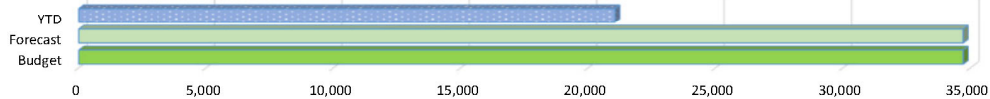
### Investment Income



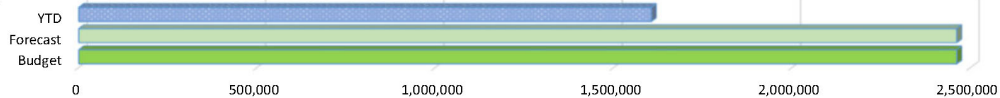
### Gifts & Donations



### Rental of Facilities



### Fundraising





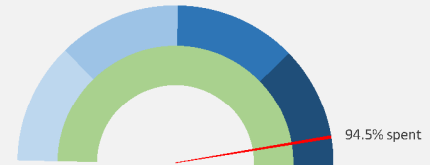
## Lethbridge School Division Summary of Expenses Yearend Reporting - August 31st, 2020

Financial Data as at October 26, 2020

|                              | Budget      | Forecast    | YTD         | Variance  | YTD %  |
|------------------------------|-------------|-------------|-------------|-----------|--------|
| Salaries                     | 81,359,310  | 81,359,310  | 79,314,210  | 2,045,100 | 97.5%  |
| Benefits                     | 19,412,829  | 19,412,829  | 19,646,613  | (233,784) | 101.2% |
| Professional Development     | 699,688     | 699,688     | 430,477     | 269,211   | 61.5%  |
| Contracted Services          | 7,098,240   | 7,098,240   | 6,886,728   | 211,512   | 97.0%  |
| Other Services               | 2,323,603   | 2,323,603   | 2,142,993   | 180,610   | 92.2%  |
| Supplies                     | 4,830,206   | 4,830,206   | 5,230,637   | (400,431) | 108.3% |
| Other Expenditures           | 782,043     | 782,043     | 362,761     | 419,282   | 46.4%  |
| Capital, Transfer & Projects | 15,450,365  | 15,450,365  | 10,634,624  | 4,815,741 | 68.8%  |
|                              | 131,956,284 | 131,956,284 | 124,649,043 | 7,307,241 | 94.5%  |
|                              |             |             |             |           | 100.0% |

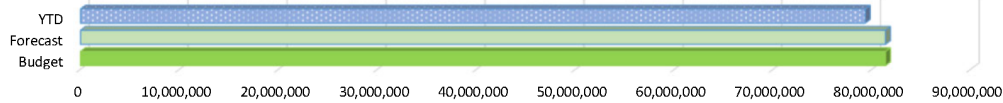
The forecast agrees to the "September 30th" budgeted costs as the report is for the entire fiscal year. Note: commitments and other applicable adjustments (i.e. fees, international credit, etc.) are taken into account to determine the carry-forward surplus.

**Total Expense Tachometer:**

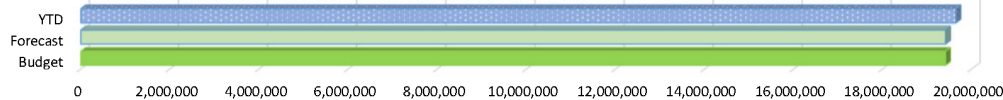


Year-to-date (YTD) compared to budget and forecast, including % of budget indicator

### Salaries



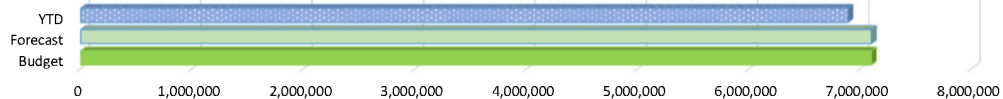
### Benefits



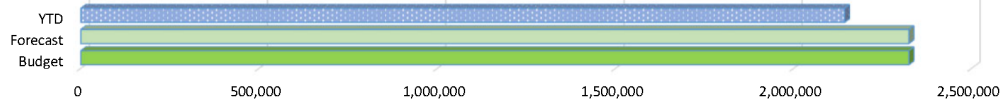
### Professional Development



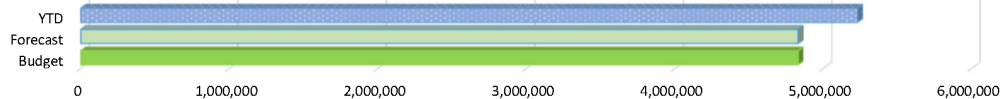
### Contracted Services



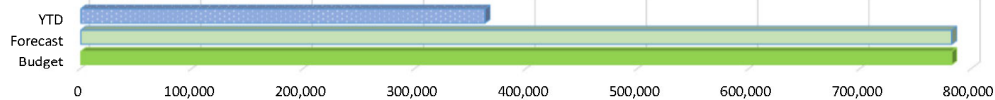
### Other Services



### Supplies



### Other Expenditures





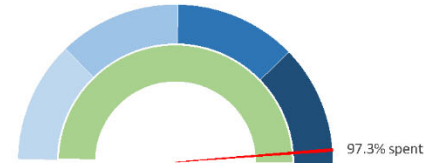


## Instruction - ECS Summary Yearend Reporting - August 31st, 2020

Financial Data as at October 26, 2020

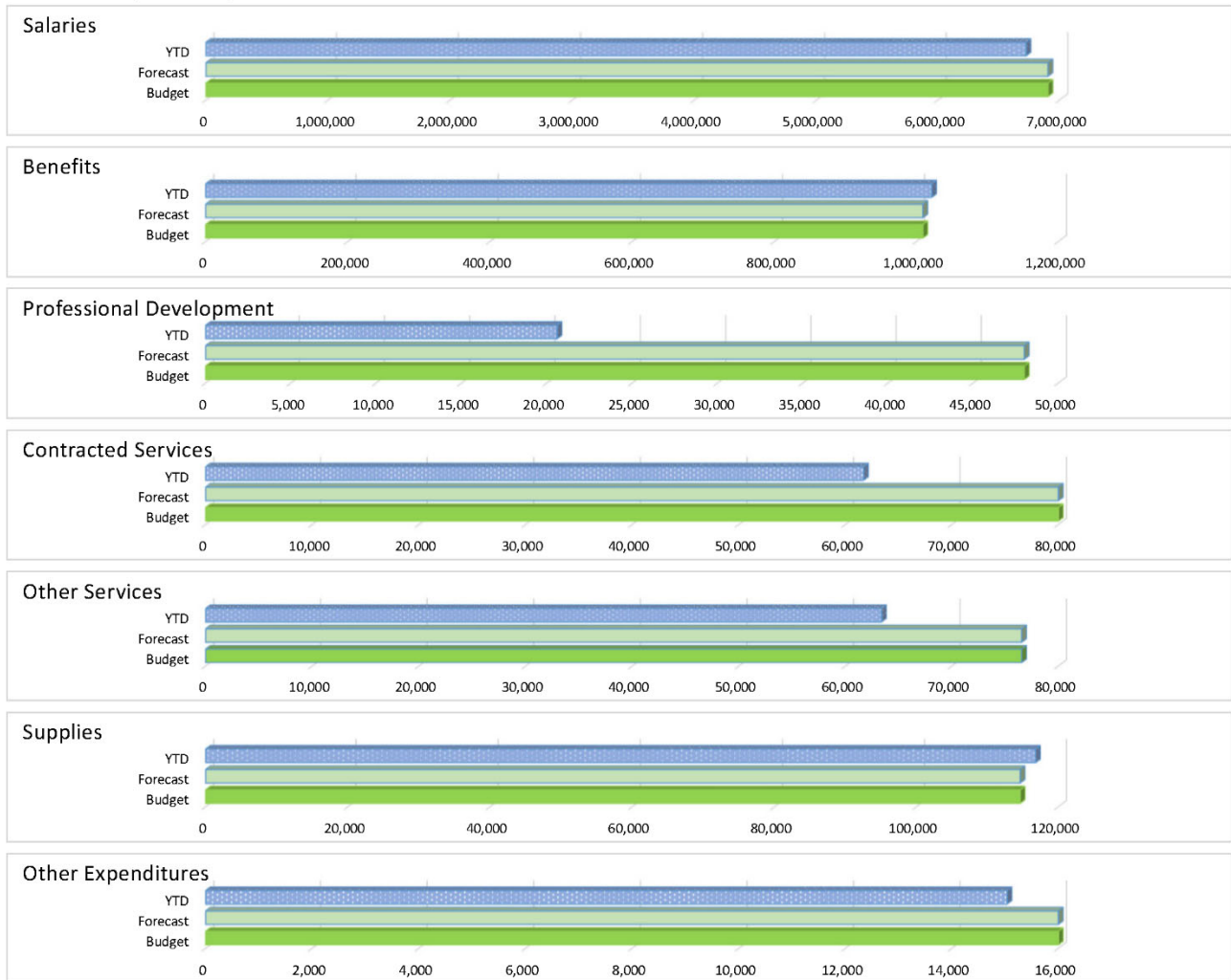
|                              | Budget    | Forecast  | YTD       | Variance | YTD %  |
|------------------------------|-----------|-----------|-----------|----------|--------|
| Salaries                     | 6,904,664 | 6,904,664 | 6,724,147 | 180,517  | 97.4%  |
| Benefits                     | 1,009,135 | 1,009,135 | 1,021,607 | (12,472) | 101.2% |
| Professional Development     | 48,000    | 48,000    | 20,593    | 27,407   | 42.9%  |
| Contracted Services          | 80,000    | 80,000    | 61,698    | 18,302   | 77.1%  |
| Other Services               | 76,550    | 76,550    | 63,390    | 13,160   | 82.8%  |
| Supplies                     | 114,620   | 114,620   | 116,793   | (2,173)  | 101.9% |
| Other Expenditures           | 16,000    | 16,000    | 15,036    | 964      | 94.0%  |
| Capital, Transfer & Projects | 0         | 0         | 0         | 0        | 0.0%   |
|                              | 8,248,969 | 8,248,969 | 8,023,265 | 225,704  | 97.3%  |
|                              | 100.0%    |           |           |          |        |

**Total Expense Tachometer:**



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

The forecast agrees to the "September 30th" budgeted costs as the report is for the entire fiscal year. Note: commitments and other applicable adjustments (i.e. fees, international credit, etc.) are taken into account to determine the carry-forward surplus.





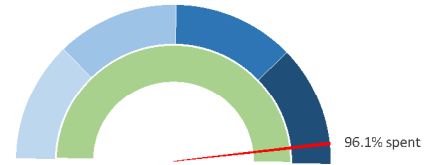
# Instruction - Grades 1-12 Summary Yearend Reporting - August 31st, 2020

Financial Data as at October 26, 2020

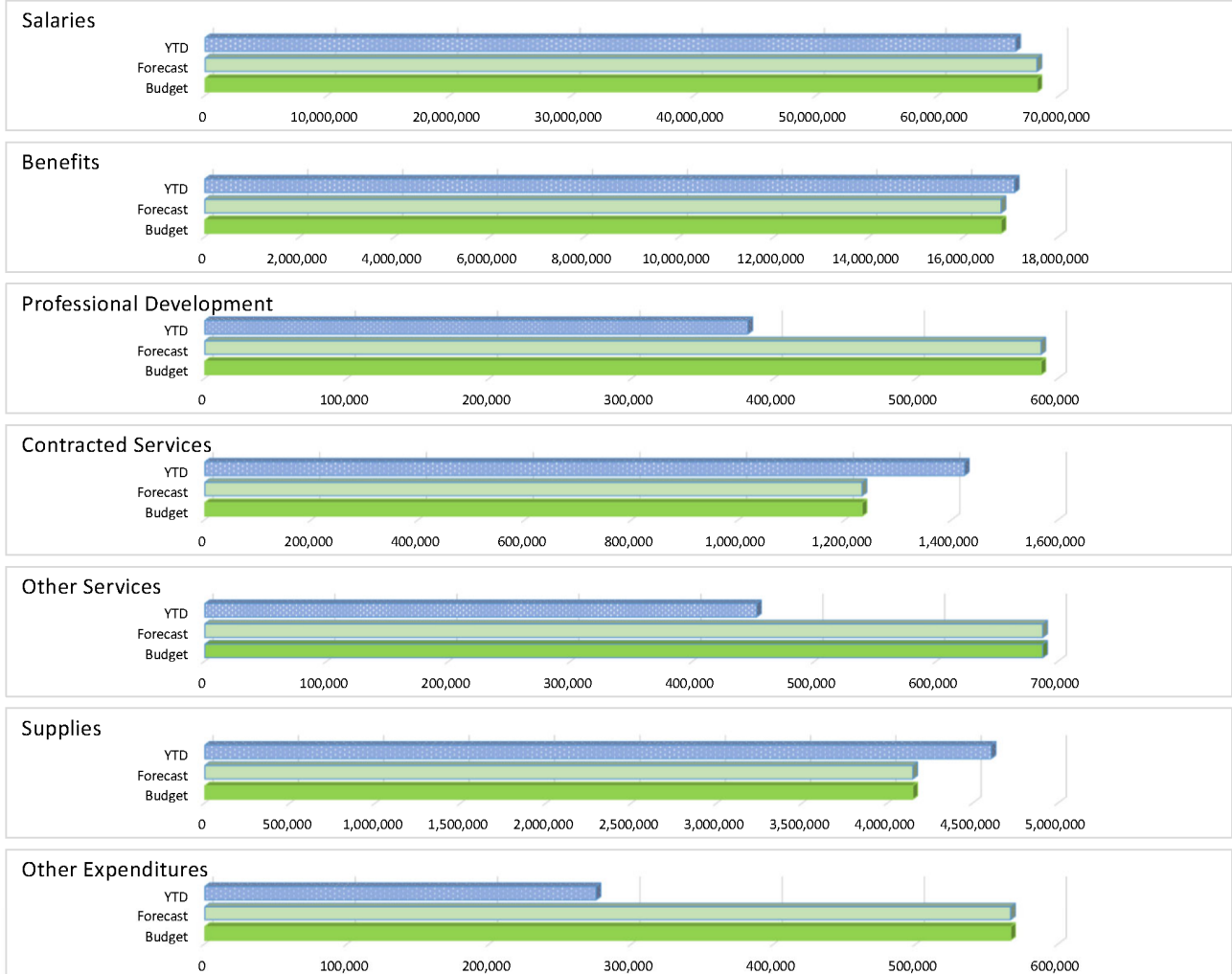
|                              | Budget     | Forecast   | YTD        | Variance  | YTD %  |
|------------------------------|------------|------------|------------|-----------|--------|
| Salaries                     | 68,153,667 | 68,153,667 | 66,400,104 | 1,753,563 | 97.4%  |
| Benefits                     | 16,792,702 | 16,792,702 | 17,073,587 | (280,884) | 101.7% |
| Professional Development     | 587,853    | 587,853    | 381,526    | 206,327   | 64.9%  |
| Contracted Services          | 1,231,671  | 1,231,671  | 1,423,824  | (192,153) | 115.6% |
| Other Services               | 687,216    | 687,216    | 452,220    | 234,996   | 65.8%  |
| Supplies                     | 4,146,502  | 4,146,502  | 4,606,294  | (459,792) | 111.1% |
| Other Expenditures           | 566,486    | 566,486    | 274,837    | 291,649   | 48.5%  |
| Capital, Transfer & Projects | 6,842,131  | 6,842,131  | 4,558,125  | 2,284,006 | 66.6%  |
|                              | 99,008,228 | 99,008,228 | 95,170,517 | 3,837,711 | 96.1%  |
|                              | 100.0%     |            |            |           |        |

The forecast agrees to the "September 30th" budgeted costs as the report is for the entire fiscal year. Note: commitments and other applicable adjustments (i.e. fees, international credit, etc.) are taken into account to determine the carry-forward surplus.

Total Expense Tachometer:



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





## Plant Operations and Maintenance Summary

Yearend Reporting - August 31st, 2020

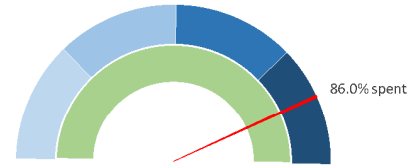
Financial Data as at October 26, 2020

|                              | Budget     | Forecast   | YTD        | Variance  | YTD %  |
|------------------------------|------------|------------|------------|-----------|--------|
| Salaries                     | 3,553,629  | 3,553,629  | 3,511,094  | 42,535    | 98.8%  |
| Benefits                     | 1,001,652  | 1,001,652  | 1,004,100  | (2,448)   | 100.2% |
| Professional Development     | 15,832     | 15,832     | 0          | 15,832    | 0.0%   |
| Contracted Services          | 3,238,739  | 3,238,739  | 3,422,186  | (183,447) | 105.7% |
| Other Services               | 1,135,189  | 1,135,189  | 1,111,352  | 23,837    | 97.9%  |
| Supplies                     | 364,222    | 364,222    | 412,333    | (48,111)  | 113.2% |
| Other Expenditures           | 9,240      | 9,240      | 3,765      | 5,475     | 40.8%  |
| Capital, Transfer & Projects | 8,435,355  | 8,435,355  | 5,797,743  | 2,637,612 | 68.7%  |
|                              | 17,753,858 | 17,753,858 | 15,262,572 | 2,491,286 | 86.0%  |

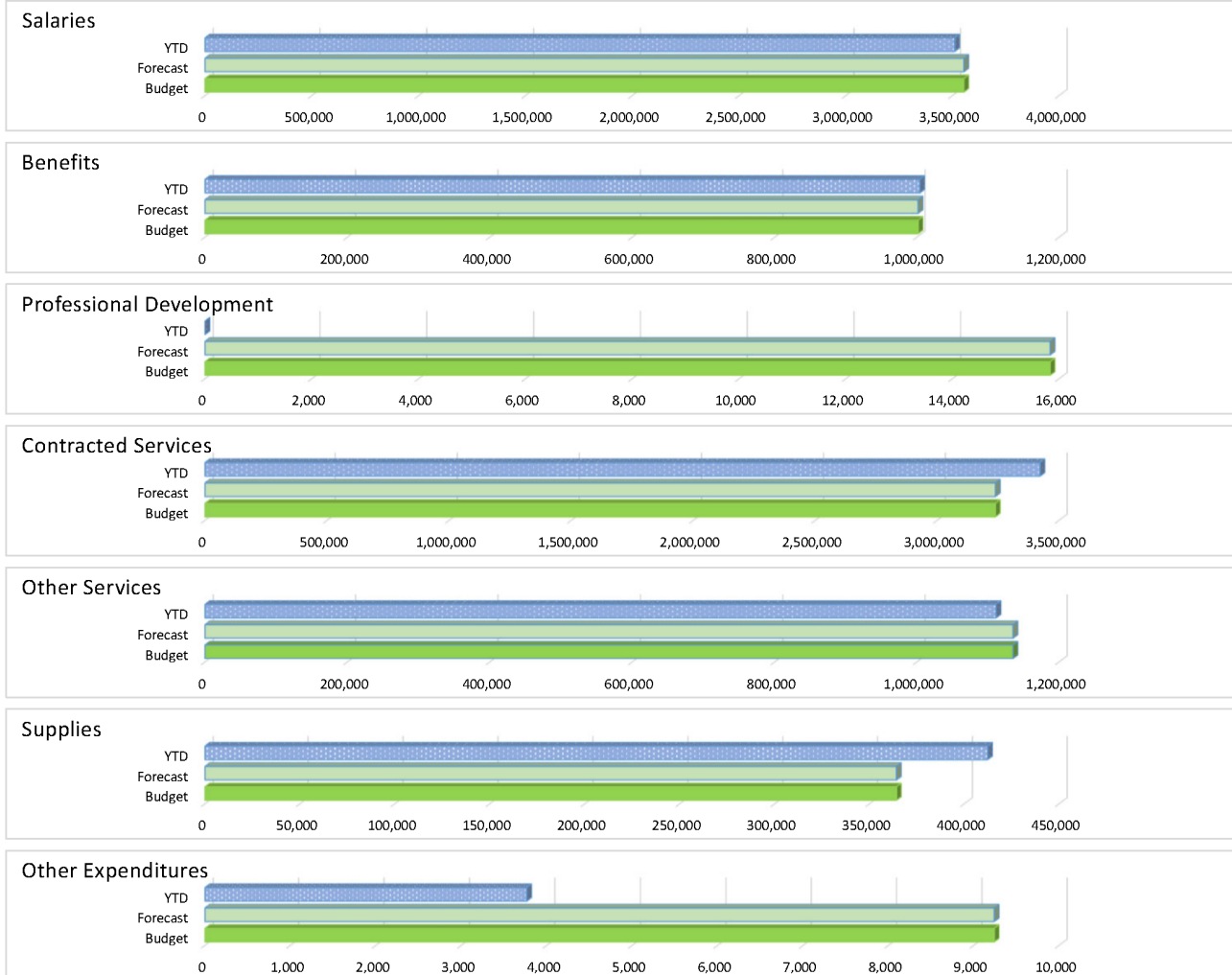
100.0%

The forecast agrees to the "September 30th" budgeted costs as the report is for the entire fiscal year. Note: commitments and other applicable adjustments (i.e. fees, international credit, etc.) are taken into account to determine the carry-forward surplus.

Total Expense Tachometer:



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





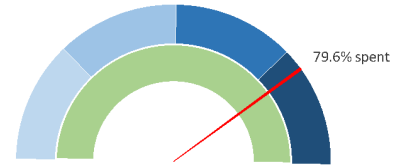
## Transportation Summary Yearend Reporting - August 31st, 2020

Financial Data as at October 26, 2020

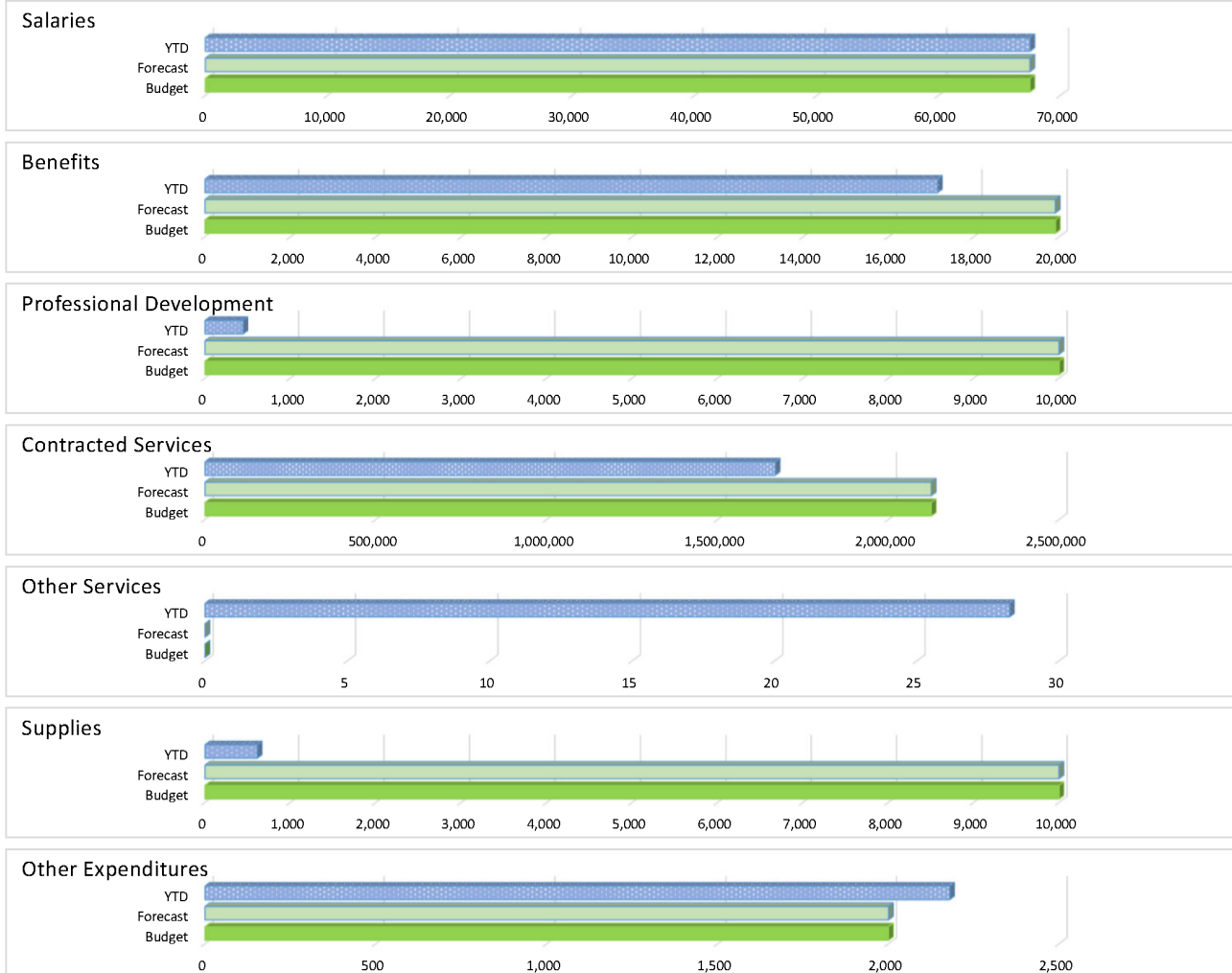
|                              | Budget    | Forecast  | YTD       | Variance | YTD %  |
|------------------------------|-----------|-----------|-----------|----------|--------|
| Salaries                     | 67,500    | 67,500    | 67,500    | 0        | 100.0% |
| Benefits                     | 19,913    | 19,913    | 17,151    | 2,762    | 86.1%  |
| Professional Development     | 10,000    | 10,000    | 445       | 9,555    | 4.5%   |
| Contracted Services          | 2,125,453 | 2,125,453 | 1,668,212 | 457,241  | 78.5%  |
| Other Services               | 0         | 0         | 28        | (28)     | N/A    |
| Supplies                     | 10,000    | 10,000    | 611       | 9,389    | 6.1%   |
| Other Expenditures           | 2,000     | 2,000     | 2,179     | (179)    | 109.0% |
| Capital, Transfer & Projects | 52,600    | 52,600    | 65,321    | (12,721) | 124.2% |
|                              | 2,287,466 | 2,287,466 | 1,821,447 | 466,019  | 79.6%  |
|                              | 100.0%    |           |           |          |        |

The forecast agrees to the "September 30th" budgeted costs as the report is for the entire fiscal year. Note: commitments and other applicable adjustments (i.e. fees, international credit, etc.) are taken into account to determine the carry-forward surplus.

**Total Expense Tachometer:**



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





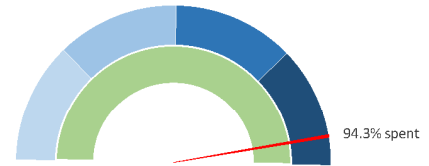
## Board & System Administration Summary Yearend Reporting - August 31st, 2020

Financial Data as at October 26, 2020

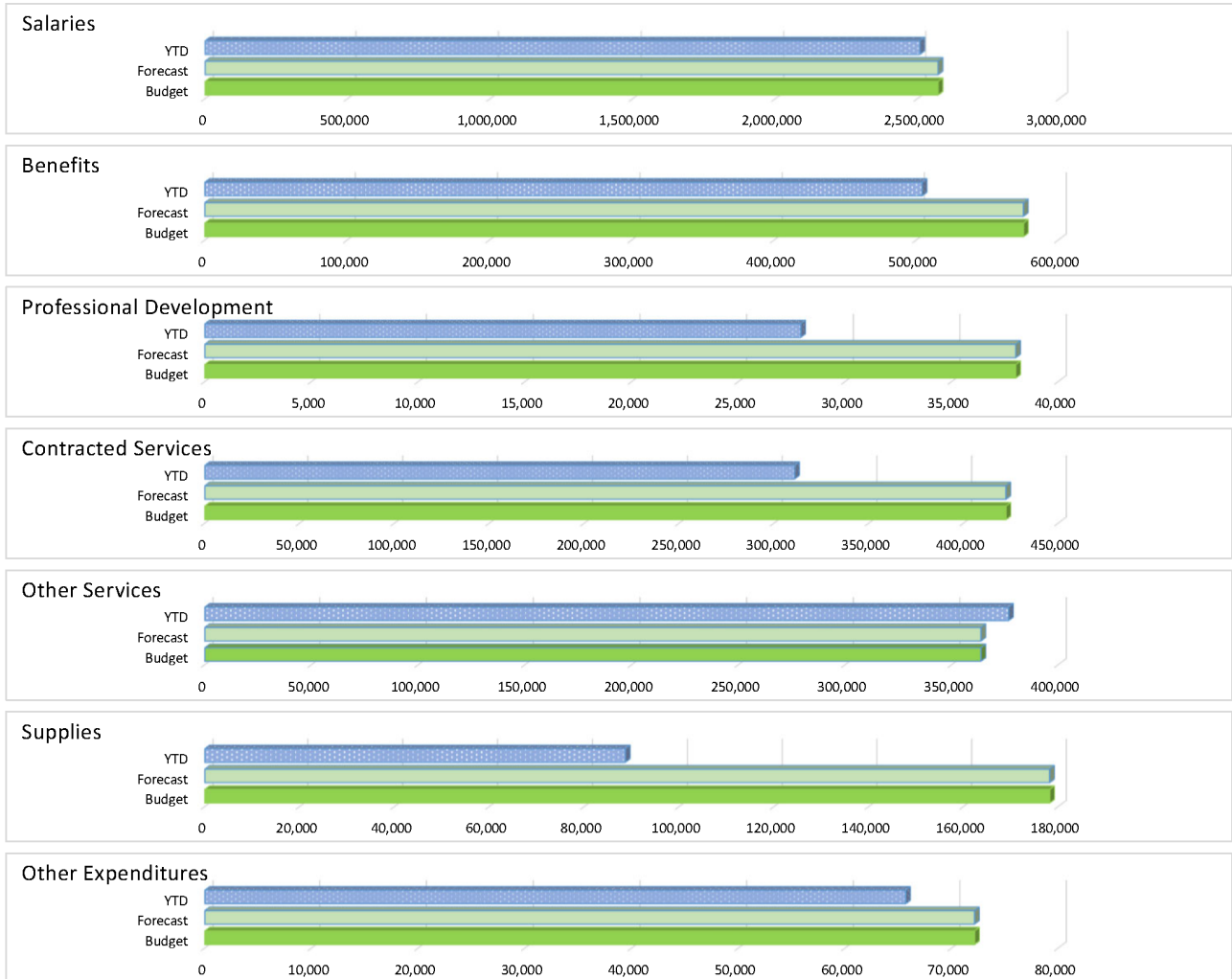
|                              | Budget    | Forecast  | YTD       | Variance | YTD %  |
|------------------------------|-----------|-----------|-----------|----------|--------|
| Salaries                     | 2,572,078 | 2,572,078 | 2,508,368 | 63,710   | 97.5%  |
| Benefits                     | 575,512   | 575,512   | 504,156   | 71,356   | 87.6%  |
| Professional Development     | 38,003    | 38,003    | 27,913    | 10,090   | 73.4%  |
| Contracted Services          | 422,377   | 422,377   | 310,809   | 111,568  | 73.6%  |
| Other Services               | 363,698   | 363,698   | 376,659   | (12,961) | 103.6% |
| Supplies                     | 178,175   | 178,175   | 88,638    | 89,537   | 49.7%  |
| Other Expenditures           | 72,140    | 72,140    | 65,683    | 6,457    | 91.0%  |
| Capital, Transfer & Projects | 120,279   | 120,279   | 213,435   | (93,156) | 177.5% |
|                              | 4,342,262 | 4,342,262 | 4,095,662 | 246,600  | 94.3%  |
|                              |           |           |           | 100.0%   |        |

The forecast agrees to the "September 30th" budgeted costs as the report is for the entire fiscal year. Note: commitments and other applicable adjustments (i.e. fees, international credit, etc.) are taken into account to determine the carry-forward surplus.

**Total Expense Tachometer:**



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





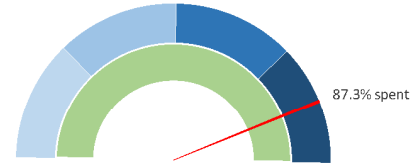
## External Services Summary Yearend Reporting - August 31st, 2020

Financial Data as at October 26, 2020

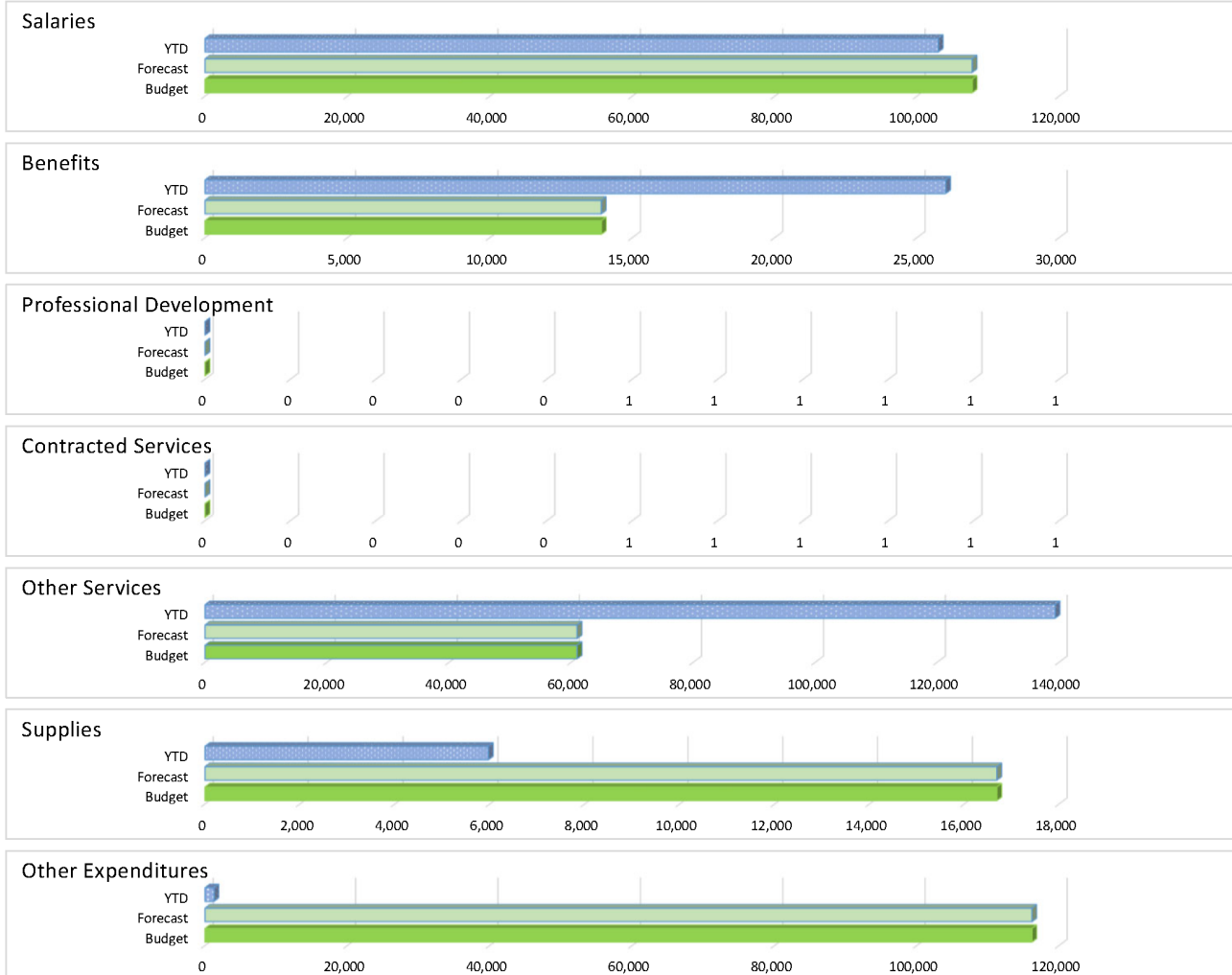
|                              | Budget  | Forecast | YTD     | Variance | YTD %  |
|------------------------------|---------|----------|---------|----------|--------|
| Salaries                     | 107,772 | 107,772  | 102,997 | 4,775    | 95.6%  |
| Benefits                     | 13,914  | 13,914   | 26,012  | (12,098) | 187.0% |
| Professional Development     | 0       | 0        | 0       | 0        | 0.0%   |
| Contracted Services          | 0       | 0        | 0       | 0        | 0.0%   |
| Other Services               | 60,950  | 60,950   | 139,343 | (78,393) | 228.6% |
| Supplies                     | 16,687  | 16,687   | 5,968   | 10,719   | 35.8%  |
| Other Expenditures           | 116,177 | 116,177  | 1,260   | 114,917  | 1.1%   |
| Capital, Transfer & Projects | 0       | 0        | 0       | 0        | 0.0%   |
|                              | 315,500 | 315,500  | 275,580 | 39,920   | 87.3%  |
|                              | 100.0%  |          |         |          |        |

The forecast agrees to the "September 30th" budgeted costs as the report is for the entire fiscal year. Note: commitments and other applicable adjustments (i.e. fees, international credit, etc.) are taken into account to determine the carry-forward surplus.

**Total Expense Tachometer:**



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





# **Financial Health Indicators Report**

**For the year ended August 31, 2020**

**November 2020**

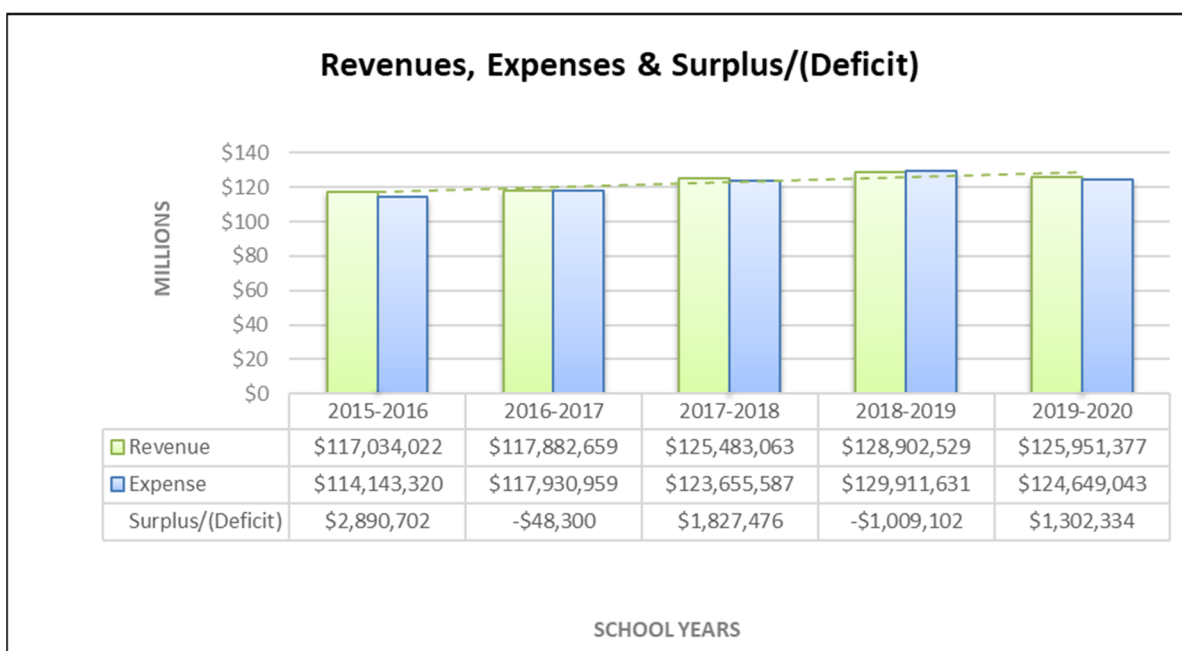
Prepared by the Department of Business Affairs

## ***Lethbridge School Division***

### **Indicators of Financial Health**

This document captures the financial health indicators for [Lethbridge School Division](#). This report includes comparisons of [Lethbridge School Division](#) with other school jurisdictions that have full time equivalent (FTE) student enrolment of comparable size or a comparison of the average of all school jurisdictions for the periods 2015-2016 to 2018-2019 with only the Division's data available for the 2019-2020 school year.

### **Revenues, Expenses and Operating Surplus**



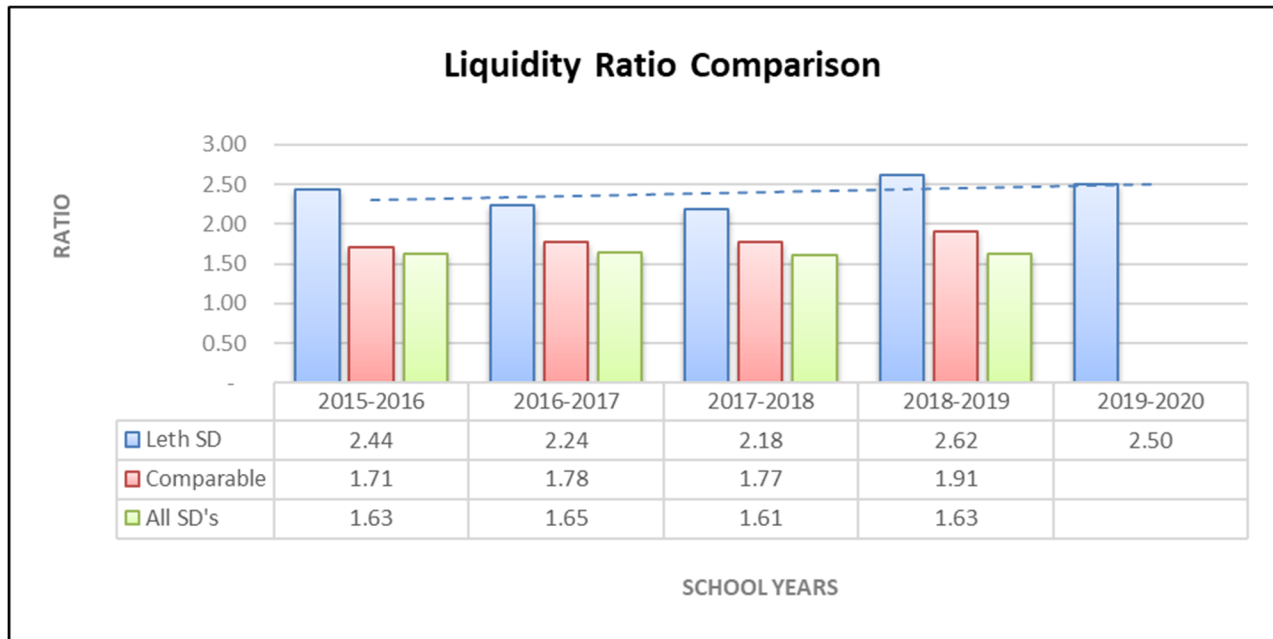
This chart shows [Lethbridge School Division's](#) operating revenues, expenses and net operating surplus (deficit) over a five-year period. This chart demonstrates that there is an upward trend in revenues and expenditures; however, there is fluctuation in surplus over the five-year period. Revenues are impacted by enrolment and grant rate increases; while expenditures are primarily impacted by staffing decisions.

In 2016-2017, the Division budgeted a deficit to utilize some of the operating reserves (actual deficit was less than planned). In 2017-2018, the surplus increased to levels similar to 2015-2016; whereas, there was reduced staffing costs due to beginning teachers hired during the year and funds set aside for technology replacement in the future. In 2018-2019, the Division budgeted a deficit to utilize some of the operating reserves (actual deficit was less than planned). In 2019-2020, the Division generated a surplus as the expenses were significantly less than budgeted with the COVID19 school closures and that the Division also received additional one-time revenues from the transportation capital replacement reserves previously held by the City of Lethbridge (no longer providing services to the Division). The average yearly surplus over the five-year period is \$1.0 million, which would equal 0.80% of operating expenditures.



## Liquidity

Liquidity is measured by taking Financial Assets, less Liabilities (excluding the Spent Deferred Capital Contributions). A liquidity ratio of greater than one is desirable. This means that the Division has the ability to pay current liabilities as they are due. A liquidity ratio of less than one indicates that the Division will have to borrow to meet short term obligations. Liquidity = flexibility. A higher liquidity ratio means that the Division has the ability to better respond to rapidly changing circumstances.

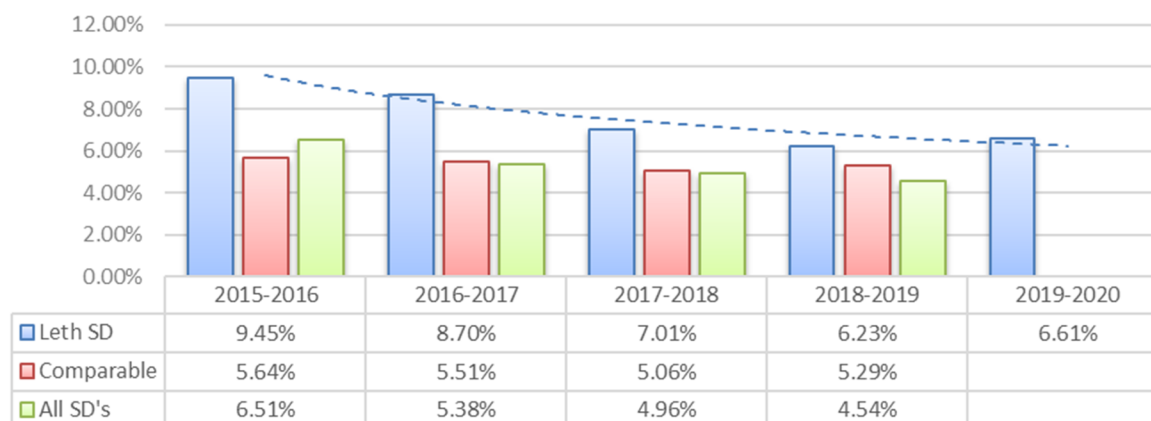


The chart above shows that the Division has a liquidity ratio greater than one. The Division's liquidity has remained relatively consistent over the last five fiscal years (2015-2016 to 2019-2020) with an average of 2.40. The majority of the Division's Financial Assets are comprised of cash and cash equivalents (representing approx. 79%); therefore, further increasing the liquidity of the Division.

## Accumulated Surplus from Operations Compared to Expenditures

Accumulated Surplus from Operations (ASO), which is the Division's savings, is compared to expenditures to determine the Division's ability to react to emergent situations and the ability to fund special initiatives. Alberta Education considers a division's financial health to be a concern if ASO is less than 1%. If an ASO is higher than 5% there could be a reason, such as one time funding received late in the year that will be used in a following year, or long term savings for the replacement of technology through evergreening.

### Adjusted Accumulated Surplus from Operations (ASO) as compared to Expenditures



The chart above shows the five-year comparison of the “Adjusted” Accumulated Surplus from Operations as compared to Expenditures of Lethbridge School Division, comparable, and all other school divisions in the province. “Adjusted” Accumulated Surplus from Operations is the Accumulated Surplus from Operations less School Generated Funds that are now included in Surplus.

The Division has had an adjusted ASO between 6.23% and 9.45% in the last five years. In 2016-2017, the ASO decreased as there was an increase in expenditures and there was a decrease in the Adjusted ASO as these reserves were used to fund literacy initiatives, assist students requiring specialized supports, and funds provided to support curriculum, new programming and new school startup costs, technology evergreening and improvement of Wi-Fi access in the Division. In 2017-2018, the adjusted ASO decreased significantly as the technology evergreening funds were reallocated from operating reserves to capital reserves; whereas, these technology evergreening projects are to be capitalized in future years.

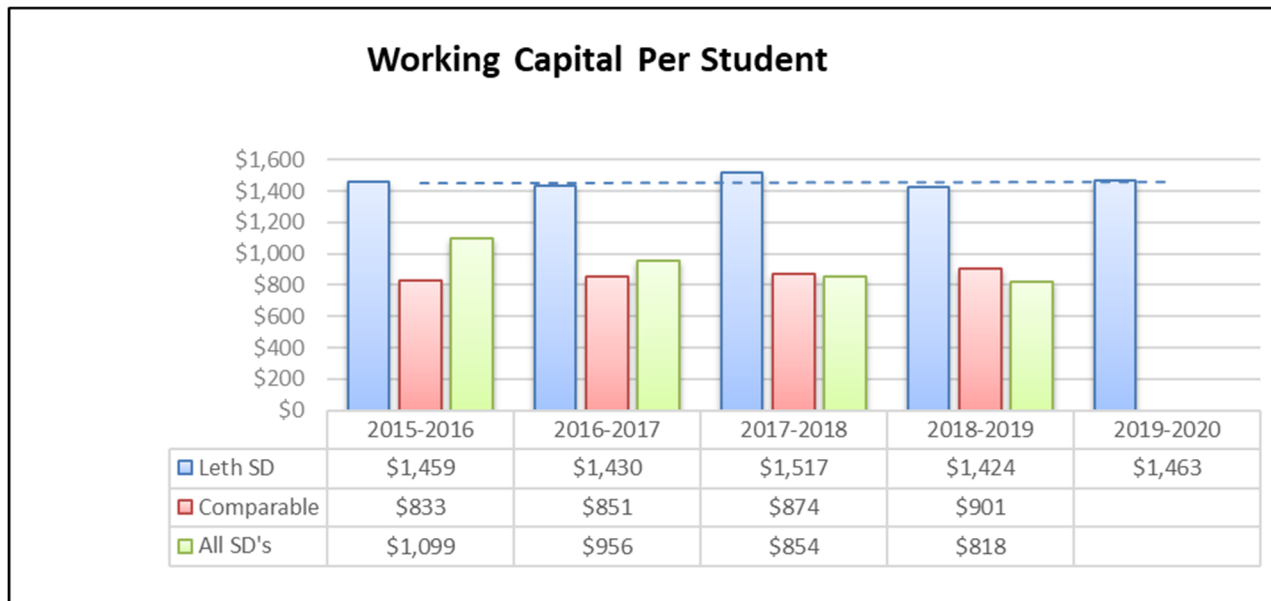
In 2018-2019, the adjusted ASO continued to be decreased, as there was a planned increase in expenditures for new school startup costs, reimplementation of human resources/payroll software, and other Division initiatives.

In 2019-2020, the adjusted ASO had a slight increase, as there were surpluses generated from reduced expenditures (COVID19 school closures) and additional transportation revenues. The Adjusted ASO rate also increased as there was a reduction in expenditures which is the factor in calculating the rate.

The Division is considered to be in good financial health and is currently higher than comparable divisions in prior years. Prudent future use of these unexpended one-time funds will help to smooth staffing cost fluctuations in the next few years and assist in sheltering the impact on the classroom and division operations from unexpended changes and the effects of student reductions from COVID19. The Division is planning on utilizing some additional operating reserves in 2020/2021 to assist with the effects of reduced enrolment through the weighted moving averages (WMA); whereas, the goal is to reduce the Adjusted ASO to 3.15% by the end of 2021/2022 (potential Provincial cap).

## Working Capital per Student

Working capital is the amount of money available after discharging all the Division's liabilities. Working capital allows the Division to meet emergent needs and new initiatives. Working capital is compared to student enrolment to determine the amount of funds available per student that could be spent in the future.



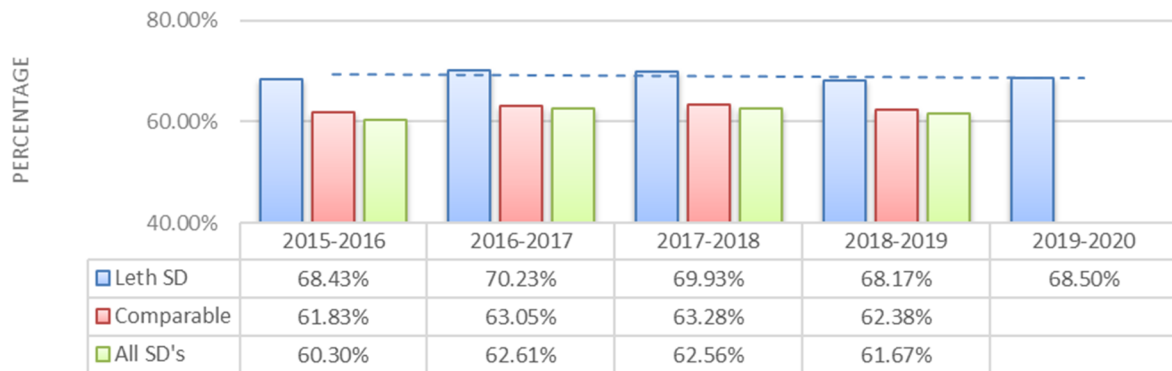
The chart above shows working capital per student over a five-year period. [Lethbridge School Division](#) has ranged from \$1,424 to \$1,517 working capital per student; whereas, the working capital remained relatively consistent from year-to-year. The Division has maintained a strong working capital, which has allowed the Division to meet emergent needs and to provide new initiatives as the Division continues to grow.

## Capital Assets – Net Book Value Compared to Historical Cost

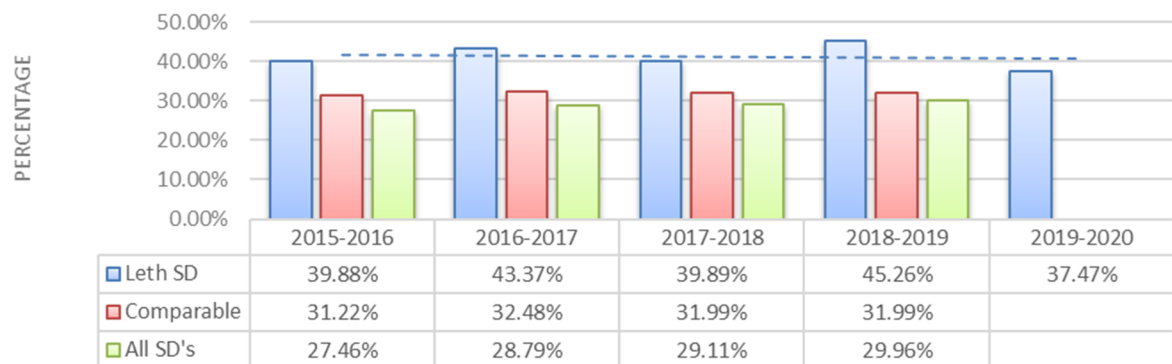
School Division's build new school facilities and purchase vehicles and equipment. The cost of these items, when built or purchased, is called the historical cost. These capital assets are depreciated (amortized) over their useful lives. For example, a maintenance truck purchased is considered to have a useful life of five years; therefore the value will be amortized over a five-year period. It is expected that a vehicle will likely have to be replaced after five years (although it may still remain in service for another five years).

The percentage of Net Value to Historical Cost illustrates how new a division's assets are. A relatively high % indicates newer assets, whereas a lower % indicates older assets. The concern with a low ratio is that capital assets may not be replaced on a regular basis, which may be an indication of potential health and safety issues, or a significant cost in the future to replace capital assets.

### Capital Asset Net Book Value (NBV) to Cost Schools and Other Buildings



### Capital Asset Net Book Value (NBV) to Cost Equipment and Vehicles

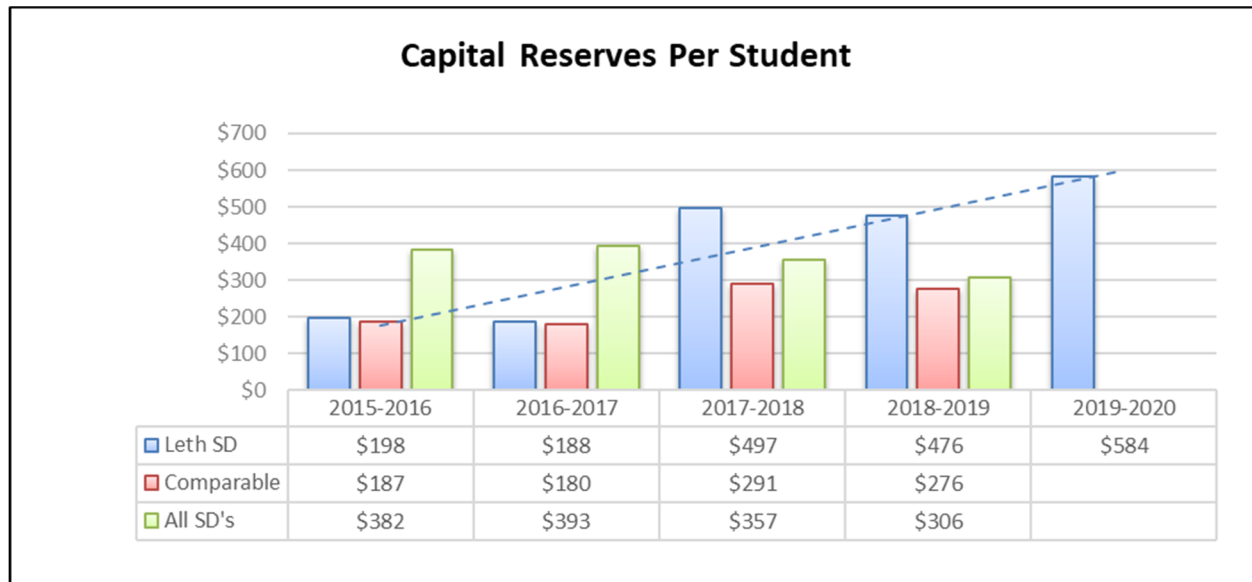


Over the five-year period, the Division's percentage of Net Book Value to cost for schools and other buildings and vehicles and equipment has fluctuated, however has been higher than the average of all school divisions and comparable FTE student divisions. This means that [Lethbridge School Division](#) has newer buildings, equipment and vehicles.

In relation to Schools and Other Buildings, the increases over the last couple of years correlate to the construction of the new school sites (Coalbanks Elementary School, Senator Joyce Fairbairn Middle School, and Dr. Robert Plaxton Elementary School) and the modernization of Wilson Middle School. These new schools also has had increases in equipment as new equipment has been acquired for these new sites.

## Capital Reserves per student

Divisions put money into capital reserves for the future replacement of capital assets. Capital Reserves per student indicates the amount of capital reserves on a per student basis.



Although [Lethbridge School Division](#) has historically been less capital reserves per student, the Division has had newer assets as compared to other school divisions. In 2017-2018, capital reserves increased significantly with the technology evergreening funds being moved from operating to capital reserves. These technology evergreening funds are higher at the end of 2017-2018 as there has been saving for a couple years for the upcoming evergreening phases.

It is important to compare both the Capital Reserves per student and Net Book Value compared to Historical Costs financial health indicators related to capital. There would be a concern if the Net Book Value to Cost percentage was very low and capital reserves were low. This would indicate capital assets are very old and in need of replacement, with no capital funds to replace the assets if necessary. Also, accumulated surplus may be required for the future replacement of assets. Since [Lethbridge School Division](#) has newer assets, the lower amount of capital reserves per student is not a significant concern.

## Overall Financial Health

Overall, [Lethbridge School Division](#) has a strong financial health; whereas, the Division seems to be in a strong financial position when in comparison to many of the other comparable divisions and to divisions throughout the Province. This is shown throughout this report, including liquidity, accumulated surplus, working capital, and in its tangible capital assets. This strong financial health can be contributed to sound financial management, planning, and governance.

**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Christine Lee  
Associate Superintendent, Business Affairs

**RE: 2020-21 Budget Update**

**Background**

Included with this memo is a Budget update for the 2020-21 school year based on September 30<sup>th</sup> enrolment numbers. Director of Finance Mark DeBoer will attend the meeting to review the update and respond to any questions the Trustees may have.

**Recommendation:**

It is recommended that the Board approve the Budget Update for the 2020-21 fiscal year as presented.

Respectfully submitted,  
Christine Lee

# Lethbridge School Division



Lethbridge Collegiate Institute  
Arts Academy Dance Program  
“Khoros“

## 2020-2021 Operating Budget



Prepared by the Division of Business Affairs  
433, 15<sup>th</sup> Street South  
Lethbridge, Alberta, Canada T1J 2Z4

Presentation: November 24, 2020

*For more information, visit our website at:*  
[www.lethsd.ab.ca](http://www.lethsd.ab.ca)



## **Lethbridge School Division**

### **2020-2021 Operating Budget**

### **Index to Summary Information**

Note the information presented in this document is summary information only. Please see the Division website ([www.lethsd.ab.ca](http://www.lethsd.ab.ca)) for the detailed budget document.

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## LETHBRIDGE SCHOOL DIVISION

### BOARD OF TRUSTEES BELIEF STATEMENTS FOR PREPARATION OF THE 2020-2021 BUDGET

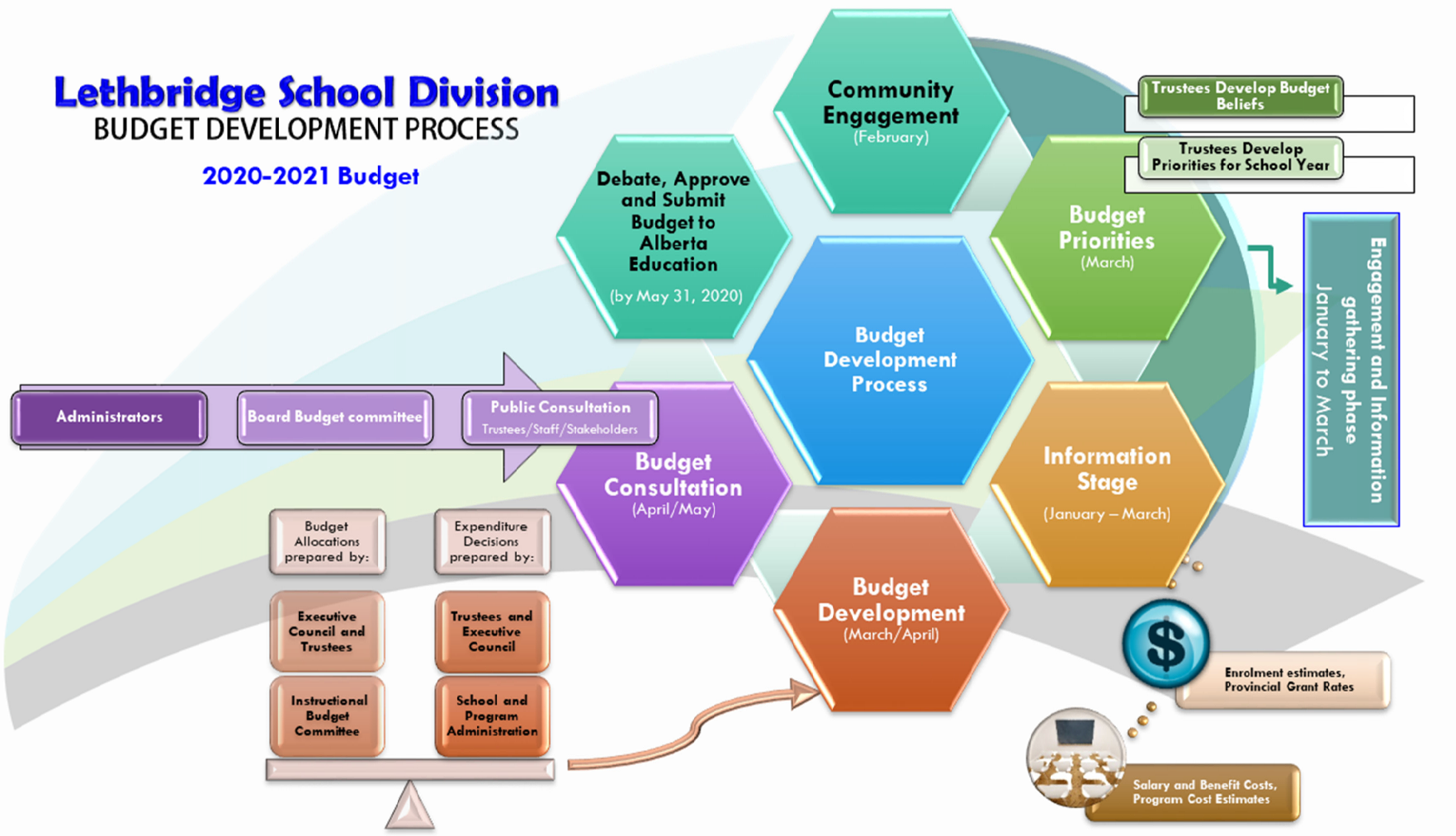
**Lethbridge School Division** is primarily funded by Alberta Education. The Board is legally obligated to create and approve the annual division budget and to fiscally manage the Division's funds in a responsible manner, ensuring that the educational needs of students are met within a balanced budget, as required by the *Education Act*.

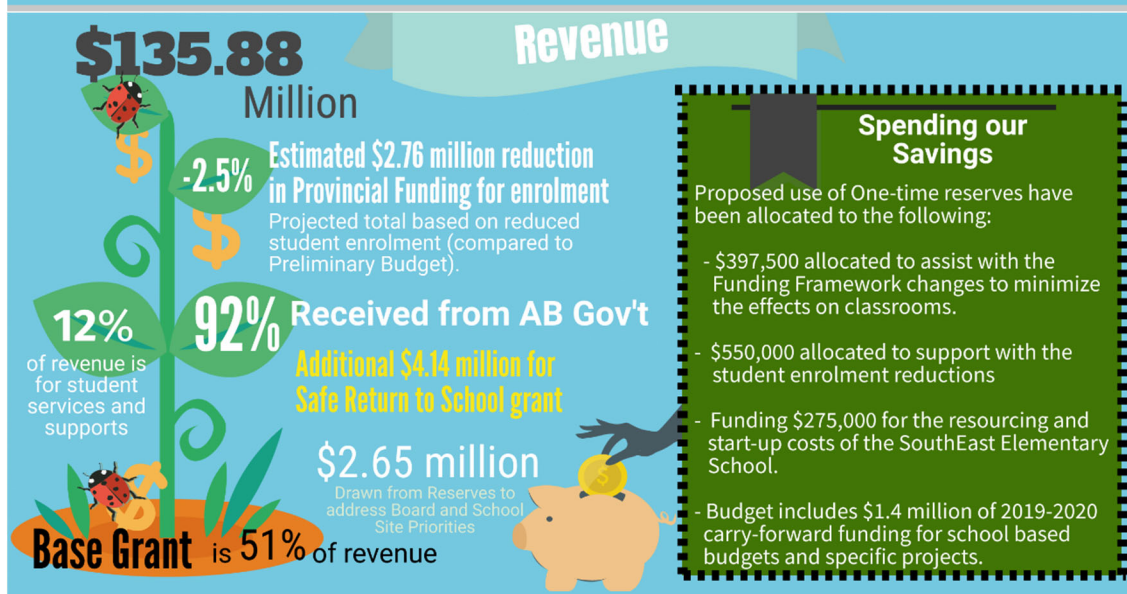
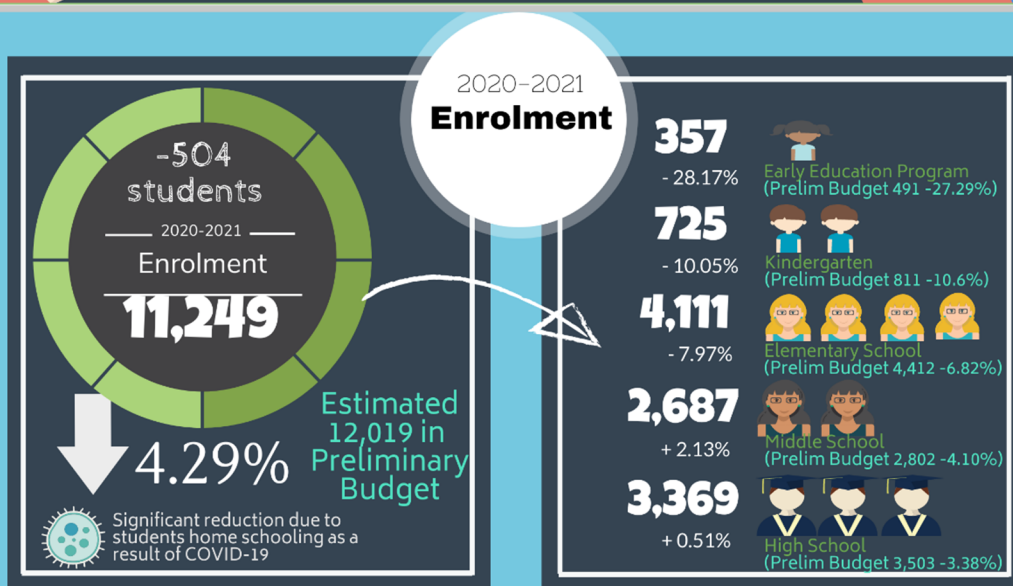
- The Board believe that the budget should be developed in the best interests of all students.
- The Board believes in a budget process that is open and transparent.
- The Board believes that the budget shall provide for staffing to facilitate educational opportunities for all students.
- The Board believes that education at the primary level is foundational to student success, and as such is a priority.
- The Board believes that funds need to be allocated to promote equitable access to educational opportunities and resources for all students.
- The Board believes in keeping Division and school levied fees as low as possible.
- The Board believes maintaining an uncommitted reserve is necessary for emergent and contingent situations.
- The Board believes that equitable opportunities for student learning are achieved by allocating funds to specific centralized programs and services.
- The Board believes in providing targeted opportunities to further innovative practices in schools.

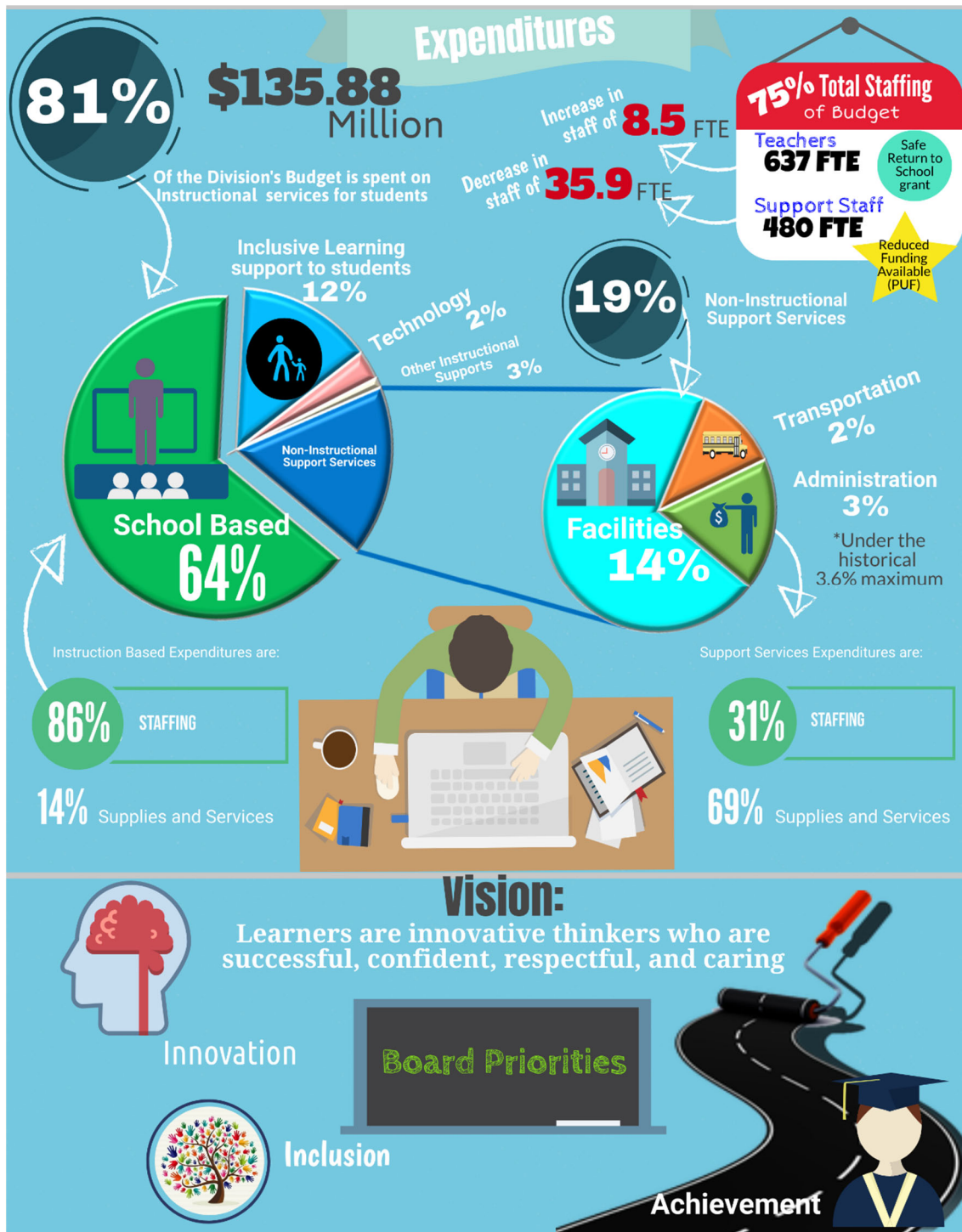
# Lethbridge School Division

## BUDGET DEVELOPMENT PROCESS

2020-2021 Budget









# 2019/2020 to 2020/2021

## Provincial Funding Review

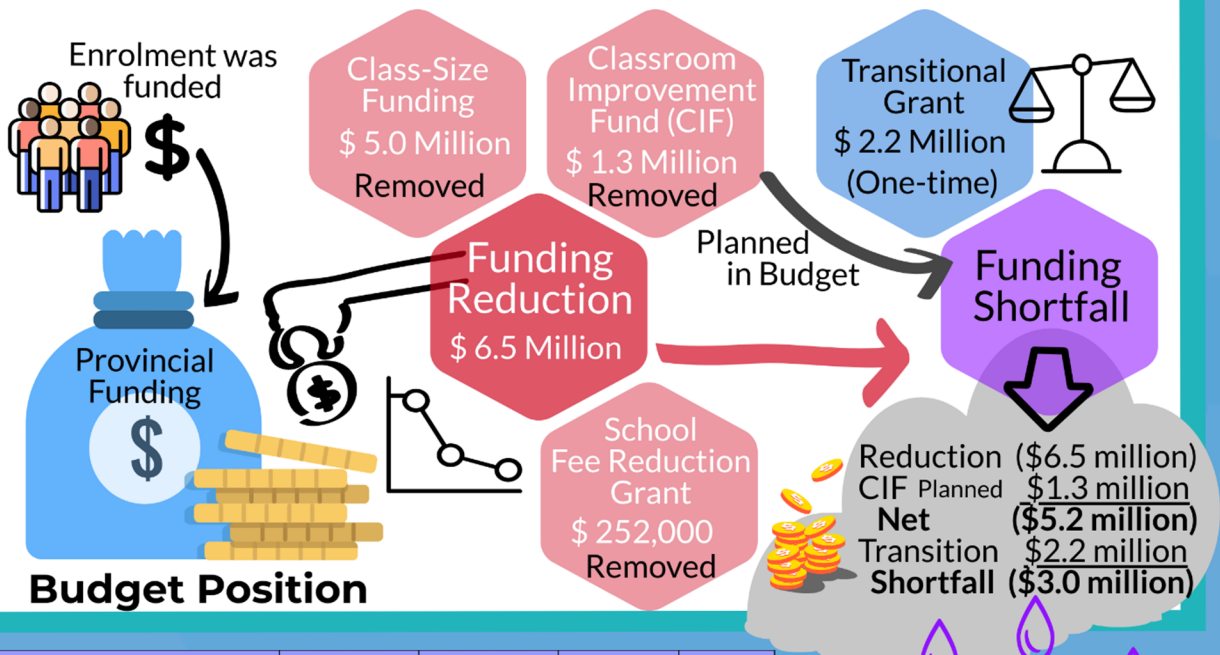


There have been some **significant changes** to the Division's funding over prior year. This includes the significant changes that occurred in the 2019 Provincial Budget and the new Funding Framework provided for the 2020/2021 school year.

To understand the Provincial Funding, the changes in both years have to be reviewed.

### 2019/2020

2019 Provincial Budget was announced on October 24th, 2019. This budget had some unexpected changes to funding allocations:



| Revenues                                 | 2019-2020<br>Operating<br>Budget | 2019-2020<br>Preliminary<br>Budget | Variance from<br>19-20 Operating<br>Budget | Change %     |
|--|----------------------------------|------------------------------------|--|--------------|
| <b>Total Revenue</b>                     | <b>\$133,996,454</b>             | <b>\$132,619,029</b>               | <b>\$1,377,425</b>                         | <b>1.04%</b> |
| Base Funding                             | \$76,266,804                     | \$79,343,727                       | ★ (\$3,076,923)                            | -3.88%       |
| Differential Cost Funding                | \$11,354,665                     | \$11,483,705                       | (\$129,040)                                | -1.12%       |
| Projects/Contracts                       | \$6,085,617                      | \$6,035,407                        | \$50,210                                   | 0.83%        |
| Federal Government Funding               | \$388,944                        | \$248,128                          | \$140,816                                  | 56.75%       |
| Other Provincial Revenue                 | \$922,533                        | \$1,327,533                        | (\$405,000)                                | -30.51%      |
| Teacher Pension Costs                    | \$6,500,000                      | \$6,500,000                        | \$0  | 0.00%        |
| Transportation                           | \$2,631,000                      | \$2,468,500                        | \$162,500                                  | 6.58%        |
| Plant Operations and Maintenance         | \$8,711,000                      | \$8,725,187                        | (\$14,187)                                 | -0.16%       |
| Other Revenues                           | \$8,147,887                      | \$8,122,222                        | \$25,665                                   | 0.32%        |
| Capital and Debt Services                | \$8,433,276                      | \$7,633,022                        | \$800,254                                  | 10.48%       |
| Prior Years Reserves<br>(one-time funds) | \$4,554,728                      | \$731,598                          | ★ \$3,823,130                              | 522.57%      |

### Resulting Effects to 2019-2020

#### Response to the Challenge

The \$3.0 million shortfall was funded by one-time reserves and other savings to minimize disruption to classrooms, programs, and services.



# NEW Funding Framework 2020/2021

2020 Provincial Budget 2020 included a significant change to the funding framework model for education.

The model is a "3-year funding commitment to Education" to allow for predictability and sustainability.

The old funding framework grants (36 grants) has now been **modified to the new framework** (15 grants); whereas, these new grants are not easily (or at all) comparable to the prior framework.

"Apples to Oranges"



## Weighted Moving Averages

One of the most significant changes in the new Provincial Funding Framework is the use of Weighted Moving Averages (WMA) to determine funding allocations. Although WMA assist with a predictable funding model (removes significant fluctuations from year-to-year), it has its disadvantages to growing Districts:



As shown in the example, although there are 12,000 students there is only funding for 11,300

|         |                    |                    |
|---------|--------------------|--------------------|
| 2018/19 | 10,000 FTE @ 20% = | 2,000 FTE          |
| 2019/20 | 11,000 FTE @ 30% = | 3,300 FTE          |
| 2020/21 | 12,000 FTE @ 50% = | 6,000 FTE          |
| WMA     |                    | 11,300 FTE Funding |

## Other Funding Framework Changes:

**PUF Funding**  
Only available for Pre-K, no longer for Kindergarten students

**Separating Jurisdictional Funding**  
(Administration)

**RCSD Funding**  
RCSD funding eliminated including supports received

**Bridge/Transitional Funding**  
Provincial Funding for new Framework

**POM Funding**  
Includes utilization of facility space in funding allocations.



## Resulting Effects to 2020-2021

| Revenues and Allocations                  | 2020-2021 Preliminary Budget | 2019-2020 Operating Budget | Variance from 20-21 Prelim Budget | Change %     |
|---|------------------------------|----------------------------|-----------------------------------|--------------|
| Alberta Education - Base Instruction      | \$71,200,508                 | \$76,796,136               | (\$5,595,628)                     | -7.29%       |
| Alberta Education - Services and Supports | \$15,740,533                 | \$15,278,732               | \$461,801                         | 3.02%        |
| Alberta Education - Schools/Facilities    | \$16,741,922                 | \$14,956,000               | \$1,785,922                       | 11.94%       |
| Alberta Education - Community             | \$3,687,410                  | \$1,425,527                | \$2,261,883                       | 158.67%      |
| Alberta Education - Jurisdiction          | \$4,092,507                  | \$0                        | \$4,092,507                       | 100.00%      |
| Projects/Contracts                        | \$62,500                     | \$62,500                   | \$0                               | 0.00%        |
| Other Provincial Revenue                  | \$470,711                    | \$788,725                  | (\$318,014)                       | -40.32%      |
| Teacher Pension Costs                     | \$6,500,000                  | \$6,500,000                | \$0                               | 0.00%        |
| Federal Government Funding                | \$388,944                    | \$388,944                  | \$0                               | 0.00%        |
| Other Revenues                            | \$7,751,476                  | \$8,147,886                | (\$396,410)                       | -4.87%       |
| Capital and Debt Services                 | \$5,097,276                  | \$5,097,276                | \$0                               | 0.00%        |
| <b>Total Operating Revenue</b>            | <b>\$131,733,787</b>         | <b>\$129,441,726</b>       | <b>\$2,292,061</b>                | <b>1.77%</b> |
| Prior Years Reserves (one-time funds)     | \$2,717,468                  | \$4,554,728                | (\$1,837,260)                     | -40.34%      |
| <b>Total Revenue and Allocations</b>      | <b>\$134,451,255</b>         | <b>\$133,996,454</b>       | <b>\$454,801</b>                  | <b>0.34%</b> |

- > Majority of increase is for Plant Operation & Maintenance (POM) (\$1.79 million of the \$2.29 million increase in operating revenue)
- > Jurisdictional component broken out from other Provincial funding
- > Prior year had large one-time reserves used to minimize effects on classrooms (as 2019 Provincial Budget was released mid-school year)
- > The changes in the Program Unit Funding (PUF) and the Regional Collaborative Service Delivery (RCSD) program had significant effects on instructional programs with the funding and supports received.

# 2020/2021

## Operating Budget Updates

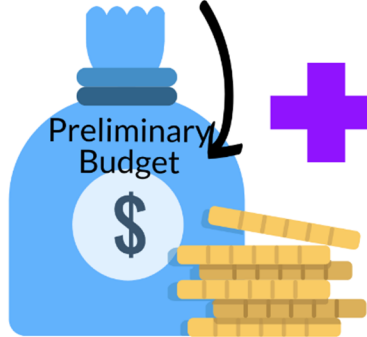


As part of the budget process, the Division adopts a Preliminary Budget in advance of the start of the school year (which is the legally adopted budget for legislative purposes); whereas, the Division also updates the budget for the September 30th student enrolment counts and other known changes to the budget. The updated budget is referred to as the "Operating Budget".

The Preliminary Budget 2020/2021 was approved on May 26th, 2020.

### 2020/2021 Preliminary Budget

**\$134.45 million**



Includes a total of \$2.72 million of reserve funds with Ministerial Approval

### 2020/2021 Funding Updates

**\$1.43 million**

20/21 WMA Adjustment  
\$(2.65 million)  
Reduced Student Enrolment from COVID19



Operating Revenues  
\$(30,200)  
Updates to other Division Revenues



Transfers  
\$(69,700)  
Use of Reserves stayed within the Ministerial Approval

Safe Return to School Grant  
\$4.14 million  
Federal funding to support for COVID-19

**= \$135.88 million** 2020/2021 Operating Budget

| Revenues and Allocations                  | 2020-2021 Operating Budget | 2020-2021 Preliminary Budget | Variance from 20-21 Operating Budget | Change %     |
|---|----------------------------|------------------------------|--------------------------------------|--------------|
| Alberta Education - Base Instruction      | \$69,200,752               | \$71,200,508                 | (\$1,999,756)                        | -2.81%       |
| Alberta Education - Services and Supports | \$15,071,270               | \$15,740,533                 | (\$669,263)                          | -4.25%       |
| Alberta Education - Schools/Facilities    | \$16,645,620               | \$16,741,922                 | (\$96,302)                           | -0.58%       |
| Alberta Education - Community             | \$3,687,410                | \$3,687,410                  | \$0                                  | 0.00%        |
| Alberta Education - Jurisdiction          | \$4,092,507                | \$4,092,507                  | \$0                                  | 0.00%        |
| Projects/Contracts                        | \$4,354,029                | \$62,500                     | \$4,291,529                          | 6866.45%     |
| Other Provincial Revenue                  | \$533,711                  | \$470,711                    | \$63,000                             | 13.38%       |
| Teacher Pension Costs                     | \$6,500,000                | \$6,500,000                  | \$0                                  | 0.00%        |
| Federal Government Funding                | \$388,944                  | \$388,944                    | \$0                                  | 0.00%        |
| Other Revenues                            | \$7,658,297                | \$7,751,476                  | (\$93,179)                           | -1.20%       |
| Capital and Debt Services                 | \$5,097,276                | \$5,097,276                  | \$0                                  | 0.00%        |
| <b>Total Operating Revenue</b>            | <b>\$133,229,816</b>       | <b>\$131,733,787</b>         | <b>\$1,496,029</b>                   | <b>1.14%</b> |
| Prior Years Reserves (one-time funds)     | \$2,647,749                | \$2,717,468                  | (\$69,719)                           | -2.57%       |
| <b>Total Revenue and Allocations</b>      | <b>\$135,877,565</b>       | <b>\$134,451,255</b>         | <b>\$1,426,310</b>                   | <b>1.06%</b> |

GRANT

### 20/21 WMA Adjustment

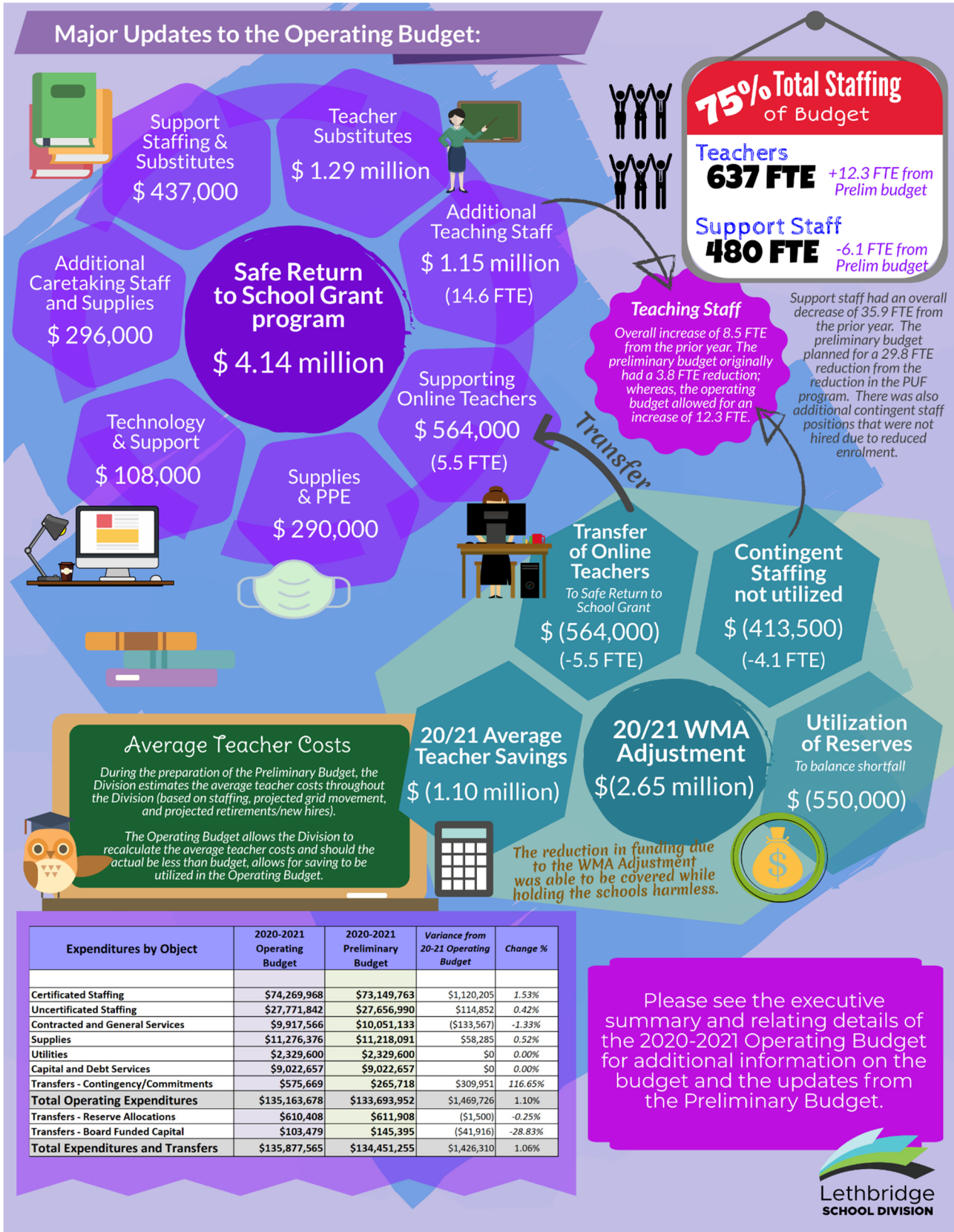
The deferral of the Weighted Moving Average (WMA) Adjustment is used so that the Division does not have an extreme funding change in the following year with both reduced WMA funding for 2021-2022 and having to "payback" the WMA adjustment relating to 2020-2021.



Lethbridge  
SCHOOL DIVISION



## Major Updates to the Operating Budget:





# Lethbridge School Division

## 2020-2021 Operating Budget

### Executive Summary

Lethbridge School Division has a total operating budget of \$135.88 million and provides public education services to the citizens of the City of Lethbridge, Alberta, Canada.

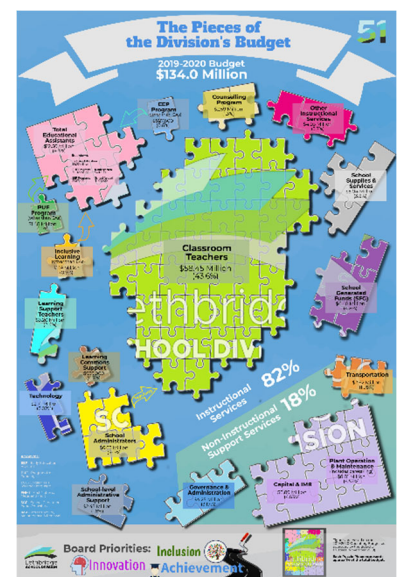
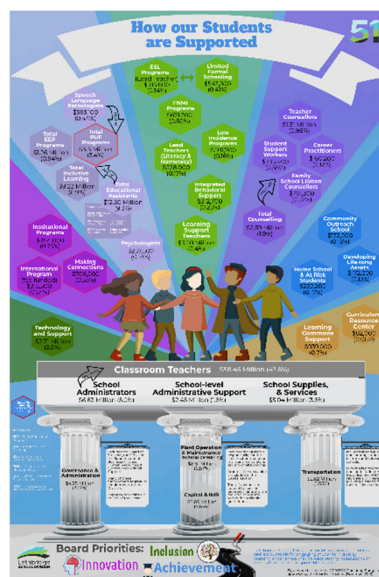
The School Division was established in 1886 and proudly serves a community that grown over 100,000 residents and is the fifth fastest growing city in Canada according to the 2016 Government of Canada census. Lethbridge School Division serves approximately 11,249 students from early education (pre-school) 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.

### Division Priorities and Strategies

The Board of Trustees held a consultation session with the education stakeholders of the community. This consultation included a highly successful Town Hall meeting which provided the opportunity for over 200 parents, students, division staff, and community members to provide comments and feedback to the trustees. This year's consultation used a World Café format and centered on two main questions:

- What resource allocations make the most significant impact to the school experience of students?
- What are some new and innovative ideas the Board can think about to maximize resource allocation?

The feedback on these questions assisted the Board of Trustees in establishing priorities for 2020-2021. The two intentionally-simple questions were designed to maximize input. Through group discussion and the use of technology, participants shared ideas throughout the evening.



Budget & Allocation information provided at Town Hall meeting

### **Vision:**

Learners are innovative thinkers who are successful, confident, respectful, and caring.

### **Mission:**

Lethbridge School Division is inclusive, forward-thinking, and accountable for engaging students in quality learning experiences that develop strong foundations, innovative minds and responsible citizens.

### **Guiding Principles:**

The Board believes a focus on learning builds capacity for continual improvement, innovative thinking, and confident, caring, and respectful citizens.

The following principles provide the foundation for our learning system:

#### **Learning Foundations**

- Every individual can learn.
- Learning is a lifelong activity.
- Learners that grow are resilient, adaptable and confident.
- Students learn in different ways and at different rates.
- Innovative thinkers engage critically and creatively.

#### **Cultural Foundations**

- Schools are welcoming, safe, caring, and respectful.
- Diversity is celebrated in an inclusive culture.
- Students are empathetic and responsible for the well-being of self and others.
- Schools inspire a passion for learning.

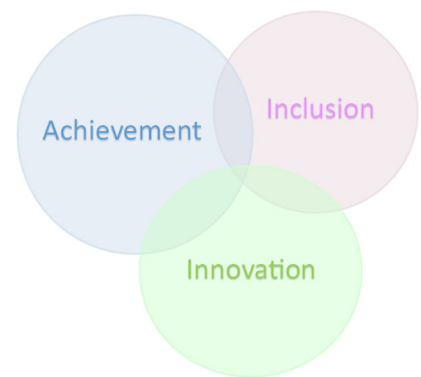
#### **System Foundations**

- Our system functions within the structure of Alberta Education.
- Priorities and decisions are further guided by collaboratively developed educational goals.
- Parents/Guardians are foundational to their children's learning.
- Quality education goes beyond the school walls and involves opportunities for engagement within the community.
- High standards result in successful school completion and transition to the adult world.

The Board of Trustees used this information to inform the development of priorities for the 2020-2021 school year and belief statements for the development of the 2020-2021 budget.

The budget allocates resources available to achieve the Division's vision through priorities which address the learning needs and achievement outcomes for all students.

The Board of Trustees developed three (3) priorities: Achievement, Inclusion, and Innovation. Although these have specific outcomes, they are highly correlated with each other; whereas, the success in one priority will likely assist in the other priorities.



### **Priority: ACHIEVEMENT**

#### **OUTCOMES:**

1. Students achieve student learning outcomes with strong foundational skills in literacy and numeracy.
2. Teachers possess a deep understanding of pedagogy that develops literacy and numeracy.
3. Students are lifelong learners possessing the skills and attributes to successfully transition within the system and to further education, credentialing or the world of work.
4. First Nations, Metis and Inuit (FNMI) student achievement relative to provincial standards will improve.
5. School administrators are highly skilled in all areas of the School Leader Quality Standard.
6. Teachers are highly skilled in all areas of the Teaching Quality Standard.
7. Support staff possess the knowledge, skills and attributes to support student success and create optimal learning environments.
8. Effective learning and teaching is achieved through collaborative leadership and structures that build capacity to improve within and across schools.
9. A comprehensive wellness approach promotes well-being and fosters learning.
10. The education system demonstrates collaboration and engagement to further Division priorities:
  - Parents feel welcome, included and possess agency to be full partners in their child's education;
  - Community members feel ownership as collaborative partners in the education of children and youth;
  - Community- minded organizations are engaged in collaborative delivery of programs and services to students.
11. Effective management of growth and capacity building to support learning spaces and the provision of programs.

### **Priority: INCLUSION**

#### **OUTCOMES:**

1. Schools are welcoming, caring, respectful and safe learning environments.
2. Schools are inclusive learning environments where all students are able to grow as learners.

### **Priority: INNOVATION**

#### **OUTCOMES:**

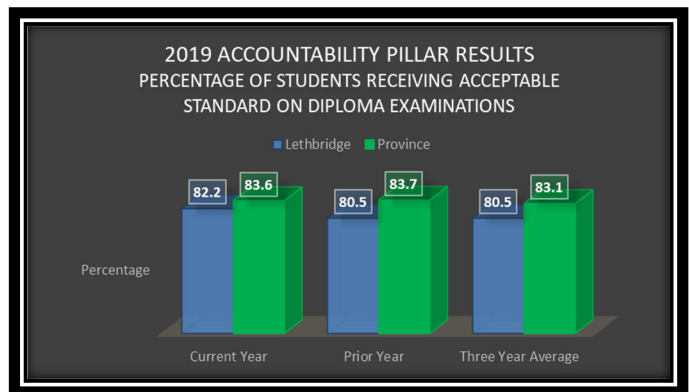
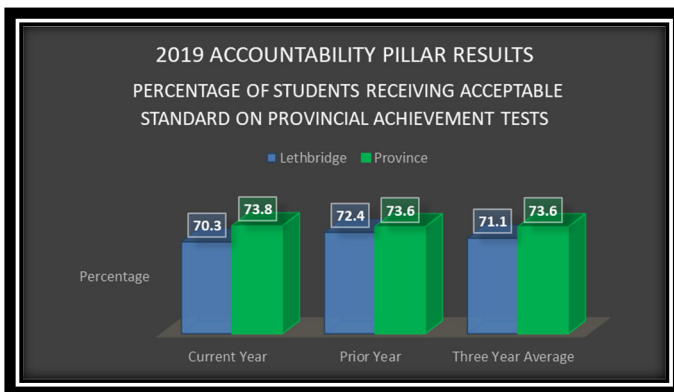
1. Learners demonstrate the attributes of innovation, creativity and critical thinking in a concept-based learning environment.
2. Breadth of program choice provides opportunities for students to explore and grow as learners.
3. All learners effectively use technology as creative and critical thinkers capable of accessing, sharing and creating knowledge.

## Student Achievement

In the majority of subject areas, [Lethbridge School Division](#) students performed well in the Provincial Achievement Tests and Diploma Exams. The charts below demonstrate the 2019 Accountability Pillar student achievement results for the Division as compared to the province. For the Provincial Achievement Tests, [Lethbridge School Division](#) has increased and the provincial average has slightly decreased in the percentage of students receiving the acceptable standard over the last three years. There has been a slight increase over the last year in the percentage of students receiving the acceptable standard on Diploma Exams in the Division as well as across the province. School and Division staff analyze the results to develop improvement plans to further enhance student achievement in future years. The Division utilizes the data in setting priorities and establishing goals, along with developing strategies and performance measures to ensure that success for all students is obtained. Achievement results are only one measure in assessing student success. The Division defines student success in a number of ways and plans strategically to further these definitions of success including:

- **Resilience:** Learners possess the motivation, skills and confidence to fail or overcome obstacles and learn from the experience.
- **Responsibility:** Learners have an intrinsic sense of ownership and responsibility for growth in learning.
- **Achievement:** Learners possess the knowledge, skills, and attributes defined by the programs of study.
- **Wellness:** Learners are socially and emotionally well in schools where they feel safe, cared for, connected and happy.
- **Completion and Transition:** Learners complete high school and transition to the world of work or a post-secondary institution as productive members of society.

Student success in all areas can be attributed to the students who have worked hard and are engaged in their learning, their parents who provide the guidance and encouragement, and the staff in schools that put in a great effort to ensure each student has the opportunity to succeed. The budget allocates resources to assist schools in providing learning supports for all students to maximize success. The Board of Trustees continues supporting student achievement as one of the priorities for 2020-2021 and this is reflected in the development of the 2020-2021 budget. Student achievement is a consideration with continued budget support for literacy, numeracy, Inclusive Learning, FNMI, curriculum implantation, technology integration and ESL support.





## Meritorious Budget Award Program

Lethbridge School Division is pleased to participate in the Association of School Business Officials (ASBO) International Meritorious Budget Award Program (MBA) for presentation of the 2020-2021 budget. The Division received its first MBA for excellence in the presentation of the 2006-2007 budget and the fifteen (15) subsequent years up to and including the 2020-2021 budget.

## Budget Process

The Division's budget process involves stakeholders to ensure there is involvement in the development of the budget from start to final approval. The Division undertook a number of consultations with stakeholders to discuss the current fiscal situation and to develop expenditure priorities for the 2020-2021 budget. A Town Hall meeting was held in February 2020 involving parents, students, staff, and the community, to explore and discuss two main questions:

- What resource allocations make the most significant impact to the school experience of students?
- What are some new and innovative ideas the Board can think about to maximize resource allocation?

The feedback on these questions influenced the development of Board priorities. The Board of Trustees developed belief statements in March 2020 and set priorities which guided the development of the 2020-2021 budget. The budget process and policies used to develop the budget remained relatively consistent from the development of the 2019-2020 budget.

Information on funding and expenditure estimates was gathered and then the budget was developed in consultation with senior administration, school and program administrators, and trustees. Stakeholders, including parents, staff members, administration and trustees, are invited to the presentation and open house of the budget in May 2020 to discuss the significant challenges in developing a fiscally responsible budget, how it relates to the priorities and strategies developed, and to gather feedback on the draft budget. Stakeholders are then encouraged to provide written comments on the budget to the Board for consideration at the budget debate May 26<sup>th</sup>, 2020. After final approval by the Board, the budget is then submitted to Alberta Education as required under legislation. Under legislation, the budget is to be submitted to Alberta Education by May 31<sup>st</sup> each year.



This budget is called the “Preliminary” budget version, although it is the legally adopted budget for purposes of meeting legislative requirements. The budget will be updated for actual known enrolments and other known changes as of September 30<sup>th</sup> 2020. This budget will become the budget under which the Division will operate for the 2020-2021 school year.

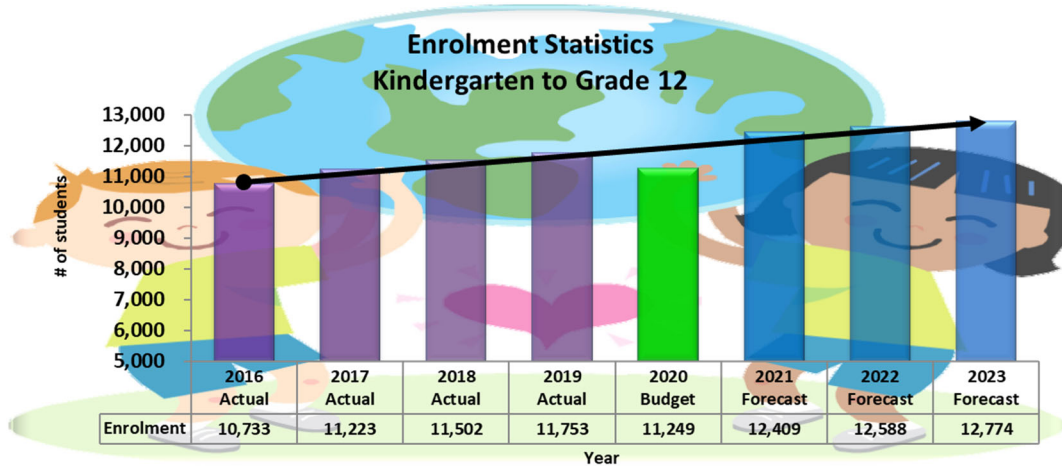
*See full-size copy of Budget Development Process within this report (page 4).*



## Enrolment

Lethbridge School Division has 11,249 students that are enrolled in early education (pre-school) through Grade 12 in the 2020-2021 school year as compared to 11,753 in 2019-2020. This is a decrease of 504 students or 4.29%.

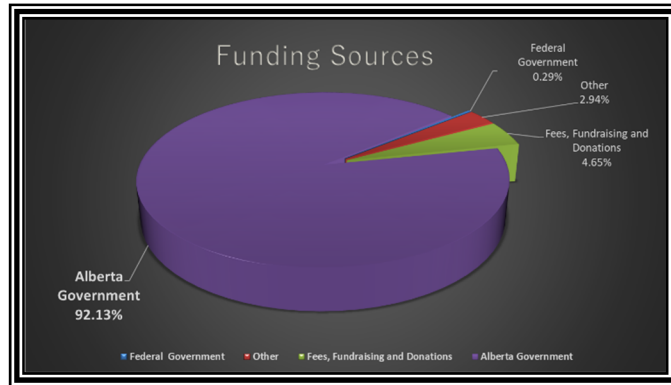
| <i>Grade Level</i>           | <b>Actual<br/>2019</b> | <b>Prelim Budget<br/>2020</b> | <b>Sept 30th<br/>2020</b> | <b>Change<br/>from Prelim</b> |
|------------------------------|------------------------|-------------------------------|---------------------------|-------------------------------|
| Early Education              | 497                    | 491                           | 357                       | (134)                         |
| Kindergarten                 | 806                    | 811                           | 725                       | (86)                          |
| Grade 1-5                    | 4,467                  | 4,412                         | 4,111                     | (301)                         |
| Grade 6-8                    | 2,631                  | 2,802                         | 2,687                     | (115)                         |
| Grades 9-12                  | 3,352                  | 3,503                         | 3,369                     | (134)                         |
| <b>Total Students</b>        | <b>11,753</b>          | <b>12,019</b>                 | <b>11,249</b>             | <b>(770)</b>                  |
| <i>Growth not realized</i>   |                        |                               |                           | 266                           |
| <i>Reductions from COVID</i> |                        |                               |                           | 504                           |



Enrolment fluctuations have a significant impact on future grant revenues as approximately 51% of the Division's funding is specifically for Base Instruction. Although the Division had projected 12,019 students in the 2020-2021 Preliminary Budget, COVID-19 had significant impacts on the September 30<sup>th</sup>, 2020 student enrolment levels, which reduced student enrolment to 11,249. This reduction is a total of 770 less students than projected in the Preliminary Budget and 504 less students than the Division had in the prior year.

Historical enrolment data is used to predict enrolment for subsequent budget periods and these are based on the levels that were projected in spring 2020; however, the Division will need to get additional information to update the enrolment projections as there are still many unknown variables. One of the largest variables still relates to the students that switched to home schooling for the beginning of the 2020-2021 school year; whereas, there is potential that many of these students could return to the Division during the 2020-2021 school year (would increase student levels back for the 2021-2022 school year).

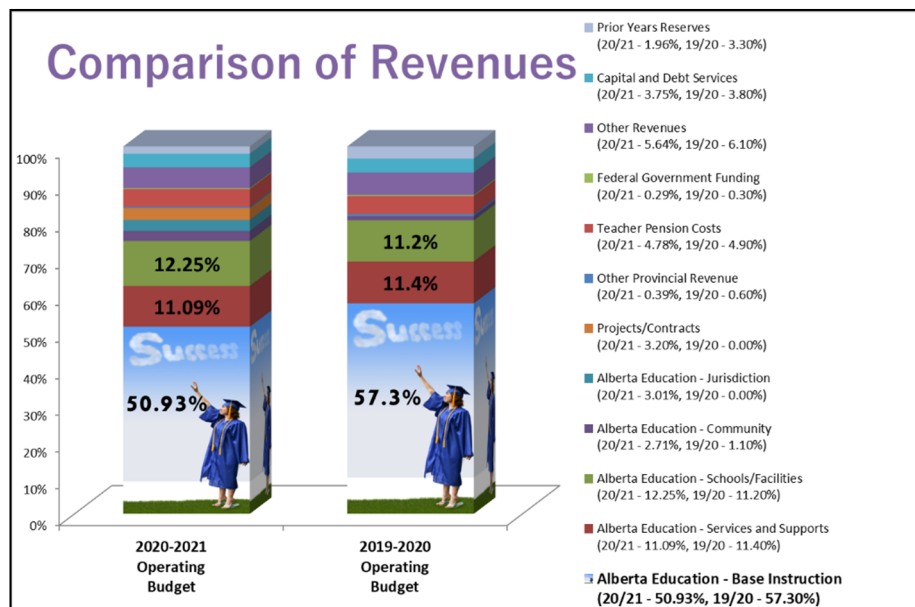
## Funding Sources



Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives over 92% of its funding from the Provincial Government. The Division has control over other revenues such as school fees, school generated funds, outside grants, investment revenues, and one-time reserve funds, which comprise only 8% of the Division's revenue.

Total budgeted revenues and allocations for 2020-2021 are \$135.88 million. Included in these revenues is approximately \$2.65 million of prior year's reserves. The chart below indicates the revenues and allocations of the 2020-2021 Operating Budget, 2020-2021 Preliminary Budget, and the 2019-2020 Operating Budget:

| Revenues and Allocations                  | 2020-2021 Operating Budget | 2020-2021 Preliminary Budget | Variance from 20-21 Operating Budget | Change %     | 2019-2020 Operating Budget | Variance from 20-21 Operating Budget | Change %     |
|---|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------|--------------------------------------|--------------|
| Alberta Education - Base Instruction      | \$69,200,752               | \$71,200,508                 | (\$1,999,756)                        | -2.81%       | \$76,796,136               | (\$7,595,384)                        | -9.89%       |
| Alberta Education - Services and Supports | \$15,071,270               | \$15,740,533                 | (\$669,263)                          | -4.25%       | \$15,278,732               | (\$207,462)                          | -1.36%       |
| Alberta Education - Schools/Facilities    | \$16,645,620               | \$16,741,922                 | (\$96,302)                           | -0.58%       | \$14,956,000               | \$1,689,620                          | 11.30%       |
| Alberta Education - Community             | \$3,687,410                | \$3,687,410                  | \$0                                  | 0.00%        | \$1,425,527                | \$2,261,883                          | 158.67%      |
| Alberta Education - Jurisdiction          | \$4,092,507                | \$4,092,507                  | \$0                                  | 0.00%        | \$0                        | \$4,092,507                          | 100.00%      |
| Projects/Contracts                        | \$4,354,029                | \$62,500                     | \$4,291,529                          | 6866.45%     | \$62,500                   | \$4,291,529                          | 6866.45%     |
| Other Provincial Revenue                  | \$533,711                  | \$470,711                    | \$63,000                             | 13.38%       | \$788,725                  | (\$255,014)                          | -32.33%      |
| Teacher Pension Costs                     | \$6,500,000                | \$6,500,000                  | \$0                                  | 0.00%        | \$6,500,000                | \$0                                  | 0.00%        |
| Federal Government Funding                | \$388,944                  | \$388,944                    | \$0                                  | 0.00%        | \$388,944                  | \$0                                  | 0.00%        |
| Other Revenues                            | \$7,658,297                | \$7,751,476                  | (\$93,179)                           | -1.20%       | \$8,147,886                | (\$489,589)                          | -6.01%       |
| Capital and Debt Services                 | \$5,097,276                | \$5,097,276                  | \$0                                  | 0.00%        | \$5,097,276                | \$0                                  | 0.00%        |
| <b>Total Operating Revenue</b>            | <b>\$133,229,816</b>       | <b>\$131,733,787</b>         | <b>\$1,496,029</b>                   | <b>1.14%</b> | <b>\$129,441,726</b>       | <b>\$3,788,090</b>                   | <b>2.93%</b> |
| Prior Years Reserves (one-time funds)     | \$2,647,749                | \$2,717,468                  | (\$69,719)                           | -2.57%       | \$4,554,728                | (\$1,906,979)                        | -41.87%      |
| <b>Total Revenue and Allocations</b>      | <b>\$135,877,565</b>       | <b>\$134,451,255</b>         | <b>\$1,426,310</b>                   | <b>1.06%</b> | <b>\$133,996,454</b>       | <b>\$1,881,111</b>                   | <b>1.40%</b> |



### **Alberta Education - Base Instruction** – 50.93% of Division Revenues

As part of the new Provincial Funding Framework, the Base Instruction funding is based on the Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The 2020-2021 WMA is calculated based the following:

- 20% of actual FTE enrolments of 2018-2019,
- 30% of the estimated final FTE enrolments of 2019-2020, and
- 50% of the projected funded FTE student enrolments for 2020-2021

The WMA is set for the 2020/2021 school year during the Preliminary Budget; whereas, although there are still the September 30<sup>th</sup> final student enrolment counts, these updated enrolments do not take account until the following budget year as part of estimated enrolments and as part of a prior year WMA adjustment.

The WMA adjustment relating to 2020-2021 is estimated at a total reduction of \$2.76 million, including \$2.0 million specifically relating to Base Instruction funding (other funding categories also effected); whereas, although the Division will receive the funding based on the Preliminary Budget, knowing that we will have to effectively repay the WMA adjustment in the following year, the Division has planned to defer the related operating contributions for the estimated student reductions so that these deferred contributions can be applied to the following budget year. This deferral is used so that the Division does not have an extreme funding change in the following year with both reduced WMA funding for 2021-2022 and having to payback the WMA adjustment relating to 2020-2021.

Budget 2020-2021 also includes one-time transitional grant of \$2.9 million in the budget year; whereas, this transitional grant is likely to be significantly reduced for future budget year (projected to be cut in half for 2021-2022 school year).

### **Alberta Education – Services and Supports** – 11.09% of Division Revenues

As part of the new Provincial Funding Framework, the Services and Supports funding includes various grants to support the specialized learning needs and/or groups of students that may require additional supports, such as through the Specialized Learning Supports, Program Unit Funding (PUF), English as a Second Language (ESL), First Nations Metis and Inuit (FNMI), Refugee, and other Institutional Programs. Most of these grants also use the WMA to determine the funding levels. The WMA adjustment relating to 2020-2021 includes a projected reduction of \$669,300 specifically relating to Services and Supports funding (see additional details deferral in the Base Instruction section).

The PUF funding is a significant change from prior year funding of \$4.3 million as it included both kindergarten and pre-K; however, for 2020-2021 school year, this funding decreased to \$1.7 million as only pre-k students were eligible for the funding (kindergarten students no longer under this program). These reductions in PUF funding in the Services and Supports category were offset by additional funding in Refugee and Learning Supports funding. A portion of this increase relates to the elimination of the Regional Collaborative Service Delivery (RCSD) program as a portion of this RCSD funding provided to the Division in the Learning Supports (not to the same level that the Division was receiving funding and supports).

### **Alberta Education – Schools/Facilities** – 12.25% of Division Revenues

As part of the new Provincial Funding Framework, the Schools/Facilities funding includes Operations and Maintenance funding, Transportation, and Infrastructure Maintenance and Renewal (IMR) funding. The Operations and Maintenance funding is allocated in a combination of the WMA enrolment and the facility space utilization; which has resulting in a significant increase in the funding. The Transportation model has not been changed as it is still being reviewed. The WMA adjustment relating to 2020-2021 includes a projected reduction of \$96,300 specifically relating to School/Facilities funding (see additional details deferral in the Base Instruction section).



### **Alberta Education – Community – 2.71% of Division Revenues**

As part of the new Provincial Funding Framework, the Community funding is effectively a new category of Provincial Funding that includes various grants such as Socio-Economic, Geographic, and School Nutrition. These funding allocations are specific provincial allocations based on the Division's factors and indexes compared to the Province and the respective funding allocations.

### **Alberta Education – Jurisdiction – 3.01% of Division Revenues**

As part of the new Provincial Funding Framework, the Jurisdiction funding is effectively a new category of Provincial Funding as it separates the funding specifically for the Board and System Administration. Although this funding is based on a base allocation and WMA factors, the total grant is limited to a specific adjustment factor that reduces the funding to a specified portion of the Division's budget.



Base Instruction



Services & Supports



School / Facilities



Community



Jurisdiction

The 2020-2021 Budget included the NEW Provincial Funding Framework for School Divisions throughout the Province. The model is a "3-year funding commitment to Education" to allow for predictability and sustainability.

The old funding framework grants (36 grants) has now been modified to the new framework (15 grants); whereas, these new grants are not easily (or at all) comparable to the prior framework.



The most significant changes include use of the Weighted Moving Average (WMA) for funding enrolment, changes to PUF funding to only pre-K, elimination of RCSD funding, separating the Jurisdiction funding, and having Operations and Maintenance funding include a space utilization component.

### **Projects/Contracts – 3.02% of Division Revenues**

Project/Contract funding is part of a two-year project grant relating to First Nations Metis and Inuit (FNMI) instruction that is being completed in 2020-2021. The 2020-2021 Operating Budget also included an additional \$4.14 million of Safe Return to School grant (federal grant flowed through the Province) to support the transition back to in-class and online learning as a result of COVID-19.

### **Other Provincial Revenues – 0.39% of Division Revenues**

Other Provincial Revenue includes the Provincially funded Making Connections programs for Alberta Mental Health and the Family Resource Network. Other Provincial Revenue decreased from the prior year mostly due to the elimination of the Regional Collaborative Service Delivery (RCSD) grants received directly (other than a final allocation from RCSD for supports).

### **Teacher Pension Costs – 4.78% of Division Revenues**

To appropriately account for current year teacher pension costs that are paid by the Province of Alberta on behalf of school boards, the Division is required to record teacher pension costs paid as part of total Division revenues along with the corresponding expenditure as part of Certificated Salaries and Benefit costs.

**Federal Government – 0.29% of Division Revenues**

The revenues from the Federal Government relates to the funding received from Kainai Board of Education (KBE) for their students attending our Division.

**Other Revenues – 5.64% of Division Revenues**

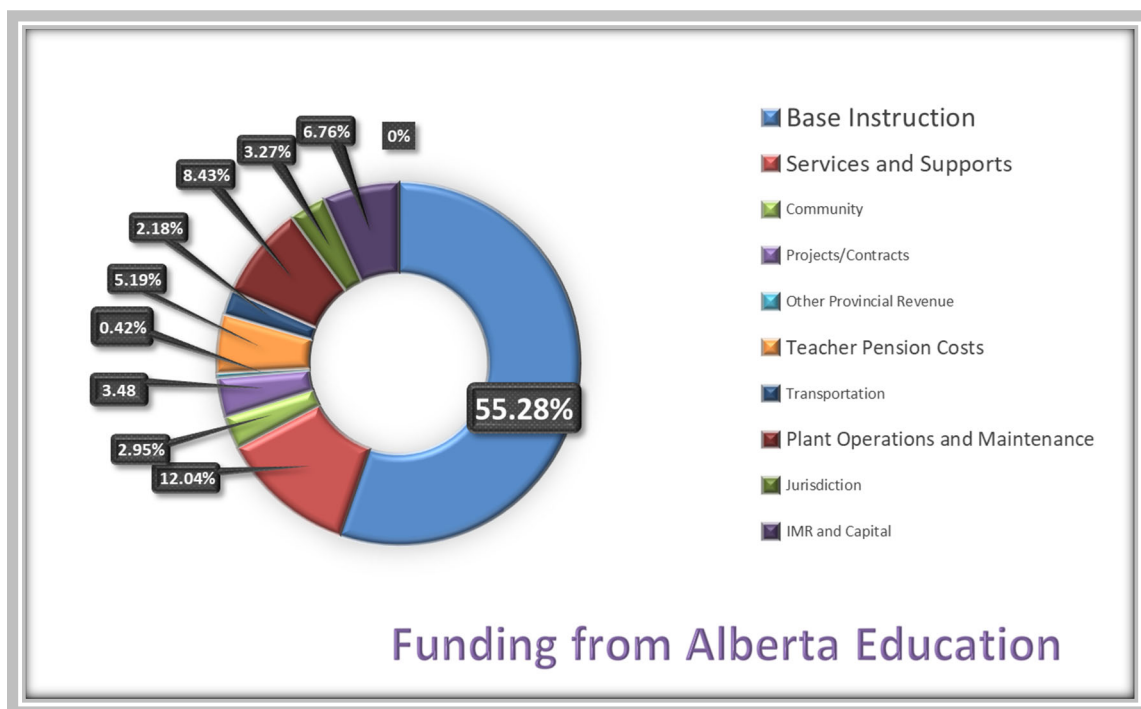
Other Revenues include donations, fees and fundraising related to school generated activities, optional course fees, early education fees, and international student tuition fees. The majority of the decrease relates to elimination of the funding for the Making Connections programs for Family and Community Supports Services (FCSS) and Parent Link.

**Capital Block – 3.75% of Division Revenues**

The Capital Block funding relates to the capital allocation revenues recognized for the supported tangible capital assets; whereas, this is typically updated in the fall Operating Budget based on the most recent annual financial statements.

**Prior Year Reserves – 1.96% of Division Revenues**

Prior Year Reserves is the amount of one-time reserves used to address priority areas. The majority relates to central instructional reserves being used to assist in the transition of the new funding framework, funding to support the reduction in student enrolment, and for resourcing the Dr. Robert Plaxton Elementary School that is currently under construction (planned to be opened for the 2021-2022 school year). The 2020-2021 budget includes \$1.4 million of projected carry-forward funding from 2019/2020 for school and department priorities.



*\*Chart and percentages above are based on total Alberta Education funding (excludes other Division revenues)*

## Funding Allocations and Programs:

Funding is allocated to Division programs and services to ensure the programs meet the needs of the students and align with the Division's priorities. Based on the available revenue sources, funding is allocated to the Division major program areas. The following is a comparison of the available revenue sources:

| Revenues Sources                | 2020-2021 Operating Budget |                    |                            | 2019-2020 Operating Budget |                    |                              | Variance from 20-21 Operating Budget |                      |                                      |              |
|---------------------------------|----------------------------|--------------------|----------------------------|----------------------------|--------------------|------------------------------|--------------------------------------|----------------------|--------------------------------------|--------------|
|                                 | Operating Revenues         | One-time Reserves  | 2020-2021 Operating Budget | Operating Revenues         | One-time Reserves  | 2020-2021 Preliminary Budget | Operating Revenues                   | One-time Reserves    | Variance from 20-21 Operating Budget | Change %     |
| Alberta Government              | \$125,182,575              | \$0                | \$125,182,575              | \$120,904,896              | \$0                | \$120,904,896                | \$4,277,679                          | \$0                  | \$4,277,679                          | 3.54%        |
| Fees, Fundraising and Donations | \$6,312,715                | \$0                | \$6,312,715                | \$6,481,461                | \$0                | \$6,481,461                  | (\$168,746)                          | \$0                  | (\$168,746)                          | -2.60%       |
| Other Revenues                  | \$1,345,582                | \$0                | \$1,345,582                | \$1,666,425                | \$0                | \$1,666,425                  | (\$320,843)                          | \$0                  | (\$320,843)                          | -19.25%      |
| Federal Government              | \$388,944                  | \$0                | \$388,944                  | \$388,944                  | \$0                | \$388,944                    | \$0                                  | \$0                  | \$0                                  | 0.00%        |
| One-time Reserves               | \$0                        | \$2,647,749        | \$2,647,749                | \$0                        | \$4,554,728        | \$4,554,728                  | \$0                                  | (\$1,906,979)        | (\$1,906,979)                        | -41.87%      |
| <b>Total Allocations</b>        | <b>\$133,229,816</b>       | <b>\$2,647,749</b> | <b>\$135,877,565</b>       | <b>\$129,441,726</b>       | <b>\$4,554,728</b> | <b>\$133,996,454</b>         | <b>\$3,788,090</b>                   | <b>(\$1,906,979)</b> | <b>\$1,881,111</b>                   | <b>1.40%</b> |

As shown above, although there was a \$3.79 million net increase in operating revenues (including \$1.67 million increase specifically relating to Plant Operation and Maintenance and net increases to instruction between the Safe Return to Schools grant and the deferral of the WMA Adjustment), the prior year included \$4.55 million of one-time operating reserves (including one-time reserves to minimize mid-year disruptions to classrooms, programs and services from the unexpected reductions to Provincial Grants). The overall net effect was an increase of \$1.88 million in funding available for allocations.

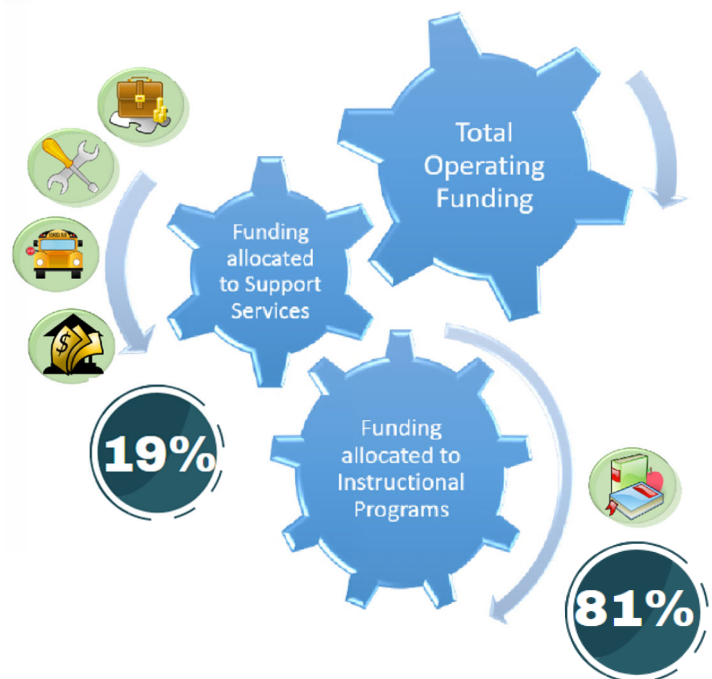
| Funding Allocations              | 2020-2021 Operating Budget |                    |                            | 2019-2020 Operating Budget |                    |                              | Variance from 20-21 Operating Budget |                      |                                      |              |
|----------------------------------|----------------------------|--------------------|----------------------------|----------------------------|--------------------|------------------------------|--------------------------------------|----------------------|--------------------------------------|--------------|
|                                  | Operating Revenues         | One-time Reserves  | 2020-2021 Operating Budget | Operating Revenues         | One-time Reserves  | 2020-2021 Preliminary Budget | Operating Revenues                   | One-time Reserves    | Variance from 20-21 Operating Budget | Change %     |
| Instruction                      | \$107,134,815              | \$2,647,749        | \$109,782,564              | \$104,971,213              | \$4,454,728        | \$109,425,941                | \$2,163,602                          | (\$1,806,979)        | \$356,623                            | 0.33%        |
| Administration                   | \$4,092,216                | \$0                | \$4,092,216                | \$4,253,283                | \$0                | \$4,253,283                  | (\$161,067)                          | \$0                  | (\$161,067)                          | -3.79%       |
| Plant Operations and Maintenance | \$10,269,331               | \$0                | \$10,269,331               | \$8,708,921                | \$100,000          | \$8,808,921                  | \$1,560,410                          | (\$100,000)          | \$1,460,410                          | 16.58%       |
| Transportation                   | \$2,710,797                | \$0                | \$2,710,797                | \$2,618,279                | \$0                | \$2,618,279                  | \$92,518                             | \$0                  | \$92,518                             | 3.53%        |
| Capital and Debt Services        | \$9,022,657                | \$0                | \$9,022,657                | \$8,890,030                | \$0                | \$8,890,030                  | \$132,627                            | \$0                  | \$132,627                            | 1.49%        |
| <b>Total Allocations</b>         | <b>\$133,229,816</b>       | <b>\$2,647,749</b> | <b>\$135,877,565</b>       | <b>\$129,441,726</b>       | <b>\$4,554,728</b> | <b>\$133,996,454</b>         | <b>\$3,788,090</b>                   | <b>(\$1,906,979)</b> | <b>\$1,881,111</b>                   | <b>1.40%</b> |

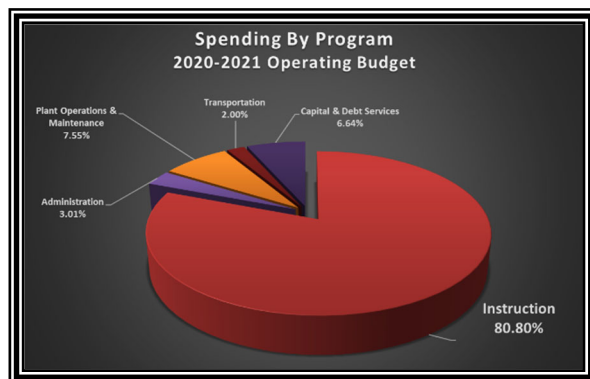
The five (5) major programs include Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services. Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions that may be included in the funding.

The **Budget Allocation Model** first allocates the targeted/ restricted funding (as it must be used for that specific purpose), then allocates the remaining funding based on the Division and its priorities.

The **Support Services** areas of Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services are funded by specific/ targeted Provincial funding for their respective areas of supports. These represent approximately **19% of the total operating budget**.

The **Instructional Programs** represents approximately **81% of the total operating budget**. The Instructional Programs include some specific/ targeted Provincial funding such as the Program Unit Funding (PUF), Institutional Programs, and School Nutrition Funding. The remaining operating funding is then available for allocations for schools and other institutional programs.





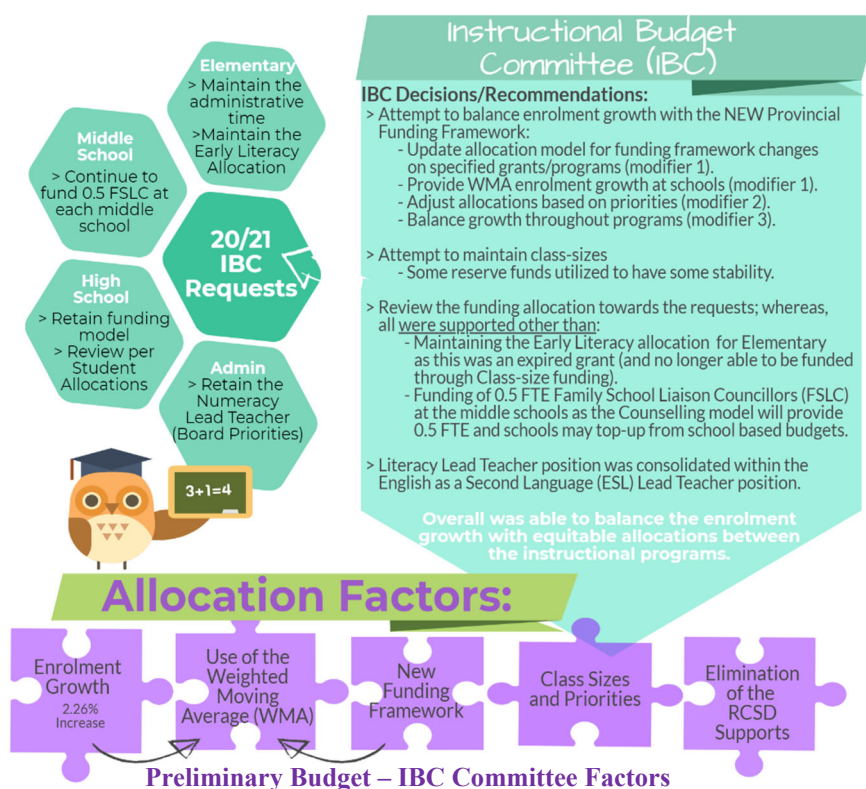
Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The \$135.88 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

The chart below compares spending by program of the 2020-2021 Operating Budget, 2020-2021 Preliminary Budget, and the 2019-2020 Operating Budget:

| Spending by Program                     | 2020-2021 Operating Budget | 2020-2021 Preliminary Budget | Variance from 20-21 Operating Budget | Change %     | 2019-2020 Operating Budget | Variance from 20-21 Operating Budget | Change %     |
|---|----------------------------|------------------------------|--------------------------------------|--------------|----------------------------|--------------------------------------|--------------|
| Instruction                             | \$109,782,564              | \$108,356,254                | \$1,426,310                          | 1.32%        | \$109,425,941              | \$356,623                            | 0.33%        |
| Administration                          | \$4,092,216                | \$4,092,216                  | \$0                                  | 0.00%        | \$4,253,283                | (\$161,067)                          | -3.79%       |
| Plant Operations and Maintenance        | \$10,269,331               | \$10,269,331                 | \$0                                  | 0.00%        | \$8,808,921                | \$1,460,410                          | 16.58%       |
| Transportation                          | \$2,710,797                | \$2,710,797                  | \$0                                  | 0.00%        | \$2,618,279                | \$92,518                             | 3.53%        |
| Capital and Debt Services               | \$9,022,657                | \$9,022,657                  | \$0                                  | 0.00%        | \$8,890,030                | \$132,627                            | 1.49%        |
| <b>Total Expenditures and Transfers</b> | <b>\$135,877,565</b>       | <b>\$134,451,255</b>         | <b>\$1,426,310</b>                   | <b>1.06%</b> | <b>\$133,996,454</b>       | <b>\$1,881,111</b>                   | <b>1.40%</b> |

### Instruction Allocations – 80.80% of Division Spending

The Budget Allocation Model is a collaborative process through the Division's Instructional Budget Committee (IBC), which includes representatives from elementary, middle, and high schools. It also includes members of Board Administration. This committee, through Board priorities and consultation with our schools/groups within the Division, determines the funding allocations for the Instructional Programs.



The IBC Committee had difficult decisions on allocations as overall instruction funding was reduced by \$2.97 million (or 2.71%) prior to using one-time funding.

The Instructional funding and allocations were also effected by the Weighted Moving Average (WMA) as not all student growth is funded in this model (for growing Divisions).

The IBC Committee was able to balance the enrolment growth with equitable allocations between the instructional programs (after accounting for WMA enrolment growth at the school groups):

- Elementary Schools – 2.35% reduction
- Middle Schools – 2.47% reduction
- High Schools – 2.49% reduction
- Inclusive Learning – 3.17% reduction \*
- Technology – 3.00% reduction
- Other Instruction – 3.98% reduction

\*Reduction in Inclusive Learning a result of grant reductions.



Instruction is the allocation to all schools (elementary, middle, and high) and other instructional programs and services offered to provide educational opportunities to students within the Division. Some of the other instructional programs and services include the First Nations Métis and Inuit Program (FNMI), Technology and a Counseling Program to provide universal counseling supports to students.

Although the Division has projected a \$2.76 million reduction for the Weighted Moving Average (WMA) Adjustment for reduced student enrolment; the Division was able to hold the schools “harmless” from the potential funding reductions. The Division was able to utilize updated average teacher costs savings, cancellation of contingent staffing positions (vacant as these were held for the fall budget if required), reallocate some online teaching staff to the Safe Return to School grant, and utilized approximately \$550,000 of operating reserves to cover the WMA adjustment.

Overall, the Instructional Program resulted in the following changes:

- There was an overall increase of 8.5 FTE in teaching staff from the prior year. The Preliminary Budget was originally projecting a 3.8 FTE reduction; however, there was an overall net increase of 12.3 FTE of additional teaching staff with the Safe Return to School grant.
- There was an overall reduction of 35.9 FTE in support staff, including 32.2 FTE in educational assistants (EAs) mostly relates to the reductions in the PUF programs (some additional EA staffing allocated to Elementary to support in these areas). Overall, this was a 6.1 FTE less than what was included in the Preliminary Budget as some of these related to contingent positions that were not able to be filled with the overall student reductions.
- Contracted and General services had reductions from the prior year in professional learning, memberships, and other miscellaneous services. These reductions were somewhat offset by increases in consulting costs for Occupational Therapists (to support the services lost with the elimination of RCSD funding). The Operating Budget includes a reallocation of some of the Occupational Therapists consulting costs to staffing costs as a position was added to the Division.
- Supplies decreased as the prior year included one-time funding used in 2019-2020 to replace specific furniture, equipment, and technology.

#### **Administration Allocations** – 3.01% of Division Spending

The allocation to Administration directly correlates to the specific Provincial funding the jurisdiction (covering Board and System Administration). Based on the 2020-2021 grant funding, the Administration allocation resulted in a 3.79% reduction.

Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent, and System Instructional Support. With the new Provincial Funding Framework, the Province allocated a specific grant to cover the costs relating to the Board and System Administration (other than related amortization). Historically, administration may utilize up to 3.6% of the budget.

Overall, Administration was reduced for staff in the purchasing department and the Operational Health and Safety (OHS) officer. These responsibilities were redistributed within Administration, including the OHS now being performed by a management team and through the Joint Health & Safety Committee.

#### **Plant Operation and Maintenance (POM)** – 7.55% of Division Spending

The allocation to Plant Operation and Maintenance (POM) directly correlates to the specific Provincial funding within the schools/facilities. Based on the 2020-2021 grant funding, the POM allocation resulted in a 16.58% increase as the grant funds increased with the new Funding Framework (including facility space utilization in funding allocation model). These increases assist the maintenance and caretaking departments in having the capacity to maintain the facilities throughout the Division.

The Plant Operations and Maintenance activities relate to the Division's responsibility for the construction, operation, maintenance, safety and security of all school buildings. Expenditures also include the transfer of maintenance dollars to Lethbridge Christian School and Immanuel Christian School Societies for the maintenance of these Society owned facilities.

Overall, POM was increased in caretaking staffing of 3.6 FTE and maintenance staff of 2.5 FTE with the increases in the specific funding and to have the capacity to maintain the facilities and in preparation of the new elementary school. There was also increases to contracted/general services for the increased costs of building maintenance and insurance. Additional caretaking staffing was also allocated within the Safe Return to School grant program.

#### **Transportation – 2.00% of Division Spending**

The allocation to the Transportation program directly correlates to the specific Provincial funding within the schools/facilities (for transportation). Based on the 2020-2021 grant funding, the Transportation allocation resulted in a 3.53% increase, which resulted in increase in the applicable contracted services for bussing services.

The Transportation program relates to all activities of transporting students to, from and between schools. Funding is provided to transport students who live a walking distance of 2.4 kilometers or greater away from their resident school.

#### **Capital and Debt Services – 6.64% of Division Spending**

The allocation to Capital and Debt Services directly correlates to the specific Provincial funding for Infrastructure, Maintenance and Renewal (IMR) and the specific projected capital allocation revenues for the supported tangible capital assets. Based on the 2020-2021 IMR grant funding, the Capital and Debt Services allocation resulted in a 1.49% increase.

Capital and Debt Services includes the amortization of capital assets and the Infrastructure Maintenance Renewal Program (IMR). As the IMR grants have increased, the related costs are also increased accordingly.

| Expenditures by Program and Object      | Instruction          | Administration     | Plant Operations and Maintenance | Transportation     | Capital and Debt Services | Total                |
|---|----------------------|--------------------|----------------------------------|--------------------|---------------------------|----------------------|
| Certificated Staffing                   | \$73,547,374         | \$722,594          | \$0                              | \$0                | \$0                       | \$74,269,968         |
| Uncertificated Staffing                 | \$20,418,483         | \$2,216,913        | \$5,049,033                      | \$87,413           | \$0                       | \$27,771,842         |
| Contracted and General Services         | \$3,878,182          | \$962,286          | \$2,516,314                      | \$2,560,784        | \$0                       | \$9,917,566          |
| Supplies                                | \$10,750,953         | \$106,523          | \$408,900                        | \$10,000           | \$0                       | \$11,276,376         |
| Utilities                               | \$0                  | \$52,600           | \$2,277,000                      | \$0                | \$0                       | \$2,329,600          |
| Capital and Debt Services               | \$0                  | \$0                | \$0                              | \$0                | \$9,022,657               | \$9,022,657          |
| Transfers - Contingency/Commitments     | \$491,769            | \$31,300           | \$0                              | \$52,600           | \$0                       | \$575,669            |
| <b>Total Operating Expenditures</b>     | <b>\$109,086,761</b> | <b>\$4,092,216</b> | <b>\$10,251,247</b>              | <b>\$2,710,797</b> | <b>\$9,022,657</b>        | <b>\$135,163,678</b> |
| Transfers - Reserve Allocations         | \$610,408            | \$0                | \$0                              | \$0                | \$0                       | \$610,408            |
| Transfers - Board Funded Capital        | \$85,395             | \$0                | \$18,084                         | \$0                | \$0                       | \$103,479            |
| <b>Total Expenditures and Transfers</b> | <b>\$109,782,564</b> | <b>\$4,092,216</b> | <b>\$10,269,331</b>              | <b>\$2,710,797</b> | <b>\$9,022,657</b>        | <b>\$135,877,565</b> |

## Expenditures by Object

Lethbridge School Division will spend approximately \$102.04 million on staffing, which is about 75% of the Division's \$135.88 million budget. The chart below compares the expenditures of the 2020-2021 Operating Budget, 2020-2021 Preliminary Budget, and the 2019-2020 Operating Budget:

| Expenditures by Object                  | 2020-2021<br>Operating<br>Budget | 2020-2021<br>Preliminary<br>Budget | Variance from<br>20-21 Operating<br>Budget | Change %     | 2019-2020<br>Operating<br>Budget | Variance from<br>20-21 Operating<br>Budget | Change %     |
|---|----------------------------------|------------------------------------|--|--------------|----------------------------------|--|--------------|
| Certificated Staffing                   | \$74,269,968                     | \$73,149,763                       | \$1,120,205                                | 1.53%        | \$72,877,323                     | \$1,392,645                                | 1.91%        |
| Uncertificated Staffing                 | \$27,771,842                     | \$27,656,990                       | \$114,852                                  | 0.42%        | \$28,891,279                     | (\$1,119,437)                              | -3.87%       |
| Contracted and General Services         | \$9,917,566                      | \$10,051,133                       | (\$133,567)                                | -1.33%       | \$9,028,389                      | \$889,177                                  | 9.85%        |
| Supplies                                | \$11,276,376                     | \$11,218,091                       | \$58,285                                   | 0.52%        | \$10,946,942                     | \$329,434                                  | 3.01%        |
| Utilities                               | \$2,329,600                      | \$2,329,600                        | \$0  | 0.00%        | \$2,307,600                      | \$22,000                                   | 0.95%        |
| Capital and Debt Services               | \$9,022,657                      | \$9,022,657                        | \$0  | 0.00%        | \$8,890,030                      | \$132,627                                  | 1.49%        |
| Transfers - Contingency/Commitments     | \$575,669                        | \$265,718                          | \$309,951                                  | 116.65%      | \$266,562                        | \$309,107                                  | 115.96%      |
| <b>Total Operating Expenditures</b>     | <b>\$135,163,678</b>             | <b>\$133,693,952</b>               | <b>\$1,469,726</b>                         | <b>1.10%</b> | <b>\$133,208,125</b>             | <b>\$1,955,553</b>                         | <b>1.47%</b> |
| Transfers - Reserve Allocations         | \$610,408                        | \$611,908                          | (\$1,500)                                  | -0.25%       | \$600,000                        | \$10,408                                   | 1.73%        |
| Transfers - Board Funded Capital        | \$103,479                        | \$145,395                          | (\$41,916)                                 | -28.83%      | \$188,329                        | (\$84,850)                                 | -45.05%      |
| <b>Total Expenditures and Transfers</b> | <b>\$135,877,565</b>             | <b>\$134,451,255</b>               | <b>\$1,426,310</b>                         | <b>1.06%</b> | <b>\$133,996,454</b>             | <b>\$1,881,111</b>                         | <b>1.40%</b> |

### **Certificated Staffing – 54.66% of Division Spending**

Approximately \$74.27 million is expended on teaching staff (certificated staffing), which includes all staff that hold a teaching certificate (i.e. classroom teachers, principals, superintendents). Average teacher costs are projected to increase from 2019-2020 Operating Budget, which is due to teacher grid movement and the reduced numbers of new teachers hired. Although 2019-2020 Operating Budget resulted in the elimination of Class-Size funding (used for classroom teachers, specifically in the earlier grades) were the Division used one-time reserves to maintain as it was a Board and Division priority to maintain reasonable class sizes.

**Overall, there is an increase of 8.5 FTE (or 1.35%) teachers from 2019-2020.** The majority of the increase relates to implementation of the Safe Return to School grant program. There were also significant increases to budgeted substitute teacher costs as part of this grant program. Overall, the Certificated Staffing increased by \$1.4 million (1.91%) from the prior year.

### **Uncertificated Staffing – 20.44% of Division Spending**

Approximately \$27.77 million is spent on support staff, which includes all other support staffing (i.e. educational assistants, administrative support/assistants, caretaking, maintenance, and other support staffing). The Division expects a decrease in support staff costs in 2020-2021, the majority is due to the removal of the PUF funding for educational assistants with the new Provincial Funding Framework. Average educational assistants budgeted costs are projected to increase from 2019-2020 due to the overall staff grid movements throughout the Division.

**Overall, there is a 35.9 FTE (or 6.95%) decrease in support staff from 2019-2020,** including 32.2 FTE reduction in educational assistants, 4.1 FTE reduction of Making Connections staff, and other changes in support staff throughout the Division. With the reductions in support staffing, the Uncertificated Staffing decreased in total costs of \$1.1 million (or 3.87%) with the offset on the reductions with the increase in the average support costs. The majority of the reduction in educational assistants (EAs) specifically relates to the reductions in the PUF program funding (with the removal of kindergarten students):

Wage increases in the budget will be 0% for 2020-2021. Teacher and other unionized support groups (CUPE 2843 & CUPE 290) have finalized their collective agreement up to the end of 2019-2020, which did not include wage increases. There are no wage changes for the non-union groups. Benefit rates are expected to remain at the same overall levels for 2020-2021.

#### **Contracted and General Services** – 7.30% of Division Spending

Contracted and General Services are expected to increase over 2019-2020 by \$889,200 (or 9.85%) from the prior year. The majority of this increase relate to increases in building maintenance and insurance costs with the increases in facilities funding (and increases to these costs over the prior year), bussing contract costs, and additional consulting costs for Occupational Therapists as part of the supports that were previously provided through the RCSD supports received by the Division. These increases were slightly offset by reductions in professional learning and memberships.

#### **Supplies** – 8.30% of Division Spending

Supplies have increased by \$329,400 (or 3.0%) from the prior year. The majority of the changes relates to fluctuations in furniture, equipment, and computer purchases requirements. These was also increases in general supplies for classroom supplies with increased enrolments.

#### **Utilities** – 1.71% of Division Spending

Utility costs are expected to be slightly increased with the Dr. Robert Plaxton Elementary School being constructed and competed during 2020-2021.

#### **Capital and Debt Services** – 6.64% of Division Spending

Capital and Debt Services are increased with the additional Infrastructure Maintenance Renewal (IMR) grant funding.

#### **Transfers – Contingency/Commitments** – 0.42% of Division Spending

Contingencies and Commitments increased from the prior year as there was a large increase in commitments for projects ordered in the prior year but were not able to be provided or completed; therefore, these orders are carried forward to the 2020-2021 school year.

#### **Transfers – Reserve Allocations** – 0.45% of Division Spending

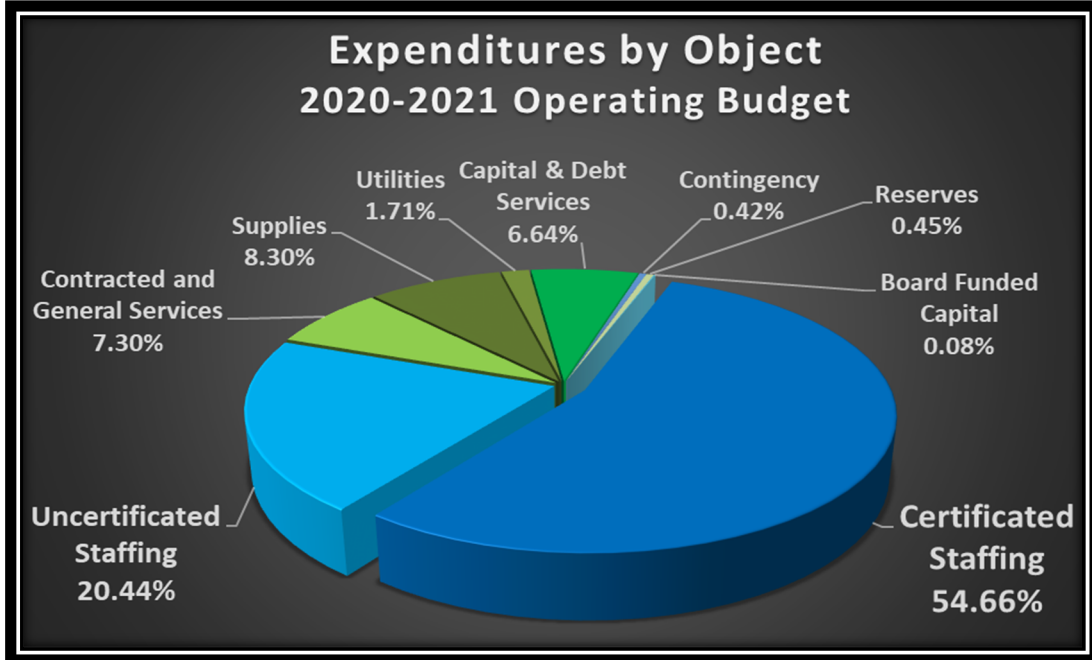
Reserve Allocations includes the operating funding to be set aside for future use, including the \$600,000 funding saved for the technology evergreening capital reserves (saved for future large evergreening cycles). The Division is able to obtain significant cost savings by replacing technology in large evergreening cycles (economies of scale) compared to replacing technology on an annual basis.

#### **Transfers – Board Funded Capital** – 0.08% of Division Spending

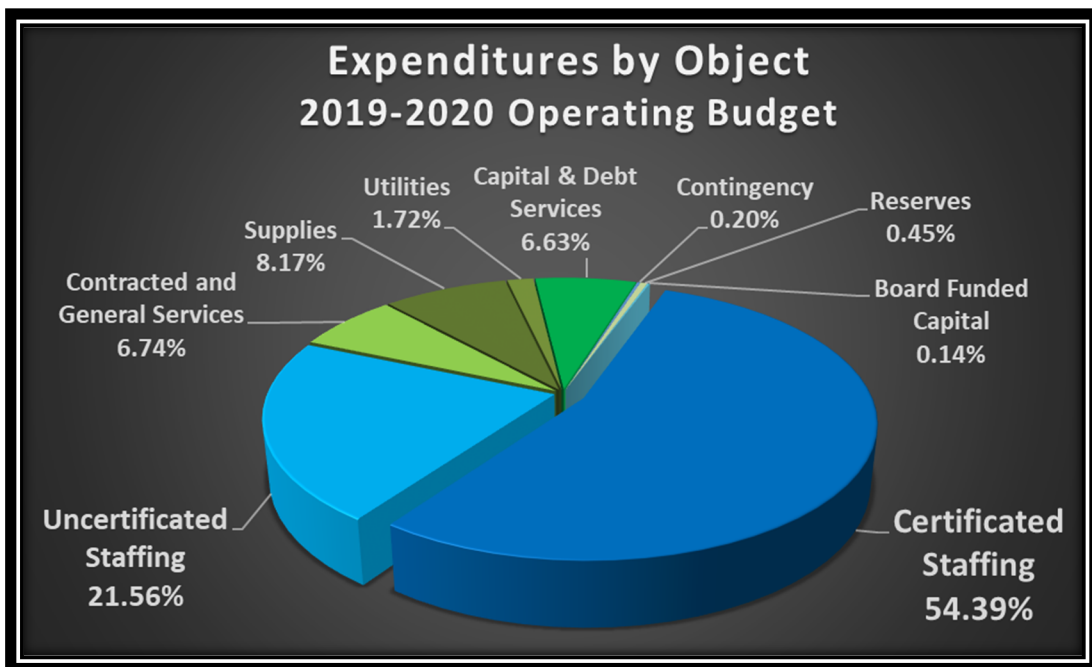
Board Funded Capital includes the operating funding used for Division funded capital such as major furniture and equipment replacements.

In 2017-2018, the cost was approximately \$11,655 to educate a full time equivalent (FTE) student in [Lethbridge School Division](#) as compared to the provincial average of all public school authorities of \$11,642 per student (most recent info available). In 2018-2019 the cost is projected at \$11,932 per FTE student, in 2019-2020 budget the cost is projected to be \$11,999 per FTE student, and in 2020-2021 budget the cost is projected to increase to \$12,623 per FTE student (specifically with the reduction in the student levels and additional grant funding to cover expenses for COVID-19). The Board implements a responsible fiscal plan to ensure that resources entrusted to the Division are spent efficiently, effectively, and reflects the Board's priorities to provide the best learning opportunities for [Lethbridge School Division](#) students.

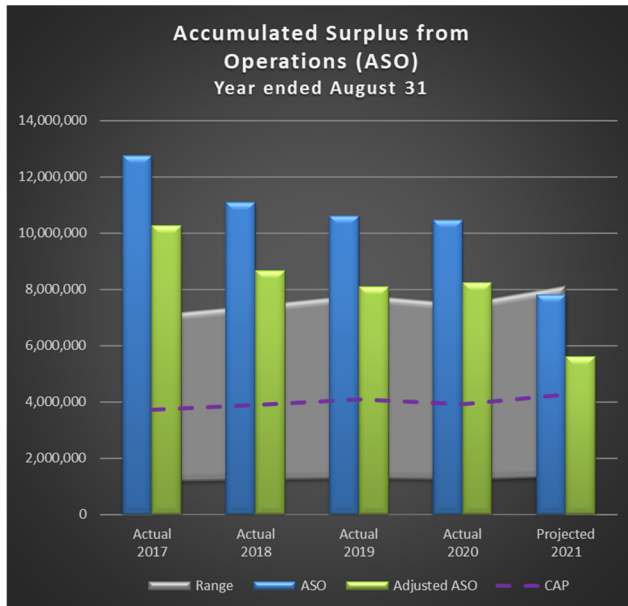




Expenditures for the 2020-2021 budget are compared with budgeted expenditures from 2019-2020 to illustrate the similarity between the two years.



## Financial Impact



The Division has been able to build the Accumulated Surplus from Operations (ASO) in the years 2014 to 2016 as funds were being saved for the Division's evergreening of computers. During 2017/2018, the technology evergreening reserves were transferred from operating to capital reserves (change in methodology of capitalizing costs).

In accordance with Public Sector Accounting Standards, the unspent school generated funds (SGF) is included in the Division's ASO. The "Adjusted ASO" excludes these unspent SGF funds which are held at the schools. The Adjusted ASO is typically reviewed and compared to expenditures to review the financial health of the Division (recommended ratio is between 1% and 5%).

| School Year        | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 |
|--------------------|-----------|-----------|-----------|-----------|-----------|
| Adjusted ASO ratio | 8.70%     | 7.01%     | 6.23%     | 6.61%     | 4.14%     |

In the 2019-2020 school year, there was a total of \$4.2 million in reserve funds planned to be utilized to balance expenditures. The Division planned to use reserve funds of \$2.1 million of reserves to assist with funding the unexpected reductions in Provincial Grants (i.e. Class-Size funding), \$1.2 million for school/department based resources and equipment needs, and operating reserves were also used to address priority areas such as elementary literacy assessment, Spanish resources, and funding a full day kindergarten project pilot. The 2019-2020 actuals resulted in significant costs savings throughout as a result of the COVID-19 school closures; whereas, there were significant costs savings from layoffs of staff not required during closures, reduction in school supplies, and many costs that were either reduced or delayed until the following year. As a result, August 31, 2020 had an ASO of \$10.45 million or 8.39% of planned expenditures and a projected Adjusted ASO of \$8.24 million or 6.61% of expenditures.

In budget 2020-2021, there was a total of \$2.65 million in reserve funds planned to be utilized to balance expenditures. The Division planned \$397,500 to assist with the Funding Framework changes to minimize the effects on the classroom, \$550,000 to assist with the effects of WMA Adjustment from student reductions, \$275,000 for resourcing and the start-up costs of the Dr. Robert Plaxton Elementary School (opening for the 2021-2022 school year), and operating reserves were also used to address priority areas such as Spanish resources and other carry-forward funding for specific projects. There is also a projected \$1.4 million of carry-forward funding from 2019-2020 that may be used in the 2020-2021 budget. The use of one-time reserves will reduce the Adjusted Accumulated Surplus from Operations (ASO) of the Division to approximately \$5.60 million or 4.14% of operating.

The Division will need to monitor the ASO in future operating budgets to ensure that it maintains an appropriate balance between meeting the needs of students and the financial health of the Division. The amount of the ASO will be dependent on future financial resources from Alberta Education and expenditure decisions made by the Division.

## Human Resources

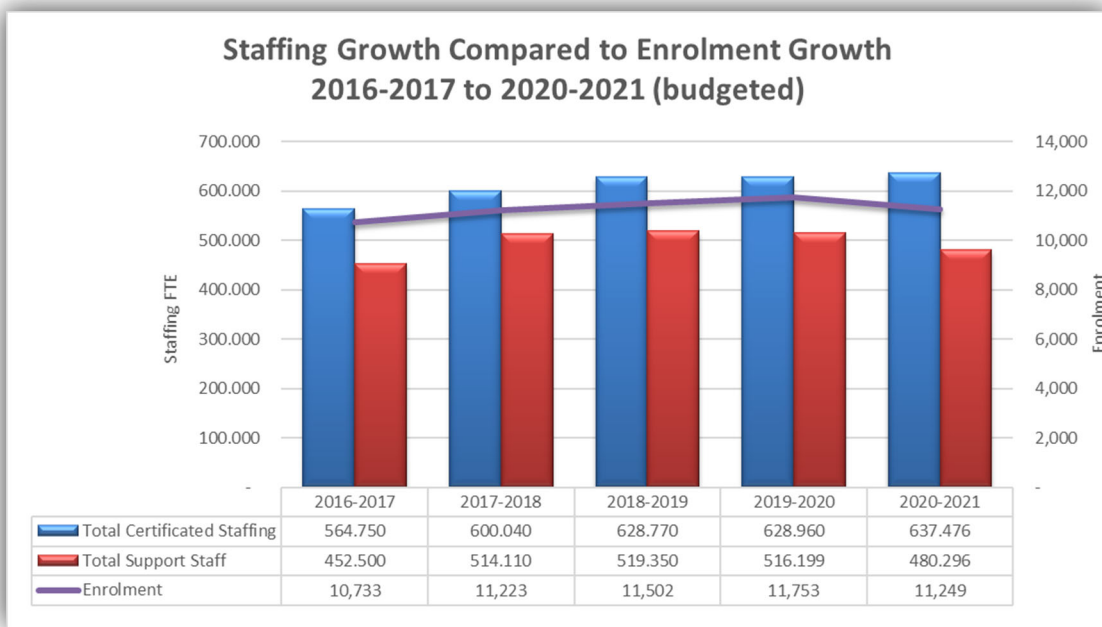
Division staffing has the greatest impact on the educational opportunities provided to students within [Lethbridge School Division](#) and consequently makes up 75% of the Division's budget. The Division will employ 637 full time equivalent (FTE) teachers and 480 full time equivalents (FTE) support staff in 2020-2021.

The Division spends 55% of the budget on teaching staff. Overall, there was an increase of 8.5 FTE in teaching staff from the prior year. The Preliminary Budget was originally projecting a 3.8 FTE reduction; however, there was an overall net increase of 12.3 FTE of additional teaching staff with the Safe Return to School grant. With the removal of the Class-Size funding and the Classroom Improvement Fund (CIF) in the last couple years has made maintaining class sizes and other supports and services a difficult balancing act; whereas, it is a Board and Division priority to maintain reasonable class sizes so there was only minimal changes in staffing in an attempt to maintain these levels as much as possible. Some one-time reserves were used to assist with the transition of this new funding framework and the Safe Return to School grant supported in increases of online teachers in the 2020-2021 Operating Budget.

The Division spends 20% of the budget on support staff positions and resulted in an overall decrease by 35.9 FTE in 2020-2021. The majority of the support staffing reduction related to PUF funded educational assistants as there was significant changes in the grant funding for this program (which was mostly used for educational assistants in kindergarten). Other reductions include 4.1 FTE reduction in Making Connections staffing (for the removal of the FCSS and Parent Link programs), reductions to administrative staffing (in purchasing and OHS), and other support staffing. These reductions were slightly offset by increase in caretaking and maintenance staffing (with the additional Plant Operations and Maintenance funding).



Ecole Agnes Davidson Elementary School  
Winter Carnival – Annual Hockey Game



## Capital Plan

All new school facilities are funded from the Province of Alberta through Alberta Education in consultation with the Department of Infrastructure. Each year, school jurisdictions submit facility needs for the next three years and await funding and approval from the province.

Lethbridge is experiencing increased growth on the west side of the city, with significant growth projected in the elementary and middle school populations. Currently our schools in west Lethbridge have an average utilization of 82% of capacity and is expected to increase to 88% utilization by 2022-2023. The opening of Senator Joyce Fairbairn Middle School in 2018-2019 has reduced these utilization ratios in west Lethbridge; however, there is still significant capacity strains in the west elementary schools (many reach or are at capacity). The Division had also received additional modular classrooms at Coalbanks Elementary School and Dr. Gerald B. Probe Elementary School during for the 2019-2020 school year.

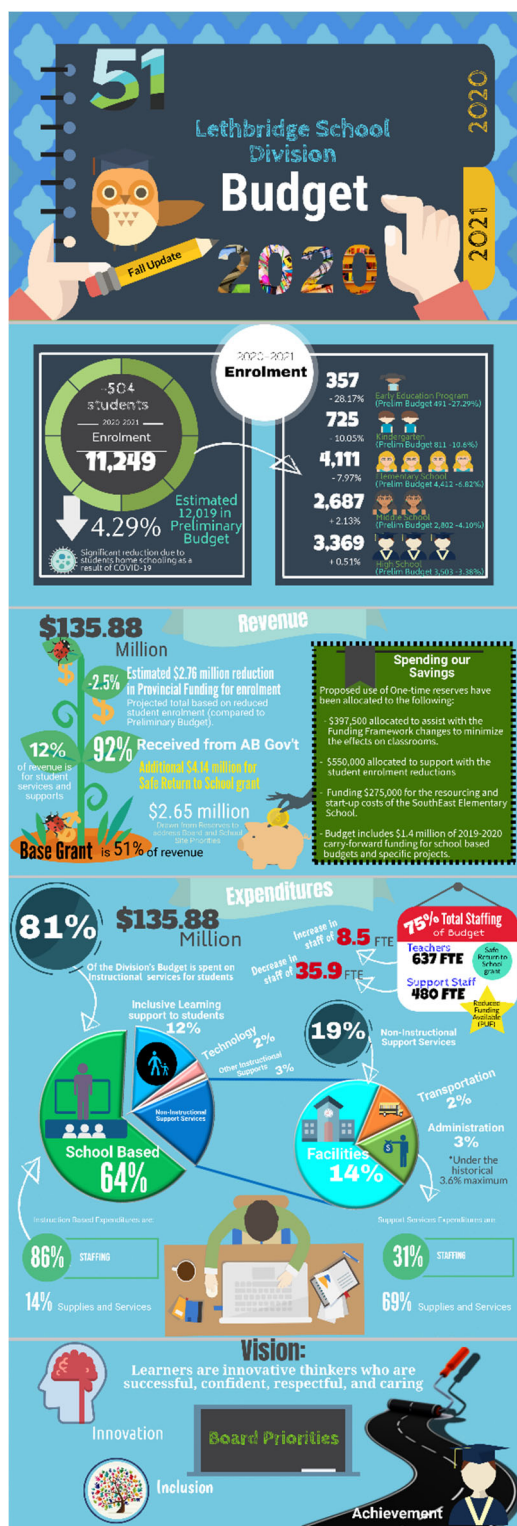
[Lethbridge School Division](#) is excited about the opening of a 600 student K-5 elementary school in southeast Lethbridge opening in August 2021 (Dr. Robert Plaxton Elementary School). This should also assist in reducing the high capacity utilization rates in this area as well. The Division will continue to advocate for additional elementary schools in west Lethbridge to assist with significant growth in these areas with schools reaching capacity (the 2020 Provincial budget did not include Lethbridge within their approved projects).

In 2020, the Division developed a comprehensive Three (3) Year Capital Plan (2020-2021 to 2022-2023), which provides details on the Division's capital planning processes and priorities, reviews utilization, and provides details on the Division's plans for capital projects and modernizations. The Capital Plan is available to the public on the Division's website.



**Dr. Robert Plaxton Elementary School**  
(Opening for the 2021-2022 school year)

**Construction progress**



## Information

### Board of Trustees

The elected board of trustees of [Lethbridge School Division](#) for the period October 2017 to October 2021:

Mrs. Christine Light, Chair  
 Mr. Tyler Demers, Vice Chair  
 Mr. Clark Bosch  
 Mrs. Jan Foster  
 Mrs. Donna Hunt  
 Mr. Doug James  
 Mrs. Lola Major

### Senior Administration

Senior administration for [Lethbridge School Division](#):

Dr. Cheryl Gilmore,  
 Superintendent  
 Mrs. Morag Asquith,  
 Associate Superintendent, Instructional Services  
 Mrs. Christine Lee,  
 Associate Superintendent, Business Affairs  
 Mr. Mike Nightingale,  
 Associate Superintendent, Human Resources

[Lethbridge School Division](#) prides itself on providing outstanding educational opportunities for the students of the City of Lethbridge and believes in its new mission “**Lethbridge School Division is inclusive, forward-thinking, and accountable for engaging students in quality learning experiences that develop strong foundations, innovative minds and responsible citizens**”. For further information about [Lethbridge School Division](#) view the Division’s Three Year Education Plan and Annual Education Results Report and the Audited Financial Statements on the Division’s website at [www.lethsd.ab.ca](http://www.lethsd.ab.ca). The website is a great resource to provide further information about [Lethbridge School Division’s](#) schools services, and resources.

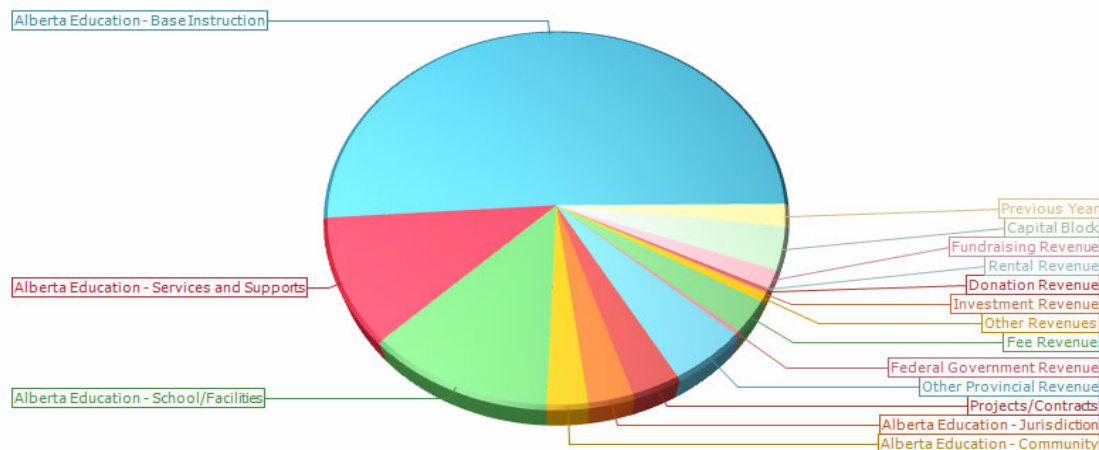


## Revenue and Allocations

Lethbridge School Division  
2020-2021 September 30th Budget  
Lethbridge School Division

2020-2021 September 30th Budget

### Lethbridge School Division



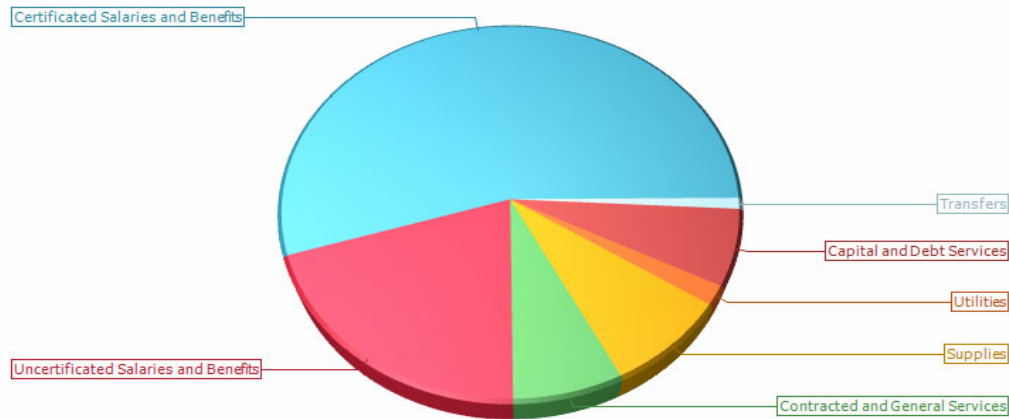
| Category                                  | Amount               | Percentage |
|---|----------------------|------------|
| Alberta Education - Base Instruction      | \$69,200,752         | 51%        |
| Alberta Education - Services and Supports | \$15,071,270         | 11%        |
| Alberta Education - School/Facilities     | \$16,645,620         | 12%        |
| Alberta Education - Community             | \$3,687,410          | 3%         |
| Alberta Education - Jurisdiction          | \$4,092,507          | 3%         |
| Projects/Contracts                        | \$4,354,029          | 3%         |
| Other Provincial Revenue                  | \$7,033,711          | 5%         |
| Federal Government Revenue                | \$388,944            | 0%         |
| Fee Revenue                               | \$3,910,676          | 3%         |
| Other Revenues                            | \$951,917            | 1%         |
| Investment Revenue                        | \$193,000            | 0%         |
| Donation Revenue                          | \$408,000            | 0%         |
| Rental Revenue                            | \$34,704             | 0%         |
| Fundraising Revenue                       | \$2,160,000          | 2%         |
| Capital Block                             | \$5,097,276          | 4%         |
| Previous Year                             | \$2,647,749          | 2%         |
| <b>Total Revenue and Allocations</b>      | <b>\$135,877,565</b> |            |

## Expenditures

Lethbridge School Division  
2020-2021 September 30th Budget  
Lethbridge School Division

2020-2021 September 30th Budget

### Lethbridge School Division



| Category                             | Amount               | Percentage |
|--------------------------------------|----------------------|------------|
| Certificated Salaries and Benefits   | \$74,269,968         | 55%        |
| Uncertificated Salaries and Benefits | \$27,771,842         | 20%        |
| Contracted and General Services      | \$9,917,566          | 7%         |
| Supplies                             | \$11,276,376         | 8%         |
| Utilities                            | \$2,329,600          | 2%         |
| Capital and Debt Services            | \$9,022,657          | 7%         |
| Transfers                            | \$1,289,555          | 1%         |
| <b>Total Expenditures</b>            | <b>\$135,877,565</b> |            |



# Overview - Revenues and Expenditures

## Lethbridge School Division

2020-2021 September 30th Budget

Lethbridge School Division - Budget Report

2020-2021 September 30th Budget

## Lethbridge School Division

### Revenue and Allocations to Budget Center

| Alberta Education - Base Instruction                 | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Kindergarten - Base Funding                          | \$3,306,396                     | \$3,306,396                  |
| WMA Rate - ECS Base Instruction                      | \$3,032.00                      | \$3,032.00                   |
| Weighted Moving Average - ECS Students               | 1,090.50 FTE                    | 1,090.50 FTE                 |
| Grades 1-9 - Base Funding                            | \$48,269,440                    | \$48,269,440                 |
| WMA Rate - G1-9 Base Instruction                     | \$6,064.00                      | \$6,064.00                   |
| Weighted Moving Average - Gr 1-9 Students            | 7,960.00 FTE                    | 7,960.00 FTE                 |
| Grades 10-12 - Base Funding                          | \$16,570,898                    | \$16,570,898                 |
| G10-12 (Yr 1-3) Base Instruction                     | \$15,971,606                    | \$15,971,606                 |
| G10-12 (Yr 4) Base Instruction                       | \$380,880                       | \$380,880                    |
| G10-12 (Yr 5+) Base Instruction                      | \$45,525                        | \$45,525                     |
| Online - Full Time                                   | \$0                             | \$0                          |
| Online - Part Time                                   | \$0                             | \$0                          |
| Summer school  | \$172,887                       | \$172,887                    |
| Outreach Program Funding                             | \$150,000                       | \$150,000                    |
| Total Number of Outreach Sites                       | 1 sites                         | 1 sites                      |
| Outreach Base Funding                                | \$150,000.00                    | \$150,000.00                 |
| Home Education                                       | \$1,700                         | \$1,700                      |
| WMA Rate - Home Education                            | \$1,700.00                      | \$1,700.00                   |
| Weighted Moving Average - Home Education             | 1.00 FTE                        | 1.00 FTE                     |
| Stabilization Funding                                | \$2,902,074                     | \$2,902,074                  |
| Projected WMA Clawback                               | (\$1,999,756)                   |                              |
| <b>Total Alberta Education - Base Instruction</b>    | <b>\$69,200,752</b>             | <b>\$71,200,508</b>          |
| <b>% of Revenue and Allocations to Budget Center</b> | <b>51%</b>                      | <b>53%</b>                   |

| Alberta Education - Services and Supports              | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Specialized Learning Support                           | \$9,052,295                     | \$9,052,295                  |
| Learning Support - Multi-Disciplinary Teams            | \$7,022,508                     | \$7,022,508                  |
| Learning Support - Mental Health                       | \$1,025,752                     | \$1,025,752                  |
| Learning Support - Jurisdiction Compositions           | \$1,004,036                     | \$1,004,036                  |
| Program Unit Funding (PUF)                             | \$1,731,150                     | \$1,731,150                  |
| PUF - Standard Code 47 - Half Day                      | \$1,262,700                     | \$1,262,700                  |
| PUF - Standard Code 47 - Full Day                      | \$0                             | \$0                          |
| PUF - Profound Code 47 - Half Day                      | \$210,450                       | \$210,450                    |
| PUF - Profound Code 47 - Full Day                      | \$0                             | \$0                          |
| PUF - Code 41-46 - Half Day                            | \$258,000                       | \$258,000                    |
| PUF - Code 41-46 - Full Day                            | \$0                             | \$0                          |
| English as a Second Language (ESL/FSL)                 | \$627,456                       | \$627,456                    |
| WMA Rate - ESL   | \$1,200.00                      | \$1,200.00                   |
| Weighted Moving Average - ESL                          | 522.88 FTE                      | 522.88 FTE                   |
| Refugee  | \$2,350,288                     | \$2,350,288                  |
| WMA Rate - Refugee                                     | \$5,500.00                      | \$5,500.00                   |
| Weighted Moving Average - Refugee                      | 427.33 FTE                      | 427.33 FTE                   |
| First Nations Metis and Inuit (FNMI)                   | \$1,118,211                     | \$1,118,211                  |
| FNMI Student Self Identification                       | \$871,560                       | \$871,560                    |
| FNMI Truth & Reconciliation                            | \$87,818                        | \$87,818                     |
| FNMI Demographics                                      | \$158,833                       | \$158,833                    |
| Institutional Program Grants                           | \$861,133                       | \$861,133                    |
| Projected WMA Clawback                                 | (\$669,263)                     |                              |
| <b>Total Alberta Education - Services and Supports</b> | <b>\$15,071,270</b>             | <b>\$15,740,533</b>          |
| <b>% of Revenue and Allocations to Budget Center</b>   | <b>11%</b>                      | <b>12%</b>                   |

# Overview - Revenues and Expenditures

## Lethbridge School Division

### 2020-2021 September 30th Budget

Lethbridge School Division - Budget Report

2020-2021 September 30th Budget

| Alberta Education - School/Facilities                | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Operations and Maintenance                           | \$10,375,896                    | \$10,375,896                 |
| Baseline POM Funding                                 | \$2,749,841                     | \$2,749,841                  |
| Utilized Space                                       | \$6,355,765                     | \$6,355,765                  |
| Under-utilized Space                                 | \$1,270,290                     | \$1,270,290                  |
| Transportation                                       | \$2,723,518                     | \$2,723,518                  |
| SuperNet Funding                                     | \$278,376                       | \$278,376                    |
| Infrastructure Maintenance and Renewal Grant Revenue | \$3,364,132                     | \$3,364,132                  |
| Projected WMA Clawback                               | (\$96,302)                      |                              |
| <b>Total Alberta Education - School/Facilities</b>   | <b>\$16,645,620</b>             | <b>\$16,741,922</b>          |
| <b>% of Revenue and Allocations to Budget Center</b> | <b>12%</b>                      | <b>12%</b>                   |
| Alberta Education - Community                        | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
| Socio-Economics Status                               | \$2,175,900                     | \$2,175,900                  |
| Geographic   | \$1,261,510                     | \$1,261,510                  |
| Nutrition  | \$250,000                       | \$250,000                    |
| <b>Total Alberta Education - Community</b>           | <b>\$3,687,410</b>              | <b>\$3,687,410</b>           |
| <b>% of Revenue and Allocations to Budget Center</b> | <b>3%</b>                       | <b>3%</b>                    |
| Alberta Education - Jurisdiction                     | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
| System Administration                                | \$4,092,507                     | \$4,092,507                  |
| Overall Base Admin Funding                           | \$4,820,385                     | \$4,820,385                  |
| Base Factor - System Admin                           | 0.849 Factor                    | 0.849 Factor                 |
| <b>Total Alberta Education - Jurisdiction</b>        | <b>\$4,092,507</b>              | <b>\$4,092,507</b>           |
| <b>% of Revenue and Allocations to Budget Center</b> | <b>3%</b>                       | <b>3%</b>                    |
| Projects/Contracts                                   | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
| FNMI One-time Grant                                  | \$87,629                        | \$62,500                     |
| Safe Return to Class Funding                         | \$4,140,500                     |                              |
| Safe Return to Schools Funding                       | \$4,140,500                     |                              |
| French Language Enhancement Project (FLEP)           | \$125,900                       | \$0                          |
| <b>Total Projects/Contracts</b>                      | <b>\$4,354,029</b>              | <b>\$62,500</b>              |
| <b>% of Revenue and Allocations to Budget Center</b> | <b>3%</b>                       | <b>0%</b>                    |
| Other Provincial Revenue                             | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
| Alberta Mental Health - MC#3                         | \$380,711                       | \$380,711                    |
| Family Resource Network - MC#5                       | \$90,000                        | \$90,000                     |
| Regional Collaborative Services Delivery Revenue     | \$63,000                        | \$0                          |
| Teacher Pension Costs Paid by Government             | \$6,500,000                     | \$6,500,000                  |
| <b>Total Other Provincial Revenue</b>                | <b>\$7,033,711</b>              | <b>\$6,970,711</b>           |
| <b>% of Revenue and Allocations to Budget Center</b> | <b>5%</b>                       | <b>5%</b>                    |
| Federal Government Revenue                           | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
| First Nation's Revenue                               | \$388,944                       | \$388,944                    |
| First Nations ECS Enrollment                         | 0 students                      | 0 students                   |
| First Nations 10-12 Enrollment                       | 17 students                     | 17 students                  |
| First Nations 1-9 Enrollment                         | 21 students                     | 21 students                  |
| First Nation's Gr. 10-12 Tuition Rate                | \$10,032                        | \$10,032                     |
| First Nation's ECS Tuition Rate                      | \$5,016                         | \$5,016                      |
| First Nations Gr. 1-9 Tuition Rate                   | \$10,400                        | \$10,400                     |
| <b>Total Federal Government Revenue</b>              | <b>\$388,944</b>                | <b>\$388,944</b>             |
| <b>% of Revenue and Allocations to Budget Center</b> | <b>0%</b>                       | <b>0%</b>                    |

# Overview - Revenues and Expenditures

## Lethbridge School Division

### 2020-2021 September 30th Budget

Lethbridge School Division - Budget Report

2020-2021 September 30th Budget

| Fee Revenue  | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Fees for Optional Courses or Materials               | \$251,961                       | \$277,790                    |
| Fee Revenue Collected                                |                                 |                              |
| School Fees - School Generated Funds                 | \$3,658,715                     | \$3,658,715                  |
| <b>Total Fee Revenue</b>                             | <b>\$3,910,676</b>              | <b>\$3,936,505</b>           |
| <b>% of Revenue and Allocations to Budget Center</b> | <b>3%</b>                       | <b>3%</b>                    |

| Other Revenues                                       | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Early Education Program Fees                         | \$230,500                       | \$297,850                    |
| Miscellaneous Sales Revenue                          | \$138,802                       | \$138,802                    |
| Teacher Secondment Revenue                           | \$153,115                       | \$153,115                    |
| Tuition Fees (Foreign)                               | \$300,000                       | \$300,000                    |
| International Student Tuition Fees                   | \$300,000                       | \$300,000                    |
| Dual-Credit Tuition                                  | \$129,500                       | \$129,500                    |
| Dual-Credit Enrolment - EA                           | 0 students                      | 0 students                   |
| Dual-Credit Enrolment - Mechanic                     | 0 students                      | 0 students                   |
| Dual-Credit Enrolment - Standard                     | 100 students                    | 100 students                 |
| Average CEU - Dual-Credit - EA                       | 6 CEU                           | 6 CEU                        |
| Average CEU - Dual-Credit - Mechanic                 | 15 CEU                          | 15 CEU                       |
| Average CEU - Dual-Credit - Standard                 | 5 CEU                           | 5 CEU                        |
| Dual-Credit tuition - Standard                       | \$259                           | \$259                        |
| <b>Total Other Revenues</b>                          | <b>\$951,917</b>                | <b>\$1,019,267</b>           |
| <b>% of Revenue and Allocations to Budget Center</b> | <b>1%</b>                       | <b>1%</b>                    |

| Investment Revenue                                   | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Interest and Investment Income                       | \$193,000                       | \$193,000                    |
| <b>Total Investment Revenue</b>                      | <b>\$193,000</b>                | <b>\$193,000</b>             |
| <b>% of Revenue and Allocations to Budget Center</b> | <b>0%</b>                       | <b>0%</b>                    |

| Donation Revenue                                     | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Gifts and Donations                                  | \$408,000                       | \$408,000                    |
| <b>Total Donation Revenue</b>                        | <b>\$408,000</b>                | <b>\$408,000</b>             |
| <b>% of Revenue and Allocations to Budget Center</b> | <b>0%</b>                       | <b>0%</b>                    |

| Rental Revenue                                       | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Rentals - Facilities                                 | \$34,704                        | \$34,704                     |
| <b>Total Rental Revenue</b>                          | <b>\$34,704</b>                 | <b>\$34,704</b>              |
| <b>% of Revenue and Allocations to Budget Center</b> | <b>0%</b>                       | <b>0%</b>                    |

| Fundraising Revenue                                  | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Fundraising Revenue                                  | \$2,160,000                     | \$2,160,000                  |
| <b>Total Fundraising Revenue</b>                     | <b>\$2,160,000</b>              | <b>\$2,160,000</b>           |
| <b>% of Revenue and Allocations to Budget Center</b> | <b>2%</b>                       | <b>2%</b>                    |

| Capital Block  | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Amortization of Capital Allocations                  | \$5,097,276                     | \$5,097,276                  |
| <b>Total Capital Block</b>                           | <b>\$5,097,276</b>              | <b>\$5,097,276</b>           |
| <b>% of Revenue and Allocations to Budget Center</b> | <b>4%</b>                       | <b>4%</b>                    |

| Previous Year  | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Instruction Surplus/(Deficit) Carry Forward          | \$2,208,627                     | \$2,517,468                  |
| Previous Year Committed funds                        | \$439,122                       | \$200,000                    |
| Prior Year Committed funds                           | \$439,122                       | \$200,000                    |
| <b>Total Previous Year</b>                           | <b>\$2,647,749</b>              | <b>\$2,717,468</b>           |
| <b>% of Revenue and Allocations to Budget Center</b> | <b>2%</b>                       | <b>2%</b>                    |

|   |                      |                      |
|---|----------------------|----------------------|
| <b>Total Revenue and Allocations to Budget Center</b> | <b>\$135,877,565</b> | <b>\$134,451,255</b> |
|---|----------------------|----------------------|

# Overview - Revenues and Expenditures

## Lethbridge School Division

### 2020-2021 September 30th Budget

Lethbridge School Division - Budget Report

2020-2021 September 30th Budget

#### Expenditures

| Certificated Salaries and Benefits       | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Total Certificated Salaries and Benefits | \$74,269,968                    | \$73,149,763                 |
| % of Expenditures                        | 55%                             | 54%                          |

| Uncertificated Salaries and Benefits       | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Total Uncertificated Salaries and Benefits | \$27,771,842                    | \$27,656,990                 |
| % of Expenditures                          | 20%                             | 21%                          |

| Contracted and General Services               | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|---|---------------------------------|------------------------------|
| Alberta Home and School AGM Registration Fees | \$7,000                         | \$7,000                      |
| Board Communications                          | \$6,447                         | \$6,447                      |
| Building Maintenance                          | \$1,054,190                     | \$977,644                    |
| Employee Assistance                           | \$20,160                        | \$20,160                     |
| Grounds Maintenance                           | \$91,000                        | \$91,000                     |
| Insurance/Bond Premium                        | \$898,471                       | \$824,250                    |
| District Health and Wellness Committee        | \$24,000                        | \$24,000                     |
| Extra Curricular                              | \$78,712                        | \$78,748                     |
| Professional Learning                         | \$854,391                       | \$912,426                    |
| Auditor                                       | \$31,500                        | \$31,500                     |
| Legal Services                                | \$30,000                        | \$30,000                     |
| Computer Services                             | \$192,960                       | \$192,960                    |
| Consultants                                   | \$1,085,027                     | \$1,226,004                  |
| Election Expenses                             | \$12,000                        | \$12,000                     |
| Employee Assistance Expense                   | \$720                           | \$720                        |
| Postage                                       | \$53,695                        | \$53,695                     |
| Telephone                                     | \$201,850                       | \$193,850                    |
| Wide Area Network (WAN) Communications        | \$321,688                       | \$321,688                    |
| Bussing Costs                                 | \$2,213,785                     | \$2,213,785                  |
| Bus Pass Purchases                            | \$235,000                       | \$235,000                    |
| Bussing - Field Trips                         | \$72,925                        | \$73,925                     |
| Equipment Repair                              | \$154,488                       | \$156,412                    |
| Building Rentals                              | \$27,000                        | \$27,000                     |
| Equipment Rental/Leases                       | \$100,100                       | \$100,100                    |
| Server Evergreen                              | \$5,000                         | \$5,000                      |
| Dues/Fees                                     | \$182,108                       | \$208,608                    |
| ASBA Membership Fees                          | \$67,458                        | \$67,458                     |
| Membership Zone 6                             | \$2,850                         | \$2,850                      |
| Printing                                      | \$353,250                       | \$350,250                    |
| Advertising                                   | \$33,700                        | \$33,700                     |
| Advertising & Recruitment of Personnel        | \$6,000                         | \$6,000                      |
| Banquets and Lunches                          | \$69,690                        | \$66,690                     |
| Miscellaneous Services                        | \$1,066,345                     | \$1,133,845                  |
| Employee Recognition                          | \$15,000                        | \$15,000                     |
| Technology Department Costs                   | \$26,798                        | \$26,798                     |
| Multimedia Infrastructure Repairs             | \$17,053                        | \$17,053                     |
| Travel and Subsistence                        | \$106,603                       | \$108,965                    |
| Car Allowances                                | \$123,729                       | \$123,729                    |
| Co-curricular                                 | \$74,874                        | \$74,874                     |
| Total Contracted and General Services         | \$9,917,566                     | \$10,051,133                 |
| % of Expenditures                             | 7%                              | 7%                           |

# Overview - Revenues and Expenditures

## Lethbridge School Division

### 2020-2021 September 30th Budget

Lethbridge School Division - Budget Report

2020-2021 September 30th Budget

| Supplies   | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Services, Contracts and Supplies School Generated Activities | \$6,312,715                     | \$6,312,715                  |
| Supplies   | \$3,236,388                     | \$2,951,175                  |
| Media Materials  | \$85,383                        | \$83,883                     |
| Computer Supplies and Software                               | \$710,391                       | \$751,228                    |
| Textbooks  | \$192,429                       | \$181,428                    |
| Furniture and Equipment (Under \$5000)                       | \$334,524                       | \$533,980                    |
| Computer Purchases   | \$404,546                       | \$403,682                    |
| <b>Total Supplies</b>  | <b>\$11,276,376</b>             | <b>\$11,218,091</b>          |
| <b>% of Expenditures</b>                                     | <b>8%</b>                       | <b>8%</b>                    |

| Utilities                | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--------------------------|---------------------------------|------------------------------|
| Electricity              | \$1,565,000                     | \$1,565,000                  |
| Gas                      | \$552,000                       | \$552,000                    |
| Water and Sewer          | \$212,600                       | \$212,600                    |
| <b>Total Utilities</b>   | <b>\$2,329,600</b>              | <b>\$2,329,600</b>           |
| <b>% of Expenditures</b> | <b>2%</b>                       | <b>2%</b>                    |

| Capital and Debt Services              | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Amortization of Capital Assets         | \$5,658,525                     | \$5,658,525                  |
| Infrastructure Maintenance and Renewal | \$3,364,132                     | \$3,364,132                  |
| <b>Total Capital and Debt Services</b> | <b>\$9,022,657</b>              | <b>\$9,022,657</b>           |
| <b>% of Expenditures</b>               | <b>7%</b>                       | <b>7%</b>                    |

| Transfers                         | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|-----------------------------------|---------------------------------|------------------------------|
| Capital Purchases (Over \$5000)   | \$703,479                       | \$745,395                    |
| Commitments from prior year       | \$439,122                       | \$200,000                    |
| Prior Year Committed funds        | \$439,122                       | \$200,000                    |
| Reserves                          | \$10,408                        | \$11,908                     |
| Contingency (Unallocated Expense) | \$136,546                       | \$65,718                     |
| <b>Total Transfers</b>            | <b>\$1,289,555</b>              | <b>\$1,023,021</b>           |
| <b>% of Expenditures</b>          | <b>1%</b>                       | <b>1%</b>                    |

|                           |                      |                      |
|---------------------------|----------------------|----------------------|
| <b>Total Expenditures</b> | <b>\$135,877,565</b> | <b>\$134,451,255</b> |
|---------------------------|----------------------|----------------------|

## Summary

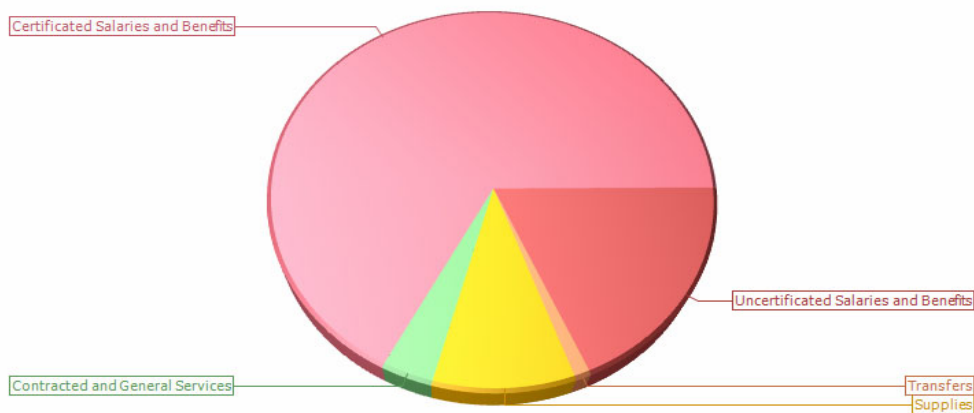
|  | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Total Revenues and Allocations To Budget | \$135,877,565                   | \$134,451,255                |
| Total Expenditures                       | \$135,877,565                   | \$134,451,255                |
| <b>Variance</b>                          | <b>\$0</b>                      | <b>\$0</b>                   |

## Instruction

Lethbridge School Division  
2020-2021 September 30th Budget  
Lethbridge School Division

2020-2021 September 30th Budget

### Total Instruction



| Category                             | Amount               | Percentage |
|--------------------------------------|----------------------|------------|
| Capital and Debt Services            | \$0                  | 0%         |
| Certificated Salaries and Benefits   | \$73,547,374         | 67%        |
| Contracted and General Services      | \$3,878,182          | 4%         |
| Supplies                             | \$10,750,953         | 10%        |
| Transfers                            | \$1,187,571          | 1%         |
| Uncertificated Salaries and Benefits | \$20,418,483         | 19%        |
| <b>Total Expenditures</b>            | <b>\$109,782,564</b> |            |

# Instruction

Lethbridge School Division  
2020-2021 September 30th Budget

Lethbridge School Division

2020-2021 September 30th Budget

## Total Instruction

### Revenue And Allocations To Budget Center

| Basic Program Allocation                        | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|---|---------------------------------|------------------------------|
| <b>Total</b>                                    | <b>\$109,782,564</b>            | <b>\$108,356,254</b>         |
| <b>Revenue And Allocations To Budget Center</b> | <b>100%</b>                     | <b>100%</b>                  |

### Revenue And Allocations To Budget Center

\$109,782,564

\$108,356,254

### Expenditures

| Certificated Salaries and Benefits | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|------------------------------------|---------------------------------|------------------------------|
| <b>Total</b>                       | <b>\$73,547,374</b>             | <b>\$72,427,169</b>          |
| <b>Expenditures</b>                | <b>67%</b>                      | <b>66%</b>                   |

| Uncertificated Salaries and Benefits | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--------------------------------------|---------------------------------|------------------------------|
| <b>Total</b>                         | <b>\$20,418,483</b>             | <b>\$20,271,326</b>          |
| <b>Expenditures</b>                  | <b>19%</b>                      | <b>20%</b>                   |

| Contracted and General Services        | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Building Maintenance                   | \$184,960                       | \$108,414                    |
| Employee Assistance                    | \$16,800                        | \$16,800                     |
| Insurance/Bond Premium                 | \$37,500                        | \$37,500                     |
| District Health and Wellness Committee | \$24,000                        | \$24,000                     |
| Extra Curricular                       | \$78,712                        | \$78,748                     |
| Professional Learning                  | \$785,056                       | \$843,091                    |
| Consultants                            | \$919,580                       | \$1,060,557                  |
| Postage                                | \$44,545                        | \$44,545                     |
| Telephone                              | \$130,350                       | \$122,350                    |
| Wide Area Network (WAN) Communications | \$321,688                       | \$321,688                    |
| Bussing - Field Trips                  | \$72,925                        | \$73,925                     |
| Equipment Repair                       | \$103,388                       | \$105,312                    |
| Building Rentals                       | \$27,000                        | \$27,000                     |
| Equipment Rental/Leases                | \$69,100                        | \$69,100                     |
| Server Evergreen                       | \$5,000                         | \$5,000                      |
| Dues/Fees                              | \$158,608                       | \$185,108                    |
| Printing                               | \$318,750                       | \$315,750                    |
| Advertising                            | \$7,700                         | \$7,700                      |
| Banquets and Lunches                   | \$23,500                        | \$20,500                     |
| Miscellaneous Services                 | \$285,843                       | \$353,343                    |
| Technology Department Costs            | \$26,798                        | \$26,798                     |
| Multimedia Infrastructure Repairs      | \$17,053                        | \$17,053                     |
| Travel and Subsistence                 | \$47,363                        | \$49,725                     |
| Car Allowances                         | \$97,089                        | \$97,089                     |
| Co-curricular                          | \$74,874                        | \$74,874                     |
| <b>Total</b>                           | <b>\$3,878,182</b>              | <b>\$4,085,970</b>           |
| <b>Expenditures</b>                    | <b>4%</b>                       | <b>4%</b>                    |



# Instruction

## Lethbridge School Division

### 2020-2021 September 30th Budget

Lethbridge School Division

2020-2021 September 30th Budget

| Supplies  | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|---|---------------------------------|------------------------------|
| Services, Contracts and Supplies School Generated | \$6,312,715                     | \$6,312,715                  |
| Activities  |                                 |                              |
| Supplies  | \$2,836,865                     | \$2,551,652                  |
| Media Materials                                   | \$85,383                        | \$83,883                     |
| Computer Supplies and Software                    | \$648,491                       | \$689,328                    |
| Textbooks   | \$192,429                       | \$181,428                    |
| Furniture and Equipment (Under \$5000)            | \$295,524                       | \$494,980                    |
| Computer Purchases                                | \$379,546                       | \$378,682                    |
| <b>Total</b>                                      | <b>\$10,750,953</b>             | <b>\$10,601,520</b>          |
| <b>Expenditures</b>                               | <b>10%</b>                      | <b>10%</b>                   |

| Transfers                               | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|---|---------------------------------|------------------------------|
| Capital Purchases (Over \$5000)         | \$685,395                       | \$685,395                    |
| Transfers to (-) / from other sites (+) | (\$83,900)                      | (\$83,900)                   |
| Commitments from prior year             | \$439,122                       | \$200,000                    |
| Prior Year Committed funds              | \$439,122                       | \$200,000                    |
| Reserves                                | \$10,408                        | \$11,908                     |
| Contingency (Unallocated Expense)       | \$136,546                       | \$65,718                     |
| <b>Total</b>                            | <b>\$1,187,572</b>              | <b>\$970,991</b>             |
| <b>Expenditures</b>                     | <b>1%</b>                       | <b>1%</b>                    |

|                     |                      |                      |
|---------------------|----------------------|----------------------|
| <b>Expenditures</b> | <b>\$109,782,564</b> | <b>\$108,356,254</b> |
|---------------------|----------------------|----------------------|

## Summary

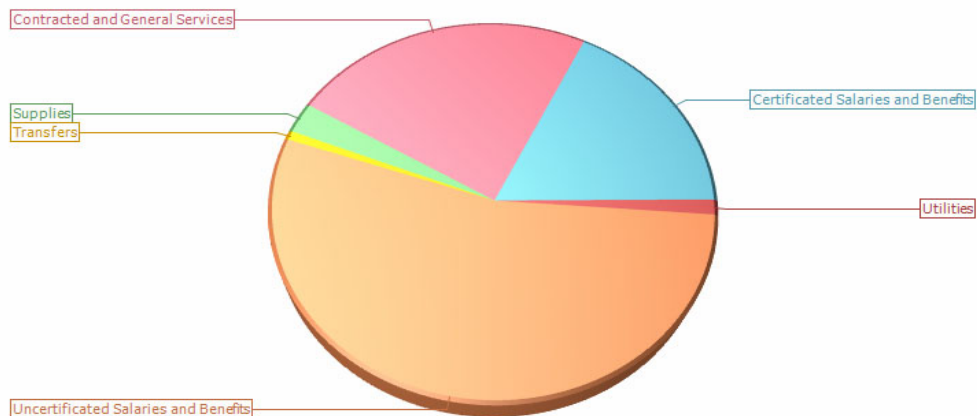
|  | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Total Revenues and Allocations To Budget | \$109,782,564                   | \$108,356,254                |
| Total Expenditures                       | \$109,782,564                   | \$108,356,254                |
| <b>Variance</b>                          | <b>\$0</b>                      | <b>\$0</b>                   |

## Administration

Lethbridge School Division  
2020-2021 September 30th Budget  
Lethbridge School Division

2020-2021 September 30th Budget

### Total Administration



| Category                             | Amount             | Percentage |
|--------------------------------------|--------------------|------------|
| Certificated Salaries and Benefits   | \$722,594          | 18%        |
| Contracted and General Services      | \$962,286          | 24%        |
| Supplies                             | \$106,523          | 3%         |
| Transfers                            | \$31,300           | 1%         |
| Uncertificated Salaries and Benefits | \$2,216,913        | 54%        |
| Utilities                            | \$52,600           | 1%         |
| <b>Total Expenditures</b>            | <b>\$4,092,216</b> |            |

# Administration

Lethbridge School Division  
2020-2021 September 30th Budget

Lethbridge School Division

2020-2021 September 30th Budget

## Total Administration

### Revenue And Allocations To Budget Center

| Basic Program Allocation                        | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|---|---------------------------------|------------------------------|
| <b>Total</b>                                    | <b>\$4,092,216</b>              | <b>\$4,092,216</b>           |
| <b>Revenue And Allocations To Budget Center</b> | <b>100%</b>                     | <b>100%</b>                  |

|   |                    |                    |
|---|--------------------|--------------------|
| <b>Revenue And Allocations To Budget Center</b> | <b>\$4,092,216</b> | <b>\$4,253,283</b> |
|---|--------------------|--------------------|

### Expenditures

| Certificated Salaries and Benefits | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|------------------------------------|---------------------------------|------------------------------|
| <b>Total</b>                       | <b>\$722,594</b>                | <b>\$722,594</b>             |
| <b>Expenditures</b>                | <b>18%</b>                      | <b>18%</b>                   |

| Uncertificated Salaries and Benefits | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--------------------------------------|---------------------------------|------------------------------|
| <b>Total</b>                         | <b>\$2,216,913</b>              | <b>\$2,246,134</b>           |
| <b>Expenditures</b>                  | <b>54%</b>                      | <b>55%</b>                   |

| Contracted and General Services               | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|---|---------------------------------|------------------------------|
| Alberta Home and School AGM Registration Fees | \$7,000                         | \$7,000                      |
| Board Communications                          | \$6,447                         | \$6,447                      |
| Building Maintenance                          | \$30,000                        | \$30,000                     |
| Insurance/Bond Premium                        | \$160,921                       | \$131,700                    |
| Professional Learning                         | \$43,503                        | \$43,503                     |
| Auditor                                       | \$31,500                        | \$31,500                     |
| Legal Services                                | \$30,000                        | \$30,000                     |
| Computer Services                             | \$192,960                       | \$192,960                    |
| Consultants                                   | \$65,447                        | \$65,447                     |
| Election Expenses                             | \$12,000                        | \$12,000                     |
| Employee Assistance Expense                   | \$720                           | \$720                        |
| Postage                                       | \$9,150                         | \$9,150                      |
| Telephone                                     | \$28,000                        | \$28,000                     |
| Equipment Repair                              | \$5,000                         | \$5,000                      |
| Equipment Rental/Leases                       | \$31,000                        | \$31,000                     |
| Dues/Fees                                     | \$21,500                        | \$21,500                     |
| ASBA Membership Fees                          | \$67,458                        | \$67,458                     |
| Membership Zone 6                             | \$2,850                         | \$2,850                      |
| Printing                                      | \$34,500                        | \$34,500                     |
| Advertising                                   | \$25,000                        | \$25,000                     |
| Advertising & Recruitment of Personnel        | \$6,000                         | \$6,000                      |
| Banquets and Lunches                          | \$43,690                        | \$43,690                     |
| Miscellaneous Services                        | \$18,000                        | \$18,000                     |
| Employee Recognition                          | \$15,000                        | \$15,000                     |
| Travel and Subsistence                        | \$52,000                        | \$52,000                     |
| Car Allowances                                | \$22,640                        | \$22,640                     |
| <b>Total</b>                                  | <b>\$962,286</b>                | <b>\$933,065</b>             |
| <b>Expenditures</b>                           | <b>24%</b>                      | <b>23%</b>                   |

| Supplies                               | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Supplies                               | \$79,523                        | \$79,523                     |
| Furniture and Equipment (Under \$5000) | \$12,000                        | \$12,000                     |
| Computer Purchases                     | \$15,000                        | \$15,000                     |
| <b>Total</b>                           | <b>\$106,523</b>                | <b>\$106,523</b>             |
| <b>Expenditures</b>                    | <b>3%</b>                       | <b>3%</b>                    |

# Administration

## Lethbridge School Division

### 2020-2021 September 30th Budget

Lethbridge School Division

2020-2021 September 30th Budget

| Utilities           | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|---------------------|---------------------------------|------------------------------|
| Electricity         | \$25,000                        | \$25,000                     |
| Gas                 | \$25,000                        | \$25,000                     |
| Water and Sewer     | \$2,600                         | \$2,600                      |
| <b>Total</b>        | <b>\$52,600</b>                 | <b>\$52,600</b>              |
| <b>Expenditures</b> | <b>1%</b>                       | <b>1%</b>                    |

| Transfers                               | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|---|---------------------------------|------------------------------|
| Transfers to (-) / from other sites (+) | \$31,300                        | \$31,300                     |
| <b>Total</b>                            | <b>\$31,300</b>                 | <b>\$31,300</b>              |
| <b>Expenditures</b>                     | <b>1%</b>                       | <b>1%</b>                    |

|                     |                    |                    |
|---------------------|--------------------|--------------------|
| <b>Expenditures</b> | <b>\$4,092,216</b> | <b>\$4,092,216</b> |
|---------------------|--------------------|--------------------|

### Summary

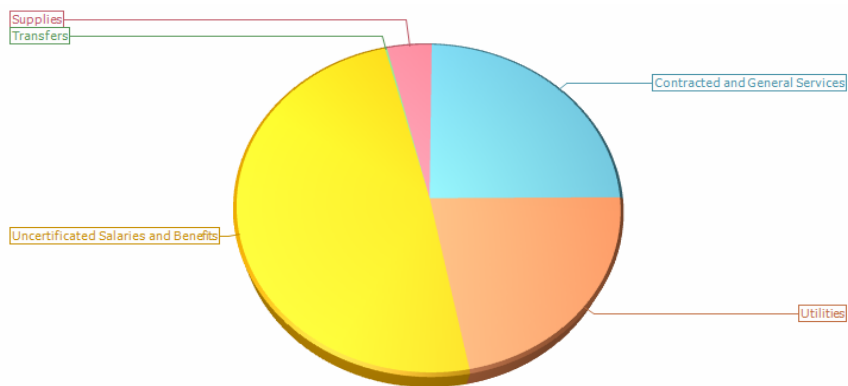
|  | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Total Revenues and Allocations To Budget | \$4,092,216                     | \$4,092,216                  |
| Total Expenditures                       | \$4,092,216                     | \$4,092,216                  |
| <b>Variance</b>                          | <b>\$0</b>                      | <b>\$0</b>                   |

## Plant Operations and Maintenance

Lethbridge School Division  
2020-2021 September 30th Budget  
Lethbridge School Division

2020-2021 September 30th Budget

### Plant Operations and Maintenance



| Category                             | Amount              | Percentage |
|--------------------------------------|---------------------|------------|
| Contracted and General Services      | \$2,516,314         | 25%        |
| Supplies                             | \$408,900           | 4%         |
| Transfers                            | \$18,084            | 0%         |
| Uncertificated Salaries and Benefits | \$5,049,033         | 49%        |
| Utilities                            | \$2,277,000         | 22%        |
| <b>Total Expenditures</b>            | <b>\$10,269,331</b> |            |

# Plant Operations and Maintenance

Lethbridge School Division

2020-2021 September 30th Budget

Lethbridge School Division

2020-2021 September 30th Budget

## Plant Operations and Maintenance

### Revenue And Allocations To Budget Center

| Basic Program Allocation                        | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|---|---------------------------------|------------------------------|
| <b>Total</b>                                    | <b>\$10,269,331</b>             | <b>\$10,269,331</b>          |
| <b>Revenue And Allocations To Budget Center</b> | <b>100%</b>                     | <b>100%</b>                  |

|   |                     |                     |
|---|---------------------|---------------------|
| <b>Revenue And Allocations To Budget Center</b> | <b>\$10,269,331</b> | <b>\$10,269,331</b> |
|---|---------------------|---------------------|

### Expenditures

| Uncertificated Salaries and Benefits | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--------------------------------------|---------------------------------|------------------------------|
| <b>Total</b>                         | <b>\$5,049,033</b>              | <b>\$5,052,117</b>           |
| <b>Expenditures</b>                  | <b>49%</b>                      | <b>49%</b>                   |

| Contracted and General Services | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|---------------------------------|---------------------------------|------------------------------|
| Building Maintenance            | \$839,230                       | \$839,230                    |
| Employee Assistance             | \$3,360                         | \$3,360                      |
| Grounds Maintenance             | \$91,000                        | \$91,000                     |
| Insurance/Bond Premium          | \$700,050                       | \$655,050                    |
| Professional Learning           | \$15,832                        | \$15,832                     |
| Telephone                       | \$43,500                        | \$43,500                     |
| Equipment Repair                | \$46,100                        | \$46,100                     |
| Dues/Fees                       | \$2,000                         | \$2,000                      |
| Advertising                     | \$1,000                         | \$1,000                      |
| Banquets and Lunches            | \$2,500                         | \$2,500                      |
| Miscellaneous Services          | \$762,502                       | \$762,502                    |
| Travel and Subsistence          | \$5,240                         | \$5,240                      |
| Car Allowances                  | \$4,000                         | \$4,000                      |
| <b>Total</b>                    | <b>\$2,516,314</b>              | <b>\$2,471,314</b>           |
| <b>Expenditures</b>             | <b>25%</b>                      | <b>24%</b>                   |

| Supplies                               | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Supplies                               | \$320,000                       | \$320,000                    |
| Computer Supplies and Software         | \$61,900                        | \$61,900                     |
| Furniture and Equipment (Under \$5000) | \$27,000                        | \$27,000                     |
| <b>Total</b>                           | <b>\$408,900</b>                | <b>\$408,900</b>             |
| <b>Expenditures</b>                    | <b>4%</b>                       | <b>4%</b>                    |

## Plant Operations and Maintenance

### Lethbridge School Division

#### 2020-2021 September 30th Budget

Lethbridge School Division

2020-2021 September 30th Budget

| Utilities           | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|---------------------|---------------------------------|------------------------------|
| Electricity         | \$1,540,000                     | \$1,540,000                  |
| Gas                 | \$527,000                       | \$527,000                    |
| Water and Sewer     | \$210,000                       | \$210,000                    |
| <b>Total</b>        | <b>\$2,277,000</b>              | <b>\$2,277,000</b>           |
| <b>Expenditures</b> | <b>22%</b>                      | <b>22%</b>                   |

| Transfers                       | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|---------------------------------|---------------------------------|------------------------------|
| Capital Purchases (Over \$5000) | \$18,084                        | \$60,000                     |
| <b>Total</b>                    | <b>\$18,084</b>                 | <b>\$60,000</b>              |
| <b>Expenditures</b>             | <b>0%</b>                       | <b>1%</b>                    |

|                     |                     |                     |
|---------------------|---------------------|---------------------|
| <b>Expenditures</b> | <b>\$10,269,331</b> | <b>\$10,269,331</b> |
|---------------------|---------------------|---------------------|

### Summary

|  | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Total Revenues and Allocations To Budget | \$10,269,331                    | \$10,269,331                 |
| Total Expenditures                       | \$10,269,331                    | \$10,269,331                 |
| <b>Variance</b>                          | <b>\$0</b>                      | <b>\$0</b>                   |

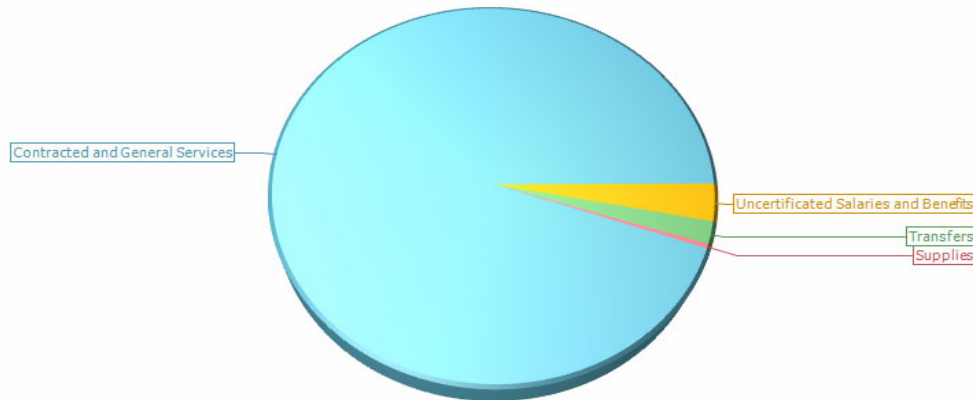


## Transportation

Lethbridge School Division  
2020-2021 September 30th Budget  
Lethbridge School Division

2020-2021 September 30th Budget

### Transportation



| Category                             | Amount      | Percentage |
|--------------------------------------|-------------|------------|
| Contracted and General Services      | \$2,560,784 | 94%        |
| Supplies                             | \$10,000    | 0%         |
| Transfers                            | \$52,600    | 2%         |
| Uncertificated Salaries and Benefits | \$87,413    | 3%         |
| Total Expenditures                   | \$2,710,797 |            |

# Transportation

Lethbridge School Division  
2020-2021 September 30th Budget

Lethbridge School Division

2020-2021 September 30th Budget

## Transportation

### Revenue And Allocations To Budget Center

| Basic Program Allocation                        | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|---|---------------------------------|------------------------------|
| <b>Total</b>                                    | <b>\$2,710,797</b>              | <b>\$2,710,797</b>           |
| <b>Revenue And Allocations To Budget Center</b> | <b>100%</b>                     | <b>100%</b>                  |

|   |                    |                    |
|---|--------------------|--------------------|
| <b>Revenue And Allocations To Budget Center</b> | <b>\$2,710,797</b> | <b>\$2,710,797</b> |
|---|--------------------|--------------------|

### Expenditures

| Uncertificated Salaries and Benefits | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--------------------------------------|---------------------------------|------------------------------|
| <b>Total</b>                         | <b>\$87,413</b>                 | <b>\$87,413</b>              |
| <b>Expenditures</b>                  | <b>3%</b>                       | <b>3%</b>                    |

| Contracted and General Services | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|---------------------------------|---------------------------------|------------------------------|
| Professional Learning           | \$10,000                        | \$10,000                     |
| Consultants                     | \$100,000                       | \$100,000                    |
| Bussing Costs                   | \$2,213,785                     | \$2,213,785                  |
| Bus Pass Purchases              | \$235,000                       | \$235,000                    |
| Travel and Subsistence          | \$2,000                         | \$2,000                      |
| <b>Total</b>                    | <b>\$2,560,785</b>              | <b>\$2,560,785</b>           |
| <b>Expenditures</b>             | <b>94%</b>                      | <b>94%</b>                   |

| Supplies            | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|---------------------|---------------------------------|------------------------------|
| Computer Purchases  | \$10,000                        | \$10,000                     |
| <b>Total</b>        | <b>\$10,000</b>                 | <b>\$10,000</b>              |
| <b>Expenditures</b> | <b>0%</b>                       | <b>0%</b>                    |

| Transfers                               | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|---|---------------------------------|------------------------------|
| Transfers to (-) / from other sites (+) | \$52,600                        | \$52,600                     |
| <b>Total</b>                            | <b>\$52,600</b>                 | <b>\$52,600</b>              |
| <b>Expenditures</b>                     | <b>2%</b>                       | <b>2%</b>                    |

|                     |                    |                    |
|---------------------|--------------------|--------------------|
| <b>Expenditures</b> | <b>\$2,710,797</b> | <b>\$2,710,797</b> |
|---------------------|--------------------|--------------------|

### Summary

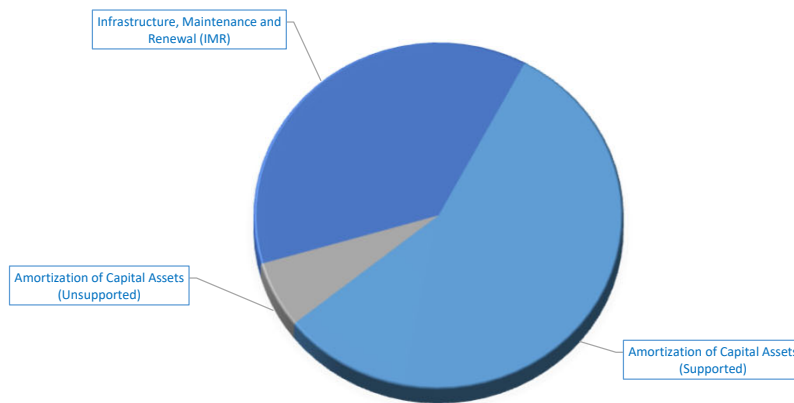
|  | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Total Revenues and Allocations To Budget | \$2,710,797                     | \$2,710,797                  |
| Total Expenditures                       | \$2,710,797                     | \$2,710,797                  |
| <b>Variance</b>                          | <b>\$0</b>                      | <b>\$0</b>                   |

## Capital and Debt Services

Lethbridge School Division  
2020-2021 September 30th Budget  
Lethbridge School Division

2020-2021 September 30th Budget

### Capital and Debt Services



| Category                                      | Amount             | Percentage |
|---|--------------------|------------|
| Amortization of Capital Assets (Supported)    | \$5,097,276        | 56%        |
| Amortization of Capital Assets (Unsupported)  | \$561,249          | 6%         |
| Infrastructure, Maintenance and Renewal (IMR) | \$3,364,132        | 37%        |
| <b>Total Expenditures</b>                     | <b>\$9,022,657</b> |            |

# Capital and Debt Services

Lethbridge School Division

2020-2021 September 30th Budget

Lethbridge School Division

2020-2021 September 30th Budget

## Capital and Debt Services

### Revenue And Allocations To Budget Center

| Basic Program Allocation                 | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Total                                    | \$9,022,657                     | \$9,022,657                  |
| Revenue And Allocations To Budget Center | 100%                            | 100%                         |

|  |             |             |
|--|-------------|-------------|
| Revenue And Allocations To Budget Center | \$9,022,657 | \$9,022,657 |
|--|-------------|-------------|

### Expenditures

| Capital and Debt Services              | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Amortization of Capital Assets         | \$5,658,525                     | \$5,658,525                  |
| Infrastructure Maintenance and Renewal | \$3,364,132                     | \$3,364,132                  |
| Total                                  | \$9,022,657                     | \$9,022,657                  |
| Expenditures                           | 100%                            | 100%                         |

|              |             |             |
|--------------|-------------|-------------|
| Expenditures | \$9,022,657 | \$9,022,657 |
|--------------|-------------|-------------|

### Summary

|  | 2020-2021 September 30th Budget | 2020-2021 Preliminary Budget |
|--|---------------------------------|------------------------------|
| Total Revenues and Allocations To Budget | \$9,022,657                     | \$9,022,657                  |
| Total Expenditures                       | \$9,022,657                     | \$9,022,657                  |
| Variance                                 | \$0                             | \$0                          |

**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Morag Asquith  
Associate Superintendent, Instructional Services

**RE: Indigenous Education Committee Terms of Reference**

**Background**

The Indigenous Education Committee reviewed and updated the Terms of Reference, attached.

**Recommendation**

It is recommended that the Board approve the Indigenous Education Committee Terms of Reference, as presented.

Respectfully submitted,  
Morag Asquith



## **First Nations Métis Inuit ~~Indigenous~~ Education Committee**

### **TERMS OF REFERENCE**

#### **TYPE OF COMMITTEE**

- This is a standing committee of the Board of Trustees.

#### **GENERAL PURPOSE**

- To improve educational opportunities and achievement of all students (children and youth). To directly improve learning outcomes for all students who self-identify as having ~~FNMI~~ **Indigenous** ancestry
- To understand and support the ~~"Calls to Action" from the Truth and Reconciliation work~~ Indigenous Ways of Knowing that is relevant to the education sector
- To support **the capacity of** teachers and our ~~FNMI~~ **Indigenous** Education Department to feel comfortable and skilled in delivering and appreciating ~~FNMI~~ **Indigenous** content as per Alberta Education curriculum recommendations

#### **KEY DUTIES AND RESPONSIBILITIES**

- Annually assess the **Division's** work through data analysis, anecdotal reporting and observations
- Continue to build deeper connections within the surrounding Lethbridge community that support Blackfoot people as well as other ~~FNMI~~ **Indigenous** cultures in Canada
- Explore further opportunities to raise funds to support programming and building of a sustainable and supportive program
- Generate professional development opportunities that can be integrated into the ~~FNMI~~ **Indigenous** strategic plan for all staff in Lethbridge School Division
- Participate in provincial sharing of best practices that support the ~~FNMI~~ **Indigenous** strategic plan
- Continue to communicate with stakeholders
- Communicate, explore and share interventions that are effective and impact learning and building a deeper understanding of ~~FNMI~~ **Indigenous Culture and Language** within the education setting

This committee's authority would be limited to Lethbridge School Division and would be advisory in capacity

## **COMPOSITION AND APPOINTMENTS (FOR LIFE OF THE COMMITTEE)**

- 2 Trustees – Chair and Alternate
- Education Centre staff member assigned lead responsibilities
- 2 Administrative reps (elementary and secondary)
- 2 parents/~~students~~
- Coordinator of ~~FNMI~~ Indigenous Education
- 3 Teachers – elementary, middle and high school
- 1 Counselling representative
- Graduation Coach- ~~FNMI~~ Indigenous Education
- Community members/Elders
- Guests will be invited to assist the Committee as needed

## **MEETINGS**

- There will be 3-4 per year (October, February, May)
- They will be organized by the Chair with assistance of the Education Centre lead person

## **REPORTS AND TARGET DATES**

- Reports will be submitted annually or as the need arises
- The Committee will report both in writing and orally

## **REVIEW AND EVALUATION**

- The Committee will set objectives for the next committee at the end of its mandate
- Recommendations for changes to the Committee's terms of reference would be forwarded to the Board as necessary



**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Cheryl Gilmore  
Superintendent of Schools

**RE: Public Forum submission at the Board Meeting of October 27, 2020**

Dear Division 51 Trustees:

Many of you know me from my involvement as a parent with this school division over many years. I have a daughter at Churchill.

I was deeply struck by the eloquent and passionate letter from Miranda Hlady that was presented in the September Public Forum, about the School Resource Officer program. I would like to add my voice to her call for a community consultation around this program, and a public presentation of the findings, as well as to her request for a suspension of the program until such time as this review is complete.

The calls to “Defund the Police” that have come out of the Black Lives Matter movement this year have led me to do a lot of reading, listening to experts from racial minorities, and soul-searching. All of these processes are much easier nowadays than they used to be, with the incredible volume of material that is available online, but they are still time-consuming.

As a white person myself (as I believe are most if not all of you), it has not been easy for me to accept and truly understand that many people in Canada would never dream of calling the police, because to them the police represent the opposite of safety. They are accustomed to being targeted on the basis of their appearance (race), and to seeing members of their communities targeted on a daily basis. Even if they see a “friendly” officer in some context, the overwhelming influence of police in their lives is not positive. The fact that SROs are uniformed police officers who carry guns is not liable to make them come across as benign, either to children, or to many of the BIPOC (black, Indigenous, or people of colour) parents of those children, who may have their own lifelong experiences with police.

As the “defund the police” calls have pointed out, police are asked to do many tasks that aren’t what they are trained for, and that other professionals may be far more suited to. I am aware that SROs have been used in our school division to work with kids who have gotten into disputes or trouble. I spent 4 months in Berkeley some years ago, and attended a parent meeting at my daughter’s school with the (black) superintendent that has really stuck with me. Unlike virtually any meeting I have been to in this school division, that meeting included many

BIPOC (and particularly black) parents. They pointed out that their children - boys in particular - were disproportionately likely to be sent to the principal's office, put into detention, etc., for the simple reason that the (predominately white) teachers had more trouble identifying with and understanding how to deal with these boys when they didn't conform to the teachers' expectations. While many of these kids had other complicating factors in their lives (poverty, etc.), studies had shown that they were still overrepresented in "getting into trouble" when those variables were controlled for.

Part of the reason why other Canadian school divisions (including Edmonton and Toronto) have abandoned the SRO program (or at least put it on hold) is this risk that it can develop the school-to-prison pipeline even more directly. There is a reason why black and Indigenous people are vastly overrepresented in Canadian prisons, and it begins at the level of police interventions (though they are very far from being the whole story). Students who get into "trouble" become well-known to SROs and thereby to police, and the pre-conceived ideas of these children as troublemakers becomes a self-fulfilling prophecy. There is no good evidence to suggest that the training that police officers receive - which is intended to enable them to deal with crises involving potentially belligerent people who have caused or threatened harm - is ideal or even appropriate for enabling them to mediate or counsel kids who have gotten into disputes or trouble.

Ms. Hlady shared with me the Board chair's response to her letter, and I wanted to raise a question about one piece of that response. I appreciate that school leadership and counselling teams are supportive of the SRO program; this is important. To what extent does this include feedback from school leaders or counsellors who identify as BIPOC (for example, FNMI liaisons)? I hope that any distinctions in how the SRO program is viewed by people from different marginalised groups will be an important part of the community consultation and review that Ms. Hlady has called for, and that I also believe is necessary.

Thank you for considering my input.

Joy Morris, PhD  
Professor of Mathematics  
University of Lethbridge

# Lethbridge School Division

## Board of Trustees

433 -15 Street South  
Lethbridge, AB T1J 2Z4

Phone: 403.380.5300 | Fax: 403.327.4387  
[www.lethsd.ab.ca](http://www.lethsd.ab.ca)



November 18<sup>th</sup>, 2020

*Sent to Joy Morris via email.*

Dear Joy,

Thank you for sharing your perspective regarding the Lethbridge Police - School Resource Officer Program in Lethbridge School Division Schools.

As a Board we share the importance that you and Ms. Hlady place on school environments that are safe for all populations, and we recognize that each individual within our school community has a different personal experience with organized policing. Not all school employees or students have positive experiences with policing, and we acknowledge that for some individuals, police presence may have an effect that is related to past personal experience. With respect to feedback from school leaders and counsellors who identify as BIPOC, all secondary school administrators and counsellors, some of whom identify as BIPOC, conveyed support for the program.

We believe that Lethbridge Police Services intention is to build positive relationships with all communities within the City of Lethbridge. The School Resource Officer Program is one of many programs that provides this opportunity for relationship building with the community for Lethbridge Police. We understand that the School Resource Officer Program annually reviews their services and supports, and we will continue to encourage this practice as learning and feedback directly impact growth and improvement.

Members from our Executive Council recently met with the new Chief of Police, Shahin Mehdizadeh in October 2020. He shared the desire he has for Lethbridge Police Services to connect to community in positive ways. The positive impacts a School Resource Officer program can have on a community were discussed. The active participation of SROs who possess a sound understanding of school context in the Violent Risk Assessment process as part of a school team is important for early intervention and maintaining a safe school. As well, having SROs in schools contributes to the development of relationships characterized by positive police culture with students who are new to Canada.

Lethbridge School Division, Holy Spirit Catholic School Division and Lethbridge Police Services meet regularly to discuss any emerging issues and the future direction of this program. The three partners work collaboratively with relationships and student well-being at the forefront of planning. When the three organizations met in September an evaluation process for the School Resource Officer Program was discussed. While we recognize an evaluation process would need to be administered by Lethbridge Police Services, openness to input from the School Divisions has been conveyed, and we believe the results of such a survey would be

helpful in potentially shaping and enhancing the work that this program provides both inside and outside our school system. We will continue to support and endorse the annual evaluation of the School Resource Officer Program that services our schools.

Sincerely,

A handwritten signature in black ink, appearing to be 'CL' or 'Christine Light', written in a cursive style.

Christine Light, Board Chair  
Lethbridge School Division

**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Christine Lee  
Associate Superintendent, Business Affairs

**RE: Business Affairs Report**

**Background**

The November report of the Associate Superintendent Business Affairs is attached.

**Recommendation**

It is recommended that the Board receive this report as information.

Respectfully submitted,  
Christine Lee

**NOVEMBER 2020**

**ASSOCIATE  
SUPERINTENDENT,  
BUSINESS AFFAIRS  
REPORT**



*Kids*

ARE OUR BUSINESS

Report by:  
Christine Lee,  
Associate Superintendent,  
Business Affairs



## FACILITIES

### Dr. Robert Plaxton Elementary

**Congratulations to Erin Hurkett** on being named the Principal for Dr. Robert Plaxton Elementary School. Erin will have the opportunity to work on outfitting the school with furniture and resources over the next several months.

Director of Facility Services, Daniel Heaton and Jesse Poirte of FWBA Architects led a tour of Dr. Robert Plaxton with Communication's Officer Garrett Simmons. See the video and photos on the Division website and learn about the unique features of this school.

Due to the opening of Dr. Robert Plaxton Elementary School, boundaries in South Lethbridge will need to be adjusted. A committee has been working on suggested boundary changes and more information will be coming in the spring on the proposed changes.

In the photo below, playground being installed.



Daniel Heaton  
Director of Facility Services

## Projects



- The Division was given the opportunity to rescue three, 2010 modular classroom units from Medicine Hat thanks to Alberta Education contacting the Division with the opportunity. The modular classrooms will be delivered to the Division and will be installed in the spring after Alberta Education processes new modular requests and we determine location priority. New modular classrooms for Coalbanks Elementary are still the highest priority.
- Snow Day November 9th! Maintenance and caretaking teams (and a few administrators) were out clearing piles of snow that had drifted into doorways and parking lots. Maintenance crews started very early and completed clearing by 9:30 pm. A big thank you for everyone to get the snow cleared away for school the next day.
- Buchanan, Westminster, and Wilson Middle School projects continue to progress with completion anticipated around the end of December or early January.





The audit of the Division's financial information for the 2019-2020 school year, along with school generated funds activities for selected schools, has now been completed by the school division auditor, BDO Canada LLP. The school division received a clean opinion on its financial records as well as accounting and internal control practices. The Audited Financial Statements demonstrate that the Division is in good fiscal health. The statements are presented at the November 24th board meeting.

Now that September 30th enrolments have been confirmed the Finance Department has made adjustments required to the preliminary 2020-2021 budget approved at the end of May. Financial implications of the impacts of COVID-19 on division enrolment are calculated and addressed through the budget update presentation to the Board at the November 24th meeting. Better than expected financial results from the 2019-2020 school year will assist in addressing funding adjustments related to lower enrolment due to COVID-19 and impact on the Weighted Moving Average and loss of bridge funding in future years funding allocations.





## OCCUPATIONAL HEALTH AND SAFETY



## SAFETY

Is everyone's  
responsibility

*It's Slip and Fall Season*



**Just a reminder to dress for the winter weather.** Good treaded footwear is a must!

Our Caretaking and Maintenance crews do everything possible to ensure walkways and parking lots are clear but with Lethbridge winds parking lots and walkways get shined up and are very icy.

When indoors be mindful of wet floors due to snow being tracked inside. Wet floors also create a slip and fall hazard.

## Safety Activities

Detailed facility inspections of eight schools have been arranged and will begin in the coming months. The purpose of these inspections are to identify any hazards that need to be addressed for the safety of staff and students.

The Maintenance Team is working on safe work practices for the variety of duties performed. The Team is committed to making sure all maintenance related functions are performed in a safe manner.



## THANK YOU!

To **all** our staff for following the enhanced protocols in our schools to help prevent the spread of COVID-19.





## TECHNOLOGY



Some of the work that the team has been doing this month:

- Working with Finance to set up new online reporting using PowerBi for schools and departments. Once the sync to PowerBi is done with Atrieve, administration and other users will have a clearer insight into finances. This is a continuation of some of the reporting that has already been provided on the website through PowerBI.
- Installing printing tracking software and rebuilding how printers are deployed in the Division. The Technology Department will be centralizing printer servers so that when the Division moves to new copiers next September, we will have an updated network to install the printers. The new printer deployment is anticipated to have a more friendly interface for schools.
- The project of converting several copper phone lines to digital lines is progressing. Converting the traditional lines to modern infrastructure is estimated to save the division approximately \$23,000 a year, savings that will go back to the schools.
- Investigating the placement of iPad kiosks at each school so visitors can sign in and sign out at schools without having to use the traditional paper and pencil method. In the event, a school is not accessible, schools can retrieve data on who entered the school digitally.
- Installation of intercoms at each of the schools has been completed. The new intercom systems are very versatile and secure. Schools can see and communicate with someone at the front door and open the door from a cell phone or the display panel in the office.



*New Video Intercom System*

## TRANSPORTATION

### School Bus Transition Update:

Two West Lethbridge bus routes and the Early Learning bus (Buster Bus) were taken over by Southland Transportation on November 16th. The only changes that students saw was a school bus with SOUTHLAND on the side and a new driver with Southland Identification. All routes and pickup/drop off times remained the same.

Plans are under way for more routes to be transitioned on January 4th and February 21st. Communication on the details will occur in December 2020 and in early February 2020 for both transition dates.

Southland has completed hiring of a local operations manager, dispatchers, and mechanics. Many school bus drivers have been hired to start on the transition dates by Southland and are currently receiving Southland's specialized training.



## RISK MANAGEMENT

Having appropriate insurance policies in place to safeguard the assets of the Division is part of the risk management program. The Division is a member of the Urban Schools Insurance Consortium (USIC). This is a shared pool of insurance amongst 14 urban and metro school boards in the province. This consortium works on best practice for risk management practices and collectively secures better insurance rates together rather than individually. The Division represents about 2.7% of USIC with the majority being Metro school boards (Calgary Boards, Edmonton Public and Rockyview).

Working with member boards, many meetings have occurred with underwriters to work on the policy renewals for 2020-2021. The insurance market has been in a "hard" market for the last 18 months and it is expected to continue. A hard market means there have been too many losses for underwriters globally, there are less underwriters available to provide lines of insurance, and underwriters are looking for increases in premium, deductibles, or self insured retention to try to get back to profitability.

USIC boards will see increases in all areas of insurance. Due to wildfires, hail, and floods in the Province of Alberta in recent years, Alberta is considered a higher risk for property damage. Property insurance premiums will increase by 11% however USIC will need to increase the self-insured retention layer of insurance from \$5 million to \$10 million. Fortunately the Division has had **no property claims in the last 5 years** so has an **experience modifier of 85%** which reduces the impact to the Division on the required increased self insured retention layer of property insurance. Overall, due to the modifier there will be an overall increase of **82%** or **\$291,300** to the Division for property insurance.

Due to increased online activity there has been increased attempts to gain access to networks. For this reason Cyber Liability Coverage has been increased to protect the Division in the event records need to be recovered from an adverse cyber attack.



## OTHER MATTERS



### Other meetings or events to note:

- School bus transition meeting with Southland Transportation and City Transit, Oct 28th
- ASBOA PL Session - Presenting with Zoom, Oct 29th
- Administrator PL, Cultures of Thinking October 29th
- North Lethbridge Boundary Review Committee, Nov 2
- ASBOA Ethics and Leadership course, Nov 4th and 10th
- Annual Education Plan School Reviews with School Administrators (throughout November)
- Community Engagement Committee meeting, Nov 5th
- Local Authorities Election training seminars, November 9th, 24th
- Generative Dialogue with Gilbert Paterson and Wilson Middle School Admin Teams, Nov 13th
- USIC Risk Management and Claims Committee Meeting, Nov 13th
- Audit Committee Meeting, Nov 17th
- Leadership Team Meeting, Nov 18th
- Board Committee of Whole, Nov 18th
- OHS Management Team Meeting, Nov 19th
- Administrator's Committee, Nov 19th
- Ongoing:
  - Dr. Robert Plaxton construction site meetings.
  - Elementary, Middle School, and High School Principal meetings
  - Labour relations matters

**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Mike Nightingale  
Associate Superintendent, Human Resources

**RE: Human Resources Report**

**Background**

The November report of the Associate Superintendent Human Resources is attached.

**Recommendation**

It is recommended that the Board receive this report as information.

Respectfully submitted,  
Mike Nightingale



**Associate Superintendent, Human Resources**  
**Report to the Board of Trustees**  
November 24, 2020



**Supporting Schools**

The Human Resources department has been busy supporting staff and schools so they can support our amazing students. Some of the highlights include:

- Adding 11 teachers to the substitute list in the past three weeks.
- Adding 10 support staff to the substitute list in the past three weeks.
- Onboarding 14 new staff members in the past three weeks.
- Extending or offering 10 teacher contracts in the past three weeks.
- Facilitating the hiring of 14 support staff in the past three weeks.
- Assisting schools to find substitute replacements for staff mandated by Alberta Health Services to isolate.
- Creating a new leave management code for staff members mandated by Alberta Health Services to isolate.
- Facilitating first aid training for 51 staff members.
- Facilitating the hiring of a Vice Principal at Park Meadows.
- Facilitating the hiring of Principal for Dr. Robert Plaxton.



**Other Highlights**

- Associate Superintendent Mike Nightingale participated in 17 education plan meetings with school-based administration.
- Associate Superintendent Mike Nightingale and Director of Human Resources Rhonda Aos attended the virtual fall CASS conference.
- Executive Assistant Katie Guccione, Administrative Professional Amber Ruest, and Administrative Assistants Jolayne Prus and Carrie Fahl attended the virtual PowerSchool user group conference.
- Associate Superintendent Mike Nightingale, Director of Human Resources Rhonda Aos and Human Resources Coordinator Stacey Wichers attended the CUPE 290 Labour-Management meeting
- Associate Superintendent Mike Nightingale attended a virtual CASS zone chair meeting



### Pivot Point Update

- Approximately 223 families requested a change through the division form:
  - 74 requested a move from in-person to at-home learning
  - 149 requested a move from at-home to in-person learning
- As a result of the pivot point, we redistributed students in one at-home learning class and reassigned the teacher to in-person teaching.
- Most of the movement of students occurred on November 16.

### Upcoming

- The Human Resources department will continue to work closely with schools and staff as we navigate the challenges created by COVID-19. The department has been providing, and will continue to provide significant support in relation to:
  - Leave Management
  - Hiring
  - Accommodations
  - Substitute and casual replacement
  - Data collection
  - Providing staff with Employee Family Assistance Program resources
- The Human Resource department is working on developing teacher staffing allocation processes to enhance communication between schools, human resources and finance.



**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Morag Asquith  
Associate Superintendent, Instructional Services

**RE: Instructional Services Report**

**Background**

The November report of the Associate Superintendent Instructional Services will be provided at the meeting.

**Recommendation**

It is recommended that the Board receive this report as information.

Respectfully submitted,  
Morag Asquith

**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Cheryl Gilmore  
Superintendent of Schools

**RE: Acknowledgements of Excellence**

**Background:**

The Board has a long-standing practice of acknowledging the efforts of students and staff whose commitment to excellence has resulted in outstanding achievement. Details of accomplishments of note are provided as information. Congratulations to the following Division staff and students:

**Rochelle April Daniels** received the Alberta School Boards Association 2020 Honouring Spirit Indigenous Student Award.

***Showcasing Coalbanks***

We would like to take this opportunity to thank all of our 'At Home Learning' Teachers who have done a spectacular job with preparing for instruction and delivery for almost 90 students who chose to stay at home for the first term. These were students from Kindergarten to Grade 5. These teachers had an enormous amount of work preparing for this delivery, getting students and families set-up, and ensuring that quality education was the main focus. These teachers have had some extra work placed on them; however, they have welcomed the opportunity and have done a spectacular job. These teachers have also mentored and trained our entire staff to be prepared if others were forced to teach from home in short order. We are so proud of our four At Home Teachers for helping us with this assignment: **Laurie Chinn, Kristyn Moore-Jaffray, Tamara Constantine and Mike Wevers.**

Every year our Grade 4/5 teachers set-up something called 'Speakers Club'. This is where students have say in what they want to learn and investigate about. In previous years parents were invited to watch students present their work to the large group. Due to COVID, parents have not been able to attend in person; however, students are still participating and honing their presentation skills. This is a large component of the Language Arts Program of Studies and our teachers do an exceptional job guiding students in this activity. It is absolutely tremendous to see every student get up in front of their peers and parents and present their findings. Even with COVID restrictions, this activity is still a large priority in all our Grade 4/5 classes. I would like to thank our Grade 4/5 teachers for making this a priority: **Jeremy Sakamoto, Laurie Neher, Aimee Gast, Kyla Matthews, and Natasha Tompkins.**

I would also like to thank the entire office staff for all of their hard work since the beginning of the school year. These individuals have been faced with so many changes and constant change daily. They meet every task with a positive attitude and welcome every new challenge. Recently with a positive COVID case, Ms. Christina Eileen came in on her Sunday off to assist with attendance reports, contact tracing and PowerSchool information. This team is vital for the smooth operation day-to-day. I would like to acknowledge: **Christina Eileen, Kay Allison, Carmen Carvalho** and **Erin Beekman**. I also need to thank our entire caretaking crew who is doing a fabulous job maintaining our school on a daily basis: **Cinnamon Knibb, Madison Gallucci** and **Eugene Degrechie**.

### ***Showcasing Fleetwood***

Congratulations to **Zachery Sillito**. He was the recipient for the Gord Laurie Scholarship for \$1500 from Evergreen Golf Centre for the Summer/Fall Golf League.



Congratulations to Head Caretaker **Bill Pernsky** for his retirement this past October. Bill served the school division for several decades in various caretaking roles at Winston Churchill, Westminster, and most recently Fleetwood Bawden.

Congratulations to **Sharon Willms-Laing** for her successfully becoming the next Vice-Principal at Park Meadows Elementary. She will be greatly missed by our learning community.

A big thank you to the **staff at Fleetwood Bawden** for their flexibility, commitment, and sense of humour as we continue to embark on a successful school year full of curveballs and challenges.

### ***Showcasing Wilson***

Ensuring that students understand the importance of being active, especially during the midst of a pandemic, is crucial. **Wilson P.E. teachers** are creating new, innovative ways to get online students moving. Creating life-long learners who realize that physical activity can go far beyond school is a continuous goal. As well as getting kids active, there is a focus on making tangible connections between Physical Education and the Wilson Way Character Education. Taking opportunities to teach aspects such as community and integrity, along with several other important character traits, is something that the PE teachers take great pride in.

With an increasing demand on the ELL-LFS classroom setting, **Drew Andreachuk** continues to run one of the best programs, with an intentional focus on strengthening the relationship between school and family.

With minimal experience on Teams, **Erin George-Samuel** has had to pivot from Music Teacher to online core classes and has done a phenomenal job. In conjunction with her regular duties, she has made a point to continue to offer the band option to students in a unique and COVID friendly way.

The **Grade 8 Team** would like to give recognition to the resiliency shown by our oldest students, who have been able to adjust to the new normal and come together as class communities. In addition, staff have been given the opportunity to share some of their passions through flexible administering of option modules. Along with increased learning time per period, this has allowed for smoother days and a deeper understanding of subject matter.

The **Wolverine Hallway** has consistently demonstrated perseverance, and this year, the inclusive education programs have an even heightened sense of community. There have certainly been challenges along the way, but with strengthened student-to-student interactions it has led to a sense of comfort and belonging. Previously disengaged students are beginning to look forward to the moments they experience with their classmates with positivity and encouragement at the forefront.

**Wilson Middle School** has been running a new Theme Day every Wednesday, and we would like to give a shout out to our students who've been demonstrating amazing participation and increased school spirit from week to week!

The **Grade Seven Team** is proud of how adaptive and flexible our students have been this school year. From moving between online and classroom learning to all the new protocols at school. The grade seven students at Wilson Middle School have been outstanding - showing up to school ready to learn while making the most of this unique learning experience. Our learning community is alive and well at WMS.

The **WMS Online Teaching crew** has gone over and above to getting all their lessons in a format that can be easily taught to students working from home. The commitment to learning new and innovative lessons has created a place where over 100 students can learn and feel safe through the pandemic.

The **WMS office staff** has been able to persevere through this difficult time. Working between 100 online students and another 560 in-school learners everyday brings a new challenge that they are willing to tackle and should be celebrated.

**WMS students and families** for their continued effort to abide by the AHS guidelines and having their children ready to learn. This is a crazy difficult time and our students and families should be celebrated for their commitment to learning and being respectful through the pandemic.

Respectfully submitted,  
Cheryl Gilmore

**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Cheryl Gilmore  
Superintendent of Schools

**RE: Board Priorities Report**

**Background:**

The Division Office Leadership Team is committed to keeping the Board informed regarding progress in Board priority areas. An update on progress will be provided in the form of a report each month.

**Recommendation**

It is recommended that the Board receive this report as information.

Respectfully submitted,

Cheryl Gilmore  
Superintendent



## 2020-2021 DIVISION PRIORITIES

### **PRIORITY ONE: Achievement**

#### **OUTCOMES:**

1. Students achieve student learning outcomes with strong foundational skills in literacy and numeracy.
2. Teachers possess a deep understanding of pedagogy that develops literacy and numeracy.
3. Students are lifelong learners possessing the skills and attributes to successfully transition within the system and to further education, credentialing or the world of work.
4. Indigenous Education student achievement relative to provincial standards will improve.
5. School administrators are highly skilled in all areas of the provincial School Leader Quality Standard
6. Teachers are highly skilled in all areas of the Teaching Quality Standard.
7. Support staff possess the knowledge, skills and attributes to support student success and create optimal learning environments.
8. Effective learning and teaching is achieved through collaborative leadership and structures that build capacity to improve within and across schools.
9. A comprehensive wellness approach promotes well-being and fosters learning.
10. The education system demonstrates collaboration and engagement to further Division priorities:
  - a. Parents feel welcome, included and possess agency to be full partners in their child's education;
  - b. Community members feel ownership as collaborative partners in the education of children;
  - c. Community minded organizations are engaged in collaborative delivery of programs and services to students.
11. Effective management of growth and capacity building to support learning spaces and the provision of programs.

### **PRIORITY TWO: Inclusion**

#### **OUTCOMES:**

1. Schools are welcoming, caring, respectful and safe learning environments.
2. Schools are inclusive learning environments where all students are able to grow as learners.

### **PRIORITY THREE: Innovation**

#### **OUTCOMES:**

1. Learners demonstrate the attributes of innovation, creativity and critical thinking in a process based learning environment.
2. Breadth of program choice provides opportunities for students to explore and grow as learners.
3. All learners effectively use technology as creative and critical thinkers capable of accessing, sharing, and creating knowledge.



**2020-2021 DIVISION PRIORITIES  
REPORT TO THE BOARD**

**PRIORITY ONE: ACHIEVEMENT**

**Literacy**

- Bev Smith, Literacy/ESL Lead Teacher, continues to support classroom teachers in Kindergarten through grade 8 in the form of residencies, presentations to our new teachers in the Teacher Induction Program (TIP), at school-based PL Days, Collaborative Communities, and staff meetings.
- Fountas and Pinnell assessments are occurring with all grades 1-5 students who are taking classes in person and running records are being used with all grades 1-5 students who are accessing learning in the at-home learning platform. Bev has been working with several teachers in learning how to analyze the results of the running records for their instruction.
- Elementary and Middle School Literacy Committees are meeting after school on TEAMS this month.

**Numeracy**

- Numeracy Lead Teacher, Jenn Giles, continues to support classroom teachers in Grades 1-9 in the form of residencies, presentations to our new teachers in the Teacher Induction Program (TIP), at school-based PL Days, Collaborative Communities, and staff meetings. Her area of focus is effective teaching practices in mathematics and building number sense.
- The Mathematics Intervention Programming Instrument (MIPI) data has been collected for grades 2-9 and is being analyzed by teachers. The MIPI and Foundational Skills Interview are being used to provide direction for student programming.
- Elementary, Middle, and High School Numeracy Committees are meeting after school on TEAMS this month.

**Curriculum Implementation**

- Alberta Education sent out a call for teachers who are interested in serving on their Curriculum Working Groups for grades K-10 in all subject areas. Seventeen (17) teachers in our Division have put their names forward as wanting to serve in this capacity.
- A variety of print resources regarding teaching online have been purchased for teachers and administrators so they can access them through the Curriculum Resource Centre (CRC).

**High School Initiatives: Off-campus, dual credit, high school re-design, career exploration**

- A variety of dual credit courses are being delivered this year (2020-21): Cinema 1000, Management 1070, Liberal Education 2200, Liberal Education 1000 and Genetically Engineered Machines 1850.
- Lethbridge School Division Off-Campus program for Work Experience and RAP continues to be strong with Andrew Krul and Carey Rowntree working hard to place students and monitor compliance with COVID-19 workplace guidelines.
- Teachers, counsellors, and student support at each high school teaming to support career development at the secondary level. Counsellors received an in-service for the on-line career exploration program called, My Blueprint.

**Middle School Initiatives**

- Schools continue to extend learning regarding concept-based teaching/ pedagogy.
- Collaborative teams are being formed to enable sharing of ideas and resources for on-line learning.
- Think Outside- a collaborative endeavor between Helen Schuler and the School Division has been put on hold due to the uptick of COVID cases. This endeavor was very well received in its first few weeks. The program was established with the intent of enhancing and supporting middle school teachers to teach outside and incorporate Indigenous Ways of Knowing, Curriculum, and movement.

### Early Learning

- The Alberta Education PUF Verification list arrived Tuesday, November 17. They are requesting various documentation to support our claim for children eligible for PUF for 20 files they have selected. All information needs to be uploaded to Alberta Education by end of the day on Friday, November 20. Should any files not meet Alberta Education's criteria, children will be removed from the WMA. The Finance department of Alberta Education is also requesting an accounting of hours that children accessing PUF attend to secure funding. This information is due to Alberta Education in December.
- We have had 6 children move back to "in class" learning in EEP at the November pivot point in November. No children moved out of the "in class" at this pivot point. We currently support 35 children in EEP through "at home" learning. Although it is not our preferred method of programming, it has been an amazing program and parents have provided us with positive feedback.
- Isabelle Plomp and DeeAnna Presley-Roberts will be representing Lethbridge School Division at the National Child Day celebration at the Lethbridge Exhibition Grounds on National Child Day on November 20. Various community stakeholders in early childhood services have worked with Alberta Health Services to provide a safe and enriching experience for families to celebrate their children. Families must reserve a spot to attend and there will be strict protocols in place approved by Alberta Health Services.

### Indigenous Education

- The Indigenous Education Team just hired two new Grad Coaches to fill vacancies, one at Chinook and one that will occur in January 2021 at Churchill.
- The Indigenous Education Department continues to provide both formal and informal learning opportunities for staff. Our Elementary Teacher- Indigenous Education is going to be working with and targeting grade 4 this year. Melanie Morrow hosted her first PL session on October 27<sup>th</sup> where 14 teachers explored imbedding Indigenous Ways of Knowing and Indigenous content into grade 4 curriculum. The second session is November 23<sup>rd</sup>, and this session will be offered online given the recent uptick in COVID cases, Melanie is also working on getting our "Indigenous Games Kits" to elementary schools for January 2021.
- Rock Your Mocs and Louis Riel day occurred November 16<sup>th</sup>-20<sup>th</sup> lots of schools participated in different ways.
- Shawnee BigBull is continuing to work with our Middle School teachers imbedding Indigenous Ways of Knowing and John Chief Calf is working closely with staff in our high schools in the English/Language Arts discipline.

### Administrator Professional Learning

- The Admin symposium creating much momentum and resulted an admin PL year plan focussed on creating cultures of thinking in all schools.
- Shelley Moore was scheduled to present on UDL and work with teams of three from schools September 8<sup>th</sup>. It was determined that it would be best to postpone to November given the challenges presented with start-up.
- New administrators for the 2020-2021 school year had their first learning session on August 24, focusing on Leadership Quality Standards, Generative Dialogue, Division Priorities, building relationships, and essential policies.
- Thursday, October 8, we focussed on School Management, specifically facilities, finance, risk management and communication, with Garrett, Daniel, Christine, and Mark.

- Next session is on December 3<sup>rd</sup>, hosted by Cheryl, Ann, and Morag. The topics will be vision, school culture and inclusive education.

#### Division Professional Learning (Collaborative Communities, support staff, teachers)

- Administrators and teachers continue to have access to free, virtual professional learning opportunities through Corwin, Scholastic, and SAPDC. These sessions are being held after school so that substitutes are not required since they are in short supply.
- Procedures for use of time-out, seclusion, and physical restraint in schools have been added to Policy 502.1, and Ann and Rochelle will provide PL for LSTs on November 18 and 25 on appropriate use and reporting of these measures within a continuum of responses to student behaviour.
- Bev Smith continues to provide embedded PL on ESL strategies to Limited Formal Schooling (LFS) and classroom teachers. The focus in the high school LFS program is on writing.

#### Teacher Induction Support for Quality Teaching and Leading [TIP]

- The format for the Teacher Induction Program has changed for this year. The changes were due to feedback from participants. One of the biggest changes was to the schedule. We now offer TIP on Friday afternoons rather than during instructional time. TIP year 1 participants have already met, on August 20<sup>th</sup> and 21<sup>st</sup>. Although our format has changed regarding scheduling, our content has not changed.
- The October session focussed on reporting and parent/teacher interviews.
- Our November 20<sup>th</sup> session focused on policies, procedures and FOIP.

#### Parent Engagement

- The Division School Council met for the second time on November 2<sup>nd</sup>. Parent representatives from different schools attended in-person with the Board room set up for social distancing; some parents chose to attend virtually on Teams. Prior to the formal meeting, there was a Parent Learning Session focused on the decision-making levels of COVID-19 protocols (provincial/ division/school) as well as clarification regarding protocols. There was opportunity for Q/A at the end of the presentation. The presentation was taped and is available for viewing on our website.
- Parents have been kept apprised of the 2020-21 Re-entry Plan starting in August. Updates for COVID-19 as it pertains to learning and school operation are ongoing on the school division website and Facebook, and social media.
- The Pivot Point request for change timeline has ended, and schools are working to ensure student requests are processed and students move to the delivery platform requested. The change is minor; only one school needed to adjust teacher assignments (one teacher moved from at-home learning to in-school learning at Coalbanks).
- Diversity and Inclusion Parent Committee questionnaire is currently being developed by the DIPT Committee to learn more about how our parents and families are doing during this challenging time. The survey to the Diversity and Inclusion Parent group as well as a targeted group of parents will likely be distributed early December or early January 2021.

#### Community and Business/Industry Engagement

- Cheryl and Morag met with the new Chief of Police, Shahin Mehdizadeh. The new chief conveyed strong support for the School Resource Officer Program and overall police community engagement.
- Cheryl and Morag are scheduling a meeting with Emergency Planning (City of Lethbridge, Lethbridge Police Services, Transportation, etc.) to participate in a “mock emergency scenario” in the new year.

#### Management of Growth and Capacity Building learning spaces)

- West Lethbridge, South Lethbridge and North Lethbridge Boundary review committees finished their meetings and finalized boundary proposals for Board consideration.

- The board met to review the reports from all three boundary review committees and discuss plans for engaging the public on proposed changes in 2021.
- Projects under Capital Maintenance and Renewal (CMR) grant funding were submitted for budget 2021-2022. Priority project requested for funding include ventilation, accessibility, and other building upgrades.
- The Division will be submitting requests for Modular Classrooms for the 2021-2022 school year at the end of October. These requests will be for Coalbanks, Dr. Gerald Probe and Chinook High School due to enrolment and capacity concerns in West Lethbridge.
- The Division was given the opportunity to take three, 10-year-old modular classrooms from another school jurisdiction. These modulares will be picked up and move to the Division. Decision on priority placement will be made once new modular classroom announcements made by Alberta Education in 2021.

#### Other School Improvement Initiatives

- We continue to support Staff Wellness Throwdowns- the challenge for December is- “Just Pause,” hopefully this Throw Down will remind all of us to slow down, especially at a time (December) when in a typical year we would be supporting many who struggle.
- Nutrition Programs continue to support breakfast, lunches, and snacks for students throughout the day.

### **PRIORITY TWO: INCLUSION**

#### Safe and Caring Schools (trauma informed practice, wellness, Positive Spaces, etc.)

- The aligned approach our Division of Instructional Services has taken, supports UDL (Universal access or curricular entry for all students), thereby using the inclusive lens with all initiatives- achievement (literacy/numeracy), social emotional supports, nutrition programs, physical activity.
- Positive Spaces Committee met in November and will continue to meet as the committee still feels there is more work to do supporting our LGBTQ+ population.
- We continue to work through positive COVID cases that are identified by Alberta Health Services, we commend our schools, both staff and students for the amazing commitment they have demonstrated keeping our schools safe.

#### Students as learners in an inclusive environment (Indicators of Inclusive Schools; RTI Framework; Universal Design for Learning)

- Our SLPs are busy managing their caseloads from Early Learning to grade 12. Following a recent review of caseloads, we determined that we need to add an additional temporary SLP position for the 2020-21 year. Under its new mandate Alberta Health Services no longer supports school divisions with assessments and referrals, so the backlog of assessments and identification of student needs have impacted direct service to students. A temporary position has been posted.
- The referral process for division supports is working well, and Rochelle determines priorities based on student need.
- A decision was made to maintain the teaching position created to support elementary students with complex needs accessing at-home learning until the next pivot point. These students have very adapted programs, and several are nonverbal and using communication devices.
- Ann is working with Intellimedia on a pilot project to allow for parent digital signatures on student support plans. With most learning team meetings currently happening online, this will ensure that we meet Alberta Education requirements for parental consent.

- Sarah Ahlgren, ESL Student Support Worker, continues to support our newcomer/refugee students and families ensuring that their transportation, interpretation, and basic needs are being met.
- Sarah and Bev Smith, ESL Lead Teacher, have completed several intake assessments for new English language learners in past two weeks.

### **PRIORITY THREE: INNOVATION**

#### **Breadth of Program Options**

- High schools have been able to implement procedures that allow for the delivery of most options in the COVID-19 context.
- Teachers have been working diligently to prepare for and commence delivery of at-home learning using Teams as a delivery platform.

#### **Technology**

- We have partnered with Logics Technology to support schools and staff with educational technology questions. School Admin can book workshops through logics to support online learning and just help answer general questions. Teachers can also connect online with teachers from Logics where they can receive one to one support.
- The Technology Department with the U of L and schools have been working on finding creative ways to allow classroom observations in schools while maintaining social distancing. A number of solutions have been implemented compared to traditional methods. Teachers can now use another device connected in the classroom to allow for live observation or lessons can be pre-recorded and shared with the instructors.
- The Technology Department working together with Instructional Services, has created a workflow to allow forms that need to be approved at the division level to be done digitally. This new process will save time, paper, and simplify the process when forms need to be submitted at the division level.
- The Technology Department is also working with Business Affairs to create new dashboards in PowerBi that can be used in schools for more granular reporting with regards to current budgets.
- We are preparing for the 2021 - 2022 School Year and have started to review our digital registration process for the next school year. A new committee has been assembled to look at last year's registration process and ways that it can be approved for the next school year.
- We have started to explore the idea of having a digital visitor kiosk at each school for visitors to use so they can sign into building when entering. Currently, the process is done with paper and a binder and can be unreliable and not always available when needed.
- Bonnie Takats has been helping the Technology Department since late September to help catch up with digital records and storing report cards. Bonnie also has been going out to schools and supporting schools with the new registration process.

**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Cheryl Gilmore  
Superintendent

**Re: Donations and Support**

**Background**

Lethbridge School Division is fortunate to be in a community that strongly supports programs and services for students. The Division is appreciative of the difference the support makes to the lives of children. These partnerships and support further the efforts of helping children come to school ready to learn, providing opportunities for engagement, and facilitating student growth and well-being. Listed below and attached are the donations and support received by the Division.

**Dr. Probe School** received donations for their laptop fundraiser from the following companies:

- \$5,000 – **TIMCO Hoist Services**
- \$1000 and higher – **Cut & Dried Coatings Ltd., Davis, Shaw & Associates, Two Guys and a Pizza Place, BJD Electric, and Dr. Probe Parent Council**
- \$500 and higher – **The Francis Family**
- \$250 and higher – **PM Projects, Rutledge Family, Butler Family, Ella & Bella Gao, Edmonds Family, Tim Hortons (westside locations), and Disability Tax Credit Canada Solutions**

**Recommendation**

It is recommended that the Board receive this summary as information.

Respectfully submitted,  
Cheryl Gilmore

## **Calendar of Events for Board of Trustees**

|          |    |  |
|----------|----|--|
| December | 1  | Working Conditions Committee<br>4:00 p.m. Education Centre and virtual             |
|          | 2  | Education Centre Leadership Team Meeting<br>9:00 a.m. Education Centre and virtual |
|          | 3  | Community Engagement Committee<br>6:00 p.m. Education Centre and virtual           |
|          | 7  | Division School Council<br>6:00 p.m. Education Centre Board Room and virtual       |
|          | 9  | Poverty Intervention Committee<br>1:00 p.m. Education Centre and virtual           |
|          | 10 | Administrators' Committee Meeting<br>1:15 p.m. Education Centre and virtual        |
|          | 15 | Board Meeting<br>3:30 p.m. Education Centre Board Room                             |
|          | 19 | Christmas break begins   |
| January  | 4  | Classes resume   |
|          | 6  | Education Centre Leadership Team Meeting<br>9:00 a.m. Education Centre and virtual |
|          | 11 | Division Wellness Committee Meeting<br>1:15 p.m. Education Centre and virtual      |
|          | 11 | Division School Council<br>6:00 p.m. Education Centre Board Room and virtual       |
|          | 13 | Policy Advisory Committee<br>12:00 p.m. Education Centre and virtual               |
|          | 20 | Board Committee of the Whole<br>3:00 p.m. Education Centre                         |
|          | 21 | Administrators' Committee Meeting<br>1:15 p.m. Education Centre and virtual        |
|          | 26 | Board Meeting<br>3:30 p.m. Education Centre Board Room                             |



**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Donna Hunt, Trustee

**RE: Indigenous Education Committee – October 28, 2020**

1. Terms of Reference were reviewed and amended.
2. Professional Learning – Recognition of Indigenous Ways of Learning takes openness, engagement, and relationships. We are creating a wider spectrum of engagement with teachers, with more collaboration and innovation.
3. Indigenous Staffing and Initiatives
  - a. John Chief Calf lead High School Teachers and Administrators in a discussion of Indigenous Education.
  - b. Shawnee BigBull facilitated outside learning with Helen Schuler Nature Centre.
  - c. Maria Livingstone hosted student smudging.
  - d. Grad coaches are continuing to support indigenous students.
4. Indigenous Board Presentation – reviewed
5. Indigenous Parents/ Families/ Students – a general discussion on how we support our families.
6. Next meeting will be February 3, 2021 at 9:00 a.m.

Respectfully Submitted  
Trustee Donna Hunt

**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Christine Light, Trustee

**RE: Division School Council – November 2, 2020**

Trustee Christine Light will provide an oral report.

**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Donna Hunt, Trustee

**RE: ATA Local Council – November 4, 2020**

1. General discussion on working through the pandemic.
2. A.T.A. asked about the Livingstone Range and Holy Spirits wellness days.
3. The A.T.A. plans to recognize those members who have been quarantined due to COVID-19.
4. The A.T.A. has a different plan for the December meeting which usually is a dinner.

Respectfully submitted:  
Trustee Donna Hunt

**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Jan Foster, Trustee

**RE: Community Engagement Committee – November 5, 2020**

Committee Terms of Reference – reviewed briefly and no changes made.

Feedback – communication to parents during COVID-19, re-entry, ongoing protocols, quarantines, pivot.

- Reported that there is an abundance of information being sent out and can we make it easier for parents to navigate and put important items at top
- Schools – need to think about how to make things clearer, especially in high schools – one solution is to have advisors take the lead on communication with students.
- Some parents have children in different schools and can be confusing – like the 2-week calendar model
- Some parents wondering who to go to for information and providing feedback – one avenue is School Councils – need to advocate to parents to start communication at the source.
- Not all parents are aware of communication avenues such as School Messenger, School councils, etc. – Garrett can send out an email outlining where to find contact information

ICE Scholarship Breakfast

- Christine Lee provided financial report of last year's event – presently have \$53,745 in fund,
- Ideas were shared – keep the topic ICE – continue with awareness
- Donations might be difficult – however we can explore an online event with speaker, showcasing previous winners and where they are now.
- Perhaps invite businesses to a break-even event with charge of \$10 – perhaps send involved businesses continental type breakfast.
- Continue to create broader awareness of scholarships to parents and students
- Possible theme of event – Wellness, Resilience and Joy
- Networking – businesses like to sponsor and attend for networking opportunities - can we put together a structure that will allow this.
- Next meeting – ideas for speakers and networking opportunities, agenda, and platform.

Town Hall process

- Cheryl and Garrett shared a possible model for a virtual town hall meeting,
- Committee decided to move forward with this model

Other areas of pursuit for the Committee – Group decided we have enough on our plate right now. The committee will follow up with the One District One Book group in 2022 to see if there is interest in exploring this again.

Next meeting scheduled for Thursday, December 3, 2020

Respectfully submitted,  
Jan Foster, Committee Chair

**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Tyler Demers, Trustee

**RE: Board Audit Committee – November 17, 2020**

Committee Members:

- Tyler Demers, Chair of Audit Committee
- Clark Bosch, Trustee
- Jason Baker, CPA, CA, Public Member
- Don Reeves, Public Member
- Carmen Mombourquette, Public Member (Adult Learning Community)

Also in attendance:

- Will ZoBell, CPA, CA – Audit Partner at BDO Canada LLP (Auditors)
- Avice DeKolver, CPA, CA – Audit manager at BDO Canada LLP (Auditors)
- Christine Lee, FCPA, FCA - Associate Superintendent Business Affairs
- Mark DeBoer, CPA, CA - Director of Finance

- 1) The Committee reviewed the Lethbridge School Division Audit Final Report to the Audit Committee outlining a summary of the audit, the audit findings, internal controls, and required communications.
- 2) The Committee reviewed the draft Management Letters on the School Division Audit and for the additional compliance work on the School Generated Funds (SGF). No issues nor recommendations resulting from the School Division Audit.
- 3) Management discussed practices and procedures that have been implemented for School Generated Funds (SGF) and will continue to work with schools on these areas.
- 4) The Committee reviewed the 2019-2020 draft Financial Statements, including a review of the major changes to the accounting standards and the format of the financial statements from the prior year. Management provided an analytical review on the Financial Statements to the Committee.
- 5) The Financial Statements will be presented at the Board Meeting on November 24<sup>th</sup>, 2020.

Respectively Submitted,

Tyler Demers, Board Audit Committee Chair

**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Donna Hunt, Trustee

**RE: A.S.B.A. Annual General Meeting – November 18, 2020**

1. The Budget was discussed and deferred until December.
2. Presentation by Chelsea McNaughton - A.S.B.A. Governance Policies.
3. Presentation by Sandra Lamouche F.N.M.I. Success Coordinator, Livingstone Range – Truth and Reconciliation Calls to Action.
4. The A.S.B.A. would like to know the number of unidentified children that should be in our school division. It is believed that across the province there seem to be 40,000 students unregistered in any school system.

Respectfully Submitted

Donna Hunt



**MEMORANDUM**

November 24, 2020

To: Board of Trustees

From: Lola Major, Trustee

**RE: Policy Advisory Committee – November 18, 2020**

The Policy Advisory Committee met on November 18, 2020 to review the following policies:

- Policy 201.3 General Powers and Duties of the Board
- Policy 203.1 Policy Development
- Policy 204.2 Regular Board Meetings
- Policy 204.3 Special Board Meetings
- Policy 204.4 In Camera Board Meetings
- Policy 204.6 Organizational Meetings
- Policy 204.10 Board Meeting Agendas

The next meeting will be held January 13, 2021.

Respectfully submitted,  
Lola Major