

Lethbridge School Division

Board of Trustees Regular Meeting Agenda

November 23, 2021

2:00 p.m.

Board Room / Microsoft Teams



2:00 p.m. **1. Move to In-Camera**

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

3:35 p.m. **3. Approval of Minutes**

If there are no errors or omissions in the minutes of the Organizational Meeting of November 1, 2021 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 Regular Meeting of November 1, 2021 it is recommended that the minutes be approved by the Board and signed by the Chair.

3:37 p.m. **4. Business Arising from the Minutes**

3:40 p.m. **5. Presentations**

5.1 Health Services for Students Enclosure 5.1

3:55 p.m. **6. Action Items**

6.1 2020-21 Audited Financial Statement Enclosure 6.1

6.2 2021-22 Budget Update Enclosure 6.2

6.3 Division Assurance Results Report Enclosure 6.3

6.4 Policy Review: Enclosure 6.4

Policy 402.8.2 Medical Examinations

Policy 403.2 Employee Resignations

6.5 Voluntary Retirement Enclosure 6.5

6.6 Committee Terms of Reference
6.6.1 Superintendent Evaluation Committee Enclosure 6.6.1

6.6.2 Terms of Reference and Numbers of
Appointed Trustees Enclosure 6.6.2

6.7 Advocacy - Bill 70 Inclusion of School Jurisdictions Enclosure 6.7

4:40 p.m. **7. Division Highlights**

4:45 p.m. **8. Information Items**

8.1 Board Chair Report

		8.1.1 Transportation	Enclosure 8.1.1
4:50 p.m.	8.2	Associate Superintendent Reports	
		8.2.1 Business and Operations	Enclosure 8.2.1
		8.2.2 Instructional Services	Enclosure 8.2.2
		8.2.3 Human Resources	Enclosure 8.2.3
5:00 p.m.	Public Forum		
5:15 p.m.	8.3	Superintendents Report	
		8.3.1 Board Priorities Report	Enclosure 8.3.1
		8.3.2 COVID Update	Enclosure 8.3.2
		8.3.3 Acknowledgements of Excellence	Enclosure 8.3.3
		8.3.4 Town Hall Meeting	Enclosure 8.3.4
		8.3.5 Board Planning Retreat	Enclosure 8.3.5
		8.3.6 Calendar of Events	Enclosure 8.3.6
5:25 p.m.	9. Reports		
	9.1	ASBA Zone 6 – Nov 4, 2021	Enclosure 9.1
	9.2	Division School Council – Nov 8, 2021	Enclosure 9.2
	9.3	Policy Advisory Committee – Nov. 10, 2021	Enclosure 9.3
	9.4	ASBA Fall General Meeting – Nov. 14-16, 2021	Enclosure 9.4
	9.5	Audit Committee – Nov 16, 2021	Enclosure 9.5
5:35 p.m.	10. Correspondence Sent		
	10.1	Student health advocacy letter – Nov 17, 2021	Enclosure 10.1
5:40 p.m.	11. Correspondence Received		
	11.1	Chinook's Edge – Nov 17, 2021	Enclosure 11.1
5:45 p.m.	Adjournment		

MINUTES FROM THE ORGANIZATIONAL MEETING OF THE BOARD OF TRUSTEES OF LETHBRIDGE SCHOOL DIVISION HELD NOVEMBER 1, 2021.

IN ATTENDANCE:

Trustees: Andrea Andreachuk, Tyler Demers, Kristina Larkin, Christine Light,
Allison Purcell, Genny Steed, Craig Whitehead

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

The Superintendent called the meeting to order at 3:08 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 Tyler Demers nominated Trustee Christine Light for the position of Chair for the 2021-2022 term. Christine Light accepted the nomination.

Trustee Craig Whitehead nominated Trustee Allison Purcell for the position of Chair for the 2021-2022 term. Allison Purcell 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 Allison Purcell the Chair of the Board for the 2021-2022 school year. Congratulations to Allison Purcell and thank you to Christine Light.

Allison Purcell assumed the Chair's position.

Trustee Craig Whitehead moved:
"to destroy the ballots".

CARRIED UNANIMOUSLY

Destroy the ballots
6818/21

2. Approval of Agenda

Addition: Order of Meeting Agendas – Craig Whitehead

Trustee Christine Light moved:
“that the agenda be approved, as amended.”

*Approval of Agenda
6819/21*

CARRIED UNANIMOUSLY

3. Election of Vice-Chair

Election of Vice-Chair

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

Trustee Andrea Andreachuk nominated Christine Light for the position of Vice-Chair for the 2021-2022 term. Christine accepted the nomination.

Trustee Genny Steed nominated Craig Whitehead for the position of Vice-Chair for the 2021-2022 term. Craig accepted the nomination.

Chair Allison Purcell called three times for further nominations and there were none. Associate Superintendent Christine Lee and Superintendent Cheryl Gilmore took the votes to be counted.

Chair Allison Purcell declared Trustee Christine Light as Vice-Chair for the 2021-2022 school year. Congratulations to Christine Light and thank you to Craig Whitehead.

Trustee Craig Whitehead moved:
“to destroy the ballots.”

*Destroy the ballots
6820/21*

CARRIED UNANIMOUSLY

4. Approval of Bank Borrowing Resolution

Trustee Christine Light moved:
“that the Board approve the 2021-2022 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.”

*Approval of Bank
Borrowing Resolution
6821/21*

CARRIED UNANIMOUSLY

5. Approval of Signing Authority

Trustee Andrea Andreachuk moved:
“that the bank signing authority be the Board Chair or the Vice-Chair and the Secretary-Treasurer or, in their 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/or the Secretary-Treasurer and/or 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
6822/21*

6. Committee Reports and Terms of Reference

All Committee reports and Terms of Reference were reviewed at the September 2021 meeting and distributed to Trustees in October 2021.

*Committee Reports and
Terms of Reference*

7. Appointments to Committees

*denotes Chair

*Appointments to
Committees
6823/21*

7.1 Standing Committees

- 7.1.1 Board Audit Committee
 - *Craig Whitehead, Tyler Demers
- 7.1.2 Board Budget Committee
 - *Kristina Larkin, Genny Steed
- 7.1.3 Community Engagement Committee
 - *Genny Steed, Christine Light
- 7.1.5 Division Wellness Committee
 - *Andrea Andreachuk, Genny Steed (alternate)
- 7.1.6 Facilities Committee
 - *Tyler Demers, Christine Light
- 7.1.7 Indigenous Advisory Committee
 - *Christine Light, Andrea Andreachuk (alternate)
- 7.1.8 Policy Advisory Committee
 - *Craig Whitehead, Kristina Larkin (alternate)
- 7.1.9 Poverty Intervention Committee
 - *Kristina Larkin
- 1.1.10 Spirit of 51 Committee
 - *Tyler Demers, Andrea Andreachuk
- 1.1.11 Superintendent Evaluation Committee
 - *Allison Purcell, Christine Light, Genny Steed

7.2 Special (ad hoc) Committees

- 7.2.1 ATA Negotiating Committee
 - *Craig Whitehead, Allison Purcell
- 7.2.2 CUPE (Local 290) Negotiating Committee
 - *Kristina Larkin, Andrea Andreachuk
- 7.2.3 CUPE (Local 2843) Negotiating Committee
 - *Christine Light, Tyler Demers
- 7.2.4 Non-Union Staff Committee
 - *Christine Light, Kristina Larkin

7.3 Joint Committees

- 7.3.1 ATA Working Conditions Committee
 - *Genny Steed, Tyler Demers

- 7.3.2 City/School Boards Committee
*Christine Light, Allison Purcell

7.4 Appointment of Board Representatives:

- 7.4.1 ASBA Zone 6 Executive
Allison Purcell, Craig Whitehead (alternate)
7.4.2 Division School Council
Christine Light, Genny Steed (alternate)
7.4.3 Division Student Leadership
Kristina Larkin
7.4.4 TEBA
Tyler Demers
7.4.5 Team Lethbridge
Christine Light, Craig Whitehead

Craig Whitehead moved:
“to add Committee of the Whole to the agenda.”

Committee of the Whole
6824/21

CARRIED UNANIMOUSLY

8. Order of Meeting agendas

Order of Meeting agendas

Craig asked to have the In-Camera meeting following the regular meeting.

Trustee Craig Whitehead moved:

“to start the Open meeting at 2 pm and immediately make a motion to move to standing In Camera from 2 to 3:30 pm and notify the public.”

Order of Meeting agendas
6825/21

CARRIED

IN FAVOUR: Craig Whitehead, Genny Steed, Andrea Andreachuk, Allison Purcell

OPPOSED: Kristina Larkin, Tyler Demers

ABSTAINED: Christine Light

9. Committee of the Whole

Trustee Craig Whitehead moved:

“to have monthly Committee of the Whole meetings during the 2021-2022 school year.”

Trustee Craig Whitehead amended:

“to have four or five Committee of the Whole meetings during the 2021-2022 school year, when we feel it is important and when we have the time.”

Trustee Andrea Andreachuk friendly amendment:

“to commit to no less than four Committee of the Whole meetings during the 2021-2022 school year.”

Trustee Genny Steed friendly amendment:
“to commit to no less than four Committee of the Whole meetings during the 2021-2022 school, as needs arise and feasible scheduling allows.” **CARRIED UNANIMOUSLY**

Committee of the Whole
6826/21

10. Adjournment at 4:44 p.m.

Trustee Tyler Demers moved:

“to adjourn the Organizational Meeting.”

CARRIED UNANIMOUSLY

Adjournment
6827/21

Allison Purcell
Chair

Christine Lee
Associate Superintendent
Business and Operations

MINUTES FROM THE REGULAR MEETING OF THE BOARD OF TRUSTEES OF LETHBRIDGE SCHOOL DIVISION HELD NOVEMBER 1, 2021.

In Attendance:

Trustees: Andrea Andreachuk; Tyler Demers; Kristina Larkin; Christine Light;
Allison Purcell; Genny Steed; Craig Whitehead

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

The Board Meeting was live streamed via YouTube due to the gathering restrictions related to COVID-19.

The Chair called the meeting to order at 4:52 p.m.

1. Approval of Agenda

Addition: Board Chair report – Public School Board Association (7.1.3)

*Approval of Agenda
6828/21*

Trustee Christine Light moved:

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

2. Approval of Minutes

Trustee Andrea Andreachuk moved:

*Approval of Minutes –
Regular Meeting
6829/21*

“that the minutes of the regular meeting of September 28, 2021 be approved and signed by the Chair.” **CARRIED UNANIMOUSLY**

3. Business Arising from the Minutes

*Business Arising from
the Minutes*

There was no business arising from the minutes.

4. Presentations

Presentations

5. Action Items

Action Items

5.1 Policy Review

The Board reviewed Policies 303.4 School Principal, Policy 405.13 Staff Meetings, Policy 405.14 Employee Consulting Activities and Services to Other Agencies, and Policy 405.15 Employee Research and Intellectual Property Rights.

Trustee Kristina Larkin moved:

“that the Board approve Policy 303.4 School Principal, as amended.” **CARRIED UNANIMOUSLY**

*Policy 303.4 School
Principal
6830/21*

Trustee Andrea Andreachuk moved:

“that the Board approve Policy 405.13 Staff Meetings, as

*Policy 405.13 Staff
Meetings
6831/21*

amended.”

CARRIED UNANIMOUSLY

Trustee Christine Light moved:

“that the Board approve Policy 405.14 Employee Consulting Activities and Services to Other Agencies, as amended.”

CARRIED UNANIMOUSLY

*Policy 405.14
Employee Consulting
Activities and Services
to Other Agencies
6832/21*

Public Forum

Public Forum

ATA President, Derek Resler, offered congratulations to new and returning Board members. Due to COVID protocols, Christmas dinner will be for ATA members only. Sometime early in the new year, ATA will invite all members of the Board as a meet and greet. Derek thanked the previous Board for their opposition to the draft curriculum. Not just the opposition but with thoughtful reasoning behind the decision. A link to a research document detailing issues the ATA has with the draft curriculum will be shared with Trustees.

Trustee Craig Whitehead moved:

“that the Board approve Policy 405.15 Employee Research and Intellectual Property Rights, as amended.”

CARRIED UNANIMOUSLY

*Policy 405.15
Employee Research
and Intellectual
Property Rights
6833/21*

5.2 School Board Annual Work Plan

The Board reviewed the annual work plan of pre-planned events. November – Board Assurance Results Report.
On-Going – add Committee of the Whole meetings.

Trustee Kristina Larkin moved:

“that the Board of Trustees approve the School Board Annual Work Plan, as amended.” **CARRIED UNANIMOUSLY**

*Annual Work Plan
6834/21*

5.3 Health and Mental Health Supports in Lethbridge

Trustees discussed how they could advocate for supports in Lethbridge.

*Health and Mental
Health Supports*

Trustee Andrea Andreachuk moved:

“to write a letter to the City of Lethbridge, Chamber of Commerce, MLA Shannon Phillips, MLA Nathan Neudorf, Health Minister, Education Minister, Economic Development, MP Rachel Harder, Alberta Health Services, and Primary Care Network outlining concerns around students and staff health supports and mental health supports in Lethbridge.”

CARRIED UNANIMOUSLY

*Advocacy letter
6835/21*

6. Division Highlights

Division Highlights

Christine Light noted the beginning of this four-year journey. GS Lakie hosted former Board of Trustees. Seeing parents at sporting events. Curriculum Engagement evening.

Andrea Andreachuk happy to get to know everyone. Reached out to four schools with warm welcomes, attended WCHS school council. Attended General Stewart Halloween celebration.

Craig Whitehead contacted two schools. Congratulations to the Board on their election.

Kristina Larkin to witness the hard work of the administration and staff. Looking forward to learning more about the committees and supporting the excellent work in the Division.

Genny Steed shared that her 5-year-old child was excited to share craft supplies at school. Excitement and positive energy of school.

Allison Purcell offered congratulations to the Board members.

Participated in the design concept build. Halloween was a highlight seeing children dressing up.

7. Information Items

Information Items

7.1 Board Chair Report

7.1.1 Division School Council Meetings

Division School Council Meetings

The Board reviewed the Division School Council meeting dates. Educational portion is at 6:00 pm, add to agenda.

7.1.2 Alberta Teachers' Association Local Council Meeting Schedule

ATA Local Council meeting dates

Meeting invitations will be sent to Trustees.

November 3 – Allison Purcell

January 5 – Christine Light

February 2 – Andrea Andreachuk

March 2 – Tyler Demers

April 6 – Craig Whitehead

May 4 – Kristina Larkin

June 1 – Genny Steed

7.1.3 Public School Boards Association of Alberta (PSBAA)

Trustees received an email for their upcoming meeting fall general meeting.

Trustee Craig Whitehead moved:

“that we get more information at a Committee of the Whole meeting to discuss possible membership.”

Public School Board Association of Alberta 6836/21

CARRIED UNANIMOUSLY

7.2 Associate Superintendent Reports

*Associate
Superintendent
Reports
Business and
Operations*

7.2.1 Business and Operations

Associate Superintendent Christine Lee provided a written Business and Operations report. It is recommended that parents get the My Bus Stop app.

Trustee Christine Light moved:

“to extend the regular Board meeting beyond 6:00 pm.”

*Meeting extension
6837/21*

CARRIED UNANIMOUSLY

7.2.2 Instructional Services

Instructional Services

Associate Superintendent Morag Asquith provided a written Instructional Services report. Addition of October 25, Administrators continued their work on Anti-Racism/Anti-Oppression. Thank you to Grade 1 – 3 teachers, Karen, Bev & Michaela for their work getting the COVID gap intervention funding data together. We want teacher-delivered intervention programming. Further assessment in Grade 1 will take place in January.

7.2.3 Human Resources

Associate Superintendent Mike Nightingale provided a written Human Resources report. The % of capacity at each school will be provided at the next meeting.

Human Resources

7.3 Public Forum Response

The public forum response was included in the agenda.

Public Forum Response

7.4 Superintendent Reports

*Superintendent Report
Board Priorities*

7.3.1 Board Priorities Report

Board Priorities were included in the agenda.

7.3.2 Donations and Support

Donations and Support

Panago Pizza donations to Galbraith and Fleetwood.

7.3.3 Acknowledgements of Excellence

*Acknowledgements of
Excellence*

Nicholas Sheran Elementary School and WCHS were showcased.

7.3.4 Calendar of Events

Calendar of Events

Calendar dates were included in the agenda.
Nov 9 ASBA Trustee Orientation

8. Reports

Reports

8.1 Division Wellness Committee – October 4, 2021

Former Trustee Donna Hunt provided a written report from the Division Wellness Committee meeting held October 4, 2021.

Division Wellness Committee

8.2 Division School Council – October 4, 2021

Trustee Christine Light provided an oral report from the Division School Council meeting held October 4, 2021.

Division School Council

8.3 Poverty Intervention Committee – October 5, 2021

Trustee Christine Light provided a written report from the Poverty Intervention Committee meeting held October 15, 2021.

Poverty Intervention Committee

8.4 Policy Advisory Committee – October 6, 2021

Former Trustee Lola Major provided a written report from the Policy Advisory Committee meeting held October 6, 2021.

Policy Advisory Committee

8.5 Indigenous Education Committee – October 27, 2021

Trustee Christine Light provided a written report from the Indigenous Education Committee meeting held October 27, 2021.

Indigenous Education Committee

9. Correspondence Received

- 9.1 Joint letter from Minister of Education and Minister of Health
- 9.2 Association of School Business Officials International

*Correspondence Received
Joint Minister of Education and Minister of Health ASBOI*

Trustee Craig Whitehead moved:

“that the Board move to In-Camera at 7:13 p.m.”

*Move to In-Camera
6838/21*

CARRIED UNANIMOUSLY

Trustee Christine Light moved:

“to adjourn the meeting at 7:43 p.m.”

*Adjournment
6839/21*

CARRIED UNANIMOUSLY

Allison Purcell,
Chair

Christine Lee,
Associate Superintendent
Business and Operations

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Cheryl Gilmore
Superintendent of Schools

Re: Health Services for Students

Background

At the November 1, 2021 Regular Board Meeting, trustees requested that information be brought to the next Regular Board Meeting regarding the nature of health services that are accessible to students. Associate Superintendent Instructional Services, Morag Asquith, will provide the Board with information that has been gathered regarding health services.

Recommendation

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

Respectfully submitted,
Cheryl Gilmore

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Christine Lee
Associate Superintendent, Business and Operations

RE: 2020-21 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 statements.

Recommendation

It is recommended that the Board approve the Audited Financial Statements for the 2020-21 fiscal year as presented.

Respectfully submitted,
Christine Lee

**AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2021**
[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) 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

Allison Purcell

Name

Signature

SUPERINTENDENT

Cheryl Gilmore

Name

Signature

SECRETARY-TREASURER OR TREASURER

Christine Lee

Name

Signature

November 23, 2021

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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Independent Audit Report

Place holder

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Independent Audit Report

Place holder

Page 2 of 2

STATEMENT OF FINANCIAL POSITION
As at August 31, 2021 (in dollars)

		2021	2020
FINANCIAL ASSETS			
Cash and cash equivalents	(Schedule 5)	\$ 14,118,244	\$ 21,052,333
Accounts receivable (net after allowances)	(Note 3)	\$ 6,017,328	\$ 5,579,821
Portfolio investments			
Operating	(Schedule 5)	\$ 10,000,521	\$ 74,300
Endowments		\$ -	\$ -
Inventories for resale		\$ -	\$ -
Other financial assets		\$ -	\$ -
Total financial assets		\$ 30,136,093	\$ 26,706,454
LIABILITIES			
Bank indebtedness	(Note 4)	\$ -	\$ -
Accounts payable and accrued liabilities	(Note 5)	\$ 8,601,979	\$ 5,882,159
Unspent deferred contributions	(Schedule 2)	\$ 3,309,056	\$ 4,563,483
Employee future benefits liabilities	(Note 6)	\$ 228,277	\$ 247,302
Environmental liabilities		\$ -	\$ -
Other liabilities		\$ -	\$ -
Debt			
Supported: Debentures		\$ -	\$ -
Unsupported: Debentures		\$ -	\$ -
Mortgages and capital loans		\$ -	\$ -
Capital leases		\$ -	\$ -
Total liabilities		\$ 12,139,312	\$ 10,692,944
Net financial assets		\$ 17,996,781	\$ 16,013,510
NON-FINANCIAL ASSETS			
Tangible capital assets	(Schedule 6)	\$ 160,018,293	\$ 154,359,097
Inventory of supplies	(Note 7)	\$ 394,154	\$ 278,365
Prepaid expenses	(Note 8)	\$ 855,486	\$ 877,029
Other non-financial assets		\$ -	\$ -
Total non-financial assets		\$ 161,267,933	\$ 155,514,491
Net assets before spent deferred capital contributions		\$ 179,264,714	\$ 171,528,001
Spent deferred capital contributions	(Schedule 2)	\$ 154,652,318	\$ 148,641,096
Net assets		\$ 24,612,396	\$ 22,886,905
Net assets	(Note 9)		
Accumulated surplus (deficit)	(Schedule 1)	\$ 24,612,396	\$ 22,886,905
Accumulated remeasurement gains (losses)		\$ -	\$ -
		\$ 24,612,396	\$ 22,886,905
Contractual rights	(Note 11)		
Contractual obligations	(Note 12)		
Contractual assets and liabilities	(Note 13)		

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

STATEMENT OF OPERATIONS
For the Year Ended August 31, 2021 (in dollars)

	Budget 2021	Actual 2021	Actual 2020
REVENUES			
Government of Alberta	\$ 123,593,367	\$ 125,178,889	\$ 118,706,075
Federal Government and other government grants	\$ 388,944	\$ 452,428	\$ 495,542
Property taxes	\$ -	\$ -	\$ -
Fees (Schedule 8)	\$ 3,936,505	\$ 812,872	\$ 1,480,790
Sales of services and products	\$ 1,019,267	\$ 1,746,540	\$ 3,137,084
Investment income	\$ 193,000	\$ 144,966	\$ 201,809
Donations and other contributions	\$ 2,568,000	\$ 749,115	\$ 1,909,033
Other revenue	\$ 34,704	\$ 55,732	\$ 21,044
Total revenues	\$ 131,733,787	\$ 129,140,542	\$ 125,951,377
EXPENSES			
Instruction - Pre Kindergarten	\$ 2,733,030	\$ 2,490,639	\$ 5,110,935
Instruction - Kindergarten to Grade 12	\$ 105,379,192	\$ 100,250,944	\$ 98,082,847
Operations and maintenance (Schedule 4)	\$ 18,377,017	\$ 18,315,364	\$ 15,262,572
Transportation	\$ 2,723,518	\$ 2,194,221	\$ 1,821,447
System administration	\$ 4,181,195	\$ 3,984,953	\$ 4,095,662
External services	\$ 300,000	\$ 178,930	\$ 275,580
Total expenses	\$ 133,693,952	\$ 127,415,051	\$ 124,649,043
Annual operating surplus (deficit)	\$ (1,960,165)	\$ 1,725,491	\$ 1,302,334
Endowment contributions and reinvested income	\$ -	\$ -	\$ -
Annual surplus (deficit)	\$ (1,960,165)	\$ 1,725,491	\$ 1,302,334
Accumulated surplus (deficit) at beginning of year	\$ 22,886,905	\$ 22,886,905	\$ 21,584,571
Accumulated surplus (deficit) at end of year	\$ 20,926,740	\$ 24,612,396	\$ 22,886,905

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

STATEMENT OF CASH FLOWS
For the Year Ended August 31, 2021 (in dollars)

	2021	2020
CASH FLOWS FROM:		
A. OPERATING TRANSACTIONS		
Annual surplus (deficit)	\$ 1,725,491	\$ 1,302,334
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 5,944,798	\$ 5,623,241
Net (gain)/loss on disposal of tangible capital assets	\$ 4,274	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ -
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Spent deferred capital recognized as revenue	\$ (5,394,955)	\$ (5,351,304)
Deferred capital revenue write-down / adjustment	\$ -	\$ -
Increase/(Decrease) in employee future benefit liabilities	\$ (19,025)	\$ 16,764
Donations in kind	\$ -	\$ -
	\$ -	\$ -
	\$ 2,260,583	\$ 1,591,035
(Increase)/Decrease in accounts receivable	\$ (437,507)	\$ 865,551
(Increase)/Decrease in inventories for resale	\$ -	\$ -
(Increase)/Decrease in other financial assets	\$ -	\$ -
(Increase)/Decrease in inventory of supplies	\$ (115,789)	\$ (94,345)
(Increase)/Decrease in prepaid expenses	\$ 21,543	\$ (395,335)
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ 2,719,820	\$ 894,306
Increase/(Decrease) in unspent deferred contributions	\$ (1,254,427)	\$ 262,352
Increase/(Decrease) in environmental liabilities	\$ -	\$ -
	\$ -	\$ -
Total cash flows from operating transactions	\$ 3,194,223	\$ 3,123,564
B. CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	\$ (11,319,335)	\$ (16,041,752)
Net proceeds from disposal of unsupported capital assets	\$ 95,607	\$ -
	\$ -	\$ -
Total cash flows from capital transactions	\$ (11,223,728)	\$ (16,041,752)
C. INVESTING TRANSACTIONS		
Purchases of portfolio investments	\$ (10,000,520)	\$ -
Proceeds on sale of portfolio investments	\$ 74,299	\$ 19,169
	\$ -	\$ -
	\$ -	\$ -
Total cash flows from investing transactions	\$ (9,926,221)	\$ 19,169
D. FINANCING TRANSACTIONS		
Debt issuances	\$ -	\$ -
Debt repayments	\$ -	\$ -
Increase (decrease) in spent deferred capital contributions	\$ 11,021,637	\$ 15,575,968
Capital lease issuances	\$ -	\$ -
Capital lease payments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Total cash flows from financing transactions	\$ 11,021,637	\$ 15,575,968
Increase (decrease) in cash and cash equivalents	\$ (6,934,089)	\$ 2,676,949
Cash and cash equivalents, at beginning of year	\$ 21,052,333	\$ 18,375,384
Cash and cash equivalents, at end of year	\$ 14,118,244	\$ 21,052,333

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

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended August 31, 2021 (in dollars)

	Budget 2021	2021	2020
Annual surplus (deficit)	\$ (1,960,165)	\$ 1,725,491	\$ 1,302,334
Effect of changes in tangible capital assets			
Acquisition of tangible capital assets	\$ (7,395,056)	\$ (11,319,335)	\$ (16,041,752)
Amortization of tangible capital assets	\$ 5,658,525	\$ 5,944,798	\$ 5,623,241
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ 4,274	\$ -
Net proceeds from disposal of unsupported capital assets	\$ -	\$ 95,607	\$ -
Write-down carrying value of tangible capital assets	\$ -	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ (384,540)	\$ (617,266)
Other changes	\$ -	\$ -	\$ -
Total effect of changes in tangible capital assets	\$ (1,736,531)	\$ (5,659,196)	\$ (11,035,777)
Acquisition of inventory of supplies	\$ -	\$ (115,789)	\$ (94,345)
Consumption of inventory of supplies	\$ -	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ -	\$ 21,543	\$ (395,335)
(Increase)/Decrease in other non-financial assets	\$ -	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ -	\$ -
Change in spent deferred capital contributions (Schedule 2)	\$ 2,152,385	\$ 6,011,222	\$ 10,841,930
Other changes	\$ -	\$ -	\$ -
Increase (decrease) in net financial assets	\$ (1,544,311)	\$ 1,983,271	\$ 618,807
Net financial assets at beginning of year	\$ 16,013,510	\$ 16,013,510	\$ 15,394,703
Net financial assets at end of year	\$ 14,469,199	\$ 17,996,781	\$ 16,013,510

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

STATEMENT OF REMEASUREMENT GAINS AND LOSSES
For the Year Ended August 31, 2021 (in dollars)

	2021	2020
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Other Adjustment	\$ -	\$ -
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, 2021 (in dollars)

	NET ASSETS	ACCUMULATED REMEASUREMENT GAINS (LOSSES)	ACCUMULATED SURPLUS (DEFICIT)	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
							TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
Balance at August 31, 2020	\$ 22,886,905	\$ -	\$ 22,886,905	\$ 5,718,000	\$ 319,874	\$ 691,486	\$ 9,760,912	\$ 6,396,633
Prior period adjustments:								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2020	\$ 22,886,905	\$ -	\$ 22,886,905	\$ 5,718,000	\$ 319,874	\$ 691,486	\$ 9,760,912	\$ 6,396,633
Operating surplus (deficit)	\$ 1,725,491		\$ 1,725,491			\$ 1,725,491		
Board funded tangible capital asset additions				\$ 297,697		\$ (297,697)	\$ -	\$ -
Disposal of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ (99,879)		\$ 99,879		\$ -
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	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets	\$ -			\$ (5,944,798)		\$ 5,944,798		
Capital revenue recognized	\$ -			\$ 5,394,955		\$ (5,394,955)		
Debt principal repayments (unsupported)	\$ -			\$ -		\$ -		
Additional capital debt or capital leases	\$ -			\$ -		\$ -		
Net transfers to operating reserves	\$ -					\$ (1,133,658)	\$ 1,133,658	
Net transfers from operating reserves	\$ -					\$ 217,389	\$ (217,389)	
Net transfers to capital reserves	\$ -					\$ (1,161,249)		\$ 1,161,249
Net transfers from capital reserves	\$ -					\$ -		\$ -
	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2021	\$ 24,612,396	\$ -	\$ 24,612,396	\$ 5,365,975	\$ 319,874	\$ 691,484	\$ 10,677,181	\$ 7,557,882

SCHEDULE 1

SCHEDULE OF NET ASSETS
For the Year Ended August 31, 2021 (in dollars)

	INTERNALLY RESTRICTED RESERVES BY PROGRAM									
	School & Instruction Related		Operations & Maintenance		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
Balance at August 31, 2020	\$ 8,003,313	\$ 4,498,675	\$ 347,391	\$ 664,866	\$ 467,918	\$ 917,650	\$ 651,846	\$ 315,442	\$ 290,444	\$ -
Prior period adjustments:										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2020	\$ 8,003,313	\$ 4,498,675	\$ 347,391	\$ 664,866	\$ 467,918	\$ 917,650	\$ 651,846	\$ 315,442	\$ 290,444	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Additional capital debt or capital leases										
Net transfers to operating reserves	\$ 473,615		\$ 93,639		\$ -		\$ 566,404		\$ -	
Net transfers from operating reserves	\$ -		\$ -		\$ (75,000)		\$ -		\$ (142,389)	
Net transfers to capital reserves		\$ 952,975		\$ 106,574		\$ 88,979		\$ 12,721		\$ -
Net transfers from capital reserves		\$ -		\$ -		\$ -		\$ -		\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2021	\$ 8,476,928	\$ 5,451,650	\$ 441,030	\$ 771,440	\$ 392,918	\$ 1,006,629	\$ 1,218,250	\$ 328,163	\$ 148,055	\$ -

SCHEDULE 2

School Jurisdiction Code:

3040

**SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the Year Ended August 31, 2021 (in dollars)**

	Alberta Education					Other GoA Ministries				
	IMR	CMR	Safe Return to Class	Others	Total Education	Alberta Infrastructure	Children's Services	Health	Other GOA Ministries	Total Other GoA Ministries
Deferred Operating Contributions (DOC)										
Balance at August 31, 2020	\$ 3,981,093	\$ 367,759	\$ -	\$ 110,131	\$ 4,458,983	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments - please explain:	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2020	\$ 3,981,093	\$ 367,759	\$ -	\$ 110,131	\$ 4,458,983	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year (excluding investment income)	\$ 3,369,576	\$ 1,270,454	\$ 4,140,500	\$ -	\$ 8,780,530	\$ -	\$ 90,000	\$ 388,319	\$ -	\$ 478,319
Transfer (to) grant/donation revenue (excluding investment income)	\$ (2,407,154)	\$ -	\$ (4,140,500)	\$ (110,131)	\$ (6,657,785)	\$ -	\$ (79,025)	\$ (374,661)	\$ -	\$ (453,686)
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year	\$ 33,817	\$ -	\$ -	\$ -	\$ 33,817	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ (1,841,376)	\$ (1,638,213)	\$ -	\$ -	\$ (3,479,589)	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2021	\$ 3,135,956	\$ -	\$ -	\$ -	\$ 3,135,956	\$ -	\$ 10,975	\$ 13,658	\$ -	\$ 24,633
Unspent Deferred Capital Contributions (UDCC)										
Balance at August 31, 2020	\$ -	\$ -	\$ -	\$ 104,500	\$ 104,500	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments - please explain:	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2020	\$ -	\$ -	\$ -	\$ 104,500	\$ 104,500	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year (excluding investment income)	\$ -	\$ 753,760	\$ -	\$ 225,000	\$ 978,760	\$ 1,322,192	\$ -	\$ -	\$ -	\$ 1,322,192
UDCC Receivable	\$ -	\$ 881,450	\$ -	\$ 25,000	\$ 906,450	\$ 3,731,033	\$ -	\$ -	\$ -	\$ 3,731,033
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	\$ 1,841,376	\$ 1,638,213	\$ -	\$ -	\$ 3,479,589	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ (1,841,376)	\$ (3,273,423)	\$ -	\$ (259,166)	\$ (5,373,965)	\$ (5,053,225)	\$ -	\$ -	\$ -	\$ (5,053,225)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at August 31, 2021	\$ -	\$ -	\$ -	\$ 95,334	\$ 95,334	\$ -	\$ -	\$ -	\$ -	\$ -
Total Unspent Deferred Contributions at August 31, 2021	\$ 3,135,956	\$ -	\$ -	\$ 95,334	\$ 3,231,290	\$ -	\$ 10,975	\$ 13,658	\$ -	\$ 24,633
Spent Deferred Capital Contributions (SDCC)										
Balance at August 31, 2020	\$ 4,989,441	\$ 2,614,787	\$ -	\$ -	\$ 7,604,228	\$ 139,731,410	\$ -	\$ -	\$ -	\$ 139,731,410
Prior period adjustments - please explain:	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2020	\$ 4,989,441	\$ 2,614,787	\$ -	\$ -	\$ 7,604,228	\$ 139,731,410	\$ -	\$ -	\$ -	\$ 139,731,410
Donated tangible capital assets				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects					\$ -	\$ 384,540				\$ 384,540
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ 1,841,376	\$ 3,273,423	\$ -	\$ 259,166	\$ 5,373,965	\$ 5,053,225	\$ -	\$ -	\$ -	\$ 5,053,225
Amounts recognized as revenue (Amortization of SDCC)	\$ (168,917)	\$ (152,005)	\$ -	\$ -	\$ (320,922)	\$ (5,046,408)	\$ -	\$ -	\$ -	\$ (5,046,408)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing balance at August 31, 2021	\$ 6,661,900	\$ 5,736,205	\$ -	\$ 259,166	\$ 12,657,271	\$ 140,122,767	\$ -	\$ -	\$ -	\$ 140,122,767

SCHEDULE 2

School Jurisdiction Code:

3040

**SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the Year Ended August 31, 2021 (in dollars)**

	Other Sources				Total
	Gov't of Canada	Donations and grants from others	Other	Total other sources	
Deferred Operating Contributions (DOC)					
Balance at August 31, 2020	\$ -	\$ -	\$ -	\$ -	\$ 4,458,983
Prior period adjustments - please explain:	-	-	-	\$ -	\$ -
Adjusted ending balance August 31, 2020	\$ -	\$ -	\$ -	\$ -	\$ 4,458,983
Received during the year (excluding investment income)	\$ -	\$ 199,381	\$ -	\$ 199,381	\$ 9,458,230
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ (146,248)	\$ -	\$ (146,248)	\$ (7,257,719)
Investment earnings	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year	\$ -	\$ -	\$ -	\$ -	\$ 33,817
Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ (3,479,589)
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2021	\$ -	\$ 53,133	\$ -	\$ 53,133	\$ 3,213,722
Unspent Deferred Capital Contributions (UDCC)					
Balance at August 31, 2020	\$ -	\$ -	\$ -	\$ -	\$ 104,500
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2020	\$ -	\$ -	\$ -	\$ -	\$ 104,500
Received during the year (excluding investment income)	\$ -	\$ 594,447	\$ -	\$ 594,447	\$ 2,895,399
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ 4,637,483
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	\$ -	\$ -	\$ -	\$ -	\$ 3,479,589
Transferred from (to) SDCC	\$ -	\$ (594,447)	\$ -	\$ (594,447)	\$ (11,021,637)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at August 31, 2021	\$ -	\$ -	\$ -	\$ -	\$ 95,334
Total Unspent Deferred Contributions at August 31, 2021	\$ -	\$ 53,133	\$ -	\$ 53,133	\$ 3,309,056
Spent Deferred Capital Contributions (SDCC)					
Balance at August 31, 2020	\$ -	\$ 1,305,458	\$ -	\$ 1,305,458	\$ 148,641,096
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2020	\$ -	\$ 1,305,458	\$ -	\$ 1,305,458	\$ 148,641,096
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects				\$ -	\$ 384,540
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ -	\$ 594,447	\$ -	\$ 594,447	\$ 11,021,637
Amounts recognized as revenue (Amortization of SDCC)	\$ -	\$ (27,625)	\$ -	\$ (27,625)	\$ (5,394,955)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing balance at August 31, 2021	\$ -	\$ 1,872,280	\$ -	\$ 1,872,280	\$ 154,652,318

**SCHEDULE OF PROGRAM OPERATIONS
for the Year Ended August 31, 2021 (in dollars)**

REVENUES	2021							2020
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	Pre Kindergarten	Kindergarten to Grade 12						
(1) Alberta Education	\$ 1,993,542	\$ 97,088,513	\$ 13,608,528	\$ 2,723,518	\$ 4,153,053	\$ 8,641	\$ 119,575,795	\$ 112,647,164
(2) Alberta Infrastructure	\$ -	\$ 420,759	\$ 4,575,912	\$ -	\$ 49,737	\$ -	\$ 5,046,408	\$ 5,351,304
(3) Other - Government of Alberta	\$ -	\$ 516,686	\$ -	\$ -	\$ -	\$ -	\$ 516,686	\$ 703,607
(4) Federal Government and First Nations	\$ -	\$ 452,428	\$ -	\$ -	\$ -	\$ -	\$ 452,428	\$ 495,542
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ 4,000
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ 258,682	\$ 554,190	\$ -	\$ -	\$ -	\$ -	\$ 812,872	\$ 1,480,790
(10) Sales of services and products	\$ -	\$ 436,339	\$ 1,312	\$ 1,109,761	\$ -	\$ 199,128	\$ 1,746,540	\$ 3,137,084
(11) Investment income	\$ -	\$ 81,446	\$ 26,328	\$ 31,973	\$ 5,219	\$ -	\$ 144,966	\$ 201,809
(12) Gifts and donations	\$ -	\$ 339,822	\$ -	\$ -	\$ -	\$ -	\$ 339,822	\$ 303,740
(13) Rental of facilities	\$ -	\$ -	\$ 28,107	\$ -	\$ -	\$ -	\$ 28,107	\$ 21,044
(14) Fundraising	\$ -	\$ 409,293	\$ -	\$ -	\$ -	\$ -	\$ 409,293	\$ 1,605,293
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(16) Other	\$ -	\$ -	\$ 27,625	\$ -	\$ -	\$ -	\$ 27,625	\$ -
(17) TOTAL REVENUES	\$ 2,252,224	\$ 100,299,476	\$ 18,267,812	\$ 3,905,252	\$ 4,208,009	\$ 207,769	\$ 129,140,542	\$ 125,951,377
EXPENSES								
(18) Certificated salaries	\$ 347,026	\$ 58,901,679			\$ 670,468	\$ 73,080	\$ 59,992,253	\$ 58,776,374
(19) Certificated benefits	\$ 54,598	\$ 14,218,604			\$ 208,855	\$ 21,750	\$ 14,503,807	\$ 14,358,579
(20) Non-certificated salaries and wages	\$ 1,573,709	\$ 14,450,717	\$ 4,018,595	\$ 99,293	\$ 1,750,611	\$ 26,026	\$ 21,918,951	\$ 20,537,836
(21) Non-certificated benefits	\$ 466,442	\$ 4,170,661	\$ 1,066,009	\$ 26,888	\$ 373,196	\$ 6,177	\$ 6,109,373	\$ 5,857,054
(22) SUB - TOTAL	\$ 2,441,775	\$ 91,741,661	\$ 5,084,604	\$ 126,181	\$ 3,003,130	\$ 127,033	\$ 102,524,384	\$ 99,529,843
(23) Services, contracts and supplies	\$ 48,864	\$ 7,765,768	\$ 8,152,488	\$ 2,058,212	\$ 823,191	\$ 51,897	\$ 18,900,420	\$ 19,410,780
(24) Amortization of supported tangible capital assets	\$ -	\$ 427,865	\$ 4,917,353	\$ -	\$ 49,737	\$ -	\$ 5,394,955	\$ 5,351,304
(25) Amortization of unsupported tangible capital assets	\$ -	\$ 274,475	\$ 156,645	\$ 9,828	\$ 108,895	\$ -	\$ 549,843	\$ 271,937
(26) Supported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Other interest and finance charges	\$ -	\$ 41,175	\$ -	\$ -	\$ -	\$ -	\$ 41,175	\$ 85,179
(29) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ 4,274	\$ -	\$ -	\$ -	\$ 4,274	\$ -
(30) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(31) TOTAL EXPENSES	\$ 2,490,639	\$ 100,250,944	\$ 18,315,364	\$ 2,194,221	\$ 3,984,953	\$ 178,930	\$ 127,415,051	\$ 124,649,043
(32) OPERATING SURPLUS (DEFICIT)	\$ (238,415)	\$ 48,532	\$ (47,552)	\$ 1,711,031	\$ 223,056	\$ 28,839	\$ 1,725,491	\$ 1,302,334

SCHEDULE OF OPERATIONS AND MAINTENANCE
for the Year Ended August 31, 2021 (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	2021 TOTAL Operations and Maintenance	2020 TOTAL Operations and Maintenance
Non-certificated salaries and wages	\$ 3,171,663	\$ 645,408	\$ -	\$ -	\$ 201,524			\$ 4,018,595	\$ 3,511,094
Non-certificated benefits	\$ 787,059	\$ 230,247	\$ -	\$ -	\$ 48,703			\$ 1,066,009	\$ 1,007,339
SUB-TOTAL REMUNERATION	\$ 3,958,722	\$ 875,655	\$ -	\$ -	\$ 250,227			\$ 5,084,604	\$ 4,518,433
Supplies and services	\$ 365,387	\$ 1,738,765	\$ -	\$ 2,988,744	\$ 8,122			\$ 5,101,018	\$ 3,627,990
Electricity			\$ 1,531,261					\$ 1,531,261	\$ 1,478,592
Natural gas/heating fuel			\$ 578,307					\$ 578,307	\$ 459,572
Sewer and water			\$ 209,778					\$ 209,778	\$ 164,574
Telecommunications			\$ 98,043					\$ 98,043	\$ 58,424
Insurance					\$ 634,081			\$ 634,081	\$ 457,680
ASAP maintenance & renewal payments							\$ -	\$ -	\$ -
Amortization of tangible capital assets									
Supported							\$ 4,917,353	\$ 4,917,353	\$ 4,670,828
Unsupported						\$ 156,645		\$ 156,645	\$ (173,521)
TOTAL AMORTIZATION						\$ 156,645	\$ 4,917,353	\$ 5,073,998	\$ 4,497,307
Interest on capital debt									
Supported							\$ -	\$ -	\$ -
Unsupported						\$ -		\$ -	\$ -
Lease payments for facilities				\$ -				\$ -	\$ -
Other interest charges						\$ -		\$ -	\$ -
Losses on disposal of capital assets						\$ 4,274		\$ 4,274	\$ -
TOTAL EXPENSES	\$ 4,324,109	\$ 2,614,420	\$ 2,417,389	\$ 2,988,744	\$ 892,430	\$ 160,919	\$ 4,917,353	\$ 18,315,364	\$ 15,262,572

SQUARE METRES									
School buildings								135,485.0	130,703.0
Non school buildings								5,525.0	5,525.0

Notes:

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 Infrastructure Maintenance Renewal (IMR), CMR & 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, CMR & Modular Unit Relocation & Lease Payments: All operational expenses associated with non-capitalized IMR and CMR 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, 2021 (in dollars)

Cash & Cash Equivalents

	2021			2020
	Average Effective (Market) Yield	Cost	Amortized Cost	Amortized Cost
Cash		\$ 14,118,244	\$ 14,118,244	\$ 21,052,333
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		\$ 14,118,244	\$ 14,118,244	\$ 21,052,333

Portfolio Investments

	2021			2020
	Average Effective (Market) Yield	Cost	Fair Value	Balance
Interest-bearing securities				
Deposits and short-term securities	0.95%	\$ 10,000,521	\$ 10,000,521	\$ 10,000,521
Bonds and mortgages	0.00%	-	-	-
	0.95%	10,000,521	10,000,521	10,000,521
Equities				
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%	-	-	-
Other				
	0.00%	\$ -	\$ -	\$ -
	0.00%	-	-	-
	0.00%	-	-	-
	0.00%	-	-	-
Total equities	0.00%	-	-	-
Total portfolio investments	0.95%	\$ 10,000,521	\$ 10,000,521	\$ 10,000,521

Portfolio investments**Operating**

Cost
Unrealized gains and losses

Endowments

Cost
Unrealized gains and losses
Deferred revenue

Total portfolio investments

2021	2020
\$ 10,000,521	\$ 74,300
-	-
10,000,521	74,300
\$ -	\$ -
-	-
-	-
-	-
\$ 10,000,521	\$ 74,300

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

	2021	2020
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 6School Jurisdiction Code: 3040

SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended August 31, 2021 (in dollars)

Tangible Capital Assets	2021							2020
	Land	Work In Progress	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total	Total
Estimated useful life			20-40 Years	3-10 Years	5-10 Years	3-5 Years		
Historical cost								
Beginning of year	\$ 1,715,118	\$ 14,069,398	\$ 201,897,093	\$ 10,536,416	\$ 1,112,667	\$ 932,444	\$ 230,263,136	213,604,118
Prior period adjustments	-	-	-	-	-	-	-	-
Additions	-	6,104,417	4,227,529	1,209,420	162,509	-	11,703,875	16,659,018
Transfers in (out)	-	(20,044,808)	20,044,808	-	-	-	-	-
Less disposals including write-offs	-	-	-	-	(187,070)	-	(187,070)	-
Historical cost, August 31, 2021	\$ 1,715,118	\$ 129,007	\$ 226,169,430	\$ 11,745,836	\$ 1,088,106	\$ 932,444	\$ 241,779,941	\$ 230,263,136
Accumulated amortization								
Beginning of year	\$ -	\$ -	\$ 68,036,776	\$ 6,197,323	\$ 808,423	\$ 861,517	\$ 75,904,039	70,280,798
Prior period adjustments	-	-	-	-	-	-	-	-
Amortization	-	-	5,075,121	703,603	95,147	70,927	5,944,798	5,623,241
Other additions	-	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	-	-	(87,189)	-	(87,189)	-
Accumulated amortization, August 31, 2021	\$ -	\$ -	\$ 73,111,897	\$ 6,900,926	\$ 816,381	\$ 932,444	\$ 81,761,648	\$ 75,904,039
Net Book Value at August 31, 2021	\$ 1,715,118	\$ 129,007	\$ 153,057,533	\$ 4,844,910	\$ 271,725	\$ -	\$ 160,018,293	
Net Book Value at August 31, 2020	\$ 1,715,118	\$ 14,069,398	\$ 133,860,317	\$ 4,339,093	\$ 304,244	\$ 70,927		\$ 154,359,097

	2021	2020
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 (2020 - \$nil).

SCHEDULE 7School Jurisdiction Code: 3040

SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES
For the Year Ended August 31, 2021 (in dollars)

Board Members:	FTE	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other Paid	Other Accrued Unpaid Benefits	Expenses
Christine Light - Chair	1.00	\$34,879	\$2,916	\$0			\$0	\$485
Clark Bosch	1.00	\$28,840	\$2,522	\$0			\$0	\$0
Tyler Demers	1.00	\$29,197	\$2,551	\$0			\$0	\$0
Jan Foster	1.00	\$26,700	\$1,078	\$0			\$0	\$1,480
Donna Hunt	1.00	\$26,700	\$1,078	\$0			\$0	\$210
Doug James	1.00	\$26,000	\$2,344	\$0			\$0	\$0
Lola Major	1.00	\$26,000	\$1,070	\$0			\$0	\$0
Subtotal	7.00	\$198,316	\$13,559	\$0			\$0	\$2,175
Cheryl Gilmore, Superintendent	1.00	\$215,859	\$37,698	\$5,000	\$0	\$0	\$0	\$1,748
Christine Lee, Secretary Treasurer	1.00	\$183,519	\$35,125	\$5,000	\$0	\$0	\$0	\$2,632
Certificated		\$59,776,394	\$14,431,668	\$29,441	\$0	\$0	\$0	
School based	626.56							
Non-School based	20.75							
Non-certificated		\$21,537,116	\$5,991,503	\$64,186	\$0	\$0	\$0	
Instructional	361.60							
Plant Operations & Maintenance	69.25							
Transportation	1.50							
Other	33.11							
TOTALS	1,121.77	\$81,911,204	\$20,509,553	\$103,627	\$0	\$0	\$0	\$6,555

The Lethbridge School Division

Notes to Financial Statements

August 31, 2021

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 and term deposits that have a maturity of greater than three months. GIC's and term deposits 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, 2021

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 include 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 include 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 spent.

- 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, 2021

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, 2021

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 are 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

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recognized as unearned revenue and recorded in accounts payable and other accrued liabilities.

Endowment contributions, matching contributions, and associated investment income allocated for preservation of endowment capital purchasing power are recognized in the Statement of Operations in the period in which they are received.

i) Government Transfers

Transfers from all governments are referred to as government transfers.

Government transfers and associated externally restricted investment income are recognized as deferred contributions if the eligibility criteria for use of the transfer, or the stipulations together with the School Division's actions and communications as to the use of the transfer, create a liability. *Stipulations* describe how the School Division must use the contributions or the actions it must perform in order to keep the contributions. These transfers are recognized as revenue as the stipulations are met and, when applicable, the School Division complies with its communicated use of these transfers. 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).

All other government transfers, without stipulations for the use of the transfer, are recognized as revenue when the transfer is authorized and the School Division meets the eligibility criteria (if any).

The Lethbridge School Division

Notes to Financial Statements

August 31, 2021

ii) Donations and Non-Government Contributions

Donations and non-government contributions are received from individuals, corporations, and private sector not-for-profit organizations. Donations and non-government contributions may be unrestricted or externally restricted for operating or capital purposes.

Unrestricted donations and non-government contributions are recognized as revenue in the year received or in the year the funds are committed to the School Division if the amount can be reasonably estimated and collection is reasonably assured.

Externally restricted donations, non-government contributions and realized and unrealized gains and losses for the associated externally restricted investment income are recognized as deferred contributions if the terms for their use, or the terms along with the School Division's actions and communications as to the use, create a liability. These resources are recognized as revenue as the terms are met and, when applicable, the School Division complies with its communicated use.

In-kind donations of services and materials are recognized at fair value when such value can reasonably be determined. While volunteers contribute a significant amount of time each year to assist the School Division, the value of their services are not recognized as revenue and expenses in the financial statements because fair value cannot be reasonably determined.

iii) Grants and Donations for Land

The School Division records transfers and donations for the purchase of the land as a liability when received and as revenue when the School Division purchases the land. The School Division records in-kind contributions of land as revenue at the fair value of the land. When the School Division cannot determine the fair value, it records such in-kind contributions at nominal value.

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.

The Lethbridge School Division

Notes to Financial Statements

August 31, 2021

g) Program Reporting

The Division's operations have been segmented as follows:

- **Pre-K Instruction:** The provision of Pre-Kindergarten education instructional services that fall under the basic public education mandate.
- **K to Grade 12 Instruction:** The provision of instructional services for Kindergarten to Grade 12 that fall under the basic public education mandate.
- **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 and from school), whether contracted or board operated, including transportation facility expenses.
- **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 Pre-K children and students in K to grade 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, and object 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, 2021

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, 2021, the amount contributed by the Government was \$6.43 million (2020 - \$6.52 million). The total current service contribution by employees of the Division to the Alberta Teachers' Retirement Fund is \$6.58 million for the year ended August 31, 2021 (2020 - \$6.81 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 \$1.62 million for the year ended August 31, 2021 (2020 - \$1.55 million). The total current service contribution by employees of the Division to the Local Authorities Pension Plan (LAPP) is \$1.45 million for the year ended August 31, 2021 (2020 - \$1.39 million). At December 31, 2020, the Local Authorities Pension Plan (LAPP) reported a surplus of \$4,961,337,000 (2019: surplus of \$7,913,261,000).

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, 2021

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, 2021

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 3450 Financial Instruments (effective September 1, 2022)
This standard provides guidance on how to account for all types of financial instruments and specifically addresses how to account for and report financial instruments.
- 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 non-exchange transactions.

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

3. ACCOUNTS RECEIVABLE

Accounts Receivable consists of the following:

	2021			2020
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Alberta Education - Grants	\$ 34,063	\$ -	\$ 34,063	\$ 113,759
Alberta Education - Capital	3,731,033	-	3,731,033	3,886,928
Alberta Education - CMR	881,450	-	881,450	-
Alberta Education - Other	25,000	-	25,000	-
Other Alberta school jurisdictions	-	-	-	17,941
Alberta Health	114,885	-	114,885	31,877
Federal government	813,994	-	813,994	1,036,766
Municipalities	-	-	-	4,399
Other	416,903	-	416,903	488,151
Total	<u>\$6,017,328</u>	<u>\$ -</u>	<u>\$6,017,328</u>	<u>\$5,579,821</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, 2021.

The Lethbridge School Division

Notes to Financial Statements

August 31, 2021

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts Payable and Accrued Liabilities consists of the following:

	2021	2020
Alberta Education - Weighted Moving Average (WMA)	\$ 3,140,646	\$ -
Alberta Education - Other	130,107	70,456
Accrued vacation pay liability	700,687	715,302
Other trade payables and accrued liabilities	4,204,226	4,632,292
Unearned Revenue		
School Generated Funds, including fees	49,062	77,551
Other fee revenue not collected at school level	377,251	386,558
Total	<u>\$ 8,601,979</u>	<u>\$ 5,882,159</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:

	2021	2020
Defined benefit pension plan liability	\$ -	\$ -
Accumulating sick pay liability (vested)	-	-
Accumulating sick pay liability (non-vested)	218,727	234,129
Other compensated absences	9,550	13,173
Total	<u>\$ 228,277</u>	<u>\$ 247,302</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, 2021, management has accrued \$218,727 (2020 - \$234,129) 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:

	2021	2020
Caretaking inventory	\$ 136,821	\$ 193,393
Warehouse inventory	118,714	80,167
Other inventory	138,619	4,805
Total	<u>\$ 394,154</u>	<u>\$ 278,365</u>

The Lethbridge School Division

Notes to Financial Statements

August 31, 2021

8. PREPAID EXPENSES

Prepaid Expenses consists of the following:

	2021	2020
Prepaid insurance	\$ 147,175	\$ 99,987
Prepaid software licensing / maintenance costs	660,705	498,116
Other supplies and materials	47,606	278,926
Total	<u>\$ 855,486</u>	<u>\$ 877,029</u>

9. NET ASSETS

Detailed information related to Net Assets is available on the Schedule of Changes in Net Assets. The School Division's accumulated surplus is summarized as follows:

	2021	2020
Unrestricted surplus	\$ 691,484	\$ 691,486
Operating reserves	<u>10,677,181</u>	<u>9,760,912</u>
Accumulated surplus (deficit) from operations	11,368,665	10,452,398
Investment in tangible capital assets	5,365,975	5,718,000
Capital reserves	7,557,882	6,396,633
Endowments ⁽¹⁾	319,874	319,874
Accumulated remeasurement gains (losses)	-	-
Accumulated surplus (deficit)	<u>\$ 24,612,396</u>	<u>\$ 22,886,905</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.

	2021	2020
Accumulated surplus (deficit) from operations	\$ 11,368,665	\$ 10,452,398
Deduct: School generated funds included in accumulated surplus (Note 15)	<u>2,364,504</u>	<u>2,215,906</u>
Adjusted accumulated surplus (deficit) from operations ⁽²⁾	<u>\$ 9,004,161</u>	<u>\$ 8,236,492</u>

(1) Terms of the endowments stipulate that the principal balance be maintained permanently. Investment income of \$46,129 (2020 - \$47,119) is externally restricted for scholarships and is included in deferred contribution. Investment income of \$144,966 (2020 - \$201,809) 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, 2021

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.

	2021	2020
Contractual rights from capital project agreements ⁽¹⁾	\$ 3,358,464	\$ 6,317,416
Contractual rights from service agreement	-	-
Other	-	-
Total	\$ 3,358,464	\$ 6,317,416

1) Capital Project Agreements are capital grant agreements with Alberta Infrastructure of \$3.36 million (2020 - \$5.75 million) which is a related party to the school jurisdiction. The Capital Project Agreements had also included an agreement with the City of Lethbridge to contribute towards the gymnasium upsize at Dr. Robert Plaxton Elementary School of \$nil (2020 - \$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
2021-2022	\$ 3,358,464	\$ -	\$ -
2022-2023	-	-	-
2023-2024	-	-	-
2024-2025	-	-	-
2025-2026	-	-	-
Thereafter	-	-	-
Total	\$ 3,358,464	\$ -	\$ -

The Lethbridge School Division

Notes to Financial Statements

August 31, 2021

12. CONTRACTUAL OBLIGATIONS

Contractual Obligations are summarized as follows:

	2021	2020
Building projects ⁽¹⁾	\$ 21,762	\$ 4,097,199
Service Providers ⁽²⁾	12,564,282	2,808,372
Other ⁽³⁾	858,314	439,122
Total	\$ 13,444,358	\$ 7,344,693

1) Buildings projects: The jurisdiction is committed for capital expenditures of \$21,762 (2020 - \$4.07 million) of a \$15.22 million construction contract of Dr. Robert Plaxton 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, 2021, the jurisdiction has \$12.56 million (2020 - \$2.81 million) in commitments relating to service contracts. Service providers include utility, equipment, and transportation/bussing services. Transportation and bussing services contract provides several rates for various routes and activities; whereas, management estimates the average annual costs to be \$2.17 million.

3) Other: The jurisdiction is committed for purchase orders for supplies, materials, and equipment that has been ordered but not received before August 31, 2021.

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

	Building Projects	Service Providers	Other
2021-2022	\$ 21,762	\$ 3,416,868	\$ 858,314
2022-2023	-	2,222,637	-
2023-2024	-	2,264,852	-
2024-2025	-	2,307,997	-
2025-2026	-	2,351,928	-
Thereafter	-	-	-
Total	\$ 21,762	\$ 12,564,282	\$ 858,314

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, 2021 is \$355,040 (2020 - \$155,507).

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, 2021

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:

	2021	2020
Scholarship trusts	\$ 237,947	\$ 235,008
Chinook Regional Foundation for Career Transitions	5,091	35,655
Regional Learning Consortium (Banker board)	-	339,318
Total	<u>\$ 243,038</u>	<u>\$ 609,981</u>

15. SCHOOL GENERATED FUNDS

School Generated Funds (SGF) are summarized as follows:

	2021	2020
School Generated Funds, Beginning of Year	\$ 2,293,457	\$ 2,579,349
Gross Receipts:		
Fees	379,231	1,129,766
Fundraising	409,293	1,605,293
Gifts and donations	295,962	341,735
Grants to schools	-	-
Other sales and services	111,781	233,660
Total gross receipts	1,196,267	3,310,454
Total Related Expenses and Uses of Funds	422,959	1,481,791
Total Direct Costs Including Cost of Goods Sold to Raise Funds	653,199	2,114,555
School Generated Funds, End of Year	<u>\$ 2,413,566</u>	<u>\$ 2,293,457</u>
Balance included in Deferred Contributions	\$ -	\$ -
Balance included in Accounts Payable	\$ 49,062	\$ 77,551
Balance included in Accumulated Surplus (Operating Reserves)	\$ 2,364,504	\$ 2,215,906

The Lethbridge School Division

Notes to Financial Statements

August 31, 2021

16. 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
Government of Alberta (GOA):				
Alberta Education				
Accounts receivable / Accounts payable	\$ 940,513	\$ 3,270,753		
Prepaid expenses / Deferred operating revenue	-	3,135,956		
Unspent deferred capital contributions		95,334		
Spent deferred capital revenue		12,657,271	320,922	
Grant revenue & expenses			112,825,700	
ATRF payments made on behalf of district			6,429,173	
Other revenues & expenses			63,000	11,918
Other Alberta school jurisdictions	-	-	40,000	1,111
Alberta Health	-	-	374,661	-
Post-secondary institutions	-	-	-	42,346
Alberta Infrastructure	-	-	-	-
Alberta Infrastructure	3,731,033			
Unspent deferred capital contributions		-		
Spent deferred capital contributions		140,122,767	5,046,408	
Other:				
Children's Services	-	-	79,025	-
TOTAL 2020/2021	\$ 4,671,546	\$ 159,282,081	\$ 125,178,889	\$ 55,375
TOTAL 2019/2020	\$ 4,050,505	\$ 151,971,992	\$ 118,480,702	\$ 120,042

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, 2021

17. 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.

18. 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.

19. BUDGET AMOUNTS

The budget was prepared by the school jurisdiction and approved by the Board of Trustees on May 26th, 2020. It is presented for information purposes only and has not been audited.

20. COMPARATIVE FIGURES

The comparative figures have been reclassified where necessary to conform to the 2020/2021 presentation.

SCHEDULE 8

UNAUDITED SCHEDULE OF FEES
For the Year Ended August 31, 2021 (in dollars)

	Actual Fees Collected 2019/2020	Budgeted Fee Revenue 2020/2021	(A) Actual Fees Collected 2020/2021	(B) Unspent September 1, 2020*	(C) Funds Raised to Defray Fees 2020/2021	(D) Expenditures 2020/2021	(A) + (B) + (C) - (D) Unspent Balance at August 31, 2021*
Transportation Fees	\$40	\$2,950	\$0	\$50	\$0	\$50	\$0
Basic Instruction Fees							
Basic instruction supplies	\$0	\$6,080	\$0	\$0	\$0	\$0	\$0
Fees to Enhance Basic Instruction							
Technology user fees	\$73,792	\$107,900	\$65,530	\$47,790	\$0	\$6,263	\$107,057
Alternative program fees	\$5,210	\$49,320	\$0	\$1,728	\$0	\$0	\$1,728
Fees for optional courses	\$281,003	\$570,600	\$200,420	\$82,841	\$0	\$204,971	\$78,290
Activity fees	\$25,830	\$522,948	\$10,563	\$24,724	\$0	\$9,093	\$26,194
Early childhood services	\$194,609	\$0	\$260,696	\$2,916	\$0	\$259,848	\$3,764
Other fees to enhance education	\$3,250	\$68,095	\$3,845	\$84,410	\$0	\$1,209	\$87,046
Non-Curricular fees							
Extracurricular fees	\$493,911	\$801,915	\$45,267	\$107,369	\$0	\$73,526	\$79,110
Non-curricular travel	\$220,670	\$1,384,199	\$78,525	\$6,010	\$0	\$61,844	\$22,691
Lunch supervision and noon hour activity fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-curricular goods and services	\$182,475	\$420,278	\$148,026	\$243,580	\$0	\$134,706	\$256,900
Other Fees	\$0	\$2,220	\$0	\$0	\$0	\$0	\$0
TOTAL FEES	\$1,480,790	\$3,936,505	\$812,872	\$601,418	\$0	\$751,510	\$662,780

*Unspent balances cannot be less than \$0

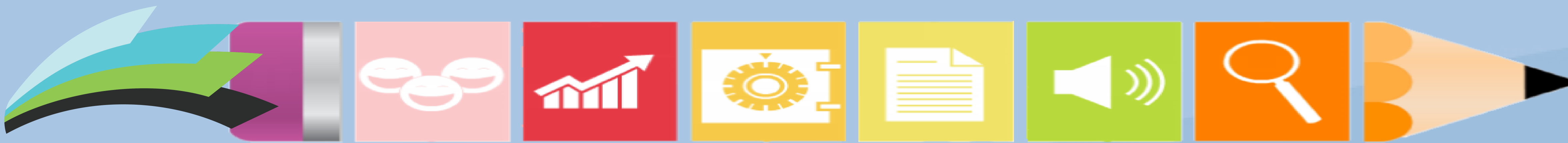
Please disclose amounts paid by parents of students that are recorded as "Sales of services and products", "Fundraising", or "Other revenue" (rather than fee revenue):	Actual 2021	Actual 2020
Cafeteria sales, hot lunch, milk programs	\$0	\$0
Special events, graduation, tickets	\$0	\$0
International and out of province student revenue	\$199,128	\$559,627
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$93,490	\$105,040
Adult education revenue	\$0	\$0
Preschool	\$0	\$0
Child care & before and after school care	\$0	\$0
Lost item replacement fee	\$0	\$0
	\$0	\$0
	\$0	\$0
	\$0	\$0
TOTAL	\$292,618	\$664,667

SCHEDULE 9

UNAUDITED SCHEDULE OF SYSTEM ADMINISTRATION
For the Year Ended August 31, 2021 (in dollars)

	Allocated to System Administration 2021			
EXPENSES	Salaries & Benefits	Supplies & Services	Other	TOTAL
Office of the superintendent	\$ 426,981	\$ 27,005	\$ -	\$ 453,986
Educational administration (excluding superintendent)	302,529	4,422	-	306,951
Business administration	730,096	279,687	-	1,009,783
Board governance (Board of Trustees)	215,021	159,566	-	374,587
Information technology	-	161,119	-	161,119
Human resources	842,880	25,613	-	868,493
Central purchasing, communications, marketing	300,173	19,638	-	319,811
Payroll	173,278	-	-	173,278
Administration - insurance			146,141	146,141
Administration - amortization			158,632	158,632
Administration - other (admin building, interest)			-	-
Occupational Health and Safety	12,172	-	-	12,172
	-	-	-	-
	-	-	-	-
TOTAL EXPENSES	\$ 3,003,130	\$ 677,050	\$ 304,773	\$ 3,984,953
Less: Amortization of unsupported tangible capital assets				(\$108,895)
TOTAL FUNDED SYSTEM ADMINISTRATION EXPENSES				3,876,058

REVENUES	2021
System Administration grant from Alberta Education	4,092,216
System Administration other funding/revenue from Alberta Education (ATRF, secondment revenue, etc)	60,837
System Administration funding from others	54,956
TOTAL SYSTEM ADMINISTRATION REVENUES	4,208,009
Transfers (to)/from System Administration reserves	(13,979)
Transfers to other programs	(317,972)
SUBTOTAL	3,876,058
2020 - 21 System Administration expense (over) under spent	\$0



Lethbridge
SCHOOL DIVISION


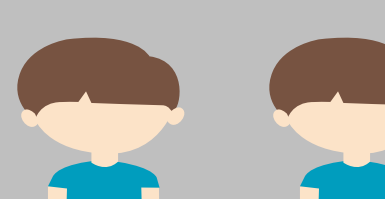
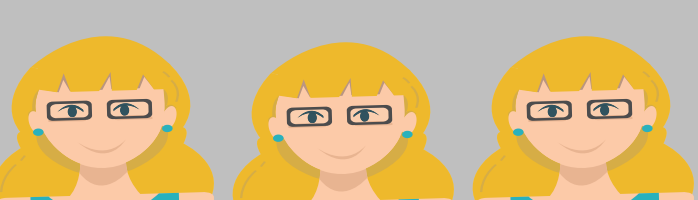
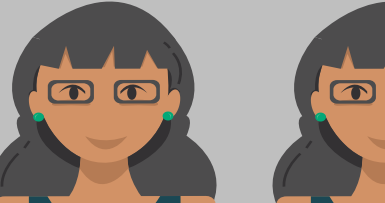

Lethbridge School Division

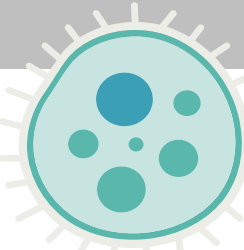
2020-2021 Year in Review

11,249 STUDENTS

\$129.14 MILLION

Enrollment

Early Education		357
Kindergarten		725
Elementary		4,111
Middle School		2,687
High School		3,369



Significant reduction due to students home schooling as a result of COVID-19

Funding

96.9%
Gov't of Alberta

4.29%
Fees, DONATIONS & FUNDRAISING

1.21%

Other Revenues
1.86%

COVID19

\$4.14 Million
Safe Return
to Class
Grant



Costs of Educating our Students

\$127.42 MILLION

81%

Instruction

Spending by Program
August 31st, 2021

19%

Support Services

Student Services, 15.20%

SGF, 0.84%

Technology, 1.51%

Other Instructional programs,
5.50%

19.22%
Total Support
(see detail)

Transportation, 1.69%

Administration, 3.16%

Maintenance, 14.37%

\$11,815 per FTE student



School Based, 57.72%



Staffing

80%

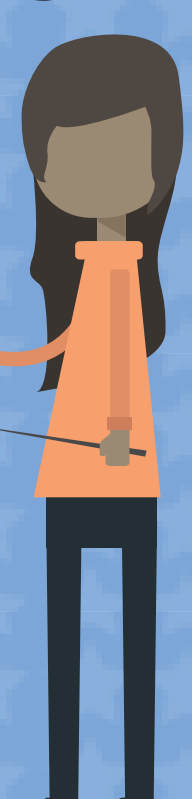
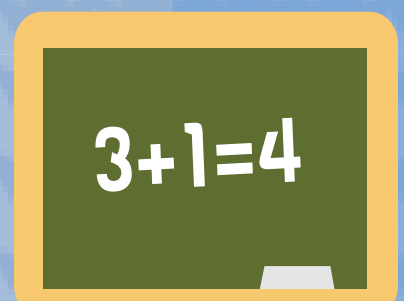
\$102.5 Million

Teachers 648 FTE

Support
Staff 474 FTE

Transporting Students

\$2.19 MILLION



Capital



\$11.7 Million
Spent on Capital Projects

Dr. Robert Plaxton Elementary School,
Capital Maintenance Renewal (CMR),
& modular classrooms



Operating Surplus \$1,725,491

Planned use of savings

Accumulated Surplus From Operations

\$11.37 Million
(Including SGF reserves)



- Unrestricted (6.1%)
- Restricted Instruction (80.2%)
- Restricted PO&M (3.9%)
- Restricted Administration (3.5%)
- Restricted Transportation (5%)
- Restricted External Services (1.3%)

- \$3.17 million school based reserves
- \$2.36 million school generated activities and fundraising
- \$467,000 to fund 2021/2022 student enrolment reductions from COVID19
- \$890,000 for instructional programming, resources for new school and special projects.
- \$262,000 for staff stability



Adjusted ASO Ratio of 7.07%

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

Lethbridge School Division

Year End Report

August 31st

2021

This document is Management's Discussion and Analysis of the Audited Financial Statements for the year ended August 31, 2021. *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 23rd, 2021



*Lethbridge School Division
433 – 15th Street South
Lethbridge, AB T1J 2Z4
Phone: 403-380-5300
www.lethsd.ab.ca*



Lethbridge School Division
Management Discussion and Analysis Report
September 1, 2020 to August 31st, 2021

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Operations	Pages 11-25
<ul style="list-style-type: none">• Budget Update• Statement of Operations• Statement of Program Operations• Revenues• Expenditures• Statement of Instructional (Kindergarten to Grade 12) Program Expenditures• Statement of School Based Instruction Expenditures• Schedule of School Generated Funds (SGF)	
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<ul style="list-style-type: none">• Summary of Revenues• Summary of Expenditures• Expenditures by Program/Function	



Lethbridge School Division

Management Discussion and Analysis Report Year End Report

Executive Summary

Lethbridge School Division has a total budget of \$131.4 million (including use of reserves) and provides public education services to the citizens of the City of Lethbridge, Alberta, Canada.

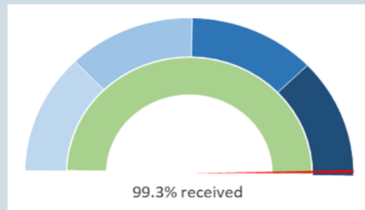
The School Division was established in 1886 and has proudly served our community for over 130 years. Lethbridge School Division serves over 11,249 students from early education (pre-school) to grade twelve. The Division provides high quality learning experiences for students through a broad range of educational programs in twenty-three (23) schools and four (4) institutional programs.

The Division has experienced overall enrollment reduction in 2020-2021 of 504 students (4.29 %) over 2019-2020 enrollment with the effects of the COVID-19 pandemic.

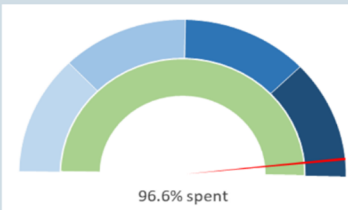
Lethbridge School Division believes in fiscal accountability and transparency through regular financial monitoring and reporting. Under *Policy 801.1 System Budgeting*, the Board directs that the expenditure of funds be within the guidelines established and be the responsibility of the designated Division or school-based administrator. The executive summary presents highlights of the school division's financial operations for the period September 1, 2020 until May 31st, 2021 to provide fiscal accountability within the established guidelines.



Nicholas Sheran Elementary School – Colour Run



Total Revenues



Total Expenditures

Overview:

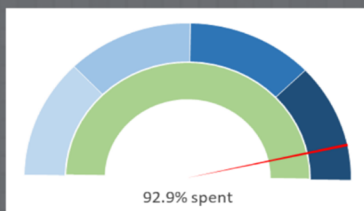
The following is an overview of the yearend reporting on the operations of Lethbridge School Division. This report is the yearend report (up to August 31, 2021).

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 2020/2021 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

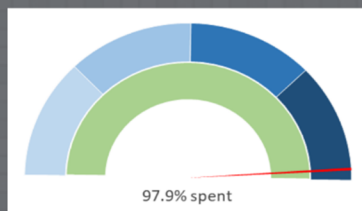
Instruction - Pre K



Budget: \$ 2,681,178
Year-to-date: \$ 2,490,639 (92.9%)



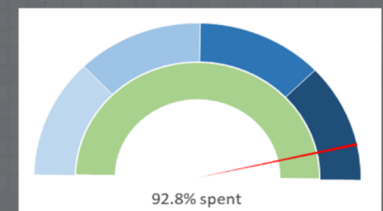
Instruction - K to Grade 12



Budget: \$ 102,387,325
Year-to-date: \$ 100,250,944 (97.9%)



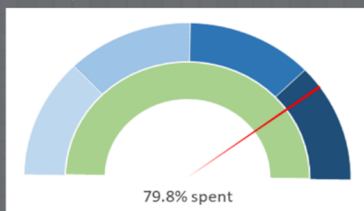
Operation & Maintenance



Budget: \$ 19,738,879
Year-to-date: \$ 18,315,364 (92.8%)



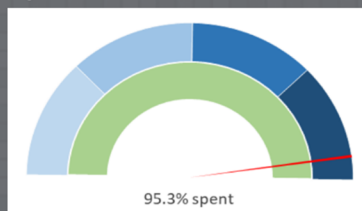
Transportation



Budget: \$ 2,750,797
Year-to-date: \$ 2,194,221 (79.8%)



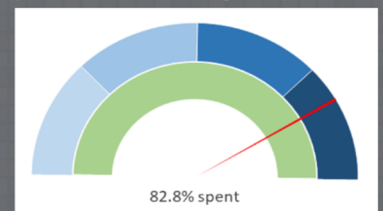
System Administration



Budget: \$ 4,181,195
Year-to-date: \$ 3,984,953 (95.3%)



External Services (International Program)

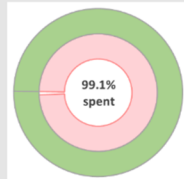


Budget: \$ 216,000
Year-to-date: \$ 178,930 (82.8%)



Salaries, Benefits & Professional Development

For all the Departments

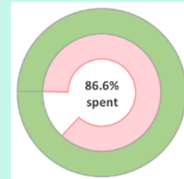


Budget: \$ 103,347,515
Year-to-date: \$ 102,417,089 (99.1%)



Contracted Services

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

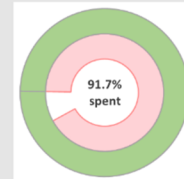


Budget: \$ 8,178,195
Year-to-date: \$ 7,078,486 (86.6%)



Other Services

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

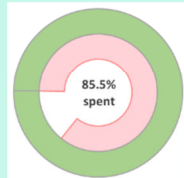


Budget: \$ 2,529,527
Year-to-date: \$ 2,320,129 (91.7%)



Supplies

General supplies, Technology, Maintenance, Small Equipment

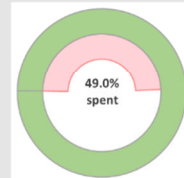


Budget: \$ 6,560,990
Year-to-date: \$ 5,608,858 (85.5%)



Other Expenditures

Contingency, Travel, Car Allowances, Renovations

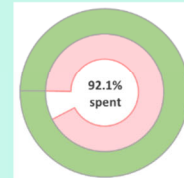


Budget: \$ 1,052,711
Year-to-date: \$ 516,177 (49.0%)



Transfers, SGF, & Capital/IMR

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



Budget: \$ 10,286,435
Year-to-date: \$ 9,474,313 (92.1%)



TYPES OF EXPENSES

Operations Overview

As shown in the “Finance at a Glance” report, [Lethbridge School Division](#) is operating financially as anticipated based on the approved budget.



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 highly comparable to the operating budget. There were reductions due to the timing of staff being hired (such as with the staff relating to the Safe Return to Class grant), specific staffing vacancies, and reduced amounts of professional development. These reductions were somewhat offset by increases in benefit costs with increased benefit premiums and higher utilization of benefits.
- **Contracted Services** are less than the operating budget. This is mostly due to that the contracted services relating to consulting costs, transportation, and other maintenance costs being less than projected. The decrease in consulting costs were mostly due to the reductions in the contacted Occupational Therapists as part of this was reallocated to a staffing position and part was reduced as Alberta Health Services is covering some of the complex services that were previously provided by the Regional Collaborative Service Delivery (RCSD) program.
- **Other Services** are less than the operating budget. This is mostly related to that rentals costs and insurance costs being less than projected.
- **Supplies** are less than the operating budget. This is mostly due to that some of the general school supplies and other equipment were less than projected and that some supplies and equipment have been delayed into 2021-2022 due to supply chain delays (purchases orders were issued; however, the products did not arrive before yearend).
- **Other Expenditures** are less than the operating budget. This is due to a large portion is for the contingency accounts. These contingency accounts are typically only used if unexpected expenditures are incurred; otherwise, any unspent contingency funds are carried forward to the following budget year.
- **Transfers, SGF & Capital** are less than the operating budget. This mostly relates to the Infrastructure, Maintenance and Renewal (IMR) operating expenditures being less than the projected amount as many of these costs were on IMR capital projects (i.e., large HVAC projects and LED lighting upgrades).

Financial Position

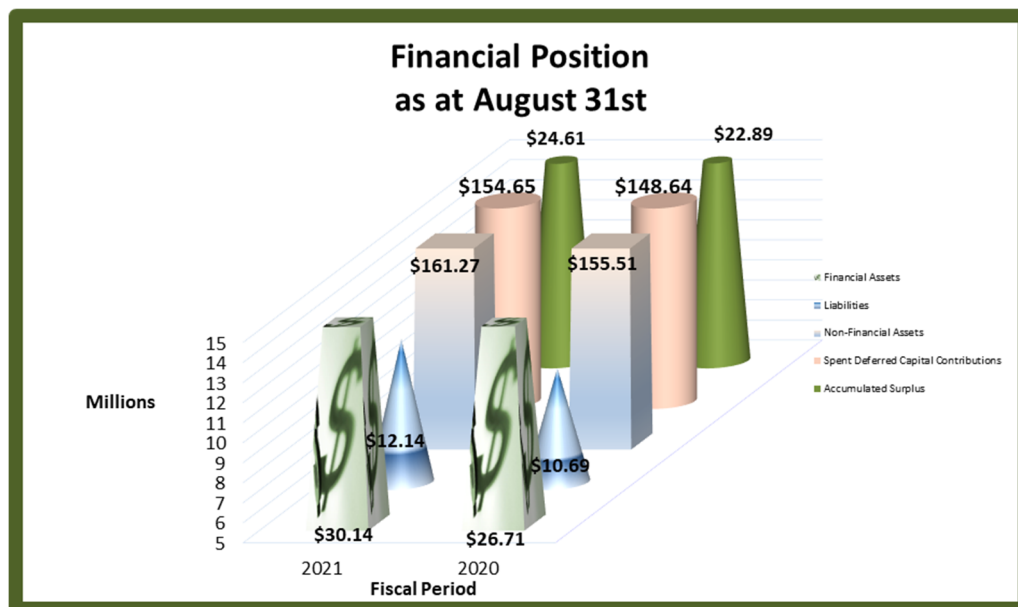
As at August 31, 2021, [Lethbridge School Division](#) has total financial assets of \$30.14 million and liabilities of \$12.14 million for net financial assets of \$18.00 million. A net financial asset position indicates that the Division has sufficient assets to cover its financial obligations.

The Division had net financial assets of \$18.00 million. Of this \$18.00 million, \$10.68 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, \$7.56 million of capital reserves and \$320,000 of endowment funds.

There is \$161.27 million of non-financial assets (tangible capital assets, inventory of supplies, and prepaid expenses) which are represented mostly by supported capital assets of \$154.65 million, the Division's investment in capital assets of \$5.37 million, prepaid expenses, and other non-financial assets.

The Statement of Financial Position has 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 \$24.61 million. The chart below compares the financial position of August 31st with the prior year.



Lethbridge School Division
STATEMENT OF FINANCIAL POSITION
As at August 31st, 2021

	August 31st, 2021	August 31st, 2020
FINANCIAL ASSETS		
Cash and cash equivalents	\$14,118,244	\$21,052,333
Accounts receivable (net after allowances)	\$6,017,328	\$5,579,821
Portfolio investments	\$10,000,521	\$74,300
Other financial assets	\$0	\$0
Total financial assets	\$30,136,093	\$26,706,454
LIABILITIES		
Bank indebtedness	\$0	\$0
Accounts payable and accrued liabilities	\$8,601,979	\$5,882,159
Deferred contributions	\$3,309,056	\$4,563,482
Employee future benefit liabilities	\$228,277	\$247,302
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
Total liabilities	\$12,139,312	\$10,692,943
Net Financial Assets (Net Debt)	\$17,996,781	\$16,013,511
NON-FINANCIAL ASSETS		
Tangible capital assets	\$160,018,293	\$154,359,097
Inventory of supplies	\$394,154	\$278,365
Prepaid expenses	\$855,486	\$877,029
Total non-financial assets	\$161,267,933	\$155,514,491
Net assets before spent deferred contributions	\$179,264,714	\$171,528,002
Spent deferred capital contribution (SDCC)	\$154,652,318	\$148,641,097
Net assets	\$24,612,396	\$22,886,905
NET ASSETS (ACCUMULATED SURPLUS)		
Unrestricted surplus	\$691,484	\$691,486
Operating reserves	\$10,677,181	\$9,760,912
Accumulated Surplus from Operations	\$11,368,665	\$10,452,398
Investment in capital assets	\$5,365,975	\$5,718,000
Capital reserves	\$7,557,882	\$6,396,633
Endowments	\$319,874	\$319,874
Total Accumulated Surplus (Deficit)	\$24,612,396	\$22,886,905

Lethbridge School Division
Notes to the Statement of Financial Position
As at August 31st, 2021

FINANCIAL ASSETS:

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

Cash and Cash Equivalents

Cash at August 31, 2021 includes deferred contributions, endowment funds, and Accumulated Surplus from Operations.

Accounts Receivable

Accounts receivable at August 31, 2021 includes GST rebates receivable, capital contributions from the Province, and other miscellaneous funds owing to the Division.

Portfolio Investments

Portfolio investments represent GIC's and term deposits that have a maturity of greater than three-months. To maximize the Division's investment income, the Division moved funds from Cash into Term deposit accounts that provide a higher rate of return.

Total Financial Assets as of August 31, 2021 are \$30.14 million.

**Mike Mountain Horse
Elementary School's
Terry Fox run**



FINANCIAL LIABILITIES:

Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities at August 31, 2021 mostly includes payments for construction invoices/holdbacks, funding being recovered by Alberta Education for reduced student enrolment from the Provincial grants received (Weighted Moving Average), 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 school 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, 2021 are \$12.14 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 \$18.00 million.**

The Statement of Financial Position has 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, 2021 are \$18.00 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 \$160.02 million as of August 31, 2021 (including \$154.65 million in supported capital assets and \$5.37 million of board funded assets).

Capital activity during the period included construction costs associated with the construction of the Dr. Robert Plaxton Elementary School (Southeast Lethbridge), capital modernizations that are through Capital Maintenance and Renewal (CMR) grant funding (including large HVAC projects at two of the schools), and other capital acquisitions. Since the beginning of the school year, a total of \$11.70 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, 2021 are \$161.27 million.

SPENT DEFERRED CAPITAL CONTRIBUTIONS (UDCC)

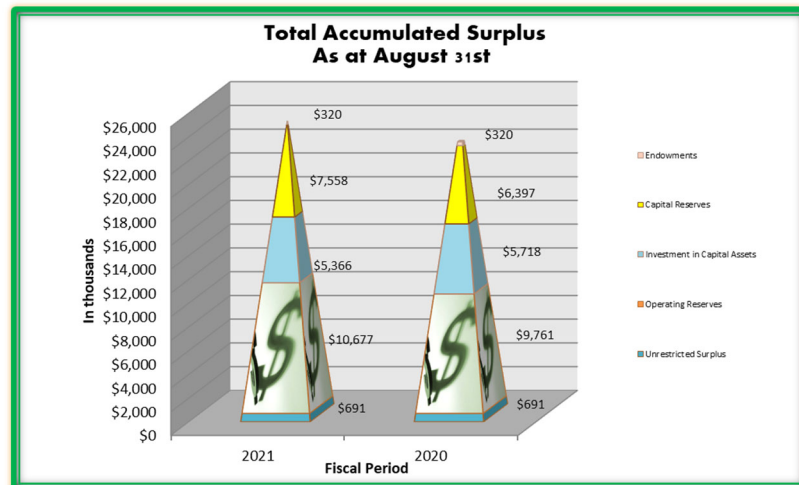
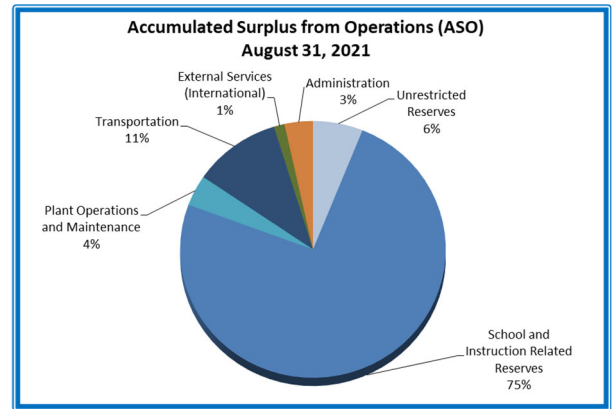
Spent Deferred Capital Contributions (SDCC) relates to deferred contributions related to the unamortized portion of supported capital assets (referred to as SDCC), which will be amortized into revenues in subsequent years to offset the amortization cost of supported capital assets. Supported Capital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

Total SDCC as of August 31, 2021 are \$154.65 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 75% 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 \$24.61 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, 2021.

Operations

Budget Update as of September 30th

The revised budget for the 2020-2021 school year reflects changes to the Division budget as of September 30th, 2020, based on the additional information received since the preliminary budget.

As a result of the COVID-19 pandemic, there was a significant reduction to student enrolment due to students home schooling; whereas, the Division resulted in a 4.29% reduction or 504 students from the prior year. The preliminary budget had originally planned for student growth; however, this was not realized due to the pandemic. The Division adjusted the effective Weighted Moving Average (WMA) to account for the reduction in student enrolment, resulting in a \$2.65 million reduction in Provincial Funding (deferred and applied against the applicable WMA funding adjustment).



The Division also received a \$4.14 million Safe Return to Class Grant which is federal funding for supporting with the COVID-19 pandemic and the related programming costs (i.e., supporting online learning, caretaking, and personal protective equipment). Overall revenue, including use of reserves, in the revised budget increased by \$1.43 million over preliminary budget projections developed in May 2020.

There were 12.3 full time equivalent teacher positions (majority for online learning) that were added in the revised budget. There were also 6.1 full time equivalent support staff positions (that were not yet hired) that were removed in the revised budget as a result of the reduced student enrolment.

In budget 2020-2021, \$2.65 million of one-time reserves will be utilized for division and school-based priorities.

Budget Adjustments:	Revenues	Expenses
Approved Expenses - "September 30th Budget"	133,229,816	135,163,678
Transfers to Reserves	-	10,408
Total "September 30th "Expenses and Transfers	133,229,816	135,174,086
<i>Updates from Approved "September 30th Budget":</i>		
Lease Grant Received	612,200	612,200
Society Contribution	22,423	22,423
Other Transportation Revenues	40,000	40,000
Projected SGF Adjustment	(5,161,311)	(5,161,311)
Reduced International Enrolment	(84,000)	(84,000)
WMA Funding - Final Adjustment	(375,325)	(375,325)
CWB Benefit - Funding and Costs	617,539	617,539
Proceed on Bus Sale	1,109,761	1,109,761
Updated Operating Budget	130,011,103	131,955,373
Transfers from Reserves/Capital	2,647,749	703,479
	132,658,852	132,658,852

The Budget Adjustments is a reconciliation from the approved September 30th budget to the Updated 2020/2021 Operating Budget.

Lethbridge School Division
STATEMENT OF OPERATIONS
For the period ended August 31st, 2021

	Budget Information		Actual Results	Variances
	Preliminary Budget 2020-2021 (May 2020)	Updated "September 30th" operating budget 2020-2021 (Sept 30th 2020)	Actual Year Ended August 31st	% Expended Revised Budget
REVENUES				
Government of Alberta	\$123,593,367	\$126,036,989	\$125,178,889	99.32%
Federal and Other Government	\$388,944	\$428,944	\$452,428	105.47%
Fees	\$3,936,505	\$922,053	\$812,872	88.16%
Sales and services	\$1,019,267	\$1,653,211	\$1,746,540	105.65%
Investment income	\$193,000	\$193,000	\$144,966	75.11%
Donations and Other Contributions	\$2,568,000	\$742,202	\$749,115	100.93%
Other Revenues	\$34,704	\$34,704	\$55,732	160.59%
Total Revenues	\$131,733,787	\$130,011,103	\$129,140,542	99.33%
EXPENSES				
Instruction - Pre Kindergarten	\$2,733,030	\$2,681,178	\$2,490,639	92.89%
Instruction - Kindergarten to Grades 12	\$105,379,192	\$102,387,325	\$100,250,944	97.91%
Operations and Maintenance	\$18,377,017	\$19,738,879	\$18,315,364	92.79%
Transportation	\$2,723,518	\$2,710,797	\$2,194,221	80.94%
Administration	\$4,181,195	\$4,221,194	\$3,984,953	94.40%
External services <i>(International Services)</i>	\$300,000	\$216,000	\$178,930	82.84%
Total Expenses	\$133,693,952	\$131,955,373	\$127,415,051	96.56%
Operating surplus (deficit)	(\$1,960,165)	(\$1,944,270)	\$1,725,491	
Accumulated Surplus from Operations beginning of Year	\$7,939,183	\$10,452,398	\$10,452,398	
Transfers to/from capital reserves, endowments, & capital	(\$745,395)	(\$693,071)	(\$809,224)	
Accumulated Operating Surplus (AOS) at end of period	\$5,233,623	\$7,815,057	\$11,368,665	
School Generated Funds included in Accumulated Operating Surplus	(\$2,498,006)	(\$2,215,906)	(\$2,364,504)	
Adjusted Accumulated Operating Surplus (Adjusted ASO) at end of period	\$2,735,617	\$5,599,151	\$9,004,161	
Adjusted AOS as a % of budgeted expenditures (excluding SGF accounts)	2.05%	4.24%	7.07%	

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 May 2020. The second column of budget information is the budget that has been revised after September 30th 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 30th operating budget and the percent received/ expended as compared to the updated forecast information.

OPERATION RESULTS:

For the year ended August 31st, 2021, \$129.01 million of revenues have been recorded which is 99.33% of operating budget. The major changes from budget include the following:

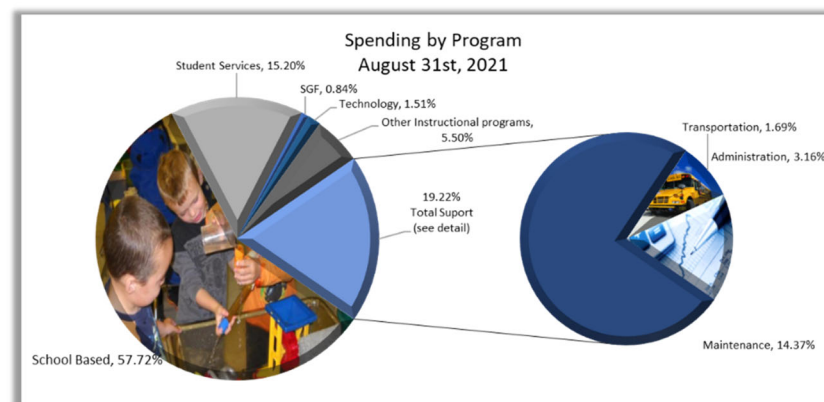
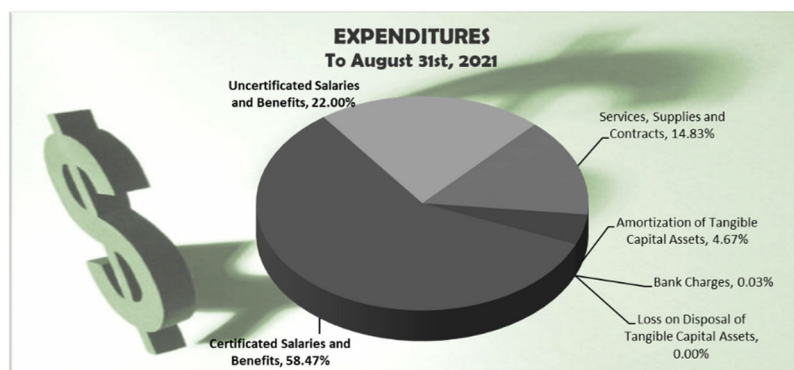
- The reduction in Government of Alberta funding from actual is due to the amount of operating Infrastructure, Maintenance and Renewal (IMR) grant revenues recognized; whereas, many of the 2020/2021 IMR projects were capital projects, including two major ventilation and LED lighting upgrades at schools.
- The reduction in fee revenues relates to that many of the SGF activities were not completed during the year (below adjusted operating budget for the effects of COVID-19 pandemic) including the projected option fee revenues that were planned for instructional purposes.
- Investment income earned on operating revenue was reduced with reductions in market rates.

For the year ended August 31st, 2021, \$127.42 million of expenditures have been recorded which is 96.56% 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:

- The COVID-19 pandemic had resulted in reductions in student enrolment levels, including some children with specific complex needs; therefore, some educational assistant staff positions were not specifically filled as they are based on student needs.
- The COVID-19 pandemic had created significant delays in supply chain for supplies and equipment; whereas, many products are taking significantly more time to be produced and shipped than in other years. This effectively delays the expenditures from one year to the next as the goods did not arrive prior to yearend.
- Occupational Therapists consulting costs were reduced as Alberta Health Services had covered some of the complex services that were previously provided by the Regional Collaborative Service Delivery (RCSD) program.
- 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 and LED lighting upgrades.
- 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, 2021

	Instruction (Pre K)	Instruction (K to Grade 12)	Operations & Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL Budget	% Expended of Budget
UPDATED BUDGET 2020-2021 (September 30th)	\$2,681,178	\$102,387,325	\$19,738,879	\$2,710,797	\$4,221,194	\$216,000	\$131,955,373		
EXPENSES									
Certificated salaries and benefits	\$401,624	\$73,120,283	\$0	\$0	\$879,323	\$94,830	\$74,496,060	\$73,914,813	100.79%
Non-certificated salaries and benefits	\$2,040,151	\$18,621,378	\$5,084,604	\$126,181	\$2,123,807	\$32,203	\$28,028,324	\$28,437,399	98.56%
SUB - TOTAL	\$2,441,775	\$91,741,661	\$5,084,604	\$126,181	\$3,003,130	\$127,033	\$102,524,384	\$102,352,212	100.17%
Services, contracts and supplies	\$48,864	\$7,765,768	\$8,152,488	\$2,058,212	\$823,191	\$51,897	\$18,900,420	\$23,909,636	79.05%
Amortization of capital assets	\$0	\$702,340	\$5,073,998	\$9,828	\$158,632	\$0	\$5,944,798	\$5,658,525	105.06%
Interest and charges	\$0	\$41,175	\$0	\$0	\$0	\$0	\$41,175	\$35,000	117.64%
Losses on disposal of capital assets	\$0	\$0	\$4,274	\$0	\$0	\$0	\$4,274	\$0	100.00%
TOTAL EXPENSES	\$2,490,639	\$100,250,944	\$18,315,364	\$2,194,221	\$3,984,953	\$178,930	\$127,415,051	\$131,955,373	96.56%
Total unexpended funds period to date	\$190,539	\$2,136,381	\$1,423,515	\$516,576	\$236,241	\$37,070	\$4,540,322	\$131,955,373	3.44%
% Expended of Budget	92.89%	97.91%	92.79%	80.94%	94.40%	82.84%	96.56%		



Lethbridge School Division
Notes to the Statement of Operations
For the year ended August 31st, 2021

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 Division has received 99.32% of the operating budget.

The decrease is due to the operating Infrastructure, Maintenance and Renewal (IMR) grant revenues recognized as two major HVAC upgrades at two schools and a LED lighting upgrade projects were allocated as capital projects and the IMR funding was allocated to these capital projects.

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. Note that the School Generated Funds (SGF) fees and other revenues were adjusted within the 2020-2021 operating budget based on the limited SGF activities that would occur during the COVID-19 pandemic. The Division has receives 88.16% of the operating budget.

**Division's
My 1st Ride
Event for new
riders to school
bus routine**



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. Note that the Sales and Services were adjusted within the 2020-2021 operating budget for the related proceeds on the bus sale as part of the termination of the transportation/bussing services that were contracted through the City of Lethbridge. There were other increases relating to Family & Community Support Services (FCSS) renewing their funding allocation mid-way through the school year and other sales and services received during the year.

Investment Income

Interest earned on operating revenue was reduced with reductions in market 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.

Other Revenues

Other revenues include rentals, gains on disposal of tangible capital assets, and other revenues. There are rentals 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. There was an additional \$27,625 of capital revenues recognized for the supported amortization relating to Other Sources of capital project funding received.

**Overall, revenues are less than the operating budget for the year ended
August 31, 2021 (99.33% 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 – Pre-Kindergarten

Instruction – Pre-K, represents expenditures from early education, which includes the early education program and the program unit funding (PUF) for early learners requiring specialized supports. Pre-K expenditures are at 92.89% of the total operating budget; whereas, there were staff savings and other savings on related service costs.

Instruction- Kindergarten to Grade 12

Instruction K to Grade 12, represent expenditures from kindergarten 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 97.91% of the total operating budget. See the *Statement of Instructional (Kindergarten to Grade 12) Program Expenditures* for details of the major programs within this functional area.

Operations and Maintenance

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 92.79% of the total operating budget.

This mostly relates to the Infrastructure, Maintenance and Renewal (IMR) operating expenditures being less than the forecasted amount as many of these costs were on IMR capital projects. Decrease in costs are offset by the decrease in the revenues recognized.

Transportation

Transportation expenditures represent mainly the cost of contracted bussing to bus students who reside more than 2.4 km away from their resident school. These costs include the operation of buses, cost sharing arrangements between the City of Lethbridge and Holy Spirit Catholic Schools, and the future replacement of yellow school buses. Note that the Division is transitioning to these services being provided by Southland Transportation Ltd during 2020-2021. Costs include the provision of specialized bussing needs for students with disabilities. Transportation expenditures are at 80.94% of the total operating budget; whereas, the Division had savings and cost reimbursements as part of the termination of the transportation/bussing services that were contracted through the City of Lethbridge.

System Administration

System 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 94.40% of the total operating budget. There were savings on some of the contracted services and supplies that were not required or were reduced during the year.

External Services

An external service represents costs that are outside regular provincially mandated instruction and operations. For the Division, the International Services program provides programming to students who attend Division schools from other countries and pay a tuition fee to attend our schools. Costs include costs of homestay providers, student insurance, student recruitment and administration of the program. External (international) expenditures are at 82.84% of the total operating budget.

Overall, expenditures are less than the operating budget for the year ended August 31, 2021 (96.56% of the operating budget).

Lethbridge School Division

Schedule of Instructional (Kindergarten to Grade 12) Program Expenditures

For the period ended August 31st, 2021

PROGRAM	Budget	Actual Results	Variances
	Updated Budget	Actual Year Ended	% Expended
	2020-2021 (Sept 30th 2020)	August 31st	Updated Budget
School Based Instruction	\$66,263,863	\$64,554,213	97.42%
Inclusive Learning Supports	\$11,930,251	\$11,362,940	95.24%
Shared Instructional Services	\$10,888,741	\$11,672,530	107.20%
School Generated Funds Activities	\$1,151,404	\$1,076,157	93.46%
Technology	\$2,039,705	\$1,892,293	92.77%
Institutional Programs	\$978,774	\$749,862	76.61%
Division of Instructional Services	\$692,554	\$630,460	91.03%
FNMI Programming	\$637,629	\$521,069	81.72%
Counselling Program	\$2,475,148	\$2,454,217	99.15%
Other Instructional Programs	\$5,329,256	\$5,337,203	100.15%
Total Instructional (Kindergarten to Grade 12) Program Expenditures	\$102,387,325	\$100,250,944	97.91%

Other Instructional Programs:

Community Outreach School
Downtown LA
High School Off Campus
Distance Learning Program
Poverty Committee
Making Connections
Safe Return to Class Grant (Federal Funding)

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 (Kindergarten to Grade 12)
For the year ended August 31st, 2021

This statement provides further information about expenditures in programs that are within the Instruction (Kindergarten to Grades 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 97.42% of the total operating budget. See the *Schedule of School Based Instruction Expenditures* for details of the each of the schools.



**GS Lakie's
1st Day return to
classes**

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 95.24% of the total operating budget. The expenditures are less than forecast mostly relates to that some educational assistant staff positions were not specifically filled as they are based on student needs and that the contracted services for Occupational Therapist were less than budget as some of the complex services were provided by AHS.

Shared Instructional Services

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

Shared Instructional Services expenditures are at 107.20% of the total operating budget. There was an increase in average staffing costs as the benefit premium rates increased during the year from initial projections and there were additional supply costs for technology as part of the implementation of the mobile device phase into the Division's technology evergreening.

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. Note that the School Generated Funds (SGF) expenditures were adjusted within the 2020-2021 operating budget based on the limited SGF activities that would occur during the COVID-19 pandemic. SGF activity expenditures are at 93.46% of the total operating budget. 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. The Division completed the implementation of the mobile devices (i.e., laptops & iPads) phase of the technology evergreening program which costed approximately \$1.48 million; whereas, this was effectively able to be funded by currently year operational funds (i.e., additional one-time revenues received from the City of Lethbridge's bus sale proceeds).

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 76.61% 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 91.03% 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 81.72% 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 (or retained) during the year and with reductions in consulting services, supplies/events, and savings on other related expenses.

Indigenous
Education
Graduation
Ceremony



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 99.15% 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 100.15% of the total operating budget.

Overall, instructional (kindergarten to grade 12) program expenditures are less than the operating budget for the year ended August 31, 2021 (97.91% of the operating budget).



Dr. Robert Plaxton
Elementary School's
Opening day

Lethbridge School Division
Schedule of School Based Instruction Expenditures
For the period ended August 31st, 2021

	Budget	Actual Results	Variances
	Updated Budget	Actual Year Ended	% Expended
<u>SCHOOL</u>	2020-2021 (Sept 30th 2020)	August 31st	Updated Budget
High Schools:			
Lethbridge Collegiate Institute	\$4,838,442	\$4,811,238	99.44%
Winston Churchill High School	\$5,112,548	\$4,862,689	95.11%
Chinook High School	\$6,828,671	\$6,584,962	96.43%
Victoria Park High School	\$2,052,058	\$2,043,636	99.59%
Immanuel Christian Secondary School	\$1,912,414	\$1,842,481	96.34%
Middle Schools:			
GS Lakie Middle School	\$2,810,261	\$2,715,328	96.62%
Wilson Middle School	\$4,044,944	\$3,866,797	95.60%
Gilbert Paterson	\$4,298,370	\$4,172,030	97.06%
Senator Joyce Fairbairn Middle School	\$3,368,375	\$3,219,473	95.58%
Elementary Schools:			
Senator Buchanan	\$1,809,258	\$1,803,519	99.68%
Immanuel Christian Elementary School	\$1,600,102	\$1,555,606	97.22%
Ecole Agnes Davidson	\$2,960,159	\$2,831,434	95.65%
Fleetwood-Bawden	\$2,004,320	\$1,963,560	97.97%
Galbraith	\$2,359,595	\$2,284,363	96.81%
Lakeview	\$3,049,344	\$3,019,310	99.02%
General Stewart	\$840,306	\$825,954	98.29%
Westminster	\$1,235,510	\$1,210,394	97.97%
Lethbridge Christian School	\$1,310,969	\$1,292,947	98.63%
Coalbanks Elementary School	\$3,224,411	\$3,136,363	97.27%
Ecole Nicholas Sheran	\$2,969,718	\$2,892,760	97.41%
Park Meadows	\$1,841,906	\$1,814,319	98.50%
Dr. Robert Plaxton	\$0	\$97,982	N/A
Mike Mountain Horse	\$2,818,505	\$2,758,437	97.87%
Dr. Probe Elementary School	\$2,973,677	\$2,948,633	99.16%
Total School Based Instruction Expenditures	\$66,263,863	\$64,554,213	97.42%

Lethbridge School Division
Schedule of School Generated Funds (SGF)
For the period ended August 31st, 2021

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)
UPDATED BUDGET 2020-2021 (September 30th)	N/A	\$1,151,404	(\$1,151,404)	N/A	N/A
High Schools:					
Lethbridge Collegiate Institute	\$80,886	\$147,269	(\$118,577)	\$109,579	\$28,693
Winston Churchill High School	\$349,046	\$108,393	(\$197,298)	\$260,142	(\$88,904)
Chinook High School	\$170,885	\$167,958	(\$137,938)	\$200,905	\$30,020
Victoria Park High School	\$263,610	\$154,019	(\$38,372)	\$379,257	\$115,648
Immanuel Christian Secondary School	\$36,231	\$73,987	(\$46,560)	\$63,658	\$27,427
Middle Schools:					
GS Lakie Middle School	\$216,851	\$92,078	(\$100,087)	\$208,843	(\$8,009)
Wilson Middle School	\$160,757	\$104,995	(\$118,681)	\$147,071	(\$13,685)
Gilbert Paterson	\$173,066	\$49,624	(\$58,573)	\$164,117	(\$8,948)
Senator Joyce Fairbairn Middle School	\$85,195	\$85,579	(\$20,319)	\$150,456	\$65,260
Elementary Schools:					
Senator Buchanan	\$21,426	\$31,651	(\$29,502)	\$23,576	\$2,149
Immanuel Christian Elementary School	\$14,216	\$7,556	(\$7,486)	\$14,286	\$70
Ecole Agnes Davidson	\$105,367	\$33,024	(\$31,172)	\$107,219	\$1,852
Fleetwood-Bawden	\$34,868	\$16,732	(\$12,011)	\$39,589	\$4,720
Galbraith	\$64,932	\$32,073	(\$19,254)	\$77,751	\$12,819
Lakeview	\$47,681	\$11,188	(\$12,836)	\$46,033	(\$1,648)
General Stewart	\$5,021	\$282	(\$2,608)	\$2,695	(\$2,326)
Westminster	\$62,283	\$47,005	(\$25,939)	\$83,349	\$21,066
Lethbridge Christian School	\$32,508	\$12,093	(\$16,213)	\$28,387	(\$4,120)
Coalbanks Elementary School	\$19,066	\$8,838	(\$5,953)	\$21,951	\$2,885
Ecole Nicholas Sheran	\$48,927	\$6,995	(\$16,022)	\$39,900	(\$9,027)
Park Meadows	\$19,954	\$26,774	(\$14,512)	\$32,217	\$12,263
Dr. Robert Plaxton	\$0	\$0	\$0	\$0	\$0
Mike Mountain Horse	\$32,444	\$4,664	(\$9,090)	\$28,018	(\$4,426)
Dr. Probe Elementary School	\$96,384	\$76,279	(\$37,158)	\$135,505	\$39,121
School Generated Funds	\$2,141,606	\$1,299,056	(\$1,076,157)	\$2,364,504	\$222,898
Total SGF investment accounts (GICs)	\$74,300	(\$74,300)		\$0	(\$74,300)
Total School Generated Funds	\$2,215,906	\$1,224,756	(\$1,076,157)	\$2,364,504	\$148,598
% Expended of Budget		106.37%	93.46%		

Lethbridge School Division
Appendices
For the year ended August 31st, 2021

The Appendices include charts and graphs for the revenues and expenditures at August 31st, 2021. 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 – Pre-K**
Reviews the total Pre-Kindergarten instructional expenditures, including the breakdown by the types of expenditures.
- **Instruction – K to Grade 12**
Reviews the total Kindergarten to Grade 12 instructional expenditures, including the breakdown by the types of expenditures.
- **Operations and Maintenance**
Reviews the total 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.
- **System Administration**
Reviews the total 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.

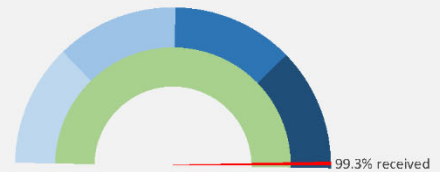


Lethbridge School Division Summary of Revenues Yearend Reporting - August 31st, 2021

Financial Data as at October 25, 2021

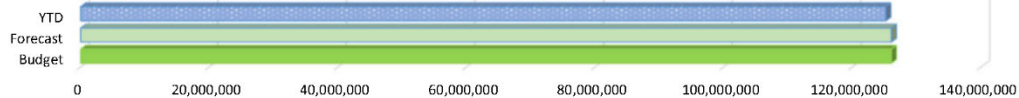
	Budget	Forecast	YTD	Variance	YTD %
Government of Alberta	126,036,989	126,036,989	125,166,516	870,473	99.3%
Federal & First Nations	388,944	388,944	452,428	(63,484)	116.3%
Other School Authorities	40,000	40,000	40,000	0	100.0%
Fees	922,053	922,053	812,872	109,181	88.2%
Other Sales & Services	1,653,211	1,653,211	1,746,540	(93,329)	105.6%
Investment Income	193,000	193,000	144,966	48,034	75.1%
Gifts & Donations	271,844	271,844	339,822	(67,978)	125.0%
Rental of Facilities	34,704	34,704	28,107	6,597	81.0%
Fundraising	470,358	470,358	409,293	61,066	87.0%
Gain on Disposal	0	0	0	0	0.0%
	130,011,103	130,011,103	129,140,542	870,561	99.3%

Total Revenue Tachometer:

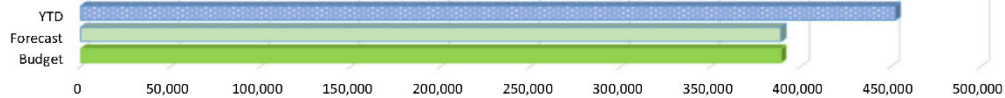


Year-to-date (YTD)
compared to budget
and forecast, including
% of budget indicator

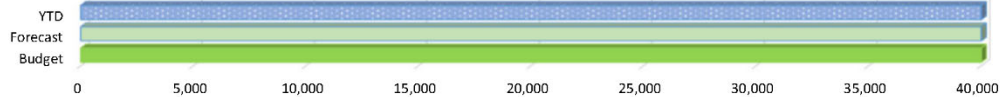
Government of Alberta



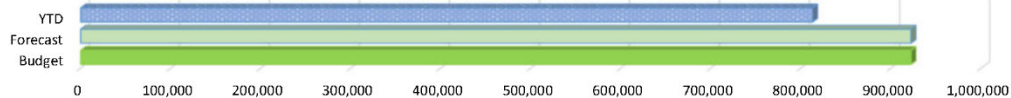
Federal & First Nations



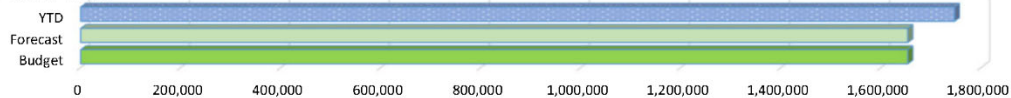
Other School Authorities



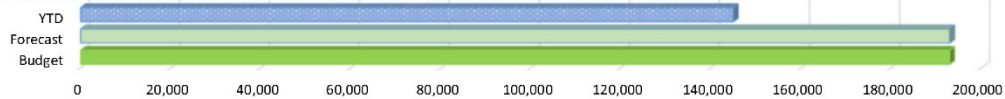
Fees



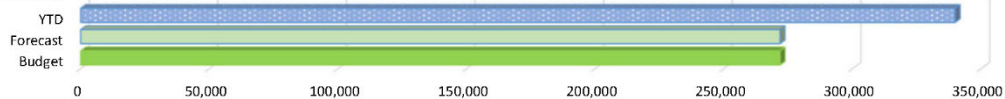
Other Sales & Services



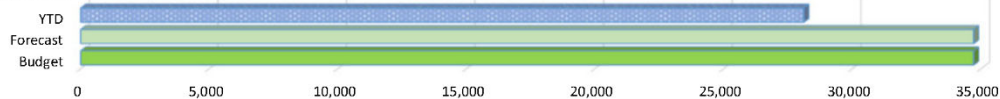
Investment Income



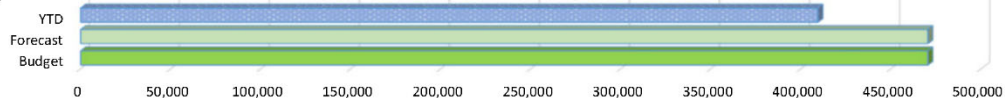
Gifts & Donations



Rental of Facilities



Fundraising





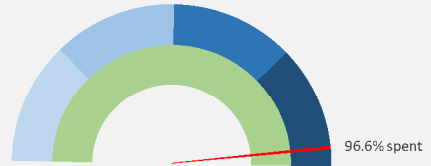
Lethbridge School Division Summary of Expenses Yearend Reporting - August 31st, 2021

Financial Data as at October 25, 2021

	Budget	Forecast	YTD	Variance	YTD %
Salaries	83,379,657	83,379,657	81,911,203	1,468,454	98.2%
Benefits	19,370,423	19,370,423	20,342,435	(972,012)	105.0%
Professional Development	597,434	597,434	163,450	433,984	27.4%
Contracted Services	8,178,195	8,178,195	7,078,486	1,099,710	86.6%
Other Services	2,529,527	2,529,527	2,320,128	209,399	91.7%
Supplies	6,560,990	6,560,990	5,608,858	952,132	85.5%
Other Expenditures	1,052,711	1,052,711	516,177	536,534	49.0%
Capital, Transfer & Projects	10,286,435	10,286,435	9,474,313	812,122	92.1%
	131,955,373	131,955,373	127,415,051	4,540,322	96.6%
		100.0%			

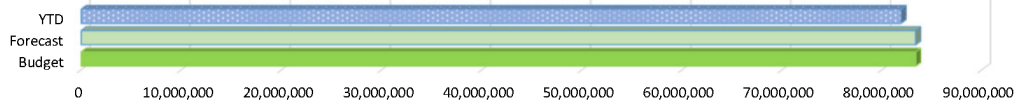
The forecast agrees to the "September 30th" budgeted costs as the report is for the entire fiscal year. Note: commitments and other applicable adjustments (i.e. fees, international credit, etc.) are taken into account to determine the carry-forward surplus.

Total Expense Tachometer:



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

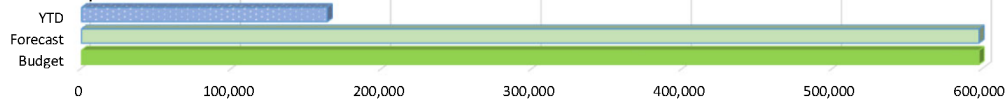
Salaries



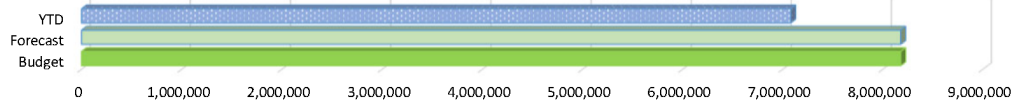
Benefits



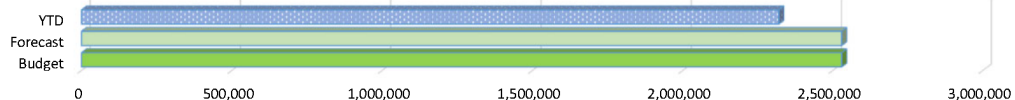
Professional Development



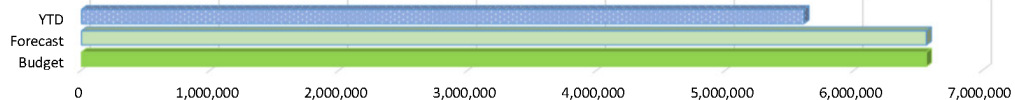
Contracted Services



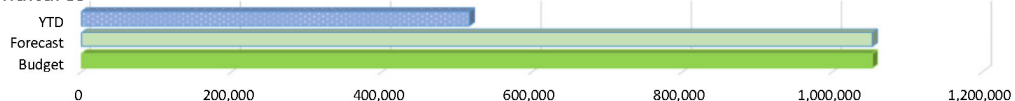
Other Services



Supplies



Other Expenditures



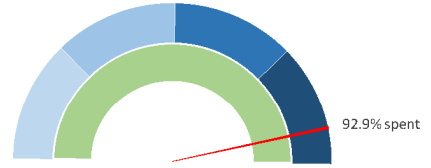


Instruction - Pre K Summary Yearend Reporting - August 31st, 2021

Financial Data as at October 25, 2021

	Budget	Forecast	YTD	Variance	YTD %
Salaries	2,044,187	2,044,187	1,920,735	123,452	94.0%
Benefits	470,835	470,835	512,808	(41,973)	108.9%
Professional Development	37,000	37,000	2,982	34,018	8.1%
Contracted Services	10,000	10,000	1,181	8,819	11.8%
Other Services	35,000	35,000	29,603	5,397	84.6%
Supplies	27,156	27,156	18,079	9,077	66.6%
Other Expenditures	57,000	57,000	5,250	51,750	9.2%
Capital, Transfer & Projects	0	0	0	0	0.0%
	2,681,178	2,681,178	2,490,639	190,539	92.9%
	100.0%				

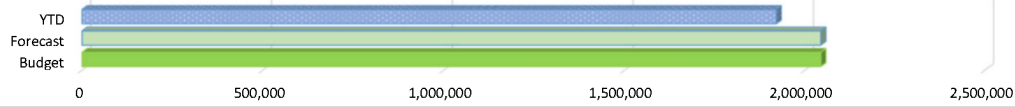
Total Expense Tachometer:



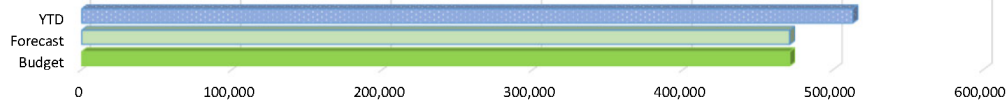
Year-to-date (YTD)
compared to budget
and forecast, including
% of budget indicator

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.

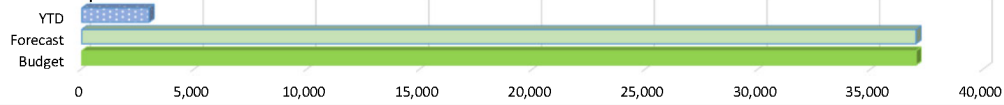
Salaries



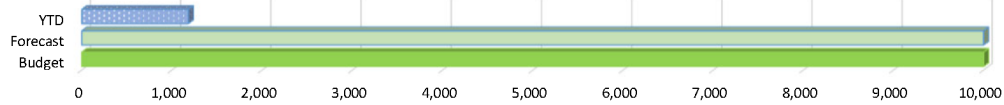
Benefits



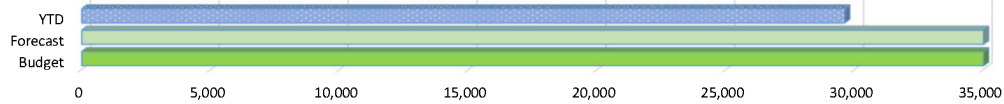
Professional Development



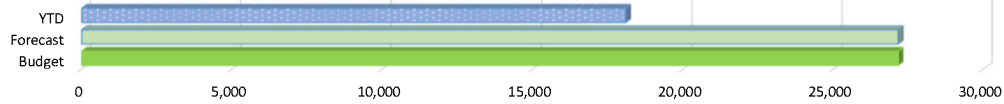
Contracted Services



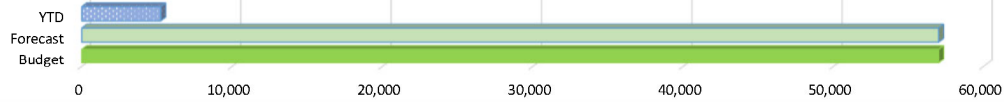
Other Services



Supplies



Other Expenditures





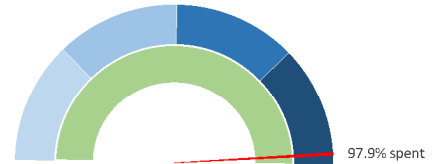
Instruction - K to Grade 12 **Summary** **Yearend Reporting - August 31st, 2021**

Financial Data as at October 25, 2021

	Budget	Forecast	YTD	Variance	YTD %
Salaries	74,540,089	74,540,089	73,352,395	1,187,694	98.4%
Benefits	17,195,918	17,195,918	18,168,723	(972,805)	105.7%
Professional Development	491,099	491,099	153,625	337,474	31.3%
Contracted Services	1,528,733	1,528,733	1,070,337	458,395	70.0%
Other Services	501,158	501,158	409,769	91,389	81.8%
Supplies	5,726,266	5,726,266	4,886,203	840,063	85.3%
Other Expenditures	858,488	858,488	473,665	384,823	55.2%
Capital, Transfer & Projects	1,545,574	1,545,574	1,736,227	(190,653)	112.3%
	102,387,325	102,387,325	100,250,944	2,136,381	97.9%
	100.0%				

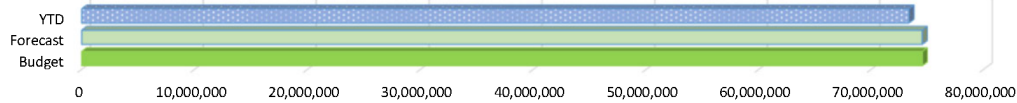
The forecast agrees to the "September 30th" budgeted costs as the report is for the entire fiscal year. Note: commitments and other applicable adjustments (i.e. fees, international credit, etc.) are taken into account to determine the carry-forward surplus.

Total Expense Tachometer:

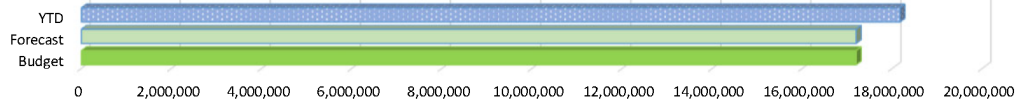


Year-to-date (YTD)
 compared to budget
 and forecast, including
 % of budget indicator

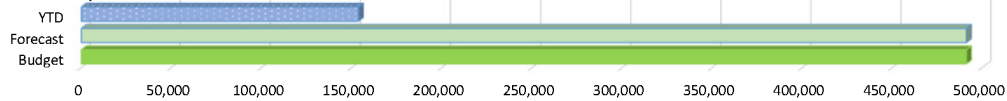
Salaries



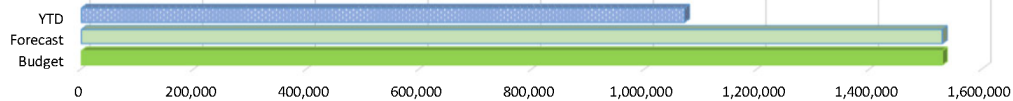
Benefits



Professional Development



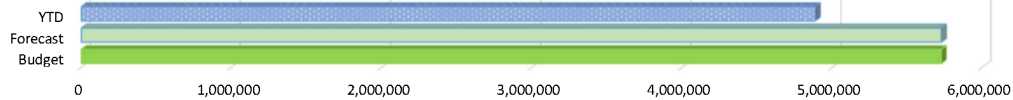
Contracted Services



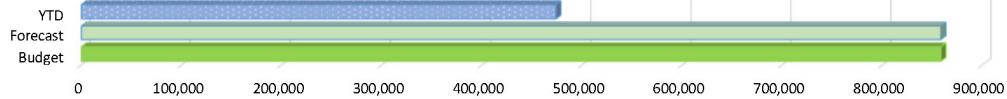
Other Services



Supplies



Other Expenditures





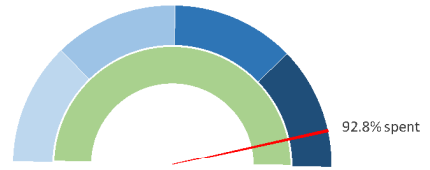
Operations & Maintenance Summary Yearend Reporting - August 31st, 2021

Financial Data as at October 25, 2021

	Budget	Forecast	YTD	Variance	YTD %
Salaries	4,187,127	4,187,127	4,018,595	168,533	96.0%
Benefits	1,138,349	1,138,349	1,061,862	76,487	93.3%
Professional Development	15,832	15,832	906	14,926	5.7%
Contracted Services	3,663,301	3,663,301	3,654,478	8,823	99.8%
Other Services	1,540,450	1,540,450	1,499,563	40,887	97.3%
Supplies	616,598	616,598	591,294	25,304	95.9%
Other Expenditures	9,240	9,240	3,240	6,000	35.1%
Capital, Transfer & Projects	8,567,982	8,567,982	7,485,426	1,082,556	87.4%
	19,738,879	19,738,879	18,315,364	1,423,515	92.8%
	100.0%				

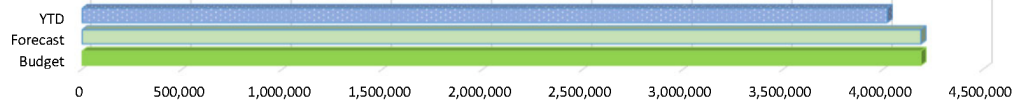
The forecast agrees to the "September 30th" budgeted costs as the report is for the entire fiscal year. Note: commitments and other applicable adjustments (i.e. fees, international credit, etc.) are taken into account to determine the carry-forward surplus.

Total Expense Tachometer:

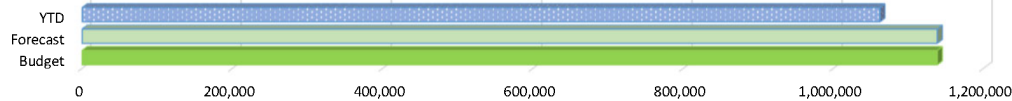


Year-to-date (YTD) compared to budget and forecast, including % of budget indicator

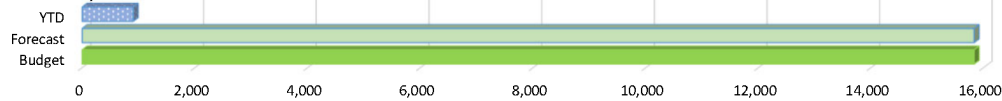
Salaries



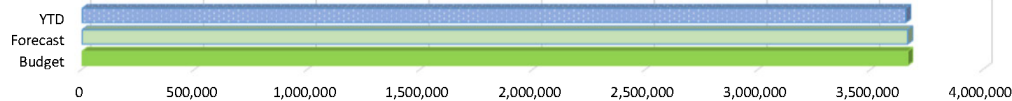
Benefits



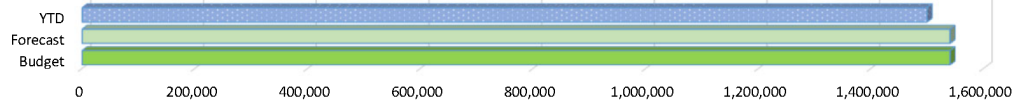
Professional Development



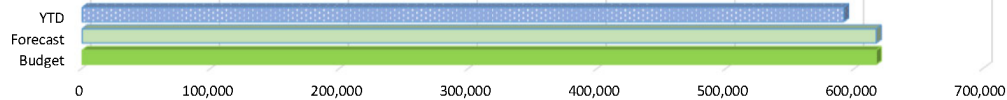
Contracted Services



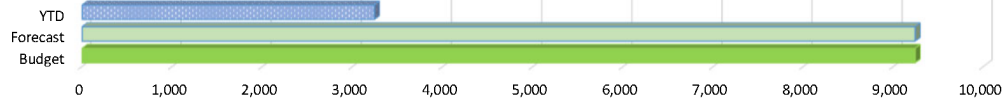
Other Services



Supplies



Other Expenditures



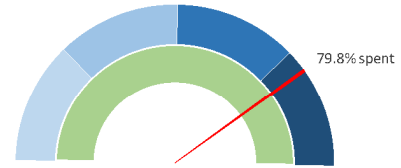


Transportation Summary Yearend Reporting - August 31st, 2021

Financial Data as at October 25, 2021

	Budget	Forecast	YTD	Variance	YTD %
Salaries	98,460	98,460	99,293	(833)	100.8%
Benefits	28,952	28,952	26,888	2,064	92.9%
Professional Development	10,000	10,000	0	10,000	0.0%
Contracted Services	2,548,785	2,548,785	2,003,724	545,060	78.6%
Other Services	0	0	527	(527)	N/A
Supplies	10,000	10,000	1,360	8,640	13.6%
Other Expenditures	2,000	2,000	0	2,000	0.0%
Capital, Transfer & Projects	52,600	52,600	62,428	(9,828)	118.7%
	2,750,796	2,750,796	2,194,221	556,575	79.8%
	100.0%				

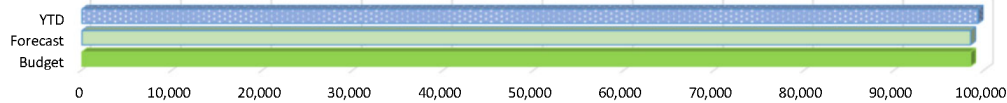
Total Expense Tachometer:



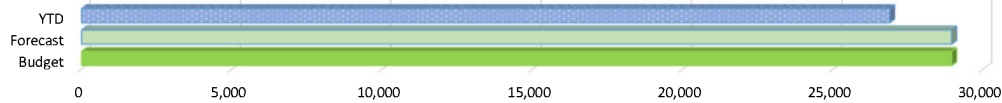
Year-to-date (YTD)
compared to budget
and forecast, including
% of budget indicator

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.

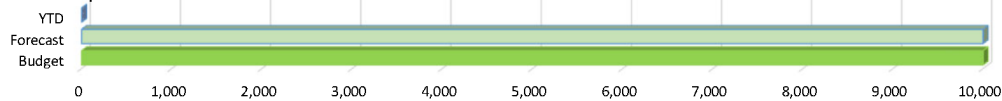
Salaries



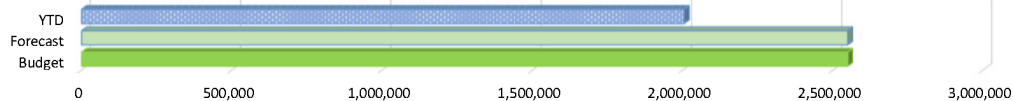
Benefits



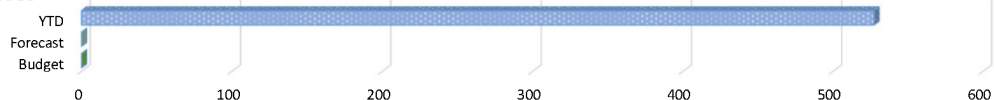
Professional Development



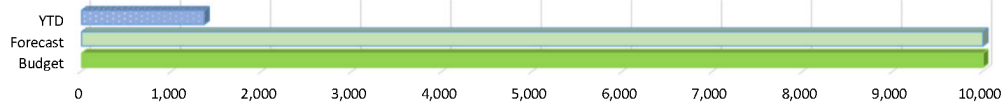
Contracted Services



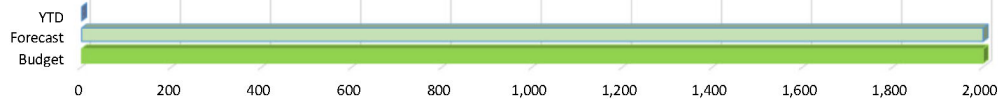
Other Services



Supplies



Other Expenditures





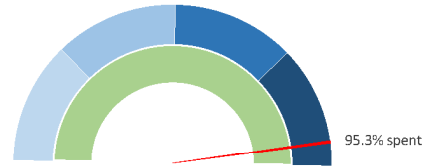
System Administration Summary Yearend Reporting - August 31st, 2021

Financial Data as at October 25, 2021

	Budget	Forecast	YTD	Variance	YTD %
Salaries	2,417,267	2,417,267	2,421,079	(3,812)	100.2%
Benefits	522,240	522,240	545,488	(23,248)	104.5%
Professional Development	43,503	43,503	5,937	37,566	13.6%
Contracted Services	427,377	427,377	346,638	80,739	81.1%
Other Services	399,919	399,919	334,453	65,466	83.6%
Supplies	175,970	175,970	108,364	67,606	61.6%
Other Expenditures	74,640	74,640	32,763	41,877	43.9%
Capital, Transfer & Projects	120,279	120,279	190,232	(69,953)	158.2%
	4,181,195	4,181,195	3,984,953	196,242	95.3%
					100.0%

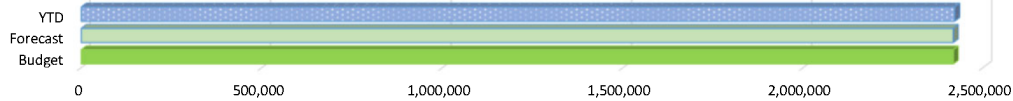
The forecast agrees to the "September 30th" budgeted costs as the report is for the entire fiscal year. Note: commitments and other applicable adjustments (i.e. fees, international credit, etc.) are taken into account to determine the carry-forward surplus.

Total Expense Tachometer:

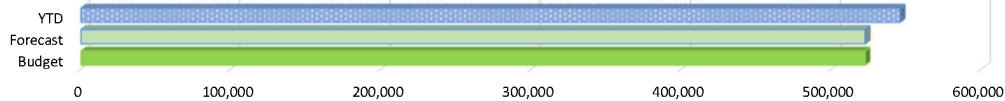


Year-to-date (YTD)
compared to budget
and forecast, including
% of budget indicator

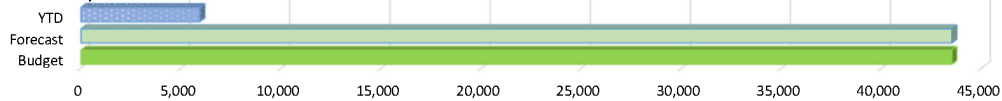
Salaries



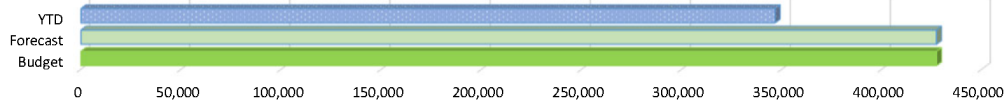
Benefits



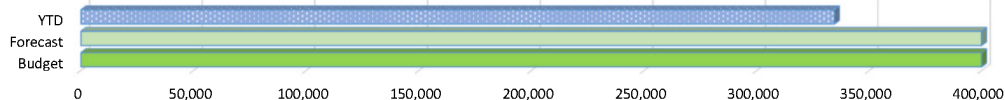
Professional Development



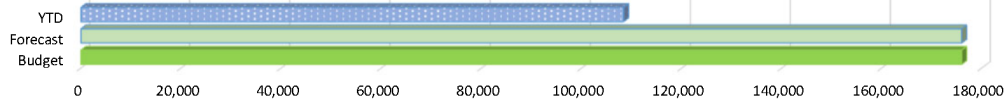
Contracted Services



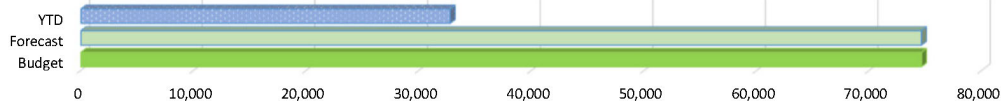
Other Services



Supplies



Other Expenditures



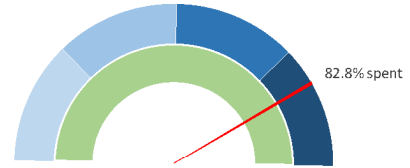


External Services Summary Yearend Reporting - August 31st, 2021

Financial Data as at October 25, 2021

	Budget	Forecast	YTD	Variance	YTD %
Salaries	92,527	92,527	99,106	{6,579}	107.1%
Benefits	14,129	14,129	26,666	{12,537}	188.7%
Professional Development	0	0	0	0	0.0%
Contracted Services	0	0	2,127	{2,127}	N/A
Other Services	53,000	53,000	46,213	6,787	87.2%
Supplies	5,000	5,000	3,558	1,442	71.2%
Other Expenditures	51,343	51,343	1,260	50,083	2.5%
Capital, Transfer & Projects	0	0	0	0	0.0%
	216,000	216,000	178,930	37,070	82.8%

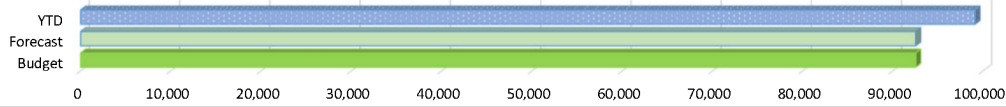
Total Expense Tachometer:



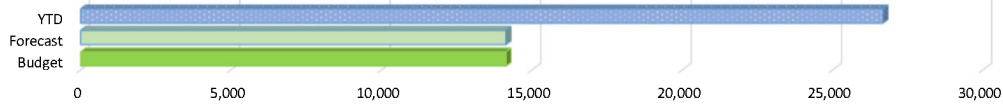
Year-to-date (YTD)
compared to budget
and forecast, including
% of budget indicator

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.

Salaries



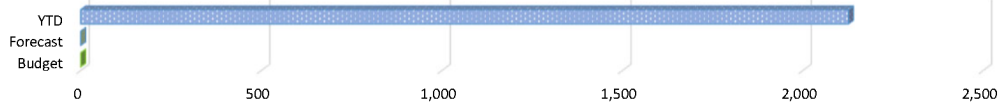
Benefits



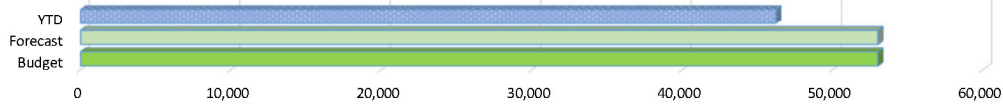
Professional Development



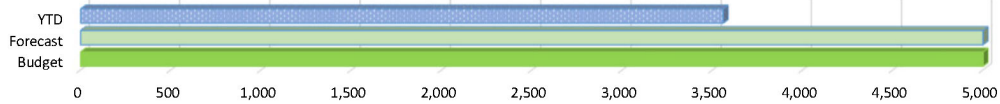
Contracted Services



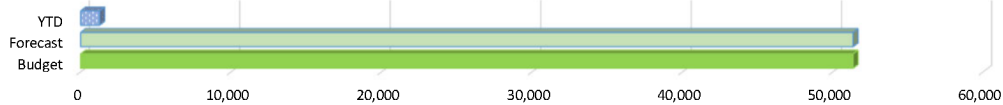
Other Services



Supplies



Other Expenditures





Financial Health Indicators Report

For the year ended August 31, 2021

November 2021

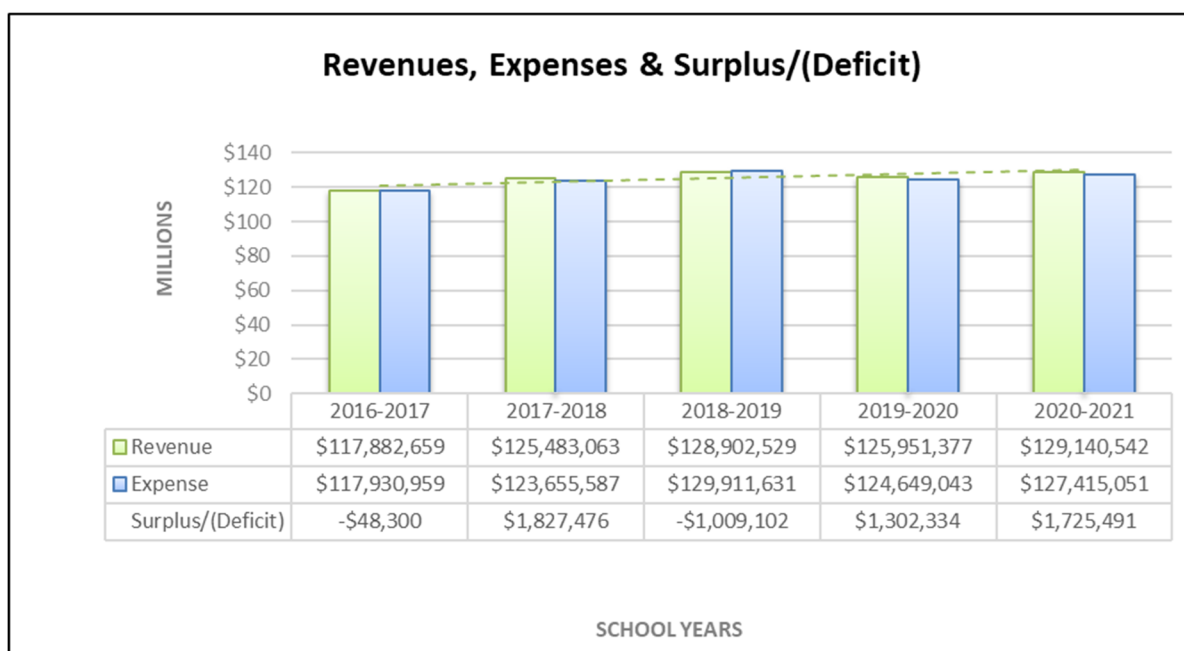
Prepared by the Department of Business and Operations

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 2016-2017 to 2019-2020 with only the Division's data available for the 2020-2021 school year.

Revenues, Expenses and Operating Surplus

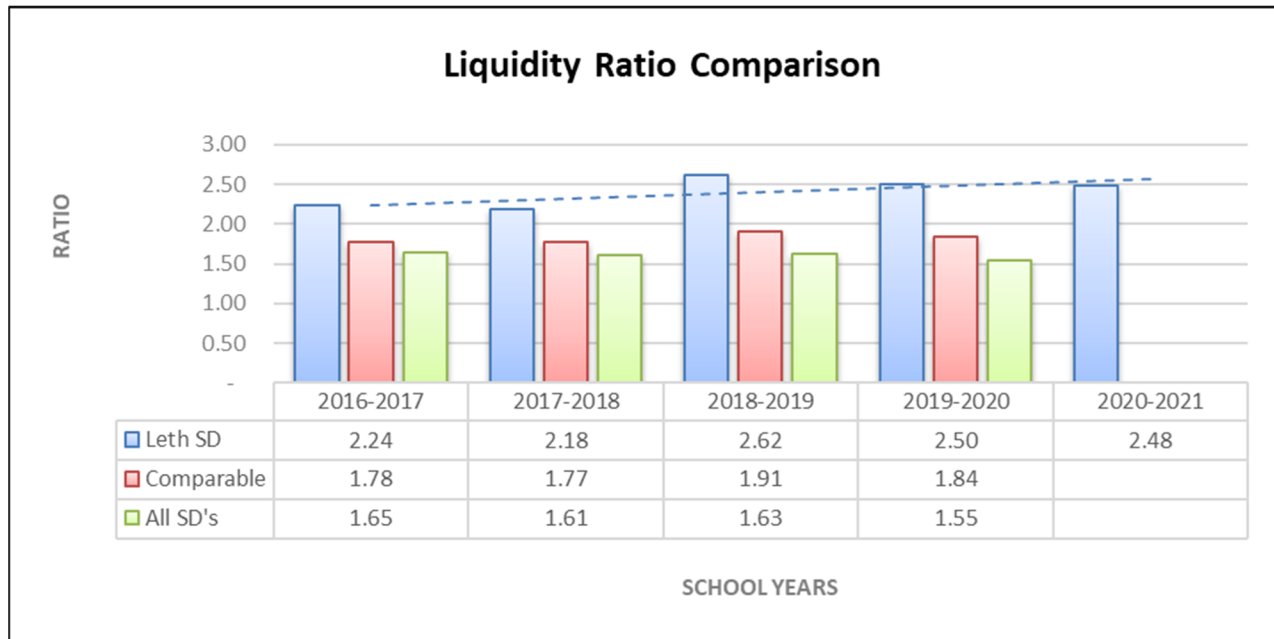


This chart shows [Lethbridge School Division's](#) operating revenues, expenses and net operating surplus (deficit) over a five-year period. This chart demonstrates that there is an upward trend in revenues and expenditures; however, there is fluctuation in surplus over the five-year period. Revenues 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 prior years; 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 & 2020-2021, the Division generated surpluses as the expenses were significantly less than budgeted with the COVID19 grant funding, spending conservatively during times of uncertainty, and that the Division also received additional one-time revenues from the transportation capital replacement reserves and proceeds on bus sales previously held by the City of Lethbridge (no longer providing services to the Division). The average yearly surplus over the five-year period is \$859,600, which would equal 0.60% 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.

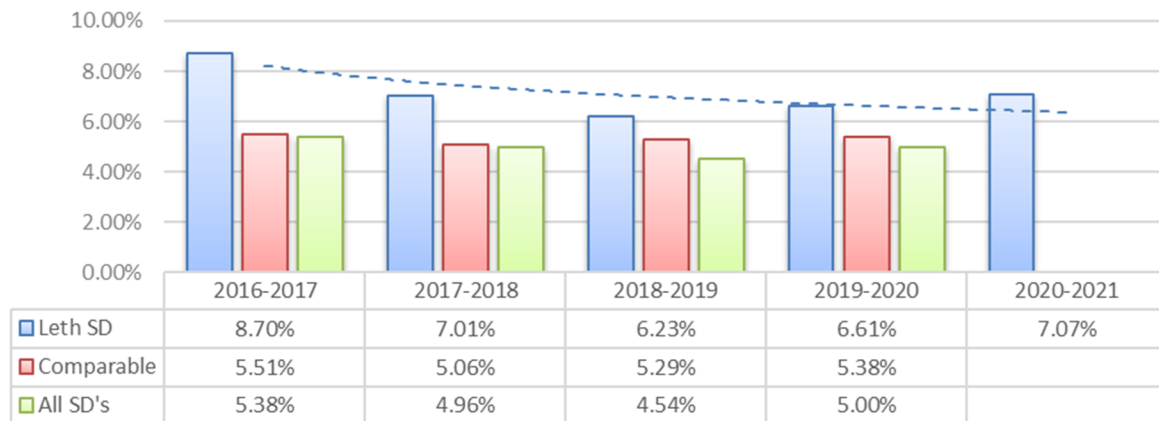


The chart above shows that the Division has a liquidity ratio greater than one. The Division's liquidity has remained relatively consistent over the last five fiscal years (2016-2017 to 2020-2021) with an average of 2.40. The majority of the Division's Financial Assets are comprised of cash/cash equivalents and short-term portfolio investments (representing approx. 80%); 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 8.70% in the last five years. 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.

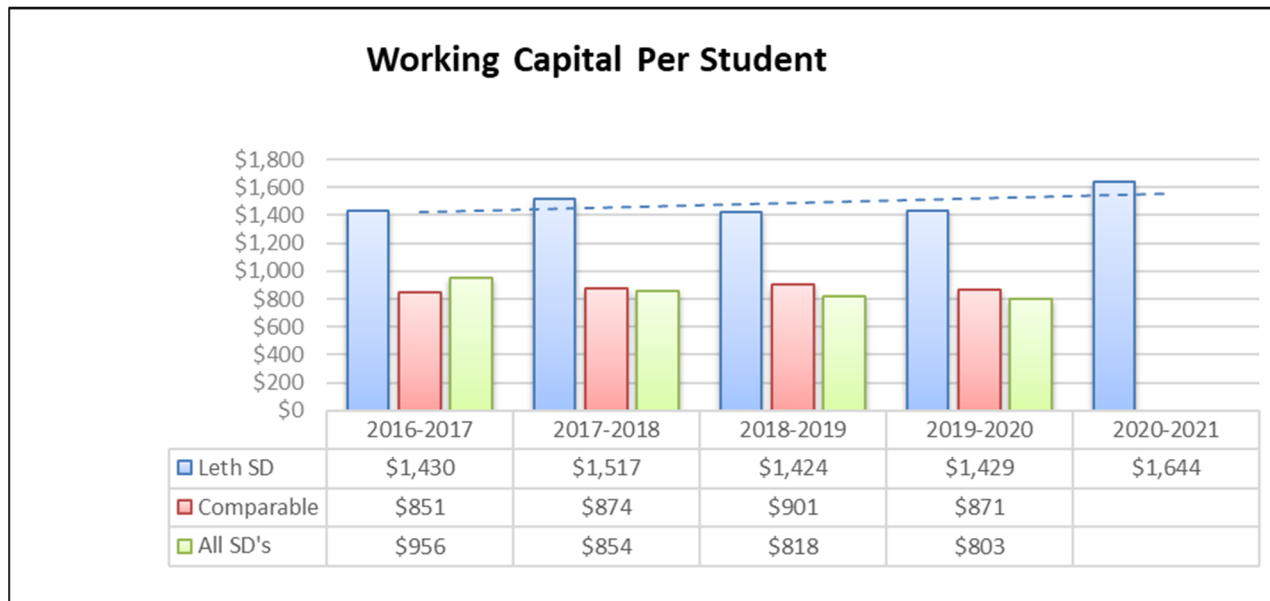
In 2018-2019, the adjusted ASO continued to be decreased, as there was a planned increase in expenditures for new school startup costs, reimplementation of human resources/payroll software, and other Division initiatives.

In 2019-2020 & 2020-2021, the adjusted ASO had a slight increase, as there were surpluses generated from reduced expenditures, additional COVID grants received, 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 2021/2022 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 2022/2023 (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.



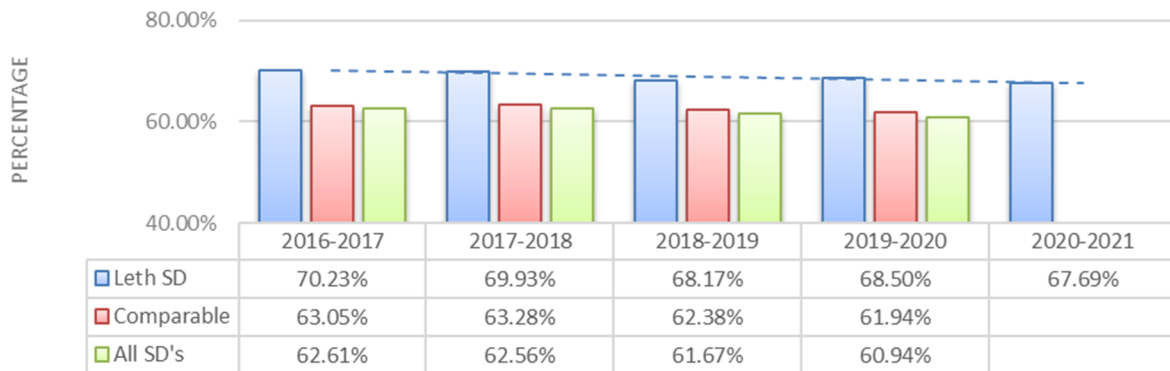
The chart above shows working capital per student over a five-year period. [Lethbridge School Division](#) has ranged from \$1,424 to \$1,644 working capital per student; whereas, the working capital remained relatively consistent from year-to-year. The Division has maintained a strong working capital, 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

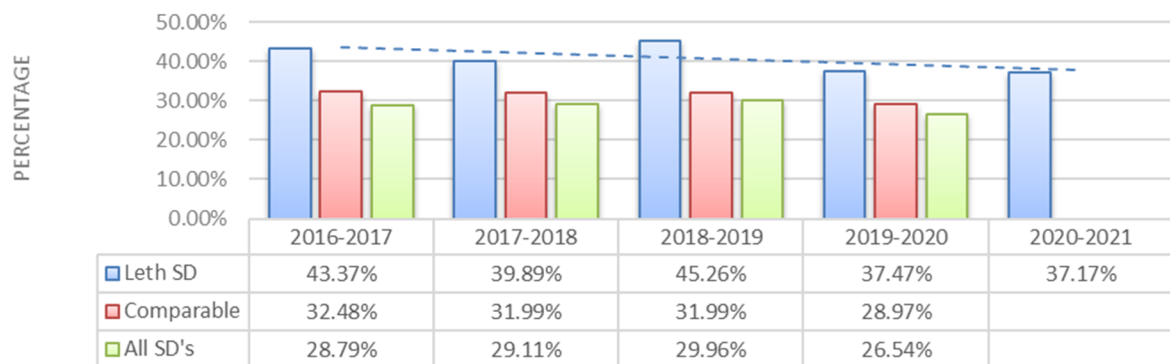
School Division's build new school facilities and purchase vehicles and equipment. The cost of these items, when built or purchased, is called the historical cost. These capital assets are depreciated (amortized) over their useful lives. For example, a maintenance truck purchased is considered to have 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

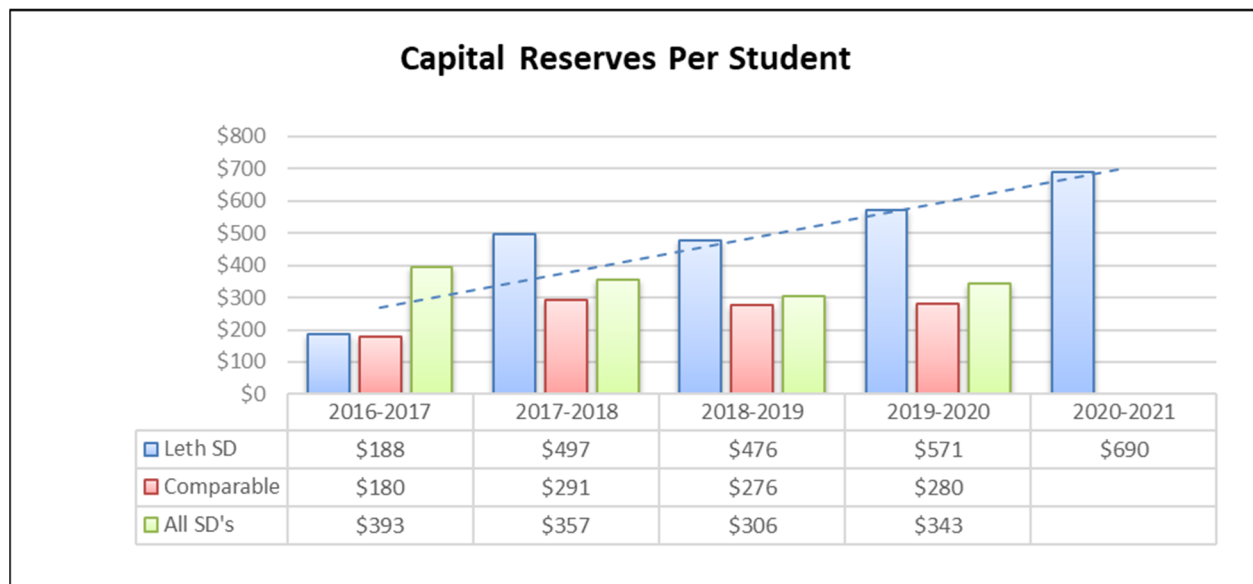


Over the five-year period, the Division's percentage of Net Book Value to cost for schools and other buildings and vehicles and equipment has fluctuated, however has been higher than the average of all school divisions and comparable FTE student divisions. This means that [Lethbridge School Division](#) 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](#) had 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. The 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; whereas, the Elementary Phase is projected for 2022-2023 and the Secondary Phase is projected for 2024-2025 which will use up a large portion of these reserves.

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.

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 23, 2021

To: Board of Trustees

From: Christine Lee
Associate Superintendent, Business and Operations

RE: 2021-22 Budget Update

Background

Included with this memo is a Budget update for the 2021-22 school year based on September 30th 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 2021-22 fiscal year as presented.

Respectfully submitted,
Christine Lee

Lethbridge School Division



Green Shirt Day

Created in honour of the Logan Bouley Effect,
(in support of organ donor awareness / registration
across Canada)

2021-2022 Operating Budget



Prepared by the Division of Business and Operations
433, 15th Street South
Lethbridge, Alberta, Canada T1J 2Z4

Presentation: November 23, 2021

For more information, visit our website at:
www.lethsd.ab.ca



Lethbridge School Division

2021-2022 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) for the detailed budget document.

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Budget Belief Statements	3
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LETHBRIDGE SCHOOL DIVISION

BOARD OF TRUSTEES BELIEF STATEMENTS FOR PREPARATION OF THE 2021-2022 BUDGET

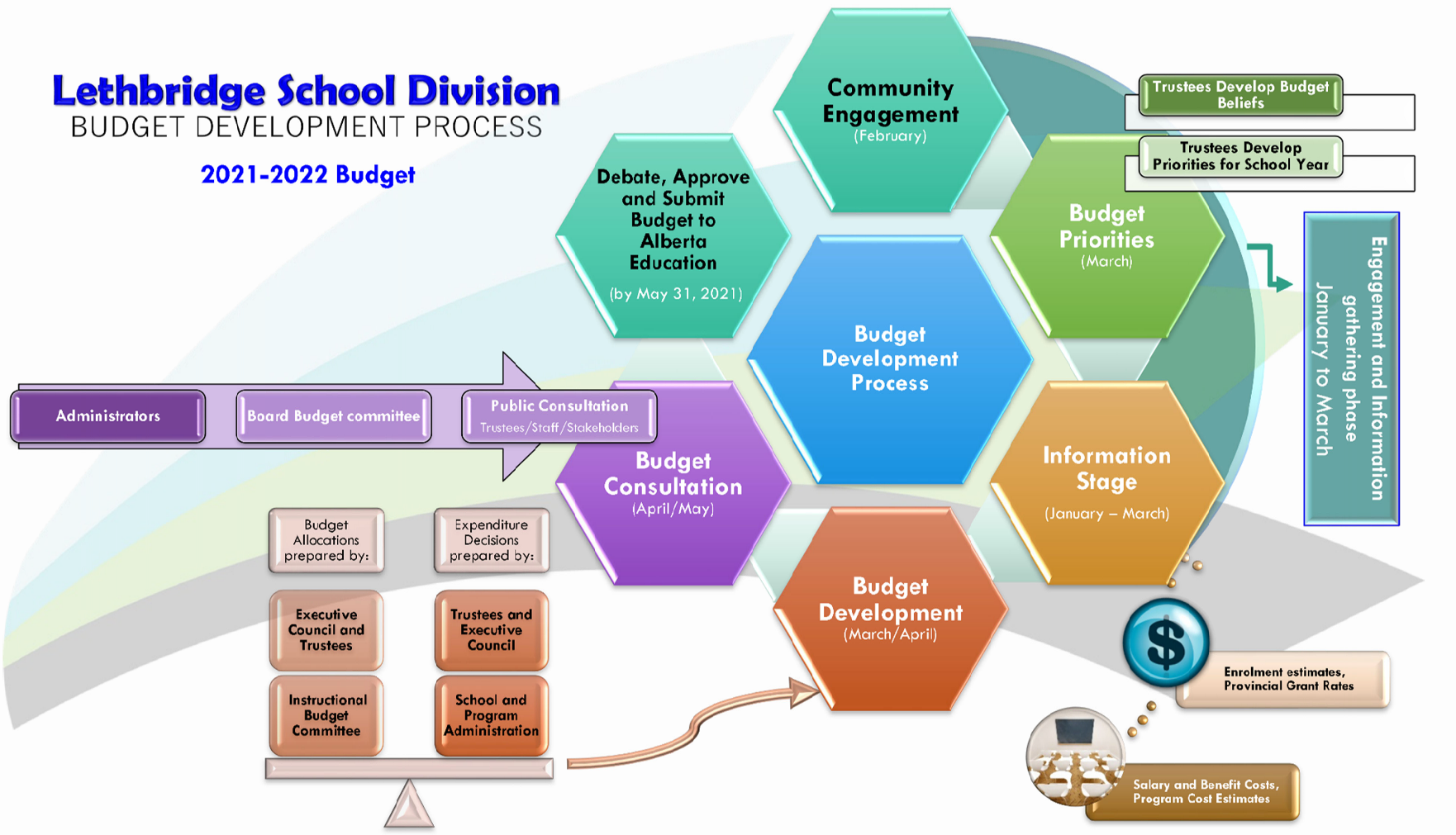
Lethbridge School Division is primarily funded by Alberta Education. The Board is legally obligated to create and approve the annual division budget and to fiscally manage the Division's funds in a responsible manner, ensuring that the educational needs of students are met within a balanced budget, as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

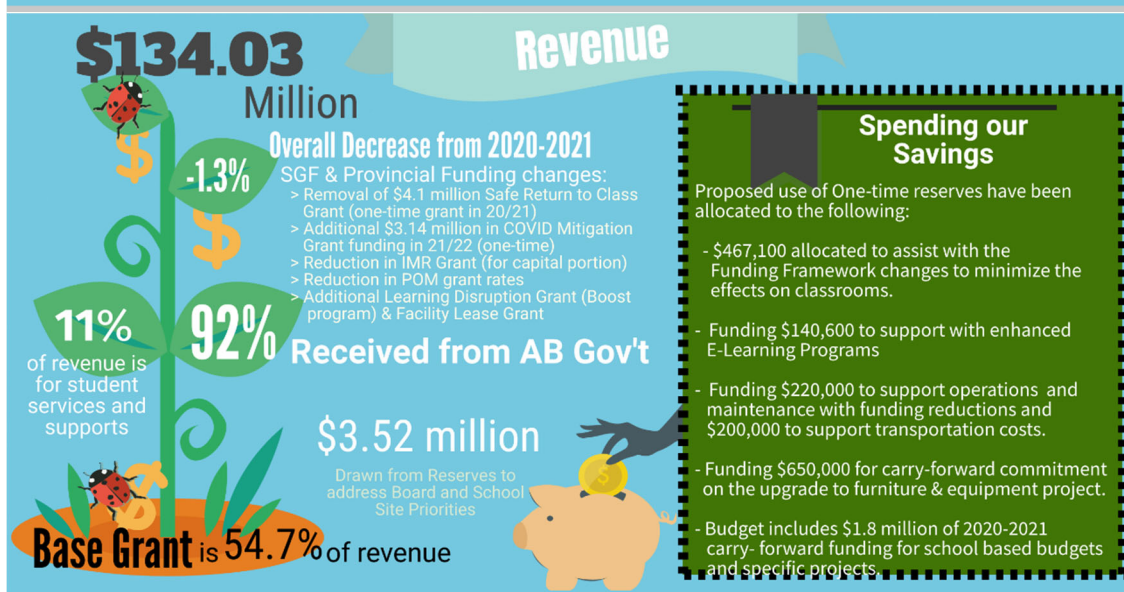
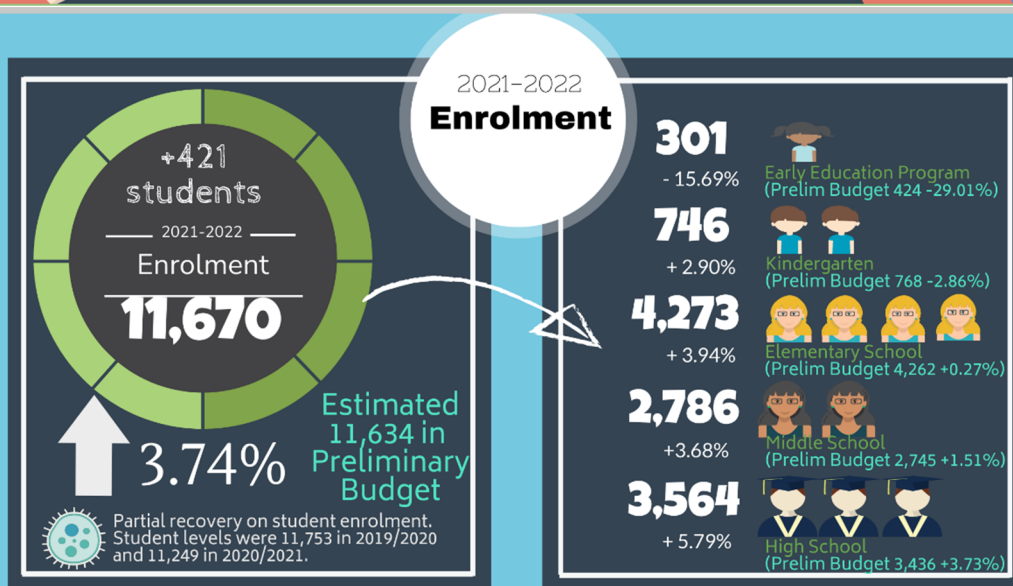
- The Board believes the Budget should be developed in the best interests of all students.
- The Board believes in a budget process that is open and transparent.
- The Board believes the Budget shall provide for staffing to facilitate educational opportunities for all students.
- The Board believes education at the primary level is foundational to student success, and as such is a priority.
- The Board believes 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 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.

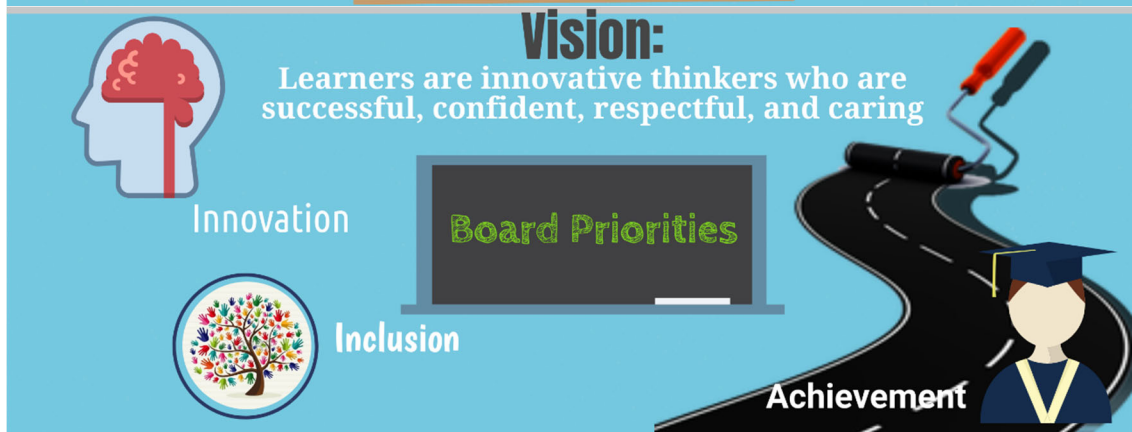
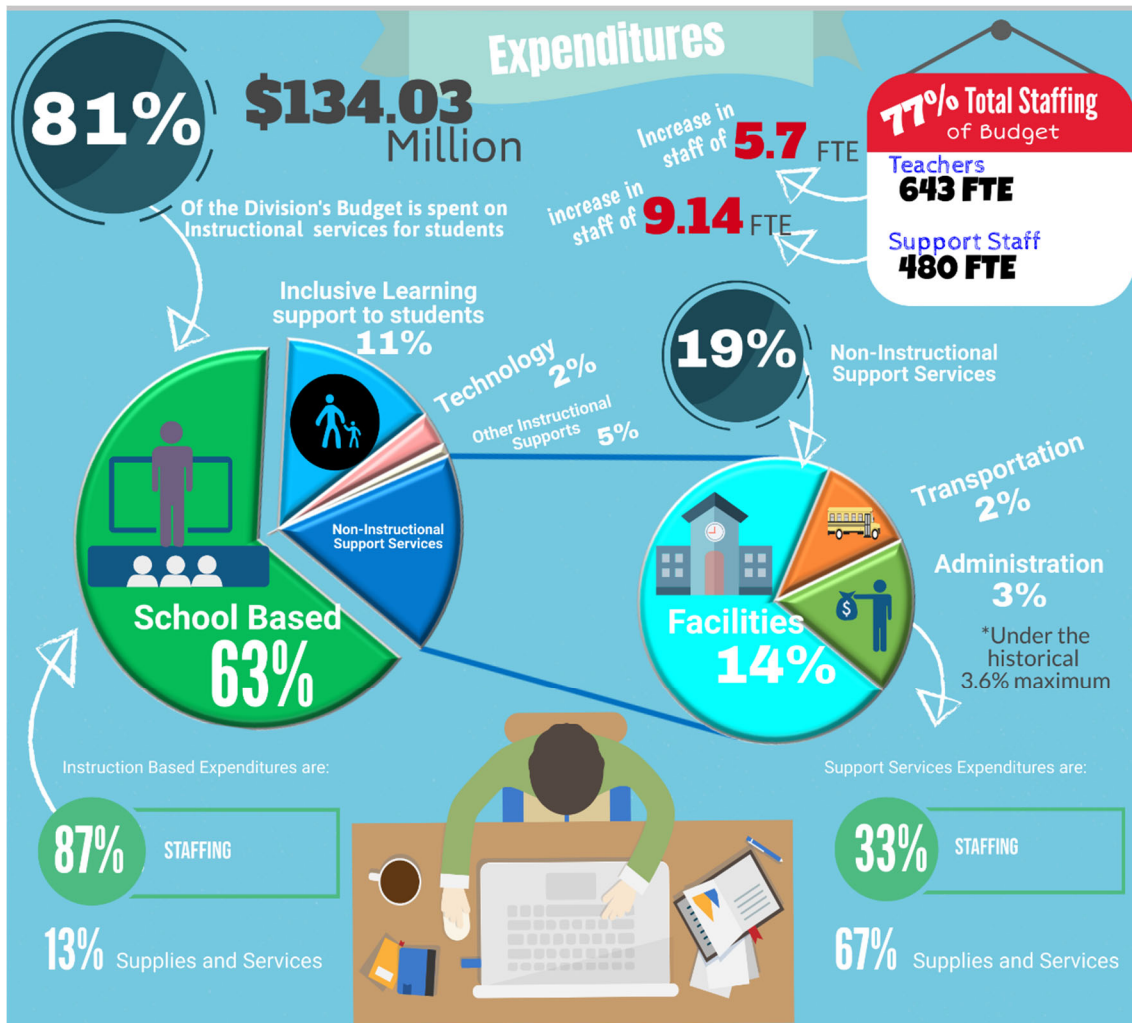
Lethbridge School Division

BUDGET DEVELOPMENT PROCESS

2021-2022 Budget







2021/2022

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 2021/2022 was approved on May 25th, 2021.

2021/2022 Preliminary Budget

\$ 132.51 million



Preliminary Budget

Includes a total of \$2.64 million of reserve funds with Ministerial Approval

2021/2022 Funding Updates

\$ 1.52 million



21/22 WMA Adjustment
(Weighted Moving Average)
\$(348,800)

WMA Liability updated from \$1.81 million to \$2.16 million (Multiple factors).



Learning Disruption Grant (BOOST Program)
\$ 439,500

Funding to support the Division's "Boost" program for literacy and numeracy.

Facility Lease Grant
\$ 540,800

Flow-through funding for facility leases (approved on a year-to-year basis).

Operating Revenues
\$ 4,400
Updates to other Division Revenues.

Transfers / Reserves
\$ 879,800

Increased use of Reserves, including transportation and large commitment carry-forward.

Requires Additional Ministerial Approval

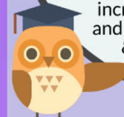
= \$ 134.03 million **2021/2022 Operating Budget**

Revenues and Allocations	2021-2022 Operating Budget	2021-2022 Preliminary Budget	Variance from 21-22 Operating Budget	Change %
Alberta Education - Base Instruction	\$73,296,280	\$73,144,391	\$151,889	0.21%
Alberta Education - Services and Supports	\$15,140,142	\$15,648,431	(\$508,289)	-3.25%
Alberta Education - Schools/Facilities	\$14,348,268	\$14,340,654	\$7,614	0.05%
Alberta Education - Community	\$3,708,748	\$3,708,748	\$0	0.00%
Alberta Education - Jurisdiction	\$4,092,198	\$4,092,198	\$0	0.00%
Projects/Contracts	\$464,530	\$0	\$464,530	100.00%
Other Provincial Revenue	\$1,163,951	\$596,611	\$567,340	95.09%
Teacher Pension Costs	\$6,500,000	\$6,500,000	\$0	0.00%
Federal Government Funding	\$388,944	\$388,944	\$0	0.00%
Other Revenues	\$6,310,932	\$6,358,052	(\$47,120)	-0.74%
Capital and Debt Services	\$5,097,276	\$5,097,276	\$0	0.00%
Total Operating Revenue	\$130,511,269	\$129,875,305	\$635,964	0.49%
Prior Years Reserves (one-time funds)	\$3,516,233	\$2,636,431	\$879,802	33.37%
Total Revenue and Allocations	\$134,027,502	\$132,511,736	\$1,515,766	1.14%

GRANTS Added

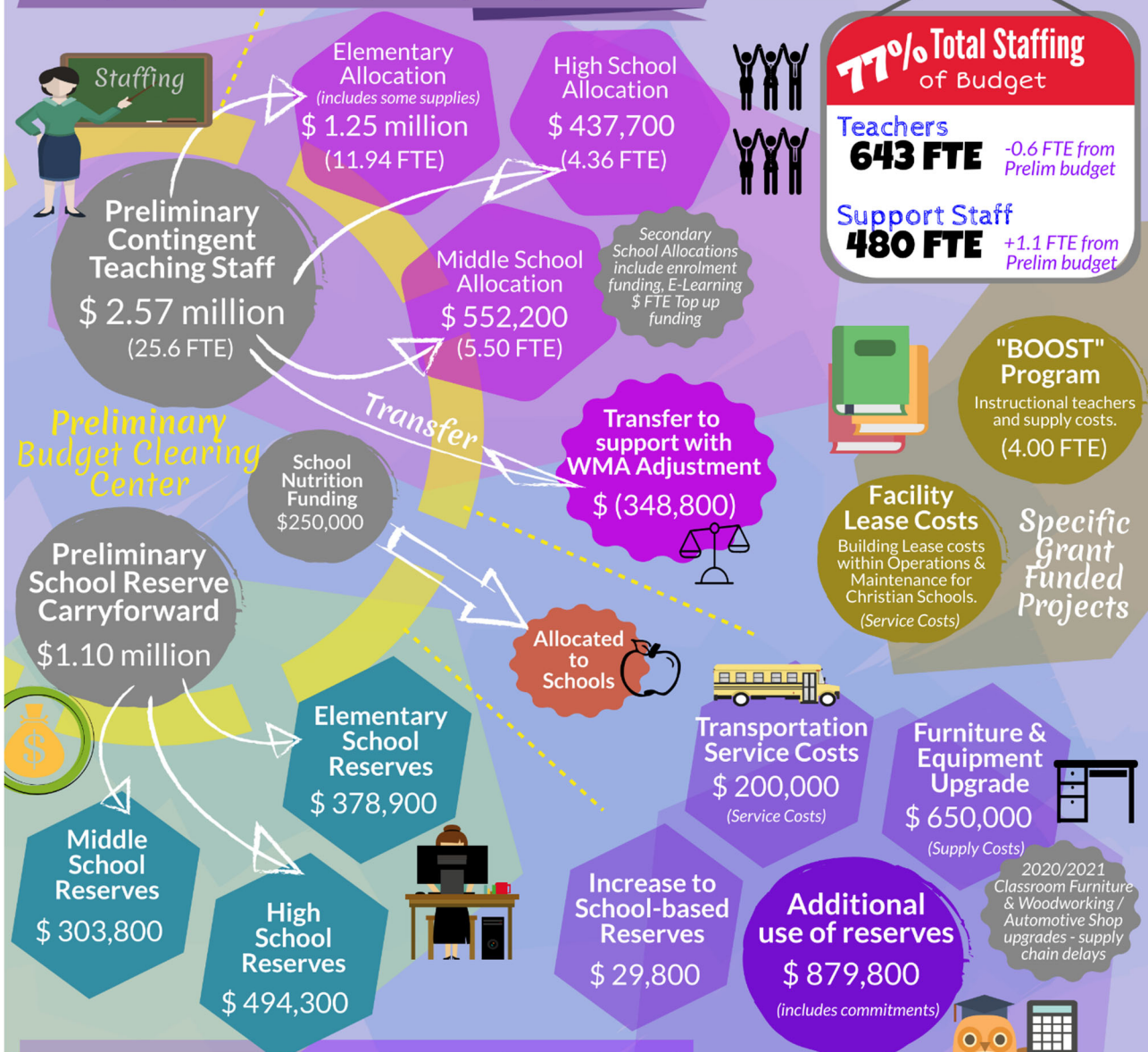
21/22 WMA Adjustment

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. Overall the WMA adjustment increased from \$1.81 million to \$2.16 million, including slight increase to WMA enrolment and reductions with Refugees & Moderate Language Delay levels.



Lethbridge SCHOOL DIVISION

Major Updates to the Operating Budget:



Expenditures by Object	2021-2022 Operating Budget	2021-2022 Preliminary Budget	Variance from 21-22 Operating Budget	Change %
Certificated Staffing	\$74,763,439	\$74,810,704	(\$47,265)	-0.06%
Uncertificated Staffing	\$28,228,390	\$28,110,711	\$117,679	0.42%
Contracted and General Services	\$10,218,855	\$9,711,351	\$507,504	5.23%
Supplies	\$10,147,800	\$9,363,757	\$784,043	8.37%
Utilities	\$2,295,100	\$2,295,100	\$0	0.00%
Capital and Debt Services	\$7,166,656	\$7,166,656	\$0	0.00%
Transfers - Contingency/Other	\$142,518	\$90,016	\$52,502	58.33%
Total Operating Expenditures	\$132,962,758	\$131,548,295	\$1,414,463	1.08%
Transfers - Reserve Allocations	\$900,000	\$900,000	\$0	0.00%
Transfers - Board Funded Capital	\$164,744	\$63,441	\$101,303	159.68%
Total Expenditures and Transfers	\$134,027,502	\$132,511,736	\$1,515,766	1.14%

Please see the executive summary and relating details of the 2021-2022 Operating Budget for additional information on the budget and the updates from the Preliminary Budget.

Lethbridge School Division

2021-2022 Operating Budget

Executive Summary

Lethbridge School Division has a total operating budget of \$134.03 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. Lethbridge School Division serves approximately 11,670 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-four (24) schools and four (4) institutional programs.

Division Priorities and Strategies

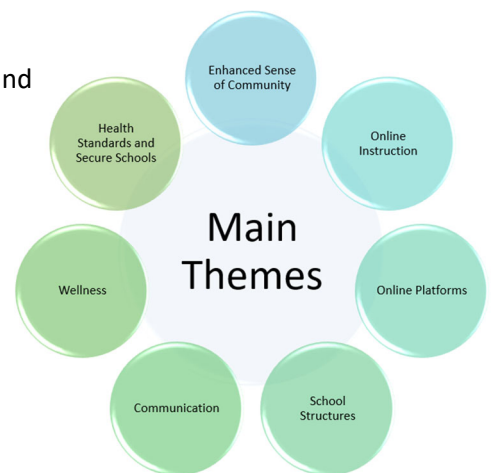
The Board of Trustees held a consultation session with the education stakeholders of the community. Although the Division typically hosts a highly successful in-person Town Hall meeting, considering the COVID19 pandemic, the Division hosted a virtual event through a Division Town Hall website and other online platforms. There were over 200 participants that joined our Virtual Town Hall. This year's consultation centered on one main question:



In response to COVID-19, changes were made to school organization and instructional delivery. Are there changes that impacted students in a positive way that should continue and be built on?

There were seven (7) main themes that emerged from the discussions and feedback our Division received from the Virtual Town Hall:

1. Enhanced Sense of Community
2. Online instruction
3. Online platform for communication and parent engagement
4. School structures
5. Communication
6. Wellness
7. Health standards and secure schools



The feedback assisted the Board of Trustees in establishing priorities for 2021-2022.

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.

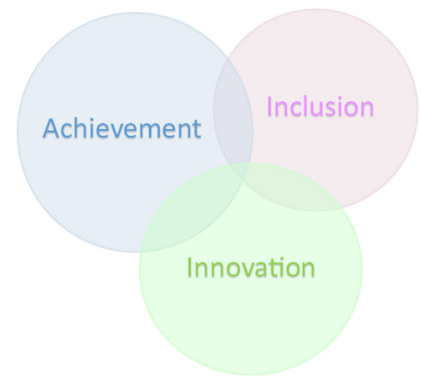
System Foundations

- 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 2021-2022 school year and belief statements for the development of the 2021-2022 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. Indigenous 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 and youth;
 - 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: 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:

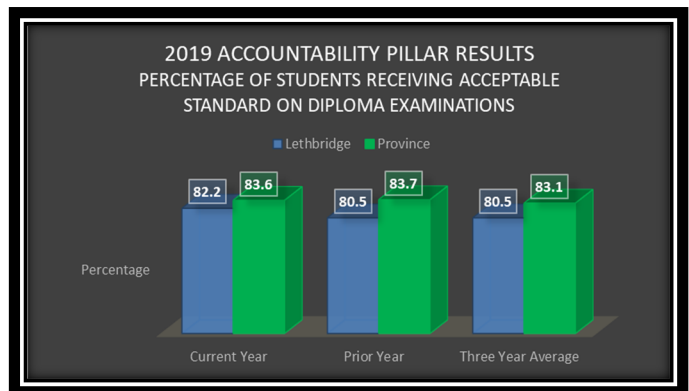
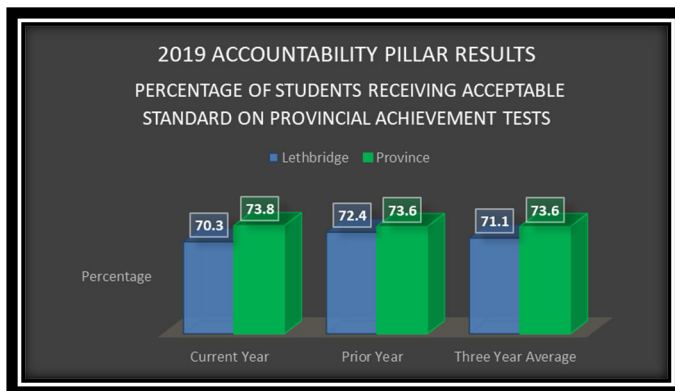
1. Learners demonstrate the attributes of innovation, creativity and critical thinking in a process based learning environment.
2. Breadth of program choice provides opportunities for students to explore and grow as learners.
3. All learners effectively use technology as creative and critical thinkers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

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. 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 2021-2022 and this is reflected in the development of the 2021-2022 budget. Student achievement is a consideration with continued budget support for literacy, numeracy, Inclusive Learning, FNMI, curriculum implantation, technology integration and ESL support.



Note: 2020 Results are not yet currently available from the Province of Alberta. Due to the COVID19 pandemic, certain subject areas were not included within the 2020 Provincial Achievement Tests.



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 2021-2022 budget. The Division received its first MBA for excellence in the presentation of the 2006-2007 budget and the sixteen (16) subsequent years up to and including the 2021-2022 budget.

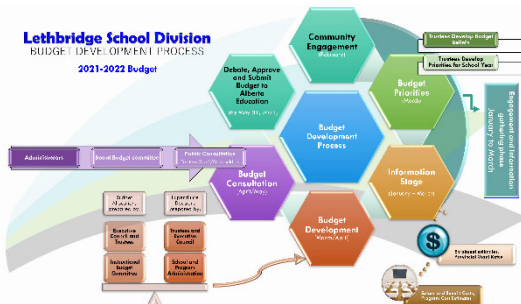
Budget Process

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 2021-2022 budget. A Virtual Town Hall meeting was held in February 2021 involving parents, students, staff, and the community, to explore and discuss one main question:

- In response to COVID-19, changes were made to school organization and instructional delivery. Are there changes that impacted students in a positive way that should continue and be built on?

The feedback on these questions influenced the development of Board priorities. The Board of Trustees developed belief statements in March 2021 and set priorities which guided the development of the 2021-2022 budget. The budget process and policies used to develop the budget remained relatively consistent from the development of the 2020-2021 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 review the online presentation of the budget in May 2021 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 25th, 2021. 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 31st each year.



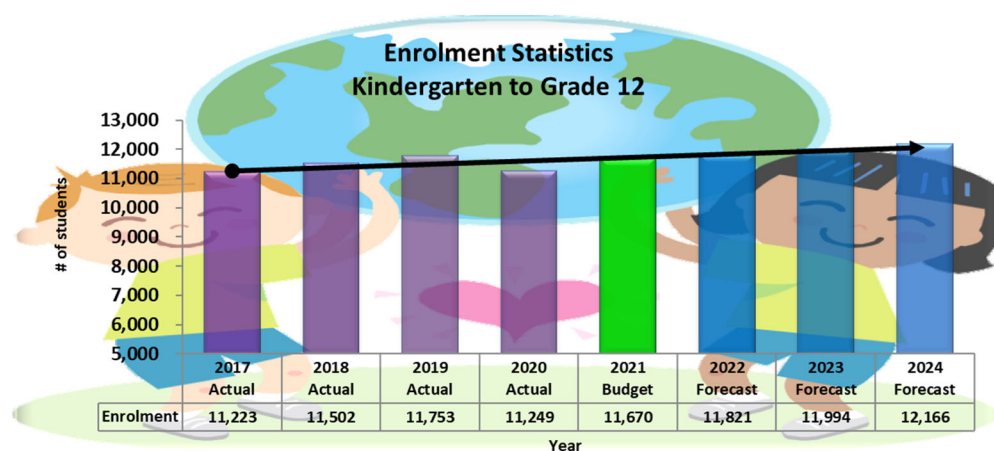
This budget is called the “Preliminary” budget version, although it is the legally adopted budget for purposes of meeting legislative requirements. The budget will be updated for actual known enrolments and other known changes as of September 30th 2021. This budget will become the budget under which the Division will operate for the 2021-2022 school year.

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

Enrolment

Lethbridge School Division has 11,670 students projected to be enrolled in early education (pre-school) through Grade 12 in the 2021-2022 school year as compared to 11,249 in 2020-2021. This is an increase of 421 students or 3.74%. This increase is only a partial recovery on student enrolment as a result of the COVID19 pandemic; whereas, the overall projected enrolment is still less than the student enrolment that the Division had in 2019-2020 of 11,753.

Grade Level	Actual 2020	Prelim 2021	September 2021	Change from Prelim
Early Education	357	424	301	(123)
Kindergarten	725	768	746	(22)
Elementary (Grades 1 - 5)	4,111	4,262	4,273	12
Middle School (Grades 6 - 8)	2,687	2,745	2,786	42
High School (Grades 9 - 12)	3,369	3,436	3,564	128
Total Students	11,249	11,634	11,670	36



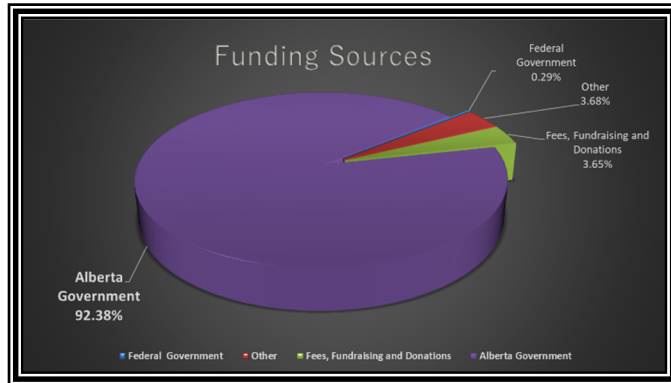
Enrolment fluctuations have a significant impact on future grant revenues as approximately 55% of the Division's funding is specifically for Base Instruction. Although the Division had projected 11,634 students in the 2021-2022 Preliminary Budget; whereas, the September 30th, 2020 student enrolment levels was updated to 11,670.

These fluctuations have somewhat been minimized with the new Provincial Funding Framework; whereas, the Provincial funding is now based on a Weighted Moving Average (WMA) based on the following weighting for the 2021-2022 funding:

School Year	FTE	Weighting	WMA
2018-2019 Actual FTE Enrolment	10,947	20%	2,189.3
2019-2020 Estimated FTE Enrolment	10,604	30%	3,181.1
2020-2021 Projected FTE Enrolment	10,992	50%	5,496.0
Weighted Moving Average (WMA) FTE Enrolment			10,866.4
<i>Variance from 2021- FTE enrolment (unfunded students)</i>			<i>(125.6)</i>

Provincially funded Full-Time Equivalents (FTE) enrolment is factored at 0.5 FTE for Early Education and Kindergarten programs and does not include unfunded enrolment (i.e., fee paying student enrolment).

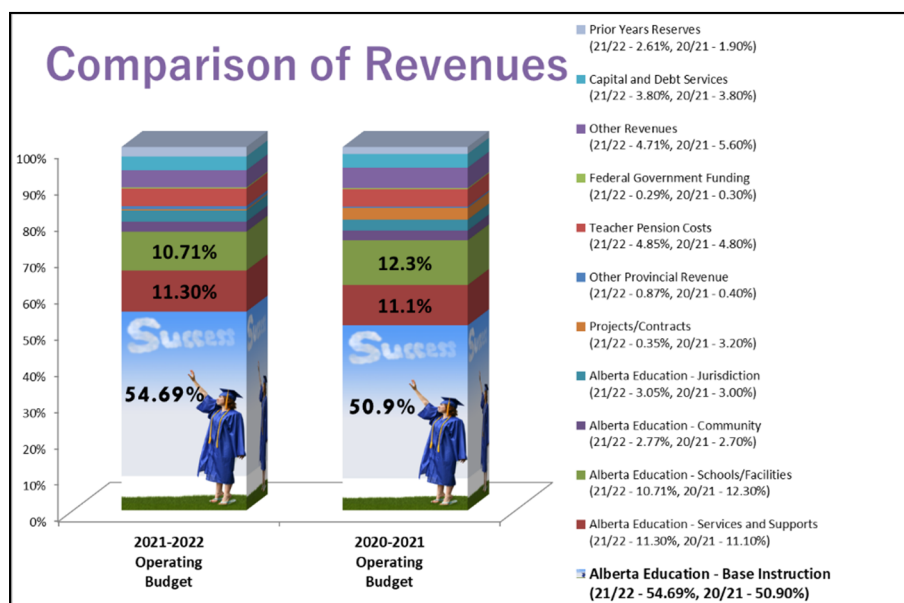
Funding Sources



Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives approximately 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 2021-2022 are \$134.03 million. Included in these revenues is approximately \$3.5 million of prior year's reserves. The chart below indicates the revenues and allocations of the 2021-2022 Operating Budget, 2021-2022 Preliminary Budget, and the 2020-2021 Operating Budget:

Revenues and Allocations	2021-2022 Operating Budget	2021-2022 Preliminary Budget	Variance from 21-22 Operating Budget	Change %	2020-2021 Operating Budget	Variance from 21-22 Operating Budget	Change %
Alberta Education - Base Instruction	\$73,296,280	\$73,144,391	\$151,889	0.21%	\$69,200,752	\$4,095,528	5.92%
Alberta Education - Services and Supports	\$15,140,142	\$15,648,431	(\$508,289)	-3.25%	\$15,071,270	\$68,872	0.46%
Alberta Education - Schools/Facilities	\$14,348,268	\$14,340,654	\$7,614	0.05%	\$16,645,620	(\$2,297,352)	-13.80%
Alberta Education - Community	\$3,708,748	\$3,708,748	\$0	0.00%	\$3,687,410	\$21,338	0.58%
Alberta Education - Jurisdiction	\$4,092,198	\$4,092,198	\$0	0.00%	\$4,092,507	(\$309)	-0.01%
Projects/Contracts	\$464,530	\$0	\$464,530	100.00%	\$4,354,029	(\$3,889,499)	-89.33%
Other Provincial Revenue	\$1,163,951	\$596,611	\$567,340	95.09%	\$533,711	\$630,240	118.09%
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	\$6,310,932	\$6,358,052	(\$47,120)	-0.74%	\$7,658,297	(\$1,347,365)	-17.59%
Capital and Debt Services	\$5,097,276	\$5,097,276	\$0	0.00%	\$5,097,276	\$0	0.00%
Total Operating Revenue	\$130,511,269	\$129,875,305	\$635,964	0.49%	\$133,229,816	(\$2,718,547)	-2.04%
Prior Years Reserves (one-time funds)	\$3,516,233	\$2,636,431	\$879,802	33.37%	\$2,647,749	\$868,484	32.80%
Total Revenue and Allocations	\$134,027,502	\$132,511,736	\$1,515,766	1.14%	\$135,877,565	(\$1,850,063)	-1.36%



Alberta Education - Base Instruction – 54.69% of Division Revenues

As part of the Provincial Funding Framework, the Base Instruction funding is based on the Weighted Moving Average (WMA) of funded full-time equivalent (FTE) student enrolment. The 2021-2022 WMA is calculated based the following:

- 20% of actual FTE enrolments of 2019-2020,
- 30% of the estimated final FTE enrolments of 2020-2021, and
- 50% of the projected funded FTE student enrolments for 2021-2022

The WMA is set by Alberta Education for the 2021/2022 school year during the Preliminary Budget based on initial student enrolment projections; whereas, although there are still the September 30th 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 COVID19 pandemic has negatively impacted student enrolment and has created additional uncertainty in estimating student enrolment. The initial student enrolment projections were estimated at recovering to the 12,019 student enrolment level; however, through obtaining additional information on enrolment and current levels of student registrations, the Division is now projecting student enrolment of 11,670 for 2021-2022. To effectively plan based on the updated enrolment, the Division has estimated a WMA adjustment relating to 2021-2022 at a total reduction of \$2.16 million, including \$775,000 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 defers 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 2022-2023 and having to payback the WMA adjustment relating to 2021-2022.

Budget 2021-2022 also includes one-time transitional grants of \$2.8 million in Bridge Funding and \$3.1 million in COVID Mitigation funding in the budget year; whereas, these transitional grants are likely to be significantly reduced or eliminated in the next budget year (Bridge Funding projected to be cut in half for 2022-2023 school year and the COVID Mitigation funding is projected to be eliminated).

Alberta Education – Services and Supports – 11.30% of Division Revenues

As part of the 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 Provincial Funding Framework was updated in 2021-2022; whereas, there were two additional grants that were identified and separated from the Specialized Learning Supports, including a grant for Specialized Learning Supports specifically for kindergarten students with severe needs and a grant for early education/kindergarten students with a moderate language delay. These two additional grants were funded by a reallocation from the general Specialized Learning Supports grant and some additional funding was provided by the Province in this area (reallocated from other sources).

Alberta Education – Schools/Facilities – 10.71% of Division Revenues

As part of the 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. The capital portion of the Infrastructure Maintenance and Renewal (IMR) grant was removed from the funding framework (moved to the capital fund) and there were reductions to the Operations and Maintenance grant rates (2.3% reduction in per student rates).

Alberta Education – Community – 2.77% of Division Revenues

As part of the 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 – 3.05% of Division Revenues

As part of the Provincial Funding Framework, the Jurisdiction funding is specifically separated to identify 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 2021-2022 Budget included the 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](#).

This new Provincial Funding Framework was initially implemented in 2020-2021 and our Division is now in the 2nd year of operating within this new framework which utilizes a Weighted Moving Average (WMA) for funding enrolment and multiple other factors that impact our Division's funding.

The prior funding framework grants (36 grants) has now been modified to the new framework (now 17 grants); whereas, these new grants are not easily (or at all) comparable to the prior framework.



Projects/Contracts – 0.35% of Division Revenues

Project/Contract funding is for specific one-time targeted grants that have been provided for specific projects/contracts. The 2021-2022 Operating Budget also includes a \$439,500 Learning Disruption Grant ("Boost" Program) and a \$25,000 Odyssey Program grant to French Language. The 2020-2021 Operating Budget 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. There was also a two-year project grant relating to First Nations Metis and Inuit (FNMI) instruction that is being completed in 2020-2021.

Other Provincial Revenues – 0.87% of Division Revenues

Other Provincial Revenue includes the Provincially funded Making Connections programs for Alberta Mental Health and the Family Resource Network. The 2021-2022 Operating Budget also includes a \$540,800 Facility Lease grant (school facilities leased from the Christian Societies) and the \$11,500 Alberta School Council Engagement (ASCE) grant to support the operations and legislative requirements of school councils.

Teacher Pension Costs – 4.85% 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 – 4.71% 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 the reduction in the projected fee revenues from school generated funds (SGF) as there are likely less SGF activities that can be completed during the year as a result of the COVID19 pandemic.

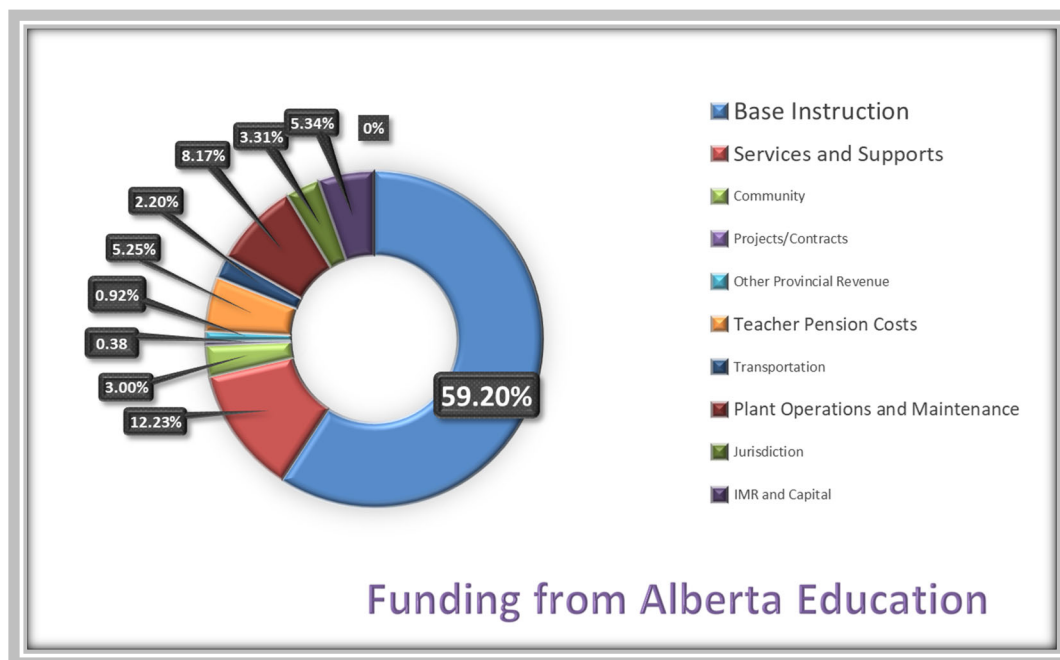
Capital Block – 3.80% of Division Revenues

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 – 2.61% 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 funding framework, support with an E-Learning platform, and planned utilization of carry-forward reserves from school/department.

The 2021-2022 Operating Budget also includes additional reserve funds to support the transportation department with increased services costs and an additional \$650,000 of reserves to cover the orders on classroom furniture and woodworking/automotive shop upgrades that were ordered in 2020-2021; however, were delayed due to supply chain delays from manufactures/suppliers.



**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	2021-2022 Operating Budget			2020-2021 Operating Budget			Variance from 21-22 Operating Budget			
	Operating Revenues	One-time Reserves	2021-2022 Operating Budget	Operating Revenues	One-time Reserves	2020-2021 Operating Budget	Operating Revenues	One-time Reserves	Variance from 21-22 Operating Budget	Change %
Alberta Government	\$123,811,393	\$0	\$123,811,393	\$125,182,575	\$0	\$125,182,575	(\$1,371,182)	\$0	(\$1,371,182)	-1.10%
Fees, Fundraising and Donations	\$4,894,203	\$0	\$4,894,203	\$6,312,715	\$0	\$6,312,715	(\$1,418,512)	\$0	(\$1,418,512)	-22.47%
Other Revenues	\$1,416,729	\$0	\$1,416,729	\$1,345,582	\$0	\$1,345,582	\$71,147	\$0	\$71,147	5.29%
Federal Government	\$388,944	\$0	\$388,944	\$388,944	\$0	\$388,944	\$0	\$0	\$0	0.00%
One-time Reserves	\$0	\$3,516,233	\$3,516,233	\$0	\$2,647,749	\$2,647,749	\$0	\$868,484	\$868,484	32.80%
Total Allocations	\$130,511,269	\$3,516,233	\$134,027,502	\$133,229,816	\$2,647,749	\$135,877,565	(\$2,718,547)	\$868,484	(\$1,850,063)	-1.36%

As shown above, there is a \$1.85 million net decrease in operating revenues, including \$1.86 million decrease with the removal of the capital portion of the Infrastructure Maintenance and Renewal (IMR) grant, a \$449,000 decrease to Plant Operation and Maintenance (from grant rate reductions), and the reduction in the projected fee revenues from school generated funds (SGF). There was also an increase in the projected reserves that are being used in 2021/2022. The overall net effect was a decrease of \$1.85 million in funding available for allocations.

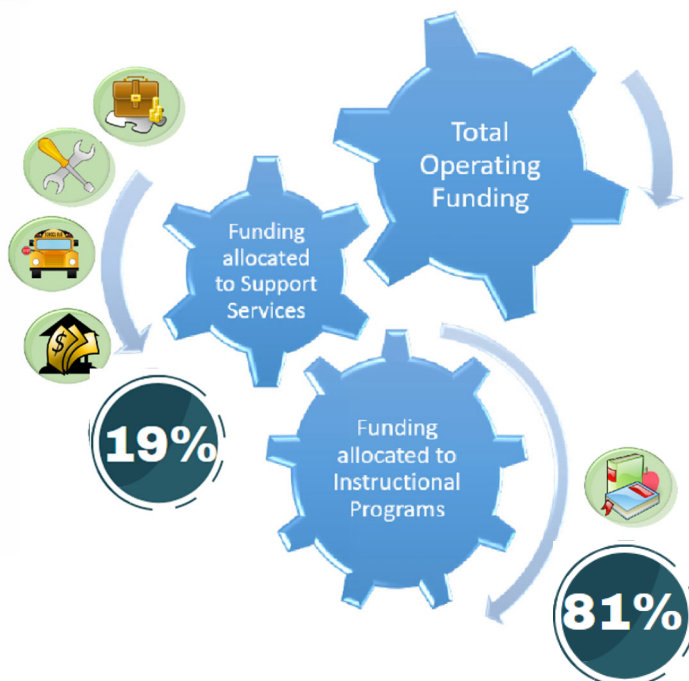
Funding Allocations	2021-2022 Operating Budget			2020-2021 Operating Budget			Variance from 21-22 Operating Budget			
	Operating Revenues	One-time Reserves	2021-2022 Operating Budget	Operating Revenues	One-time Reserves	2020-2021 Operating Budget	Operating Revenues	One-time Reserves	Variance from 21-22 Operating Budget	Change %
Instruction	\$105,972,920	\$3,096,233	\$109,069,153	\$107,134,815	\$2,647,749	\$109,782,564	(\$1,161,895)	\$448,484	(\$713,411)	-0.65%
Administration	\$4,092,216	\$0	\$4,092,216	\$4,092,216	\$0	\$4,092,216	\$0	\$0	\$0	0.00%
Operations and Maintenance	\$10,528,680	\$220,000	\$10,748,680	\$10,269,331	\$0	\$10,269,331	\$259,349	\$220,000	\$479,349	4.67%
Transportation	\$2,750,797	\$200,000	\$2,950,797	\$2,710,797	\$0	\$2,710,797	\$40,000	\$200,000	\$240,000	8.85%
Capital and Debt Services	\$7,166,656	\$0	\$7,166,656	\$9,022,657	\$0	\$9,022,657	(\$1,856,001)	\$0	(\$1,856,001)	-20.57%
Total Allocations	\$130,511,269	\$3,516,233	\$134,027,502	\$133,229,816	\$2,647,749	\$135,877,565	(\$2,718,547)	\$868,484	(\$1,850,063)	-1.36%

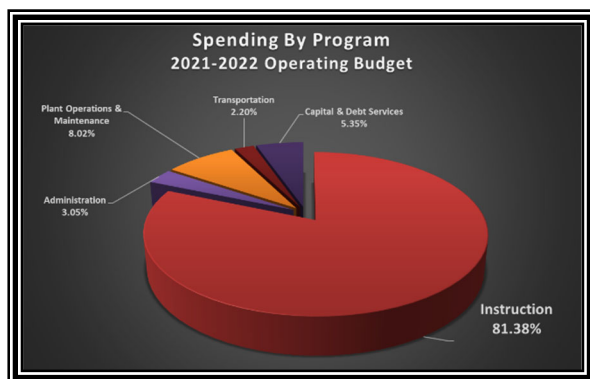
The five (5) major programs include Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services. Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions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





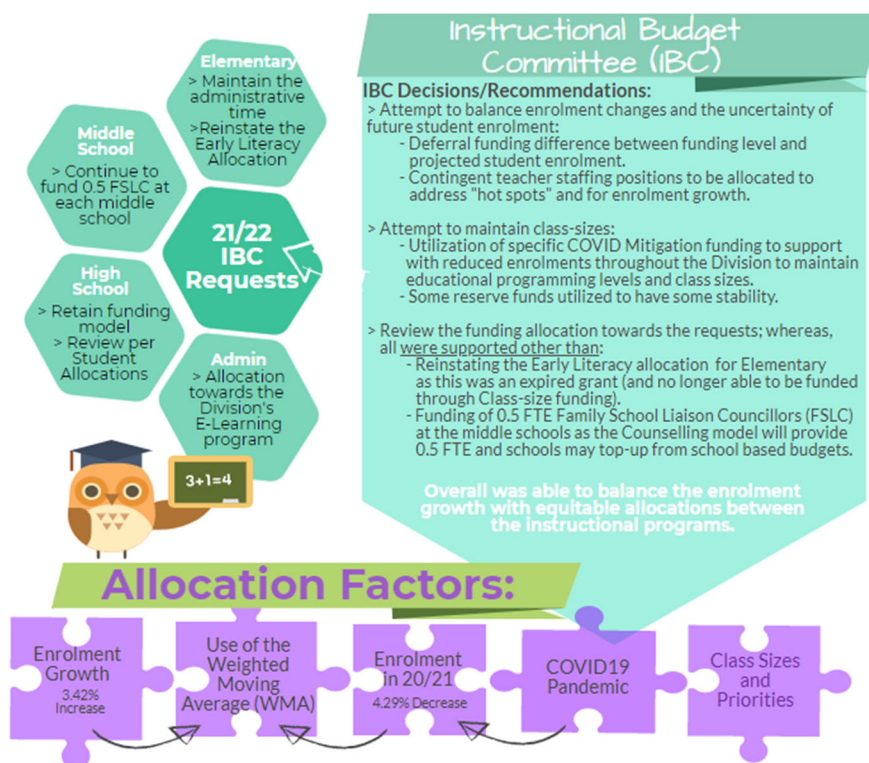
Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The \$134.03 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

The chart below compares spending by program of the 2021-2022 Operating Budget, 2021-2022 Preliminary Budget, and the 2020-2021 Operating Budget:

Spending by Program	2021-2022 Operating Budget	2021-2022 Preliminary Budget	Variance from 21-22 Operating Budget	Change %	2020-2021 Operating Budget	Variance from 21-22 Operating Budget	Change %
Instruction	\$109,069,153	\$108,294,218	\$774,935	0.72%	\$109,782,564	(\$713,411)	-0.65%
Administration	\$4,092,216	\$4,092,216	\$0	0.00%	\$4,092,216	\$0	0.00%
Operations and Maintenance	\$10,748,680	\$10,207,849	\$540,831	5.30%	\$10,269,331	\$479,349	4.67%
Transportation	\$2,950,797	\$2,750,797	\$200,000	7.27%	\$2,710,797	\$240,000	8.85%
Capital and Debt Services	\$7,166,656	\$7,166,656	\$0	0.00%	\$9,022,657	(\$1,856,001)	-20.57%
Total Expenditures and Transfers	\$134,027,502	\$132,511,736	\$1,515,766	1.14%	\$135,877,565	(\$1,850,063)	-1.36%

Instruction Allocations – 81.38% 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 challenges this year with the allocation of the instructional funding as there was additional uncertainty on student enrolment which is a large factor in funding allocations.

The COVID19 pandemic and the fact that the Division had recently completed a significant school boundary change (effective for the 2021-2022 school year) adds uncertainty on student enrolment both at the Division and the school/department level allocations.

The IBC Committee was able to effectively mitigate the uncertainty of student enrolment by ensuring that the Division plans in advance for the projected student enrolment (deferring the student funding exceeding projections) while also ensuring that the Division is staffed appropriately including the allocation of contingent staffing to address "hot spots" and to support schools that have additional student enrolment growth.

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.

The reduction in instructional expenses of 0.65% from the prior year mostly relates to the reduction in the projected fee revenues of \$1.42 million from school generated funds (SGF) as there are likely less SGF activities that can be completed during the year as a result of the COVID19 pandemic. Overall, the Alberta Education Operating Grants (for instructional programs) had a \$251,000 increase (or 0.25%) from the prior year. Although there was the \$4.14 million decrease from the removal of the one-time Safe Return to Class grant; this reduction was more than offset by the additional \$3.14 million in COVID Mitigation one-time funding and other increases in the Services and Support grants.

Overall, the Instructional Program resulted in the following changes:

- An increase of 5.72 FTE in teaching staff (certificated staff) including 2.0 FTE additional principal/vice-principal for the new school. The 25.6 FTE of contingent staffing in the preliminary budget has now been specifically allocated to the school sites, including 11.94 FTE to Elementary, 5.50 FTE to Middle Schools, and 4.36 FTE to High Schools. There was \$348,800 of contingent staffing positions that were reduced to support with the reduction in the Provincial funding with the WMA deferral.
- A net increase of 7.3 FTE in actual support staffing (uncertificated staff) including 5.6 FTE increase in actual educational assistants / advanced educational supports. Note that for 2020-2021 school year, the actual educational assistant staffing was slightly less than the operating budget as staffing was made based on actual student needs. The average costs of educational assistants had also increased from the prior year with grid movement and higher benefit costs.
- Contracted and General services had reductions in consulting costs for Occupational Therapists as part of this was reallocated to a staffing position and part was reduced as Alberta Health Services is covering some of the complex services that were previously provided by the Regional Collaborative Service Delivery (RCSD) program.
- Supplies costs decreased from the prior year with the reduction in the School Generated Funds (SGF) activity costs which correlates directly with the reduced SGF fee revenues. There was however an increase from the preliminary budget as there is one-time funding being used to purchase furniture, equipment and technology (many delayed from 2020-2021 due to supply chain delays).
- There was an increase in the reserve allocations of \$300,000 for the technology evergreening program; whereas, during 2020-2021 the Division enhanced this program to also include a Portable Devices phase for base levels of laptops and iPads throughout the schools.

Administration Allocations – 3.05% of Division Spending

The allocation to Administration directly correlates to the specific Provincial funding the jurisdiction (covering Board and System Administration). There were no changes from the 2020-2021 grant funding.

Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent, and System Instructional Support. With the 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; whereas, in 2021-2022 administration only accounted for 3.09%.

Overall, there was a budgeted increase in the administrative insurance costs with increased insurance premium rates; however, these increases were able to be offset by savings in supplies and utility costs.

Plant Operation and Maintenance (POM) – 8.02% 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 2021-2022 grant funding, the POM allocation resulted in a \$281,500 decrease as the POM grant rates were reduced from the prior year (and some decrease facility utilization). The Division is planning on utilizing \$220,000 of one-time reserves to support with these rate reductions as many of the POM costs are increasing from prior years (i.e., insurance), additional supports for COVID19 protocols will be maintained, and the Division has a new school being added in 2021-2022.

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 1.0 FTE to facilitate the new school. There was an estimated \$110,500 increase in the cost of insurance on schools/facilities; whereas, the Division reduced the budget for building maintenance, utilities, and other services to cover these additional costs. The Operating budget was also updated for the lease costs to the Christian Societies as the Division receive a specific grant to distribute to these societies.

Transportation – 2.20% of Division Spending

The allocation to the Transportation program directly correlates to the specific Provincial funding within the schools/facilities (for transportation). There were no changes from the 2020-2021 grant funding; however, the Division has started providing the coordination of transportation services for another school division so that both divisions can maximize the combined services (fee revenues for 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. The Division is planning on utilizing \$200,000 of one-time reserves to support with service cost increases in transportation (i.e., fuel cost increases).

Capital and Debt Services – 5.35% 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. There was a \$1.86 million reduction from the removal of the capital portion of the Infrastructure Maintenance and Renewal (IMR) grant.

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

Expenditures by Program and Object	Instruction	Administration	Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$74,039,875	\$723,564	\$0	\$0	\$0	\$74,763,439
Uncertificated Staffing	\$20,747,913	\$2,211,721	\$5,146,870	\$121,886	\$0	\$28,228,390
Contracted and General Services	\$3,528,654	\$993,056	\$2,930,834	\$2,766,311	\$0	\$10,218,855
Supplies	\$9,629,349	\$92,475	\$415,976	\$10,000	\$0	\$10,147,800
Utilities	\$0	\$40,100	\$2,255,000	\$0	\$0	\$2,295,100
Capital and Debt Services	\$0	\$0	\$0	\$0	\$7,166,656	\$7,166,656
Transfers - Contingency/Other	\$58,618	\$31,300	\$0	\$52,600	\$0	\$142,518
Total Operating Expenditures	\$108,004,409	\$4,092,216	\$10,748,680	\$2,950,797	\$7,166,656	\$132,962,758
Transfers - Reserve Allocations	\$900,000	\$0	\$0	\$0	\$0	\$900,000
Transfers - Board Funded Capital	\$164,744	\$0	\$0	\$0	\$0	\$164,744
Total Expenditures and Transfers	\$109,069,153	\$4,092,216	\$10,748,680	\$2,950,797	\$7,166,656	\$134,027,502

Expenditures by Object

Lethbridge School Division will spend approximately \$102.92 million on staffing, which is about 77% of the Division's \$132.51 million budget.

Wage increases in the budget will be 0% for 2021-2022. 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 increase from the prior year as the premium rates have increase.

The chart below compares the expenditures of the 2021-2022 Preliminary Budget, the 2020-2021 Operating Budget, and with the 2020-2021 Preliminary Budget:

Expenditures by Object	2021-2022 Operating Budget	2021-2022 Preliminary Budget	Variance from 21-22 Operating Budget	Change %	2020-2021 Operating Budget	Variance from 21-22 Operating Budget	Change %
Certificated Staffing	\$74,763,439	\$74,810,704	(\$47,265)	-0.06%	\$74,269,968	\$493,471	0.66%
Uncertificated Staffing	\$28,228,390	\$28,110,711	\$117,679	0.42%	\$27,771,842	\$456,548	1.64%
Contracted and General Services	\$10,218,855	\$9,711,351	\$507,504	5.23%	\$9,917,566	\$301,289	3.04%
Supplies	\$10,147,800	\$9,363,757	\$784,043	8.37%	\$11,276,376	(\$1,128,576)	-10.01%
Utilities	\$2,295,100	\$2,295,100	\$0	0.00%	\$2,329,600	(\$34,500)	-1.48%
Capital and Debt Services	\$7,166,656	\$7,166,656	\$0	0.00%	\$9,022,657	(\$1,856,001)	-20.57%
Transfers - Contingency/Other	\$142,518	\$90,016	\$52,502	58.33%	\$575,669	(\$433,151)	-75.24%
Total Operating Expenditures	\$132,962,758	\$131,548,295	\$1,414,463	1.08%	\$135,163,678	(\$2,200,920)	-1.63%
Transfers - Reserve Allocations	\$900,000	\$900,000	\$0	0.00%	\$610,408	\$289,592	47.44%
Transfers - Board Funded Capital	\$164,744	\$63,441	\$101,303	159.68%	\$103,479	\$61,265	59.21%
Total Expenditures and Transfers	\$134,027,502	\$132,511,736	\$1,515,766	1.14%	\$135,877,565	(\$1,850,063)	-1.36%

Certificated Staffing – 55.78% of Division Spending

Approximately \$74.76 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 slightly decrease from 2020-2021 Operating Budget.

Overall, there is a budgeted increase of 5.72 FTE (or 0.90%) in teachers than in 2020-2021. Although the Division had a reduction in student enrolment in 2020-2021, the Division was able to utilize the Safe Return to Class grant (and other cost savings) to hold the schools “harmless” in 2020-2021 so that teaching staffing could be maintained. The 2021-2022 COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels (with some growth) with the total 643.2 FTE of certificated staffing. The 25.6 FTE of contingent staffing in the preliminary budget has now been specifically allocated to the school sites, including 11.94 FTE to Elementary, 5.50 FTE to Middle Schools, and 4.36 FTE to High Schools. There was \$348,800 of contingent staffing positions that were reduced to support with the reduction in the Provincial funding with the WMA deferral.

Uncertificated Staffing – 21.06% of Division Spending

Approximately \$28.2 million is spent on support staff (uncertificated staffing), which includes all other support staffing (i.e. educational assistants, administrative support/assistants, caretaking, maintenance, and other support staffing). The Division expects an increase in average support staff costs in 2021-2022, the majority is of the increase relates to the increased benefit costs for staffing with increase premium costs.

Overall, there is a budgeted increase of 9.14 FTE (or 1.94%) in support staff than in 2020-2021, including 5.6 FTE increase in actual educational assistants, 1.0 FTE increase in caretaking staff, and other support staff throughout the Division. Note that for 2020-2021 school year, the actual educational assistant staffing was slightly less than the operating budget as staffing was made based on actual student needs.

Contracted and General Services – 7.62% of Division Spending

Contracted and General Services are expected to increase from 2020-2021 by \$301,300 (or 3.0%). The increase mostly relates to the Facility Lease costs that were added in the Operating Budget, increases to insurance costs and the costs of transportation/bussing; whereas, these increases are somewhat offset by the decrease in consulting costs for Occupational Therapists (partial moved to staffing position and partial reduction).

Supplies – 7.57% of Division Spending

Supplies have decreased by \$1.1 million (or 10.0%). The majority of the decrease related in the reduction in the School Generated Funds (SGF) activity costs (which correlates directly with the reduced SGF fee revenues). There was also decreases within the budgeted general supplies and computer purchases. There was however an increase from the preliminary budget as there is one-time funding being used to purchase furniture, equipment and technology (many delayed from 2020-2021 due to supply chain delays).

Utilities – 1.71% of Division Spending

The Division has been able to generate some saving in utility costs over the past couple years as a result of replacing and upgrading of related infrastructure as part of the Infrastructure Maintenance and Renewal (IMR) and Capital Maintenance & Renewal (CMR) programs.

Capital and Debt Services – 5.35% of Division Spending

Capital and Debt Services are decreased from the removal of the capital portion of the Infrastructure Maintenance and Renewal (IMR) grant (reallocated to the capital fund).

Transfers – Contingency/Other – 0.12% of Division Spending

Contingencies and Commitments are projected to be reduced as the prior year included the outstanding commitments for each school. The 2020-2021 commitments were significantly higher than prior years as there were delays in receiving resources and equipment due to the COVID19 pandemic (to be updated in the fall Operating Budget).

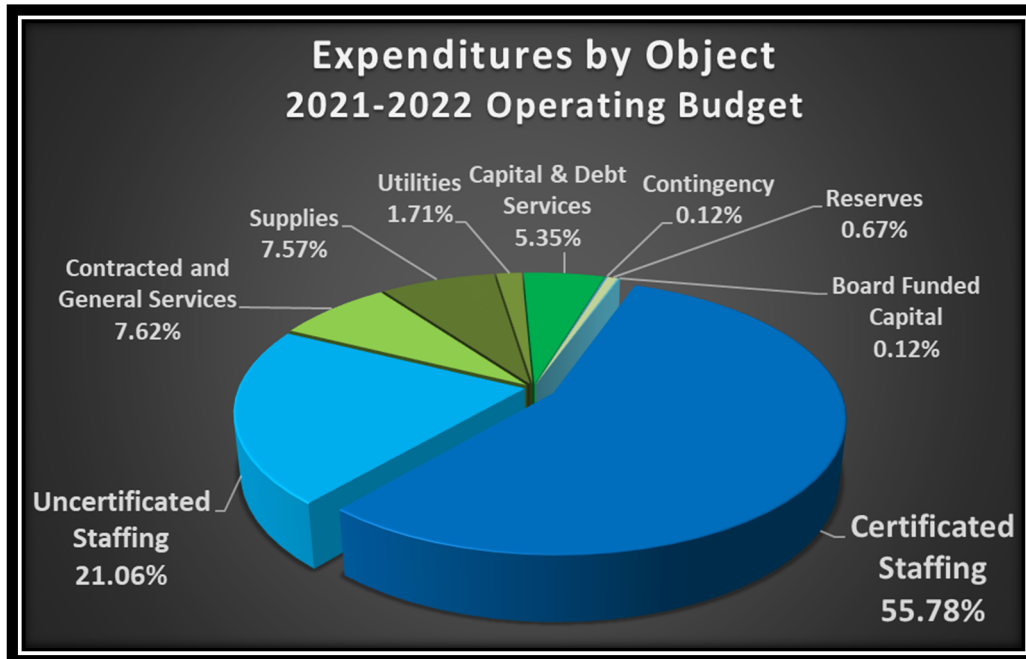
Transfers – Reserve Allocations – 0.67% of Division Spending

Reserve Allocations includes the operating funding to be set aside for future use, including the \$900,000 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; whereas, during 2020-2021 the Division enhanced this program to also include a Portable Devices phase for base levels of laptops and iPads throughout the schools.

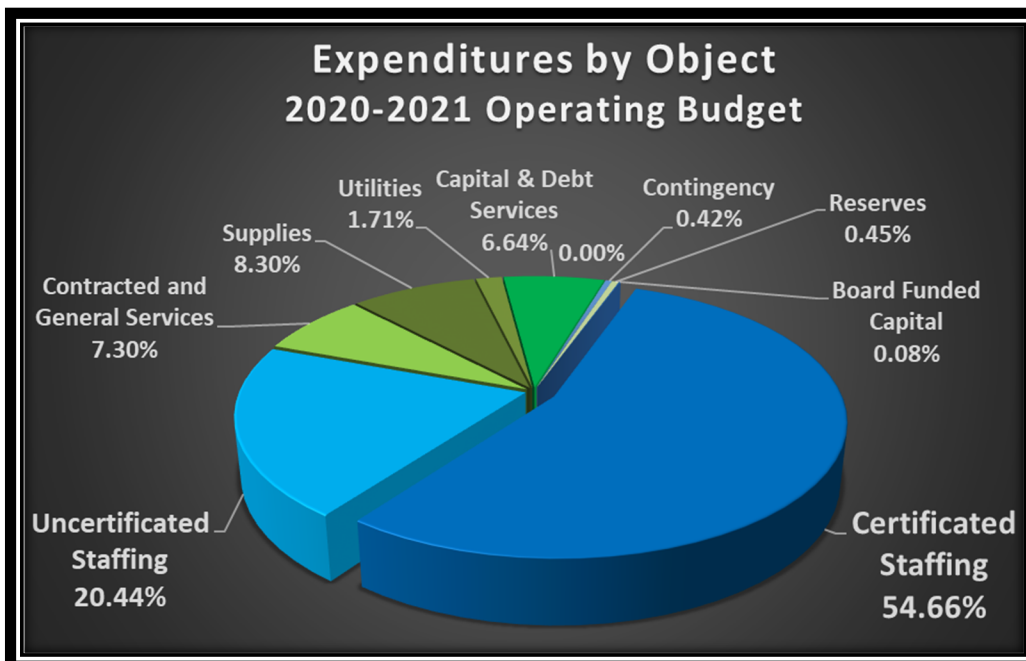
Transfers – Board Funded Capital – 0.12% of Division Spending

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

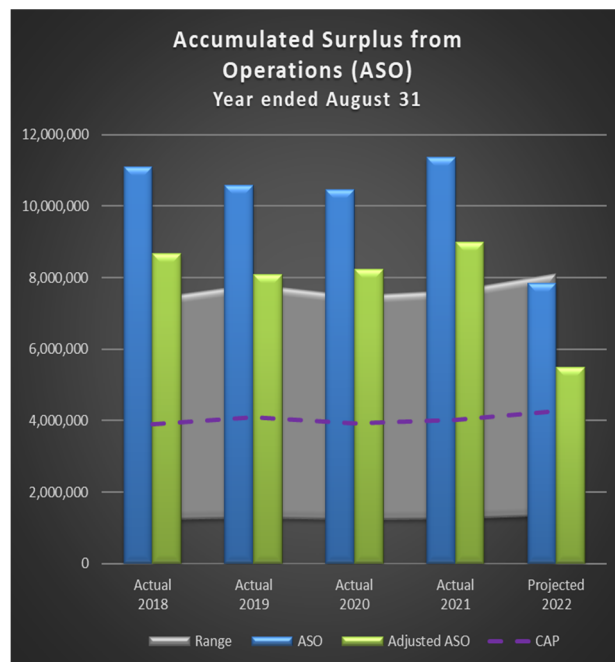
In 2018-2019, the cost was approximately \$11,932 to educate a full time equivalent (FTE) student in [Lethbridge School Division](#) as compared to the provincial average of all public school authorities of \$11,667 per student (most recent info available). In 2019-2020 the cost is projected at \$11,999 per FTE student, in 2020-2021 budget the cost is projected to be \$12,623 per FTE student, and in 2021-2022 budget the cost is projected to decreased to \$11,929 per FTE student. 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 2021-2022 budget are compared with budgeted expenditures from 2020-2021 to illustrate the similarity between the two years.



Financial Impact



The Division has been able to build the Accumulated Surplus from Operations (ASO) as the Division has been fiscally responsible and set funds aside for long-term planning and future projects.

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%).

The Province currently is looking to put a limit/cap on reserves with a maximum Adjusted ASO of 3.15% by the end of 2022-2023. This actual limit is still to be finalized by the Province; however, the Division is planning on the establishment of these limits.

School Year	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Adjusted ASO ratio	7.01%	6.23%	6.61%	7.07%	4.06%

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. Overall, the Division was retained some staff savings, unused school contingency, and carryforward of specific project costs; therefore, the Division resulted in an addition to reserves of \$916,300. As a result, August 31, 2021 had a ASO of \$11.4 million or 8.92% of planned expenditures and a projected Adjusted ASO of \$9.0 million or 7.07% of planned expenditures.

In budget 2021-2022, there was a total of \$3.52 million in reserve funds planned to be utilized to balance expenditures. The Division planned \$467,100 to assist with the Funding Framework changes to minimize the effects on the classroom, \$140,600 to support with enhanced E-Learning programming, \$220,000 to support Operations and Maintenance with funding reductions, \$200,000 to support transportation and operating reserves were also used to address priority areas and other carry-forward funding for specific projects. There is a projected \$2.4 million of carry-forward funding from 2020-2021 that may be used in the 2021-2022 budget. The use of one-time reserves will reduce the Adjusted Accumulated Surplus from Operations (ASO) of the Division to approximately \$5.5 million or 4.06% of operating expenditures.

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 77% of the Division's budget. The Division will employ 643.20 full-time equivalent (FTE) teachers and 479.91 full-time equivalents (FTE) support staff in 2021-2022.

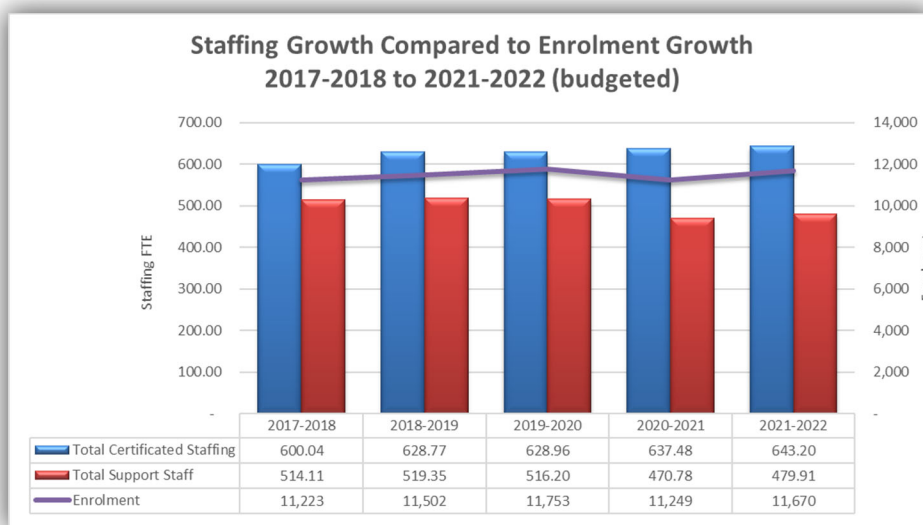


The Division spends 56% of the budget on teaching staff. Teaching staff will result in a slight increase by 5.72 FTE. The 2021-2022 COVID Mitigation and Bridge funding has supported the Division in maintaining these staffing levels (with some growth); whereas, with the total 643.2 FTE of certificated staffing. The 25.6 FTE of contingent staffing in the preliminary budget has now been specifically allocated to the school sites, including 11.94 FTE to Elementary, 5.50 FTE to Middle Schools, and 4.36 FTE to High Schools. There was \$348,800 of contingent staffing positions that were reduced to support with the reduction in the Provincial funding with the WMA deferral.

Teacher Staffing (Certificated):				
	2021/2022	2020/2021	FTE Change	% Change
Elementary Schools	256.19	245.75	10.44	4.25%
Middle Schools	117.65	112.70	4.95	4.39%
High Schools	162.14	158.40	3.73	2.36%
Inclusive Learning	18.50	18.65	(0.15)	(0.80%)
Other Instructional (including contingent)	22.13	36.38	(14.26)	(39.18%)
Classroom Teachers	576.60	571.88	4.72	0.83%
Other Certificated Staffing	66.600	65.600	1.00	1.52%
Total Teacher Staffing	643.20	637.48	5.72	0.90%

The Division spends 21% of the budget on support staff positions and resulted in an overall increase by 9.14 FTE in 2021-2022 including 5.6 FTE increase in actual educational assistants, 1.0 FTE increase in caretaking staff, and other support staff throughout the Division. Note that for 2020-2021 school year, the actual educational assistant staffing was slightly less than the operating budget as staffing was made based on actual student needs.

Support Staffing (Uncertificated):				
	2021/2022	2020/2021	FTE Change	% Change
Elementary Schools	131.76	133.55	(1.79)	(1.34%)
Middle Schools	37.88	38.72	(0.84)	(2.17%)
High Schools	48.11	45.71	2.40	5.25%
Program Unit Funding (PUF)	30.40	24.26	6.14	25.31%
Early Education Program (EEP)	4.00	4.35	(0.35)	(8.05%)
Educational Assistants	252.15	246.59	5.57	2.26%
Other Support Staffing	227.76	224.19	3.57	1.59%
Total Support Staffing	479.91	470.78	9.14	1.94%



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. To address the growing concern for capacity challenges and future growth, in 2018, a review of west Lethbridge Boundaries started. Current utilization and future growth in west Lethbridge and possible solutions to address growth and capacity concerns were reviewed. The boundary review recommendations were presented in January 2021 and approved for the 2021-2022 school year. These changes recognized that space needed to be made available at the elementary and high school levels. The opening of Senator Joyce Fairbairn Middle School in 2018-2019 reduced capacity concerns at middle school in west Lethbridge. Every boundary in west Lethbridge was adjusted. Significant adjustments occurred with French Immersion programming being moved from Ecole Nicholas Sheran to Ecole Agnes Davidson school in south Lethbridge. This change created an additional 220 student spaces that could be reallocated from other west Lethbridge elementary schools. With growth continuing to grow at the high school level and Chinook High School would be over capacity within a few years, the decision was made to allocated part of west Lethbridge high school boundaries to the Lethbridge Collegiate Institute (LCI) in south Lethbridge which has excess capacity. Other boundary changes impacted south Lethbridge with the opening of Dr. Robert Plaxton Elementary school, and Ecole Agnes Davidson becoming a single-track French Immersion school. Northside boundaries were also adjusted to create better alignment and balance enrolment amongst the northside elementary schools. New school boundary maps may be found on the Division Website.

[Lethbridge School Division](#) is excited about the opening of Dr. Robert Plaxton Elementary School, a 600 student K-5 elementary school in southeast Lethbridge opening in August 2021. This should also assist in reducing the high-capacity utilization rates and create capacity for future growth in south Lethbridge. The Division was pleased to receive news in February 2021 that its number one priority in the Capital Plan, a new 900 student K-5 elementary school in west Lethbridge, was approved. The new school is planned for an opening of September 2025 and will address the significant growth challenges in west Lethbridge Elementary schools and provide for a second elementary school in the north end of west Lethbridge.

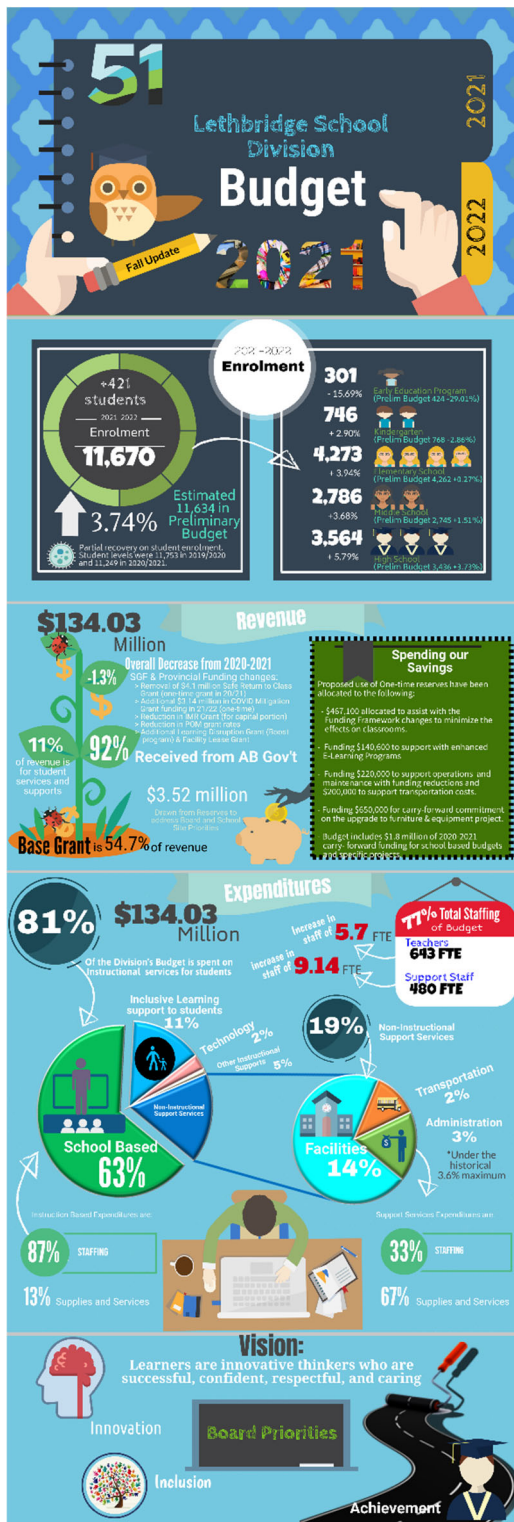


Dr. Robert Plaxton Elementary School
Construction progress



The Division, number one modernization priority in the Capital Plan is the modernization of Galbraith Elementary School, the Divisions oldest elementary school that resides in north Lethbridge.

In 2021, the Division developed a comprehensive Three (3) Year Capital Plan (2021-2022 to 2023-2024), 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.



Information

Board of Trustees

The elected board of trustees of [Lethbridge School Division](#) for the period October 2021 to October 2025:

Allison Purcell, Chair
Christine Light, Vice Chair
Andrea Andreachuk
Tyler Demers
Kristina Larkin
Genny Steed
Craig Whitehead

Senior Administration

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

Dr. Cheryl Gilmore,
Superintendent

Morag Asquith,
Associate Superintendent, Instructional Services

Christine Lee,
Associate Superintendent, Business and Operations

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. The website is a great resource to provide further information about [Lethbridge School Division’s](#) schools services, and resources.

Revenue and Allocations

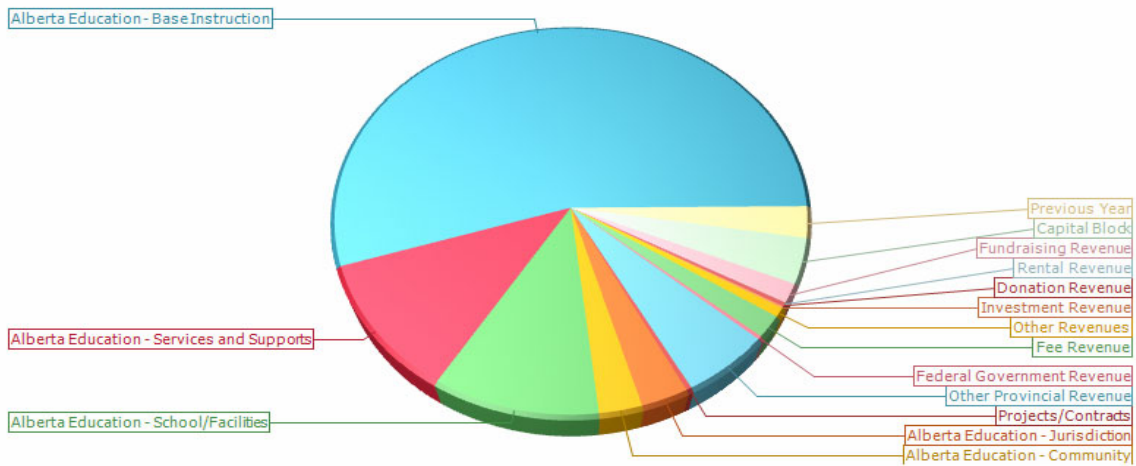
Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Category Pie Chart

2021-2022 September 30th Budget

Lethbridge School Division



Category	Amount	Percentage
Alberta Education - Base Instruction	\$73,296,280	55%
Alberta Education - Services and Supports	\$15,140,142	11%
Alberta Education - School/Facilities	\$14,348,268	11%
Alberta Education - Community	\$3,708,748	3%
Alberta Education - Jurisdiction	\$4,092,198	3%
Projects/Contracts	\$464,530	0%
Other Provincial Revenue	\$7,663,951	6%
Federal Government Revenue	\$388,944	0%
Fee Revenue	\$2,483,011	2%
Other Revenues	\$1,032,217	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	\$3,516,233	3%
Total Revenue and Allocations	\$134,027,502	

Expenditures

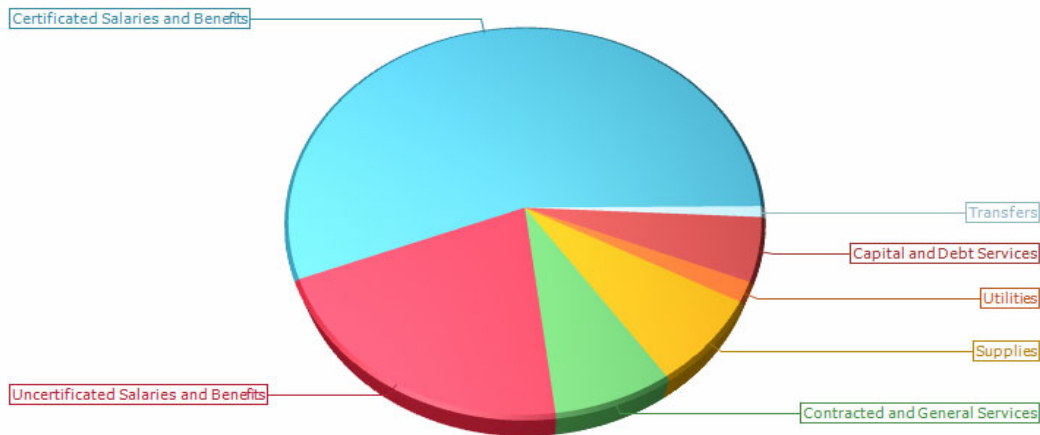
Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Category Pie Chart

2021-2022 September 30th Budget

Lethbridge School Division



Category	Amount	Percentage
Certificated Salaries and Benefits	\$74,763,439	56%
Uncertificated Salaries and Benefits	\$28,228,390	21%
Contracted and General Services	\$10,218,855	8%
Supplies	\$10,147,800	8%
Utilities	\$2,295,100	2%
Capital and Debt Services	\$7,166,656	5%
Transfers	\$1,207,262	1%
Total Expenditures	\$134,027,502	

Overview - Revenues and Expenditures

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Report

2021-2022 September 30th Budget

Lethbridge School Division

Revenue and Allocations

Alberta Education - Base Instruction	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Kindergarten - Base Funding	\$3,181,478	\$3,181,478
WMA Rate - ECS Base Instruction	\$3,032.00	\$3,032.00
Weighted Moving Average - ECS Students	1,049.30 FTE	1,049.30 FTE
Grades 1-9 - Base Funding	\$48,131,787	\$48,131,787
WMA Rate - G1-9 Base Instruction	\$6,064.00	\$6,064.00
Weighted Moving Average - Gr 1-9 Students	7,937.30 FTE	7,937.30 FTE
Grades 10-12 - Base Funding	\$16,647,901	\$16,647,901
G10-12 (Yr 1-3) Base Instruction	\$16,046,314	\$16,046,314
G10-12 (Yr 4) Base Instruction	\$364,871	\$364,871
G10-12 (Yr 5+) Base Instruction	\$46,526	\$46,526
Online - Full Time	\$0	\$0
Online - Part Time	\$0	\$0
Summer school	\$190,190	\$190,190
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	\$1,918	\$1,918
WMA Rate - Home Education	\$1,700.00	\$1,700.00
Weighted Moving Average - Home Education	1.13 FTE	1.13 FTE
Stabilization Funding	\$5,958,327	\$5,958,327
Projected WMA Clawback	(\$775,131)	(\$927,020)
Total Alberta Education - Base Instruction	\$73,296,280	\$73,144,391
% of Revenue and Allocations to Budget Center	55%	55%

Alberta Education - Services and Supports	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Program Unit Funding (PUF)	\$1,959,050	\$1,959,050
PUF - Standard Code 47 - Half Day	\$1,143,900	\$1,143,900
PUF - Standard Code 47 - Full Day	\$229,500	\$229,500
PUF - Profound Code 47 - Half Day	\$190,650	\$190,650
PUF - Profound Code 47 - Full Day	\$37,500	\$37,500
PUF - Code 41-46 - Half Day	\$307,500	\$307,500
PUF - Code 41-46 - Full Day	\$50,000	\$50,000
Specialized Learning Supports - KG Severe	\$1,318,400	\$1,318,400
SLS-KG - Standard Code 47 - Half Day	\$734,400	\$734,400
SLS-KG - Standard Code 47 - Full Day	\$145,350	\$145,350
SLS-KG - Profound Code 47 - Half Day	\$122,400	\$122,400
SLS-KG - Profound Code 47 - Full Day	\$23,750	\$23,750
SLS-KG - Code 41-46 - Half Day	\$240,000	\$240,000
SLS-KG - Code 41-46 - Full Day	\$52,500	\$52,500
Specialized Learning Support	\$8,072,472	\$8,072,472
Learning Support - Multi-Disciplinary Teams	\$6,308,062	\$6,308,062
Learning Support - Mental Health	\$884,238	\$884,238
Learning Support - Jurisdiction Compositions	\$880,172	\$880,172
Moderate Language Delay (Code 48)	\$368,000	\$368,000
English as a Second Language (ESL/FSL)	\$622,320	\$622,320
WMA Rate - ESL	\$1,200.00	\$1,200.00
Weighted Moving Average - ESL	518.60 FTE	518.60 FTE

Overview - Revenues and Expenditures

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Report

2021-2022 September 30th Budget

Refugee		\$2,069,375	\$2,069,375
WMA Rate - Refugee	\$5,500.00		\$5,500.00
Weighted Moving Average - Refugee	376.25 FTE		376.25 FTE
First Nations Metis and Inuit (FNMI)		\$1,095,373	\$1,095,373
FNMI Student Self Identification	\$821,280		\$821,280
FNMI Truth & Reconciliation	\$119,094		\$119,094
FNMI Demographics	\$154,999		\$154,999
Institutional Program Grants		\$861,133	\$861,133
Projected WMA Clawback		(\$1,225,981)	(\$717,692)
Total Alberta Education - Services and Supports		\$15,140,142	\$15,648,431
% of Revenue and Allocations to Budget Center		11%	12%

Alberta Education - School/Facilities	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Operations and Maintenance	\$9,995,009	\$9,995,009
Baseline POM Funding	\$2,647,771	\$2,647,771
Utilized Space	\$6,010,714	\$6,010,714
Under-utilized Space	\$1,336,524	\$1,336,524
Transportation	\$2,723,518	\$2,723,518
SuperNet Funding	\$278,376	\$278,376
Infrastructure Maintenance and Renewal Grant Revenue	\$1,508,131	\$1,508,131
Projected WMA Clawback	(\$156,766)	(\$164,380)
Total Alberta Education - School/Facilities	\$14,348,268	\$14,340,654
% of Revenue and Allocations to Budget Center	11%	11%

Alberta Education - Community	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Socio-Economics Status	\$2,195,676	\$2,195,676
Geographic	\$1,263,072	\$1,263,072
Nutrition	\$250,000	\$250,000
Total Alberta Education - Community	\$3,708,748	\$3,708,748
% of Revenue and Allocations to Budget Center	3%	3%

Alberta Education - Jurisdiction	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
System Administration	\$4,092,198	\$4,092,198
Overall Base Admin Funding	\$4,806,773	\$4,806,773
Base Factor - System Admin	0.85134 Factor	0.85134 Factor
Total Alberta Education - Jurisdiction	\$4,092,198	\$4,092,198
% of Revenue and Allocations to Budget Center	3%	3%

Projects/Contracts	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Learning Disruption Grant	\$439,530	
Odyssey Program (French Language)	\$25,000	
Total Projects/Contracts	\$464,530	
% of Revenue and Allocations to Budget Center	0%	0%

Overview - Revenues and Expenditures

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Report

2021-2022 September 30th Budget

Other Provincial Revenue	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Alberta Mental Health - MC#3	\$394,369	\$380,711
ASCE Grant	\$11,500	
Facility Lease Grant	\$540,831	
Family Resource Network - MC#5	\$100,975	\$90,000
French Immersion Revenue	\$116,276	\$125,900
Teacher Pension Costs Paid by Government	\$6,500,000	\$6,500,000
Total Other Provincial Revenue	\$7,663,951	\$7,096,611
% of Revenue and Allocations to Budget Center	6%	5%

Federal Government Revenue	2021-2022 September 30th Budget	2021-2022 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
Total Federal Government Revenue	\$388,944	\$388,944
% of Revenue and Allocations to Budget Center	0%	0%

Fee Revenue	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Fees for Optional Courses or Materials	\$242,808	\$259,728
Fee Revenue Collected		
School Fees - School Generated Funds	\$2,240,203	\$2,240,203
Total Fee Revenue	\$2,483,011	\$2,499,931
% of Revenue and Allocations to Budget Center	2%	2%

Other Revenues	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Early Education Program Fees	\$230,500	\$230,500
Lethbridge FCSS - MC#4	\$169,800	\$200,000
Miscellaneous Sales Revenue	\$138,802	\$138,802
Teacher Secondment Revenue	\$153,115	\$153,115
Transportation Consulting Services	\$40,000	\$40,000
Tuition Fees (Foreign)	\$300,000	\$300,000
International Student Tuition Fees	\$300,000	\$300,000
Total Other Revenues	\$1,032,217	\$1,062,417
% of Revenue and Allocations to Budget Center	1%	1%

Investment Revenue	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Interest and Investment Income	\$193,000	\$193,000
Total Investment Revenue	\$193,000	\$193,000
% of Revenue and Allocations to Budget Center	0%	0%

Donation Revenue	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Gifts and Donations	\$408,000	\$408,000
Total Donation Revenue	\$408,000	\$408,000
% of Revenue and Allocations to Budget Center	0%	0%

Overview - Revenues and Expenditures

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Report

2021-2022 September 30th Budget

Rental Revenue	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Rentals - Facilities	\$34,704	\$34,704
Total Rental Revenue	\$34,704	\$34,704
% of Revenue and Allocations to Budget Center	0%	0%
Fundraising Revenue	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Fundraising Revenue	\$2,160,000	\$2,160,000
Total Fundraising Revenue	\$2,160,000	\$2,160,000
% of Revenue and Allocations to Budget Center	2%	2%
Capital Block	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Amortization of Capital Allocations	\$5,097,276	\$5,097,276
Total Capital Block	\$5,097,276	\$5,097,276
% of Revenue and Allocations to Budget Center	4%	4%
Previous Year	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Instruction Surplus/(Deficit) Carry Forward	\$2,237,919	\$2,216,431
Maintenance Surplus/(Deficit) Carry Forward	\$220,000	\$220,000
Transportation Surplus/(Deficit) Carry Forward	\$200,000	\$0
Previous Year Committed funds	\$858,314	\$200,000
Prior Year Committed funds	\$858,314	\$200,000
Total Previous Year	\$3,516,233	\$2,636,431
% of Revenue and Allocations to Budget Center	3%	2%
Total Revenue and Allocations	\$134,027,502	\$132,511,736

Overview - Revenues and Expenditures

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Report

2021-2022 September 30th Budget

Expenditures

Certificated Salaries and Benefits	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total Certificated Salaries and Benefits	\$74,763,439	\$74,810,704
% of Expenditures	56%	56%

Uncertificated Salaries and Benefits	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total Uncertificated Salaries and Benefits	\$28,228,390	\$28,110,711
% of Expenditures	21%	21%

Contracted and General Services	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Alberta Home and School AGM Registration Fees	\$7,000	\$7,000
Board Communications	\$6,447	\$6,447
Building Maintenance	\$899,938	\$868,694
Employee Assistance	\$20,160	\$20,160
Grounds Maintenance	\$91,000	\$91,000
Insurance/Bond Premium	\$1,043,778	\$1,036,750
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$82,339	\$78,485
Professional Learning	\$784,192	\$847,224
Auditor	\$31,500	\$31,500
Legal Services	\$30,000	\$30,000
Computer Services	\$191,000	\$191,000
Consultants	\$799,635	\$892,035
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$38,500	\$54,045
Telephone	\$193,270	\$206,770
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing Costs	\$2,568,785	\$2,273,785
Bus Pass Purchases	\$140,000	\$235,000
Bussing - Field Trips	\$61,750	\$60,615
Equipment Repair	\$181,297	\$174,873
Building Rentals		\$26,000
Building Rentals & Leases	\$566,831	
Equipment Rental/Leases	\$73,100	\$93,100
Server Evergreen	\$5,000	\$5,000
Dues/Fees	\$161,108	\$162,108
ASBA Membership Fees	\$67,458	\$67,458
Membership Zone 6	\$2,850	\$2,850
Printing	\$352,750	\$353,950
Advertising	\$33,700	\$33,700
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$69,690	\$69,690
Miscellaneous Services	\$998,207	\$1,075,043
Employee Recognition	\$15,000	\$15,000
Technology Department Costs	\$26,798	\$26,798
Multimedia Infrastructure Repairs	\$17,053	\$17,053
Travel and Subsistence	\$103,203	\$102,703
Car Allowances	\$114,234	\$114,234
Co-curricular	\$76,874	\$76,874
Total Contracted and General Services	\$10,218,855	\$9,711,351
% of Expenditures	8%	7%

Overview - Revenues and Expenditures

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Report

2021-2022 September 30th Budget

Supplies	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Services, Contracts and Supplies School Generated Activities	\$4,894,203	\$4,894,203
Supplies	\$2,595,280	\$2,593,462
Media Materials	\$88,968	\$84,768
Computer Supplies and Software	\$650,726	\$628,770
Textbooks	\$192,528	\$172,279
Furniture and Equipment (Under \$5000)	\$510,216	\$399,887
Computer Purchases	\$357,565	\$390,388
Commitments from prior year	\$858,314	\$200,000
Prior Year Committed funds	\$858,314	\$200,000
Total Supplies	\$10,147,800	\$9,363,757
% of Expenditures	8%	7%

Utilities	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Electricity	\$1,550,000	\$1,550,000
Gas	\$532,500	\$532,500
Water and Sewer	\$212,600	\$212,600
Total Utilities	\$2,295,100	\$2,295,100
% of Expenditures	2%	2%

Capital and Debt Services	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Amortization of Capital Assets	\$5,658,525	\$5,658,525
Infrastructure Maintenance and Renewal	\$1,508,131	\$1,508,131
Total Capital and Debt Services	\$7,166,656	\$7,166,656
% of Expenditures	5%	5%

Transfers	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Capital Purchases (Over \$5000)	\$1,064,744	\$963,441
Contingency (Unallocated Expense)	\$142,518	\$90,016
Total Transfers	\$1,207,262	\$1,053,457
% of Expenditures	1%	1%

Total Expenditures	\$134,027,502	\$132,511,736
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Summary

	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total Revenues and Allocations	\$134,027,502	\$132,511,736
Total Expenditures	\$134,027,502	\$132,511,736
Variance	\$0	\$0

Instruction

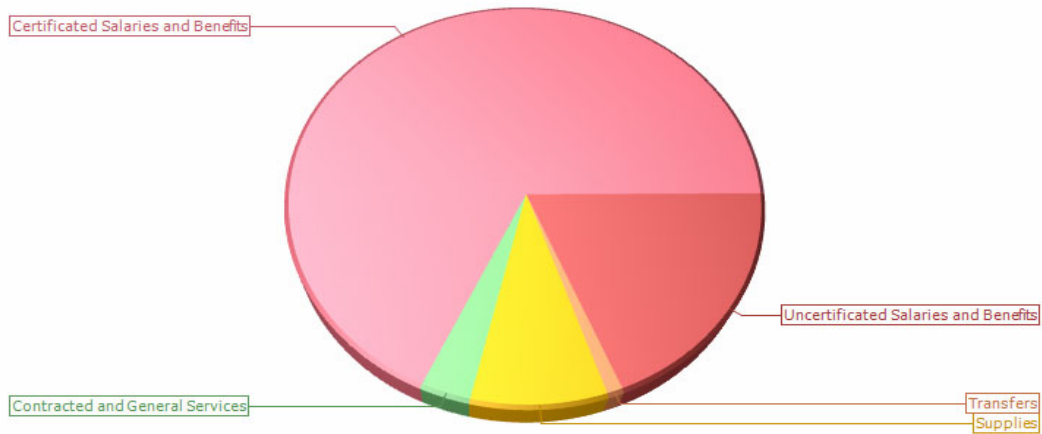
Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Category Pie Chart by Group

2021-2022 September 30th Budget

Total Instruction



Category	Amount	Percentage
Capital and Debt Services	\$0	0%
Certificated Salaries and Benefits	\$74,039,875	68%
Contracted and General Services	\$3,528,654	3%
Supplies	\$9,629,349	9%
Transfers	\$1,123,362	1%
Uncertificated Salaries and Benefits	\$20,747,913	19%
Total Expenditures	\$109,069,153	

Instruction

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Group Report

2021-2022 September 30th Budget

Total Instruction

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$109,069,153	\$108,294,218
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$109,069,153	\$108,294,218
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Expenditures

Certificated Salaries and Benefits	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$74,039,875	\$74,087,140
% of Expenditures	68%	68%

Uncertificated Salaries and Benefits	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$20,747,913	\$20,628,035
% of Expenditures	19%	19%

Contracted and General Services	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Building Maintenance	\$219,217	\$187,973
Employee Assistance	\$16,800	\$16,800
Insurance/Bond Premium	\$37,500	\$37,500
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$82,339	\$78,485
Professional Learning	\$714,857	\$777,889
Consultants	\$688,239	\$780,639
Postage	\$29,350	\$44,895
Telephone	\$121,770	\$135,270
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing - Field Trips	\$61,750	\$60,615
Equipment Repair	\$109,197	\$102,773
Building Rentals		\$26,000
Building Rentals & Leases	\$26,000	
Equipment Rental/Leases	\$42,100	\$62,100
Server Evergreen	\$5,000	\$5,000
Dues/Fees	\$137,608	\$138,608
Printing	\$320,750	\$321,950
Advertising	\$7,700	\$7,700
Banquets and Lunches	\$23,500	\$23,500
Miscellaneous Services	\$287,007	\$363,843
Technology Department Costs	\$26,798	\$26,798
Multimedia Infrastructure Repairs	\$17,053	\$17,053
Travel and Subsistence	\$43,963	\$43,463
Car Allowances	\$87,594	\$87,594
Co-curricular	\$76,874	\$76,874
Total	\$3,528,654	\$3,769,009
% of Expenditures	3%	3%

Instruction

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Group Report

2021-2022 September 30th Budget

Supplies	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Services, Contracts and Supplies School Generated Activities	\$4,894,203	\$4,894,203
Supplies	\$2,209,805	\$2,200,959
Media Materials	\$88,968	\$84,768
Computer Supplies and Software	\$588,826	\$566,870
Textbooks	\$192,528	\$172,279
Furniture and Equipment (Under \$5000)	\$464,140	\$356,010
Computer Purchases	\$332,565	\$365,388
Commitments from prior year	\$858,314	\$200,000
Prior Year Committed funds	\$858,314	\$200,000
Total	\$9,629,349	\$8,840,477
% of Expenditures	9%	8%

Transfers	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Capital Purchases (Over \$5000)	\$1,064,744	\$963,441
Transfers to (-) / from other sites (+)	(\$83,900)	(\$83,900)
Contingency (Unallocated Expense)	\$142,518	\$90,016
Total	\$1,123,362	\$969,557
% of Expenditures	1%	1%

Total Expenditures	\$109,069,153	\$108,294,218
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Summary

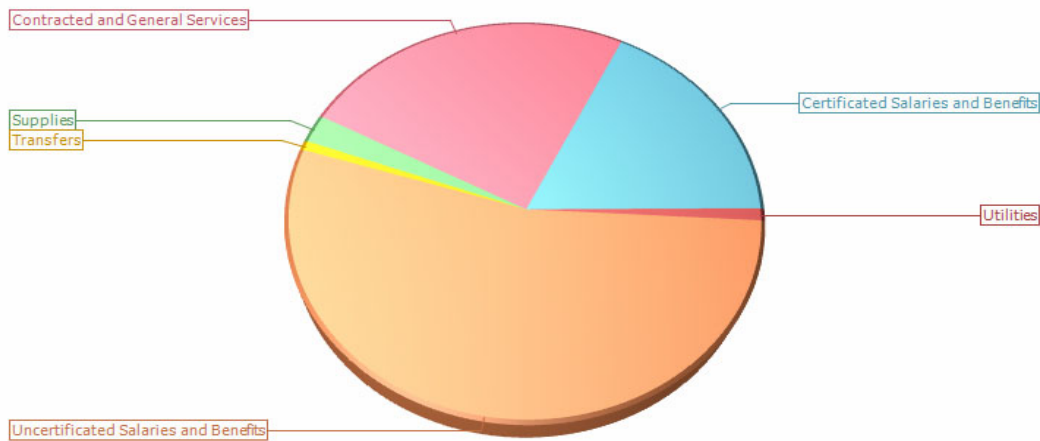
	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total Revenues and Allocations To Budget	\$109,069,153	\$108,294,218
Total Expenditures	\$109,069,153	\$108,294,218
Variance	\$0	\$0

Administration

Lethbridge School Division
2021-2022 September 30th Budget
Lethbridge School Division - Category Pie Chart by Group

2021-2022 September 30th Budget

Total Administration



Category	Amount	Percentage
Certificated Salaries and Benefits	\$723,564	18%
Contracted and General Services	\$993,056	24%
Supplies	\$92,475	2%
Transfers	\$31,300	1%
Uncertificated Salaries and Benefits	\$2,211,721	54%
Utilities	\$40,100	1%
Total Expenditures	\$4,092,216	

Administration

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Group Report

2021-2022 September 30th Budget

Total Administration

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$4,092,216	\$4,092,216
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$4,092,216	\$4,092,216
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Expenditures

Certificated Salaries and Benefits	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$723,564	\$723,564
% of Expenditures	18%	18%

Uncertificated Salaries and Benefits	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$2,211,721	\$2,211,721
% of Expenditures	54%	54%

Contracted and General Services	2021-2022 September 30th Budget	2021-2022 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	\$195,728	\$188,700
Professional Learning	\$43,503	\$43,503
Auditor	\$31,500	\$31,500
Legal Services	\$30,000	\$30,000
Computer Services	\$191,000	\$191,000
Consultants	\$65,870	\$65,870
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	\$32,000	\$32,000
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
Total	\$993,056	\$986,028
% of Expenditures	24%	24%

Supplies	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Supplies	\$65,475	\$72,503
Furniture and Equipment (Under \$5000)	\$12,000	\$12,000
Computer Purchases	\$15,000	\$15,000
Total	\$92,475	\$99,503
% of Expenditures	2%	2%

Administration

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Group Report

2021-2022 September 30th Budget

Utilities	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Electricity	\$20,000	\$20,000
Gas	\$17,500	\$17,500
Water and Sewer	\$2,600	\$2,600
Total	\$40,100	\$40,100
% of Expenditures	1%	1%

Transfers	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Transfers to (-) / from other sites (+)	\$31,300	\$31,300
Total	\$31,300	\$31,300
% of Expenditures	1%	1%

Total Expenditures	\$4,092,216	\$4,092,216
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Summary

	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total Revenues and Allocations To Budget	\$4,092,216	\$4,092,216
Total Expenditures	\$4,092,216	\$4,092,216
Variance	\$0	\$0

Plant Operations and Maintenance

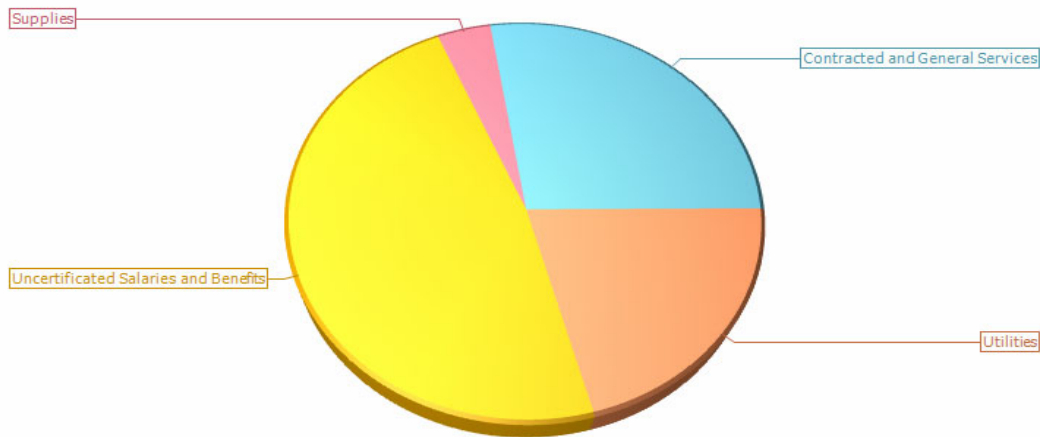
Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Category Pie Chart by Group

2021-2022 September 30th Budget

Plant Operations and Maintenance



Category	Amount	Percentage
Contracted and General Services	\$2,930,834	27%
Supplies	\$415,976	4%
Transfers	\$0	0%
Uncertificated Salaries and Benefits	\$5,146,870	48%
Utilities	\$2,255,000	21%
Total Expenditures	\$10,748,680	

Operations and Maintenance

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Group Report

2021-2022 September 30th Budget

Operations and Maintenance

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$10,748,680	\$10,207,849
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$10,748,680	\$10,207,849
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Expenditures

Uncertificated Salaries and Benefits	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$5,146,870	\$5,149,069
% of Expenditures	48%	50%

Contracted and General Services	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Building Maintenance	\$650,721	\$650,721
Employee Assistance	\$3,360	\$3,360
Grounds Maintenance	\$91,000	\$91,000
Insurance/Bond Premium	\$810,550	\$810,550
Professional Learning	\$15,832	\$15,832
Telephone	\$43,500	\$43,500
Equipment Repair	\$67,100	\$67,100
Building Rentals & Leases	\$540,831	
Dues/Fees	\$2,000	\$2,000
Advertising	\$1,000	\$1,000
Banquets and Lunches	\$2,500	\$2,500
Miscellaneous Services	\$693,200	\$693,200
Travel and Subsistence	\$5,240	\$5,240
Car Allowances	\$4,000	\$4,000
Total	\$2,930,834	\$2,390,003
% of Expenditures	27%	23%

Supplies	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Supplies	\$320,000	\$320,000
Computer Supplies and Software	\$61,900	\$61,900
Furniture and Equipment (Under \$5000)	\$34,076	\$31,877
Total	\$415,976	\$413,777
% of Expenditures	4%	4%

Utilities	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Electricity	\$1,530,000	\$1,530,000
Gas	\$515,000	\$515,000
Water and Sewer	\$210,000	\$210,000
Total	\$2,255,000	\$2,255,000
% of Expenditures	21%	22%

Total Expenditures	\$10,748,680	\$10,207,849
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Summary

	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total Revenues and Allocations To Budget	\$10,748,680	\$10,207,849
Total Expenditures	\$10,748,680	\$10,207,849
Variance	\$0	\$0

Transportation

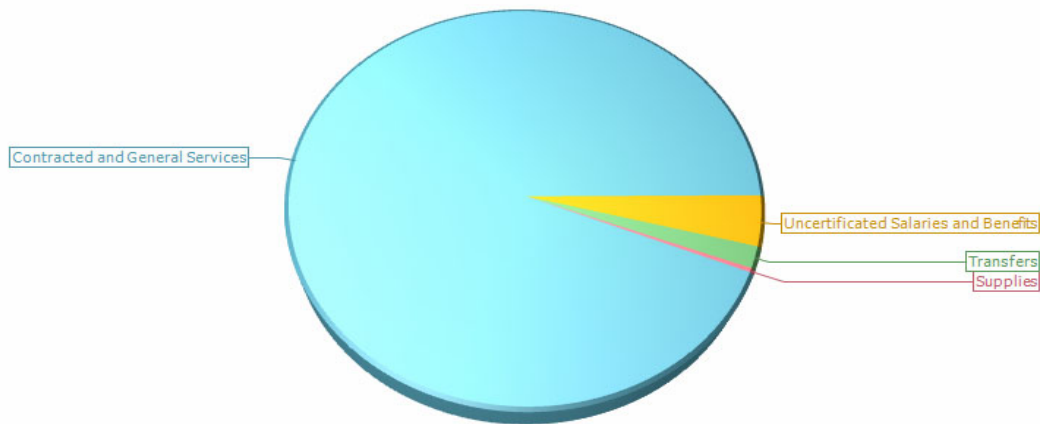
Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Category Pie Chart by Group

2021-2022 September 30th Budget

Transportation



Category	Amount	Percentage
Contracted and General Services	\$2,766,311	94%
Supplies	\$10,000	0%
Transfers	\$52,600	2%
Uncertificated Salaries and Benefits	\$121,886	4%
Total Expenditures	\$2,950,797	

Transportation

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Group Report

2021-2022 September 30th Budget

Transportation

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$2,950,797	\$2,750,797
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$2,950,797	\$2,750,797
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Expenditures

Uncertificated Salaries and Benefits	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$121,886	\$121,886
% of Expenditures	4%	4%

Contracted and General Services	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Professional Learning	\$10,000	\$10,000
Consultants	\$45,526	\$45,526
Bussing Costs	\$2,568,785	\$2,273,785
Bus Pass Purchases	\$140,000	\$235,000
Travel and Subsistence	\$2,000	\$2,000
Total	\$2,766,311	\$2,566,311
% of Expenditures	94%	93%

Supplies	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Computer Purchases	\$10,000	\$10,000
Total	\$10,000	\$10,000
% of Expenditures	0%	0%

Transfers	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Transfers to (-) / from other sites (+)	\$52,600	\$52,600
Total	\$52,600	\$52,600
% of Expenditures	2%	2%

Total Expenditures	\$2,950,797	\$2,750,797
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Summary

	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total Revenues and Allocations To Budget	\$2,950,797	\$2,750,797
Total Expenditures	\$2,950,797	\$2,750,797
Variance	\$0	\$0

Capital and Debt Services

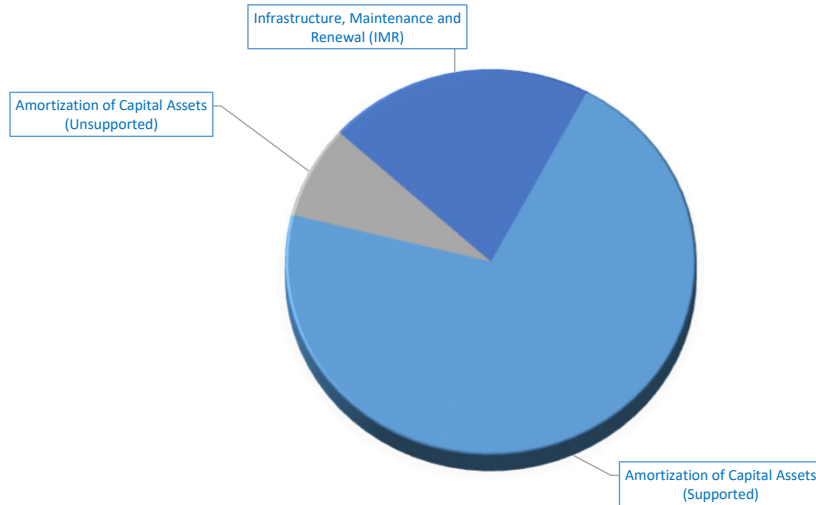
Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Category Pie Chart by Group

2021-2022 September 30th Budget

Capital and Debt Services



Category	Amount	Percentage
Amortization of Capital Assets (Supported)	\$5,097,276	71%
Amortization of Capital Assets (Unsupported)	\$561,249	8%
Infrastructure, Maintenance and Renewal (IMR)	\$1,508,131	21%
Total Expenditures	\$7,166,656	

Capital and Debt Services

Lethbridge School Division

2021-2022 September 30th Budget

Lethbridge School Division - Budget Group Report

2021-2022 September 30th Budget

Capital and Debt Services

Revenue and Allocations to Budget Center

Basic Program Allocation	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total	\$7,166,656	\$7,166,656
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$7,166,656	\$7,166,656
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Expenditures

Capital and Debt Services	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Amortization of Capital Assets	\$5,658,525	\$5,658,525
Infrastructure Maintenance and Renewal	\$1,508,131	\$1,508,131
Total	\$7,166,656	\$7,166,656
% of Expenditures	100%	100%

Total Expenditures	\$7,166,656	\$7,166,656
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Summary

	2021-2022 September 30th Budget	2021-2022 Preliminary Budget
Total Revenues and Allocations To Budget	\$7,166,656	\$7,166,656
Total Expenditures	\$7,166,656	\$7,166,656
Variance	\$0	\$0

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Cheryl Gilmore
Superintendent of Schools

RE: Division Assurance Results Report

Background

Alberta Education requires that each school jurisdiction develop an Assurance Results Report to be reviewed, approved, posted on the jurisdiction website, and submitted to Alberta Education by November 30th of each year. The report captures the measures identified in each of the Board priority areas outlined in the Board 2020-2023 Education Plan and complies with Assurance Domain requirements for provincial reporting. The results in the report contain information from the provincial 2020-21 Assurance Report.

The division looks at results to inform planning for the next school year. Coordinator of Learning and International Education, Trish Syme, has been instrumental in coordinating the production of the Assurance Results Report document. The Education Centre leadership team worked collaboratively to provide input into the report.

The DRAFT 2020-2021 Assurance Results Report is available on the website: [2020/2021 Annual Assurance Results Report](#)

Recommendation

It is recommended the Board approve the 2020-2021 Assurance Results Report as presented or as amended.

Respectfully submitted,
Cheryl Gilmore

MEMORANDUM

November 23, 2021

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 2020-2021 school year.
- Policy review (including procedures, forms, and exhibits) of the 400 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>
402.8.2	Medical Examinations	Amendment
403.2	Employee Resignations	Amendment

Respectfully submitted,
Cheryl Gilmore

402.8.2 Medical Examinations

Policy

The Board shall require medical statements from Division staff in the circumstances described in the regulations.

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Regulations

1. The Board may require an employee to obtain a medical statement from a qualified physician named or approved by the Board, if, at any time, it considers that the employee may not be in adequate physical or mental health to discharge fully their duties.
2. An employee who is absent, due to illness, for three (3) or more consecutive working days may be required to submit a medical statement verifying the illness. The regulations do not preclude a request by administration for medical statements for the periods of absence that are less than previously stated.
3. Employees who have been on an extended leave of absence as a result of sick leave, long-term disability, or workers' compensation shall provide a written statement from a qualified physician prior to their return to work stating they are able to fully perform the duties for which they were engaged pursuant to their terms of employment. Accommodations may be made for a modified work assignment.
4. These regulations do not preclude administration requesting the employee to obtain a medical statement from a Board approved medical practitioner at Board expense.

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

402.8.2 Medical Examinations...

References

Alberta Education Act: 220,
Other Statutes: Alberta Labour Relations Code, Employment
Standards Code, Individual's Rights Protection
Act School Act, Section 44 and 98
Division Policies: 402.8.3 Employee Assistance and Wellness
Programs, 404.3.1 Leaves of Absence, ▼
Other: Employee Collective Agreements

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Deleted: 402.8.4 Communicable Diseases -
Employees, 402.8.5 Occupational Health
And Safety, ¶

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Absence for Personal Reasons

403.2 Employee Resignations

Policy

The Board directs that procedures be developed for enabling early notification of resignations. Procedures relating to employee resignations shall be in accordance with provincial statutes and legislation, employee collective agreements and Board policy.

Regulations

1. The Board delegates to the Associate Superintendent, Human Resources the authority to accept resignations from District-Division employees.
2. The Board delegates to the Superintendent or Associate Superintendent, Human Resources the authority to accept resignations from administrative positions.

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

References

Alberta School-Education Act: 61, 108, 109, 110, 216, 217, 218, 219

Other Statutes: Alberta Labour Relations Code, Employment Standards Code

Other: Employee Collective Agreements

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Mike Nightingale
Associate Superintendent, Human Resources

RE: Voluntary Retirement – Alberta Teachers' Retirement Fund Members and Local Authorities Pension Plan Members

Background

For the past several years, the Board has approved a Voluntary Retirement opportunity for Alberta Teachers' Association Retirement Fund Members, Canadian Union of Public Employees (CUPE) 290, CUPE 2843 and non-union employees.

This allows employees who qualify to collect a pension and are members of the Alberta Teachers' Association Retirement Fund or Local Authorities Pension Plan to retire as of January 31, 2022 and then begin a temporary contract with the Board effective February 1, 2022 to June 29, 2022 (or the end date as per the appropriate employee calendar). This opportunity is subject to the terms and conditions of the Alberta Teachers' Association Retirement Fund or the Local Authorities Pension Plan.

The process for accessing this opportunity is as follows:

- An email will be sent to all Division employees informing them of the Voluntary Retirement opportunity.
- Any employee intending to access this opportunity will be required to notify the Division in writing of their intention to retire by December 17, 2021. This notification must be provided in the letter format prescribed by the Division.
- The Division will respond in writing if the staff member qualifies for the Voluntary Retirement opportunity.
 - Criteria for qualification includes, but are not limited to:
 - Member of an approved pension fund
 - Eligible for retirement per the pension fund
 - Process parameters outlined by the Division have been met
- Should the employee qualify, they will be placed on a temporary contract from February 1, 2022 to June 29, 2022 (or the end date per the appropriate employee calendar).

Recommendation

That the Board consider if they would like to continue to offer the Voluntary Retirement opportunity for staff members.

If the Board would like to continue to offer the is opportunity, the following motion is provided for consideration:

Trustee _____ moves:

- That the Board extend the Voluntary Retirement opportunity to employees who qualify to collect a pension and are members of the Alberta Teachers' Retirement Fund or Local Authorities Pension Plan (CUPE 290, CUPE 2843 and non-union employees). Employees intending to access this opportunity will be required to notify the Division in writing, per the process outlined by the Division by December 17, 2021 and submit a letter of retirement effective January 31, 2022. These employees will be offered a temporary contract effective February 1, 2022 – June 29, 2022 (or the end date as per the appropriate employee calendar).

If the Board does not want to continue with this option, the following motion is provided for consideration:

Trustee _____ moves:

- That the Board does not extend the Voluntary Retirement opportunity for employees for the 2021-22 school year.

Respectfully submitted,
Mike Nightingale

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Allison Purcell, Board Chair

**RE: Committee Terms of Reference
6.6.1 Superintendent Evaluation Committee**

Background

Board Chair Allison Purcell will review the Terms of Reference (attached) and process for the Superintendent Evaluation Committee.

Recommendation

It is recommended that the Board approve the updated Committee Terms of Reference.

Respectfully submitted,
Allison Purcell



Superintendent Evaluation Committee Terms of Reference

KEY DUTIES AND RESPONSIBILITIES:

1. Review policy 301.3 Evaluation process for Superintendent of Schools
2. Review Superintendent's Roles and Responsibilities (Policy – Roles and Responsibilities of Superintendent of Schools)
3. Review criteria for annual review, as determined in the previous year
4. Conduct review based on criteria, process and timelines
5. Prepare report for the Board, including recommendations
6. Establish criteria, process and timelines for next evaluation
7. Outline expectations for Superintendent performance for the coming year
8. Provide information to the Board regarding the Superintendent's remuneration and if directed by the Board, provide a recommendation for the Board's consideration.
9. Review Terms of Reference for the Superintendent Evaluation Committee

COMPOSITION AND APPOINTMENTS

1. The committee shall consist of the Board Chair, two other trustees and the Superintendent.
2. Committee members shall be appointed annually by the Board at the Organizational Meeting.
3. The Board shall designate the committee chair at the Organizational Meeting.
4. The committee, at the first meeting of the committee, shall appoint a Vice-Chair.

MEETINGS

1. The committee shall meet as required
2. During the year of a summative evaluation, extra meetings, as necessary may be called by the committee chair or as directed by the Board.

RESOURCES

1. The committee shall bring any resource/budget requests to the Board for approval.
2. A budget estimate will be given for a summative review in the event an external consultant/evaluator/legal services are desired by the committee or Board.
3. The Superintendent shall serve as administrative support to the committee.
4. Additional staff and assistance shall be arranged through the Office of the Superintendent and upon approval of the Board.

SPECIFIC ANNUAL OBJECTIVES

1. Review and re-evaluate Superintendent Roles and Responsibilities.
2. Receive the Superintendent's annual growth plan, its objectives and outcomes. In reviewing the objectives and outcomes the Committee shall take into consideration the most recent summative evaluation as well as the most recent formative evaluation.
3. The annual growth plan will be presented to the Board as committee of the whole each September.
4. Develop a process in consultation with the Superintendent by which the formative evaluation shall take place. Consultation with Executive Council,

Directors and School Principals shall be at the Committee's discretion.

REPORTS AND TARGET DATES

1. Initiate two informal feedback sessions between the Superintendent and the superintendent Evaluation Committee in January and May, 2013. Feedback sessions may include the Board as a whole at the request of the Board.
2. Conduct and complete the formative evaluation for the Board's review and consideration no later than the board meeting in June, 2013

REVIEW AND EVALUATION

1. To be filed in Superintendent's personnel file and Board Chair's Confidential file immediately following Board approval.
2. Terms of Reference shall be reviewed and if necessary revised for the Board's approval at the Annual Organizations Meeting.

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Craig Whitehead
Trustee

RE: Committee Terms of Reference
6.6.1 Terms of Reference and Numbers of Appointed Trustees

Background

Trustee Craig Whitehead requested a conversation regarding the numbers of Trustees on Committees. The number of appointed trustees is delineated in each committee Terms of Reference.

Recommendation

It is recommended that the Board discuss Terms of Reference as requested by Trustee Craig Whitehead and consider any motions for change to Terms of Reference.

Respectfully submitted,
Craig Whitehead

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Allison Purcell
Board Chair

RE: Advocacy - Bill 70 Inclusion of School Jurisdictions

Background

Included in this agenda package under “correspondence received,” is a letter that the Board of Chinook’s Edge School Division sent to The Honourable Kaycee Madu, Minister of Justice and Solicitor General. The letter requests that all school divisions and schools across Alberta be added to Bill 70 COVID-19 RELATED MEASURES ACT (attached).

The Bill states that the ACT could apply to anyone else identified through future regulation as needed.

Recommendation

It is recommended that the Board consider sending correspondence to The Honourable Kaycee Madu requesting that a regulation be put into force that applies Bill 70 COVID-19 RELATED MEASURES ACT to all school divisions and school across Alberta.

Respectfully submitted,
Allison Purcell

2021 Bill 70

Second Session, 30th Legislature, 70 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 70

COVID-19 RELATED MEASURES ACT

MR. GOTFRIED

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 70
Mr. Gotfried

BILL 70

2021

COVID-19 RELATED MEASURES ACT

(Assented to , 2021)

Table of Contents

- 1** Interpretation
- 2** Application of Act
- 3** Crown bound
- 4** COVID-19 liability protection
- 5** No right to compensation or other remedy
- 6** Non-application — required closure
- 7** Non-application — other Acts
- 8** Regulations
- 9** Coming into force

HER MAJESTY, by and with the advice and consent of the
Legislative Assembly of Alberta, enacts as follows:

Interpretation

1(1) In this Act,

- (a) “good-faith effort” includes an honest effort, whether or not that effort is reasonable;
- (b) “health service facility” means
 - (i) a public hospital or chartered surgical facility as defined in the *Health Facilities Act*,

- (ii) an auxiliary hospital as defined in the *Hospitals Act*,
 - (iii) a facility as defined in the *Mental Health Act*,
 - (iv) a nursing home as defined in the *Nursing Homes Act*,
 - (v) a pharmacy as defined in the *Pharmacy and Drug Act*,
 - (vi) a protective safe house as defined in the *Protection of Children Abusing Drugs Act*,
 - (vii) a supportive living accommodation as defined in the *Supportive Living Accommodation Licensing Act*, or
 - (viii) a place where residential addiction treatment services are provided under the *Mental Health Services Protection Act*;
- (c) “law” means an Act, regulation, order, bylaw or other instrument made under an Act;
- (d) “Minister” means the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for this Act;
- (e) “public health guidance” means any advice, recommendations, directives, guidance or instructions given or made in respect of public health, regardless of the form or manner of their communication, by any of the following:
- (i) the Crown;
 - (ii) a regional health authority, or a member, employee or agent of a regional health authority;
 - (iii) the Chief Medical Officer, the Deputy Chief Medical Officer, an executive officer or a medical officer of health;
 - (iv) a Minister or a department of the Government of Alberta or the Government of Canada, or an officer or employee of such a department;
 - (v) an agency of the Government of Alberta or the Government of Canada, or an officer or employee of such an agency;
 - (vi) a public health official of the Government of Canada;

- (vii) a municipality as defined in the *Municipal Government Act*, or an officer or employee of a municipality;
- (viii) a regulatory body having jurisdiction over a person, or an officer or employee of such a regulatory body;
- (f) “regional health authority” means a regional health authority established under the *Regional Health Authorities Act*.

(2) Except as provided in this Act, words and phrases used in this Act have the meanings given to them in the *Public Health Act*.

(3) Nothing in this Act shall be read as affecting, interfering with, abrogating or limiting any defence or immunity that exists in law or at common law, including the protection from liability provided under section 66.1 of the *Public Health Act*.

Application of Act

2 Subject to the regulations, this Act applies in respect of the following:

- (a) a health service facility, including an owner, operator, director, officer, employee, contractor and subcontractor of a health service facility;
- (b) a regional health authority, including a member, officer, employee, agent, contractor and subcontractor of a regional health authority;
- (c) a regulated member as defined in the *Health Professions Act*, including an employee, contractor and subcontractor of a regulated member;
- (d) any other facility, person or class of persons prescribed in the regulations.

Crown bound

3 The Crown is bound by this Act.

COVID-19 liability protection

4(1) Subject to sections 6 and 7 and the regulations, no action for damages lies or shall be commenced or maintained against a health service facility, regional health authority or person referred to in section 2 as a direct or indirect result of an individual being or potentially being infected with or exposed to COVID-19 on or after

March 1, 2020 as a direct or indirect result of an act or omission of a health service facility, regional health authority or person, as the case may be, if

- (a) at the relevant time, the health service facility, regional health authority or person, as the case may be, acted or made a good-faith effort to act in accordance with
 - (i) public health guidance relating to COVID-19 that applied to the health service facility, regional health authority or person, as the case may be, and
 - (ii) any federal, provincial or municipal law relating to COVID-19 that applied to the health service facility, regional health authority or person, as the case may be,

and

- (b) the act or omission of the health service facility, regional health authority or person, as the case may be, does not constitute gross negligence.

(2) Subsection (1) applies notwithstanding any conflict or inconsistency in the public health guidance or laws applicable to the health service facility, regional health authority or person referred to in section 2.

(3) For greater certainty, a difference in the degree of specificity respecting a matter does not constitute a conflict or inconsistency for the purposes of subsection (2).

(4) Subsection (1) applies regardless of whether the cause of action arose before, on or after the day on which this section comes into force.

(5) This section applies, with any necessary modification, with respect to a person referred to in section 2 who is vicariously liable for the acts or omissions of another person if subsection (1) would negate the liability of the other person in relation to the act or omission.

No right to compensation or other remedy

5 No person is entitled to any compensation or any other remedy or relief for the extinguishment or termination of rights under this Act.

Non-application — required closure

6 Section 4 does not apply to acts or omissions of a health service facility, regional health authority or person referred to in section 2 if the act or omission

- (a) occurred while a law required the operation of the health service facility, regional health authority or person, as the case may be, to close, in whole or in part, and
- (b) relates to an aspect of the operation of the health service facility, regional health authority or person, as the case may be, that was required to close under the law.

Non-application — other Acts

7(1) Section 4 does not apply to any administrative process or proceeding under any other Act or regulations under any other Act.

(2) For greater certainty, section 4 does not apply to an administrative process or proceeding, or a cause of action, if any, under any of the following Acts, including any regulations under those Acts:

- (a) the *Employment Standards Code*;
- (b) the *Heroes' Compensation Act*;
- (c) the *Labour Relations Code*;
- (d) the *Occupational Health and Safety Act*;
- (e) the *Police Officers Collective Bargaining Act*;
- (f) the *Public Service Employee Relations Act*;
- (g) the *Workers' Compensation Act*, except sections 22 and 22.1 of that Act.

(3) For greater certainty, section 4 does not affect any immunity provided in the *Workers' Compensation Act*, including in sections 21 and 22 of that Act.

Regulations

8(1) The Lieutenant Governor in Council may make regulations

- (a) prescribing any other facility, person or class of persons for the purposes of section 2(d);

- (b) prescribing facilities, persons or classes of persons to whom section 4 does not apply;
 - (c) imposing terms and conditions in respect of the application or non-application of section 4;
 - (d) respecting any other matter the Lieutenant Governor in Council considers necessary or advisable to carry out the purposes of this Act.
- (2) A regulation made under subsection (1) may be made retroactive to a day not earlier than March 1, 2020.

Coming into force

- 9** This Act has effect on March 1, 2020.

RECORD OF DEBATE

Stage	Date	Member	From	To

	Questions and Comments	From	To

Stage	Date	Member	From	To

	Questions and Comments	From	To

Stage	Date	Member	From	To

	Questions and Comments	From	To

Stage	Date	Member	From	To

	Questions and Comments	From	To

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Genny Steed
Trustee

RE: Transportation

Background

Over the course of this fall, a number of community members have voiced concern regarding bussing including late arrivals to school and safety concerns.

Recommendation

It is recommended that Trustees develop an understanding of what we are doing to contribute to a solution. It is also recommended that an understanding be developed as to what to expect looking forward.

Respectfully submitted,
Genny Steed

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Christine Lee
Associate Superintendent, Business and Operations

Re: Business and Operations Report

Background

The November report of the Associate Superintendent, Business and Operations is attached.

Recommendation

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

Respectfully submitted,
Christine Lee



Business and Operations Report

November 2021

Prepared By:
Christine Lee, Associate Superintendent,
Business and Operations



01 Facility Services

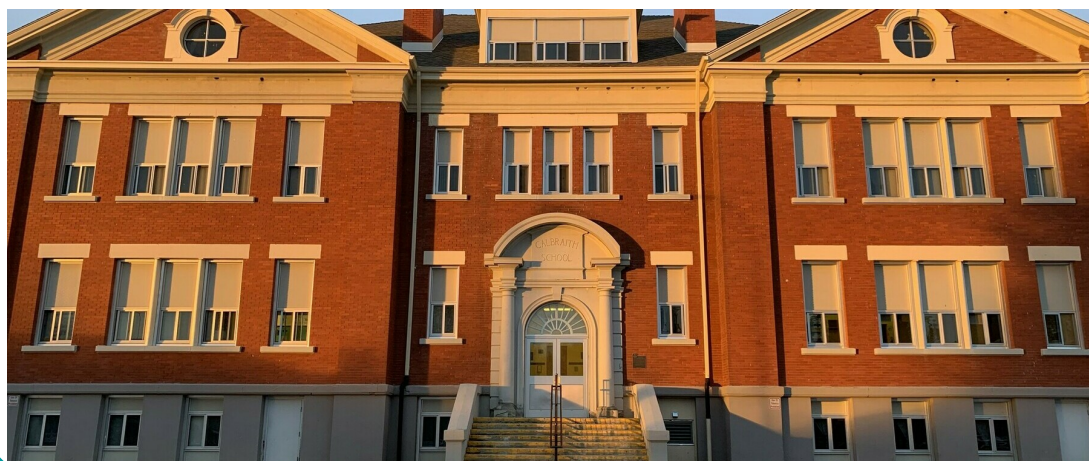
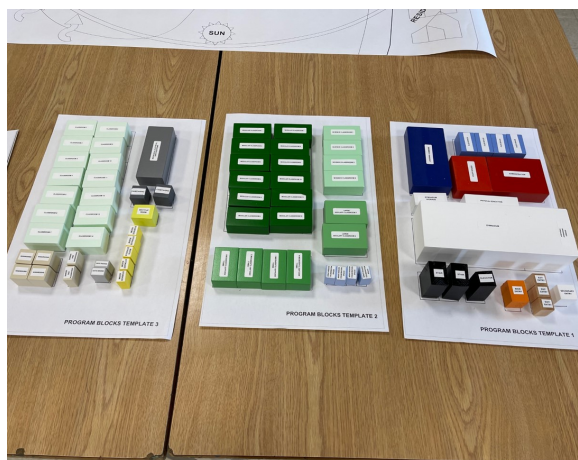
The Division is currently working with bridging consultants on the design of the new elementary school in Garry Station that is part of the Public Private Partnership (P3) model for new school construction. The consultants have received all the information from the Design Concept Engagement held in October. The consulting team visited Lethbridge on November 1 and 2 to tour the school site, as well as, Coalbanks Elementary, and Dr. Robert Plaxton to view our most recent elementary school builds. Preliminary block design options were reviewed for consideration and the team will further refine and move onto detailed floor plans in the coming weeks.

Lethbridge Collegiate Institute (LCI) underwent, approximately \$3 million of work this summer and fall. Some of the work that was completed at LCI includes:

- Updated B-Wing Classrooms for additional students
- Renovated partner spaces for SAPDC and Career Transitions
- Replaced heat pumps, cooling tower, ceiling tiles and LED lights
- New LED lighting in shops and small gym
- New sports performance room
- Renovated girls changeroom
- New flooring in the fitness room
- Painting in a variety of spaces within the school

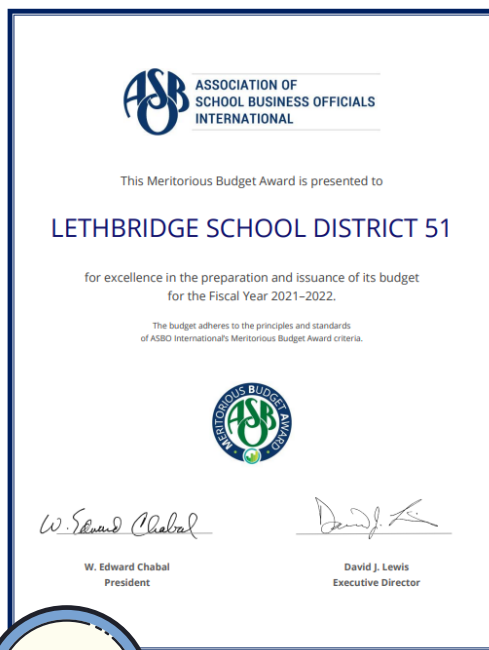
PLANNING FOR A MODERNIZATION PROJECT

A modernization of the Division's oldest school, Galbraith Elementary School, has been the number one modernization project of the Division for a number of years. Alberta Education, recognizing this priority, has provided the Division with funding to initiate the planning process. The funding will include initial assessments by Architects and Engineers (structural and mechanical) to determine the current state of the school facility. An important part of the planning process will include a visioning session with teachers, staff, and parents of the Galbraith community in January 2022. Dates and times to be announced. Once the assessments and visioning are completed, a preliminary report of what needs to happen with the modernization of the school will be created and be submitted to a cost consultant to get a good assessment of the costs of the modernization. All this information will support the request already submitted to Alberta Education to approve the Division's number one modernization priority in the capital plan.



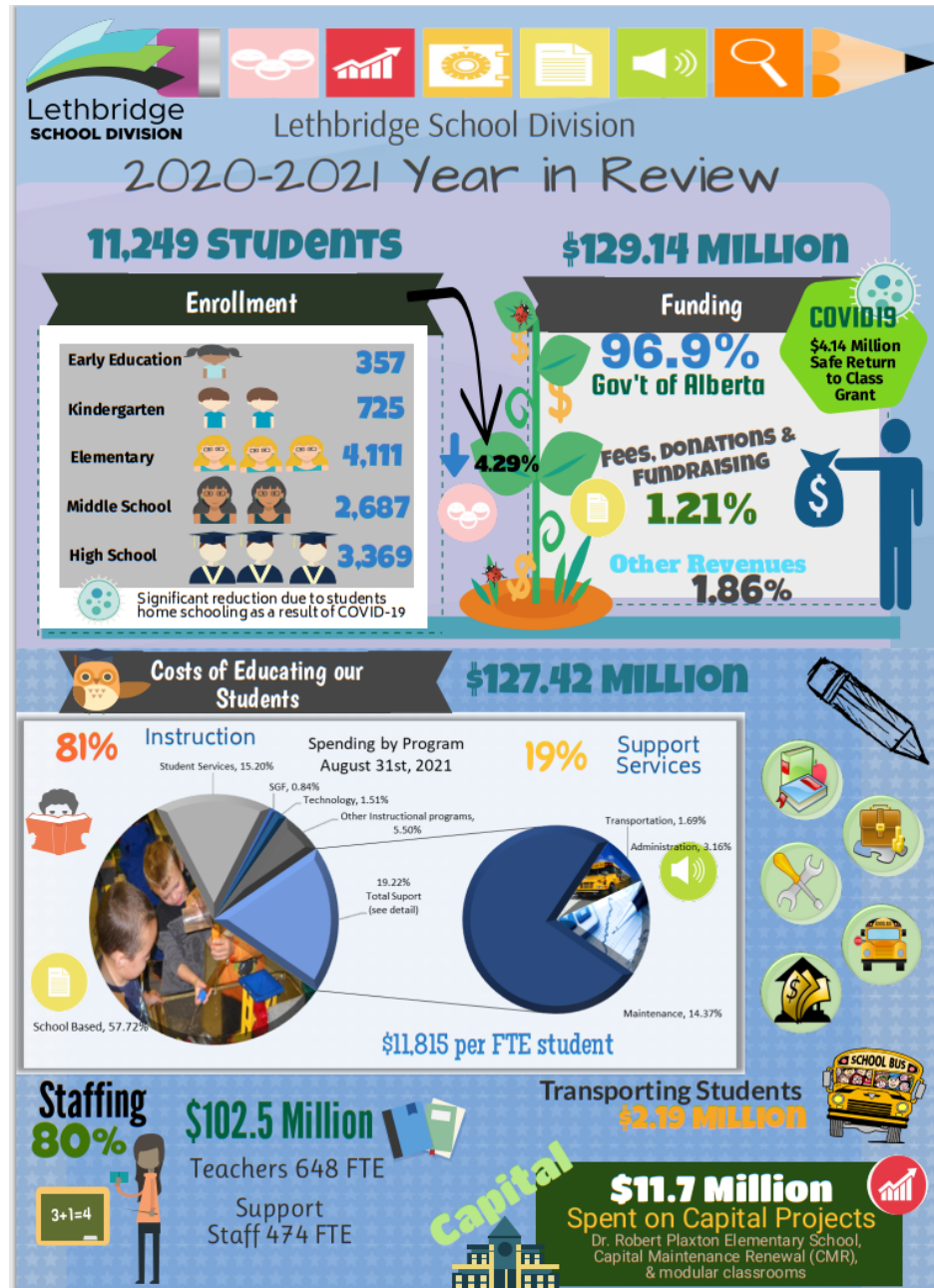
Finance 02

The Finance Department has finalized financial information for the 2020-2021 school year and the Division's auditors, BDO Canada LLP, have completed the audit of the Division's financial records. The Audit Committee met to review the Audited Financial Statements and supplementary information provided in the board package.



16

years of receiving the Meritorious Budget Award (MBA). First in Alberta and longest continuing board in Canada.



The start of the new year begins with the review of September 30th enrollments and a review of the preliminary budget that was approved in May. Adjustments to the budget have been made based on September 30th enrollment which includes required staffing adjustments, as well as school and program spending priorities. Updated budget information package is included in the board meeting package and presented to trustees for information.

03

Occupational Health and Safety

HERE'S TO THE HOLIDAYS and YOUR HEALTH



SEASON'S GREETINGS



SAFETY AWARENESS: HOLIDAY WELLNESS

It is almost that most wonderful time of the year...A reminder to take care our health and wellness as we prepare for all the festivities in and out of school this holiday season

Alberta Labour Occupational Health and Safety (OHS) is undertaking a Province-wide proactive inspection program for K-6 schools under the *Alberta 2021 K-6 In Person Learning Inspections Initiative*. These inspections will focus on monitoring compliance with control measures intended to mitigate the spread of COVID-19 in schools.

Government of Alberta OHS Officers arrived this month to review the COVID-19 protocols in place at five schools. These reviews included Dr. Robert Plaxton, Nicholas Sheran, Fleetwood Bawden, Lakeview and Senator Buchanan Elementary Schools.

The report received from the OHS Officer stated that there were no issues found at the schools during the site inspections.



**Lethbridge
SCHOOL DIVISION**

**SAFETY
MATTERS!**

Technology 04



The technology department held a planning session on November 3 to discuss a number of initiatives in progress during the school year. These include:

- Supporting new E-Sports program
- Professional Learning to enhance qualifications
- Technology department mentorship program to cross train and build skills between senior techs and school based techs
- Review of room booking software
- Review of work ticket software
- Disaster recovery plan review
- Hybrid cloud program for more secure information storage and enhanced remote access
- Planning for elementary school phase of technology evergreening which includes a review of required components to be ordered.

As the department plans for the next phase of evergreening, current supply chain issues have to be considered for timing of orders, inflationary costs due to product availability, and rising freight costs.

**"A good plan implemented today
is better than a perfect plan
implemented tomorrow"**

General George Patton

A Technology Advisory Committee has been created for the Urban Schools Insurance Consortium (USIC) to provide guidance in best practice and must haves for systems security at school divisions. Director of Technology and Innovation, Jesse Sadlowski has agreed to support the committee in its work. This committee will report to the USIC Risk Management and Claims Committee.



05 Transportation

Hiring Fair held on November 17th



SOUTHLAND Transportation

Sponsored • 

...

★ Existing Class 1 or 2 drivers will receive a \$3,000 hiring bonus and all other license classes will receive a \$1,000 hiring bonus! Receive half after 3 months and... [See More](#)



CELEBRATING EVERY DAY HEROS

Students at Senator Joyce Fairbairn Middle School wanted to show kindness and appreciation by acknowledging two school bus drivers with an **Every Day Hero** postcard.



W3 Driver Stan Christensen



W2 Driver Nigel Hopkinson

Southland continues work on the recruitment of new drivers at a time when many school boards are experiencing the impact of a province-wide school bus driver shortage.

There will be times that routes may not have a driver and routes will run later than desired due in part to the requirement to stay home when sick, attend to family illness or other matters requiring a drivers attention, and vaccination and testing requirements.

The Division continues to work with Southland to improve the communication of late bus arrival and departures to provide better information to schools and parents.

Parents are strongly encouraged to download and register for the MyBusStop app to get real time updates on the school bus. Access to this App is very important given the current situation being experienced with driver shortages that will disrupt school bus operations and result in delays. Parents should check the App regularly for important bussing updates.

Other Matters 06



November Trustee Orientation: Effective Board Governance, Board Governance Relationships, Framework for Governance

Important meetings/events:

- Urban School Insurance Consortium (USIC) Risk Management and Claims committee, USIC Subscribers General Meeting
- Presentation to Association of School Business Officials (ASBOA) on Ongoing Reporting for Assurance Framework: C Lee and M DeBoer
- Audit Committee Meeting to review Audited Financial Statements
- ASBA Fall General Meeting
- Trustee Orientation Sessions: Board's Fiduciary Role, Module 3, Oct 26, Nov 2, Nov 22, Nov 30
- Joint meetings (weekly) with AB Infrastructure, AB Education, and OTA Architects re design of Garry Station Elementary
- Workplace Health and Safety Management Committee Meeting
- Westminster Elementary, Lethbridge Christian School, and Dr. Plaxton Elementary School Council meetings
- Elementary, Middle and High School Administrator meetings
- School Assurance Plan meetings
- Meetings related to labour relations matters



Insurance

Lethbridge School Division belongs to the Urban School Insurance Consortium (USIC). This consortium of 14 metro and urban school boards work together to achieve the best insurance coverage for the best price. Insurance renewal occurs in November, and it has been another "hard" market with insurance rates increasing. Due to strong risk management practices amongst USIC boards, USIC has been able to renew insurance at better rates than comparative markets. For example, there will be a 4% increase on property insurance rates as compared to 20% for the industry. Although fleet vehicle rates will increase by 22%, the comparable is 40%. USIC's current domestic liability insurance provider is exiting the public entities market, and has extended coverage for one month as USIC works with underwriters to secure appropriate coverage at reasonable rates.

MEMORANDUM

November 23, 2021

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 is attached.

Recommendation

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

Respectfully submitted,
Morag Asquith

ASSOCIATE SUPERINTENDENT – INSTRUCTIONAL SERVICES

NOVEMBER/DECEMBER 2021

IMPORTANT DATES FOR NOVEMBER AND DECEMBER

Indigenous Education Teaching Series- Strategies and Metis Culture- November 1st

Middle and Elementary School Learning Support Meeting- November 16th and November 17th

Chinook CYC Advisory Meeting- November 16th

Rock your Mocs- November 15th (week)

Anti Racism and Anti Oppression Administrators Meeting- November 17th

First Nations, Metis and Inuit Advisory Committee Meeting (SAPDC)- November 16th

Indigenous Education Team Meeting- November 18th

Alberta Research Network Meeting- November 24th

Spanish Bilingual Survey K-4 to be circulated to parents in early December

PARENT SUPPORT

In the past three weeks we have answered, and supported queries related to the following issues:

- Custody orders, legal citizenship status records and guardianship
- At-home/in-class requests
- Specialized programming for exceptionalities
- High school/dual credit programming
- Out of boundary requests
- School safety issues/digital citizenship issues at middle school level
- COVID-19 concerns

CURRICULUM AND INSTRUCTION

Karen Rancier, Director of Curriculum and Instruction and Bev Smith have been working closely with school-based administrators and teachers to build the "Boost Program". For this 16-week intervention elementary programs will be receiving targeted teacher support allocated based upon a pre-assessment done in September. The teachers hired by this fund will be starting in schools Monday November 22nd.

WELLNESS

The Mental Health Capacity Building team is currently down to 3 members and caseloads are very high right now.

Please keep in mind that Family Support will continue to do as much as they can to support schools but in regard to new referrals:

- a) It may take up to a week to hear a response to any "new referrals".
- b) If your referral is urgent, please mark this in the comment section when you put in the request. A team member will be in touch to gain further information.
- c) Your designated Family Support Worker may not be able to pick up a new referral so a different Family Support Worker may be assigned.

- d) Please be extra mindful of referrals at this time and ensure that the referrals going through to Family Support are "time sensitive and action focused" ie. eviction notices, food security, loss of employment.
- e) Family Support will not be supporting families in filling out online applications to extracurricular programs/funding or Christmas Supports.

Family Support will do up an updated infographic regarding Christmas supports for this year but all programs accepting registration are either online or in person at the Foodbank.

The Mental Health Capacity Building team has also been lively creating wellness activities for staff and students. The next event is being planned for January 2022. A special thank you to the team for their coordinated efforts on this endeavor in a time when many of us need a reminder to take care of ourselves and be active in nature and find positive connections with others!

INDIGENOUS EDUCATION

- A. We have a maternity leave for one of our Grad Coaches and will be posting for this position in the new year.
- B. "Think Outside" is a partnership between Helen Schuler Nature Centre and our Indigenous Education Team to support learning outside considering learning outcomes at the middle school level. These lessons are all hands on, teach the importance of learning from the land, not just on the land, and incorporate Indigenous content. In total, there are 2 fall and 2 spring lessons for each grade. The lessons are designed for grade 6 and 7 LA, science, social, and math, however they all include cross curricular content and are easily adaptable for other grade levels. We come to the schools and deliver the lessons so teachers can observe and learn how to take their classes outside in the future.
- C. With the 100th anniversary of the Poppy our Indigenous Education team wanted to acknowledge Indigenous veterans, non-Indigenous veterans, and the Poppy simultaneously. Indigenous people, such as the Blackfoot, have been using the land as art materials since time immemorial. Students were taught about traditional Indigenous paint techniques and were challenged with creating their own "nature paint". With this paint, students then painted poppies which were then turned into buttons. Across the division students painted nearly 500 Poppies. We were honored to donate these buttons to the Legion for their 2021 Poppy Campaign.

An Indigenous Education Professional Learning Series will be hosted throughout this year by our Indigenous Education Teaching Team. This will be attended by the Indigenous Education rep at each school. There will be four events- one September 20th (Residential School Theme with Writing on Stone visit), November 1st (Indigenous Education Teaching Strategies and Metis Culture), February 7th (Pemmican making and Traditional Games) and April 11th (Tipi Teaching).

SPANISH BILINGUAL PROGRAM

Our grade 5 Spanish Bilingual Survey for parents is closed, and we will be releasing our K-4 Spanish Bilingual Survey in early December. We are continuing to review the program and glean feedback from parents about the program and their child's experiences in our Spanish Bilingual Program at Coalbanks. Through meeting with Andres Sanchez (Spanish Language Consultant in ECSD) Joey Gentile and Morag have joined a Spanish Bilingual Consortium and have gained access to professional learning opportunities across Alberta for our teachers.

Early Learning

- There are currently 303 children enrolled in our early education programs, with 166 children accessing supports through Program Unit Funding (PUF), mild/moderate or English Second Language.
- There are 73 kindergarten children accessing supports through the Kindergarten Severe Grant.

MEMORANDUM

November 23, 2021

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 23, 2021



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 1 teacher to the substitute list over the past 3 weeks.
- Adding 6 support staff to the substitute list over the past 3 weeks.
- Onboarding 14 new staff members over the past 3 weeks.
- Extending 5 teacher contracts over the past 3 weeks.
- Facilitating the hiring of 17 teachers over the past 3 weeks.
- Facilitating the hiring of 10 support staff over the past 3 weeks.

Other Highlights

- Associate Superintendent Mike Nightingale and Director of Human Resources Rhonda Aos attended virtual school administrator meetings for elementary, middle school and high school.
- Associate Superintendent Mike Nightingale and Director of Human Resources Rhonda Aos attended a virtual administrators committee meeting.
- Associate Superintendent Mike Nightingale and Director of Human Resources Rhonda Aos attended a virtual Education Center Leadership Team meeting.
- Associate Superintendent Mike Nightingale participated in virtual assurance plan meetings with schools.
- Director of Human Resources Rhonda Aos attended the CASS online fall conference.
- Director of Human Resources Rhonda Aos attended a Chamber of Commerce and CPHR meeting.



Areas of Focus

The Human Resources department has a few areas of focus in the coming months:

- Updating processes related to teacher evaluation.
- Supporting on-going capacity building for new members of our caretaking staff.
- Updating the process for the development of interview questions.
- Addressing challenges with recruiting support staff.

COVID-19

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



Lethbridge School Division
Enrolment and Capacity
2021-2022 School Year

School Name	2021-2022			2022-2023		
	Capacity	Enrolment	% Utilization	Capacity	% Utilization	Notes re Capacity
Chinook High School	1375	1133	82%	1450	78%	3 Modular Classrooms Spring 2022
Coalbanks Elementary	611	606	99%	631	96%	1 Modular Classroom and 1 washroom unit spring of 2022
Dr. Gerald Probe Elementary School	668	502	75%	668	75%	
Dr. Plaxton Elementary School	600	403	67%	600	67%	Note 80 students Online 21/22
Ecole Agnes Davidson Elementary School	710	523	74%	710	74%	
Fleetwood Bawden Elementary School	503	331	66%	503	66%	
GS Lakie Middle School	770	508	66%	770	66%	
Galbraith Elementary	515	331	64%	515	64%	
General Stewart Elementary	186	104	56%	186	56%	
Gilbert Paterson Middle School	941	779	83%	941	83%	
Immanuel Christian Elementary School	310	242	78%	310	78%	
Immanuel Christian Secondary School	657	293	45%	657	45%	
Lakeview Elementary School	604	391	65%	604	65%	
Lethbridge Christian School	346	208	60%	346	60%	
Lethbridge Collegiate Institute	2191	1120	51%	2191	51%	Note 21 students online 21/22
Mike Mountain Horse School	771	582	75%	771	75%	
Nicholas Sheran Elementary School	727	372	51%	727	51%	
Park Meadows Elementary School	509	326	64%	509	64%	
Senator Buchanan Elementary School	369	284	77%	369	77%	
Senator Joyce Fairbairn Middle School	799	616	77%	799	77%	Note 37 students online 21/22
Victoria Park High School	359	230	64%	359	64%	
Westminster Elementary School	367	180	49%	367	49%	
Wilson Middle School	776	666	86%	776	86%	
Winston Churchill High School	1094	927	85%	1094	85%	
Educational Programs in Institutions		19				
Total	16758	11676	70%	16853	69%	

MEMORANDUM

November 23, 2021

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. The Board Priorities Report is an element of monthly assurance to the trustees and public regarding the work that is being done to accomplish the Outcomes delineated in the Board 2021-2022 Assurance Plan.

Recommendation

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

Respectfully submitted,

Cheryl Gilmore
Superintendent



Division Domains and Priorities for 2021-2022

Division Domain: Local and Societal Context

Planning Considered: Pandemic Context, Population Diversity, Health and Wellness, Inclusive Education, Curriculum, Technology, Growth, Staff Demographics

Division Domain: Governance Outcomes

- Governors engage students and their families, staff and community members in the creation and ongoing implementation of a shared vision for student success.
- Legislation, policy and regulation provides clarity regarding roles and responsibilities of education in matters of governance.
- Fiscal resources are allocated and managed in the interests of ensuring student success, in alignment with system goals and priorities, and in accordance with all statutory, regulatory and disclosure requirements.
- Curriculum is clearly articulated and implemented in a relevant and meaningful manner.
- Governors employ a cycle of evidence-based continuous improvement to inform ongoing planning and priority setting, and to build capacity.

Division Domain: Student Growth and Achievement Outcomes

- Student achieve prescribed provincial learning outcomes, demonstrating strengths in literacy and numeracy.
- Students apply knowledge, understanding and skills in real-life contexts and situations.
- Students advance reconciliation by acquiring and applying foundational knowledge of Indigenous experiences. The school community applies the resources needed to support Indigenous student achievement.
- Students are active, healthy and well.
- Students use ongoing assessment feedback to reflect continuously on their progress, identify strengths and areas of need and set new learning goals.

Division Domain: Teaching and Learning Outcomes

- Teachers and leaders respond with skill and competence to the unique learning needs, interests and cultural, social and economic circumstances of all.
- Teachers and leaders improve their professional practice through collaborative engagement in processes of growth, supervision and evaluation.
- Collaboration amongst teachers, leaders, students and their families, and other professionals, enables optimum learning.
- Professional Learning programs prepare teachers and leaders to meet the standards of professional practice.
- Teachers and leaders use a range of data arising from their practices to inform cycles of evidence-based continuous learning.

Division Domain: Learning Support Outcomes

- Learning environments are welcoming, caring, respectful and safe.
- Learning environments are adapted as necessary to meet learner needs, emphasizing a sense of belonging and high expectations for all.
- Education partners fulfill their respective roles with a shared understanding of an inclusive education system.
- Students and their families work in collaboration with education partners to support learning.
- Cross-ministry initiatives and wraparound services enhance conditions required for optimal learning.
- Infrastructure (technology and transportation services) supports learning and meets the needs of Alberta students and their families, staff and communities.

**2021-2022 DIVISION PRIORITIES
REPORT TO THE BOARD**

DOMAIN: GOVERNANCE

Engagement with Stakeholders

- A “Re-entry Experience” survey for parents, students, and staff was put on the Division website on September 15th. A summary of the response can be found on the Board Engagement website. The survey outcomes will be used to inform Board and Central Office leadership response to the implementation of health measures that are discretionary.
- The Division engaged parents and community members in Draft Curriculum Feedback by hosting two evening sessions as well as posting a feedback loop on the Lethbridge School Division Engagement website. A summary of the feedback can be found on the Division Engagement website. The feedback from parents and community members was included in a brief that was used by Lethbridge School Division Board Chair in an Alberta School Board Association Board Chair curriculum session.

Collaboration with other School Authorities, Municipalities, and Community Agencies

- City of Lethbridge joint meetings with Alberta Infrastructure and Alberta Education re: west Lethbridge elementary school site development in Garry Station.
- Received correspondence from City of Lethbridge regarding contribution to upsizing new west Lethbridge Elementary school in Garry Station.
- The Tech Department and Dr. Plaxton met with Lethbridge Fire Department with regards to creating a VR tour of a city firehall. A date in late November has been scheduled to go record footage at Firehall #1 so that a virtual tour can be created.
- The Tech Department will meet with seven other school divisions in the south to review vendor submission in response to the Technology equipment RFI that closed on Nov 12. Currently, the SACC group represents purchasing for over 60000 students in the south and seeking a vender for Technology purchases.
- Dual credit courses for high school students are being implemented this semester in partnership with Lethbridge College and the University of Lethbridge.
- Received feedback from the Teen Executive Functioning survey done in the Spring 2021 by the University of Lethbridge and LEYC.
- Inclusive Education met with Immigrant Services on November 2 to discuss school entry for new arrivals still living in temporary accommodation, given increased challenges of finding affordable housing for families in Lethbridge.
- The Superintendent attended the CWSS (Community Wellbeing and Safety Strategy) Committee meeting November 3 focusing on a financials review, performance improvement processes, COVID funding & recommendations.
- Human Resources attended the Talent Resources Committee through the Lethbridge Chamber of Commerce. This opportunity builds relationships and allows for collaboration on trends that are workforce and Human Resource related within Southern Alberta.
- Human Resources attended the Certified Human Resources Professional (CPHR) Chapter Chat allowing the Division to collaborate with Human Resources industry within Alberta.

**DOMAIN: STUDENT GROWTH AND ACHIEVEMENT
PRIORITIES: ACHIEVEMENT AND INNOVATION**

Literacy

- Alberta Education has provided us with funding for literacy and numeracy intervention programs and we are calling our program, “Boost”. Additional teachers have been hired and trained for our

Boost program and each elementary school will benefit from their work. The 16-week intervention program will begin with 8 weeks of literacy followed by 8 weeks of numeracy at the grades 2 and 3 level.

- Bev Smith, Literacy/ESL Lead Teacher, is planning a workshop on the Sciences of Reading to take place at the end of November for elementary teachers.
- Literacy Residencies have begun with Bev modeling best literacy practices in classrooms and then working alongside of the teacher to implement those practices.
- Bev has created a structure and accompanying resources for the grades 2 and 3 Boost teachers as they begin their literacy intervention work in schools on November 22.

Numeracy

- Michaela Demers, Numeracy Lead Teacher, has been meeting with grades 2-9 teachers and administrators (individually, in small groups, or with whole teaching staffs) in helping them to interpret the results from the Mathematics Intervention/Programming Instrument (MIPI) to better inform their instruction. She highlights general trends from the data and suggests/showcases numeracy strategies to address students' weaknesses while utilizing strengths.
- Michaela has started providing Professional Learning on thinking/numeracy routines in classrooms.
- Michaela continues to provide Professional Learning on the new "Building Fact Fluency" kits (addition and subtraction) that were purchased in the spring for all schools. She has arranged for elementary and middle schools to pilot the Multiplication and Division Building Fact Fluency Kits for possible purchase across our School Division.

Implementation of Student Learning Competencies

- The competencies promoted in the Alberta curriculum are: critical thinking, problem solving, managing information, creativity and innovation, communication, collaboration, cultural and global citizenship, and personal growth and well-being. The Division has been providing professional learning and support for how these competencies are incorporated into daily lessons and projects across all grades and subjects. These competencies are in the current and the draft curriculum. As such, building capacity in this area will weave into any curriculum roll out.

Experiential Learning including secondary initiatives:

Off-campus, dual credit, high school re-design, career exploration, and experiential learning at all levels

- Dual credit with Lethbridge College has commenced for second semester registration. They are offering; Agricultural Finance, Psychology, Marketing, Geology, and Animation.
- Dual credit course offered with the University of Lethbridge this semester is Liberal Education 1000.
- First semester Off-Campus placements are up and running and work site visits are being supported by our Off Campus Team (Andrew Krul and Carey Rowntree).

Transition Strategies

- As new measures are announced (mitigation measures such as masks and/or reporting processes), the Division keeps schools and parents informed.

Innovation and Technology

- The technology department will be supporting schools with releasing multi-factor authentication for all staff prior to June 1, 2022. School and department leaders will work with the Technology department to ensure a transition is made that has minimal impact on student learning.
- All K-5 students will have access to a division supported digital portfolio tool. The division has purchased "All about me" from My BluePrint that will show the students cumulative efforts and provide valuable information about how each student learns.
- Human Resources is incorporating video interviews as part of recruitment and selection.

Early Learning

- Hanen Learning Language and Loving It program, Teacher Talk A: *Encouraging Language Development in Early Childhood Settings* was offered to educational assistants working in kindergarten. This session provided strategies to create rich and stimulating language-learning environments for young children. Fifteen participants completed the online training on November 16.
- Early Education Instructional Support Plans (ISP) have been completed and are being reviewed. These will be submitted to Alberta Education upon request as part of the verification process. Alberta Education has not yet confirmed dates for the verification process.
- All children meeting Alberta Education criteria for a moderate language delay or a severe delay in early education programs or kindergarten need to be identified by December 1 for funding.

Indigenous Education

- Melanie Morrow and Jenna Jewison continue to offer their 4-part Indigenous Education Professional Learning series- Indigenous Education Teaching Strategies and Metis Culture – November 1st. Across the division students painted nearly 500 poppies for Remembrance Day using the land as art materials. Students were taught about traditional Indigenous paint techniques and were challenged with creating their own “nature paint”. With this paint, students then painted poppies which were then turned into buttons. These poppies were donated to the Legion for their 2021 Poppy Campaign.
- “Think Outside” is a partnership between Helen Schuler Nature Centre and our Indigenous Education Team to create and deliver outside lessons to various middle schools across the division. These lessons are all hands on, and teach the importance of learning from the land, not just on the land, and incorporate Indigenous content.
- An Indigenous Education Professional Learning Series will be hosted throughout this year by our Indigenous Education Teaching Team. This will be attended by the Indigenous Education rep at each school. There are four events- one September 20th (Residential School Theme with Writing on Stone visit), November 1st (Indigenous Education Teaching Strategies and Metis Culture), February 7th (Pemmican making and Traditional Games) and April 11th (Tipi Teaching) and John Chief Calf is providing Friday afternoon learning sessions with Administrators.
- Grad Coach/ school admin visits scheduled the first week of November to support the shift to a more post-secondary exposure focus for our team.

Wellness

- Ant-Racism and Anti-Oppression (ARAO) Admin. Committee met November 17th. There are lots of questions as we move through building a vision and mission for the group.
- Kathy Mundell (Counselling Coordinator), DeeAnna Presley-Roberts (Making Connections/MHCB Coordinator) and Morag Asquith will be meeting with Mike Nightingale and Rhonda Aos (HR) regarding the development of a Wellness Strategic Plan.

Diversity

- Parent feedback from the draft of the Anti-Racism and Anti-Oppression policy was collated and will be shared with the ARAO Admin Committee.
- Kathy Mundell will be hosting a Positive Spaces Committee meeting in November.

International Programs

- Our International Program continues to grow. Most students have been double vaccinated prior to arrival. We will be welcoming approximately 90 International students over the course of the year. The cultural and diverse perspectives that these students bring to our school communities enhances our learning and opportunity to build relationships that broaden our students’ worldview.

DOMAIN: Teaching and Leading
PRIORITIES: ACHIEVEMENT AND INNOVATION

Administrator Professional Learning

- Regular Administrators' Professional Learning throughout the year is being presented through Thinking Routines to ensure alignment across the Division.
- New Admin Mentorship Program meets six times during the school year (through Microsoft Teams) covering topics related to Division Priorities, Instructional Leadership and Facility Management.
- October 28th Administrators PL with a focus on Anti-Oppression/Anti-Racism.

Division Professional Learning (Collaborative Communities, support staff PL, teacher PL, inquiry based professional learning)

- On December 9, Lethbridge School Division will be presenting "Using VR in the Classroom" and on December 10, "Why it is important to have an ED Tech Help Desk:" at the annual Convergence Conference. The conference is attended by over 300 leaders and educators in the province including those from our division.
- Members from the technology Department are virtually attending the University of Toronto's CANARIE Security Summit on Nov 16, 17. The summit focuses on the multiple facets of cybersecurity and marks the beginnings of coordinated cybersecurity efforts across Canada.
- Division psychologists provided two sessions for Learning Support Teachers in October on administering and interpreting the WIAT (Level B assessment).
- Two SIVA sessions were held for EAs from Galbraith, Probe, and Lethbridge Christian, including EAs from their EEP programs.
- Bev Smith, ESL Lead Teacher, has completed a Train-the-Trainer course on the Sheltered Instruction Observation (SIOP) model for teaching English language learners, and will hold the first of a series of workshops for LSTs and ESL teachers on December 8.
- Ann Muldoon will provide PL for new Learning Support Teachers on Universal Design for Learning on December 1.
- Human Resources provided: New Hire Orientations held on November 17 & 18.
- Human Resources is providing additional Division wide First Aid Training on November 27.
- Trustee Orientation Sessions: Getting to Know You, All about Lethbridge School Division, Board Fiduciary Role (Board Business, Board Governance, Governance Relationships, Framework of Governance).

Teacher Induction Support for Quality Teaching and Leading [TIP]

- The Teacher Induction Program (TIP) has 24 new teachers supported by a mentor teacher. The TIP program meets eight times during the school year. August 19, we hosted the first TIP session through Microsoft Teams. This session focused on inclusive education, policy review, occupational health and safety, digital resources, Division priorities, professional learning and a presentation on resources available through our Division Curriculum Resource Center. October 5th was our second session focussing on parent/teacher interviews, assessment and reporting.

DOMAIN: Learning Supports
PRIORITIES: INCLUSION

Building Staff Capacity to Meet the Needs of all Learners

- The Spanish Bilingual Program grade 5 survey to parents has now closed, the grade K-4 Spanish Bilingual survey will be shared early December as we continue to review our Spanish Bilingual Program and plan for next year.
- Inclusive Education is holding two LST meetings on November 16 and 17 to share information and continue discussion on the changing role of the LST in supporting teachers in the classroom.

- This year, Inclusive Education revised the Behaviour Support Plan (BSP) to better reflect our belief that students do well if they can, and to link behaviour support planning more closely to learning. Mackenzie Penner, Behaviour Support Teacher, is providing PL on completing the new BSP at the November 16 and 17 meetings.
- Division SLPs presented at November staff meetings in some elementary schools on their work in supporting speech/language within the classroom.
- November continued to be a busy month welcoming and supporting new students and helping to plan for their programming with school teams.

Collaborative Partnerships to Support Learning

- Our once School Resource Officers (SRO's) have changed their title to Youth Engagement Officers (YEO's). Steven Veale, Coordinator of the Program has announced that he will be moving on in the Force and we will have a new Coordinator announced shortly.
- In November, we welcomed a new physiotherapist, Erin Stonehocker, into division schools, contracted through Southwest Collaborative Support Services (SWCSS). We now have access to 0.4 FTE PT support.
- Division therapists have been working closely with the Complex Communication Team from Children's Allied Health to support students using a communication device.
- We are anticipating an increase in new arrivals to Canada over the next few months, and already have several intake assessments planned at Immigrant Services for late November and early December.
- Rebecca is working closely with Cheryl Shimbashi and Southland to organize special transportation for a number of students with complex needs.

Cross-Ministry Initiatives

- Morag continues to attend the Child Advocacy Centre (CAC) meetings as a Community Leadership representative. The CAC (supported by the Chinook Sexual Assault Centre) will be initiating intake tentatively in October. This will be a tremendous support to our Lethbridge community.
- Inclusive Education has been working closely with AHS to provide information for students who are being assessed for autism at the Child Development Clinic. The clinic now provides us with summary reports that support planning and coding.
- Ann attended a SWCSS Leadership meeting on October 29 with partners from AHS, Family Supports for Children with Disabilities (FSCD), and Child and Family Services.

Management of Growth and Support of Learning Spaces/ Provision of Programs

- Weekly meetings started in October working with Bridging Consultant on the design of the new Elementary School in Garry Station.
- Wrap up of \$4 million Infrastructure and Energy Improvement Project with Johnson Controls.
- Planning work for Galbraith modernization needs assessment and visioning session.
- As schools start to explore learning outside more schools are also looking at developing their outdoor learning spaces.

Other

- The 2021-2022 Lethbridge School Division Re-entry Plan, Restriction Exemption Program for extra-curricular activities, and COVID notification protocols are updated and communicated when changes are made at the provincial level.

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Cheryl Gilmore
Superintendent of Schools

Re: **COVID Update**

Background

Superintendent Cheryl Gilmore will highlight any changes to the COVID trends, the Re-Entry Plan, Restriction Exemption Program, and COVID notifications that may have occurred over the past month.

Recommendation

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

Respectfully submitted,

Cheryl Gilmore
Superintendent

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Cheryl Gilmore, Superintendent of Schools

Re: Acknowledgements of Excellence / School Showcase

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:

Victoria Park Showcase:

Greetings Board Members! We hope that this message finds you enjoying your time orienting (or reorienting) to the Division and getting to know one another in your new roles. We appreciate your efforts to engage with our schools and are delighted to share with you some of what we would consider to be the greatest celebrations of the school year thus far...

Through our work at Victoria Park High School and Lethbridge Alternative Schools and Programs, we are currently supporting 313 students in achieving their preferred futures. Our days include the joys, successes, challenges and heartbreaks that come with supporting human beings in their growth and development. Along the way, we have much to celebrate and are very proud that our students and staff are engaging in:

- A place to belong and be a part of something larger than the individuals themselves
- An advisor system that offers a chance to connect with each student individually, offering intensive supports in the academic, physical, emotional, social, and cultural domains
- An educational model that offers individual choice, tailored to meet student needs and designed for scaffolding unique pathways to success
- Therapeutic supports within comprehensive academic programming
- Option classes that are designed to meet the needs and interests of diverse learners in a variety of contexts
- The introduction of some NEW and purposefully created experiential options in an effort to expand student opportunities and life exposure
 - o Volunteerism course (a course of participatory activities where students earn credits, gain skills, build resumes, and give back to their community)
 - o Canoe Camping course (a real-life outdoor adventure course that teaches the basics of camping and water way navigation – for students who have not had exposure to either)
 - o Nature Quest course (a course that involves land-based, Blackfoot ways of knowing, as well as certified instruction in archery)
 - o Nutrition and Workout Basics course (a course designed to help students learn about developing their own optimal health and well-being from a scientific and experiential perspective)

- o Active Lifestyles – a new take on physical education with a twist of “get to know your local amenities” type of delivery
- Design of learning programs offered in-person and via Distributed Learning (DL), providing formats for curriculum delivery that are carefully matched to the student context
- A Mindfulness Partnership with the University of Lethbridge – practicing self regulation and mindfulness, specifically designed for students in Alternate School environments and incorporating a cancer risk-prevention model
- The You and Your Child Pre-Natal and Parenting program, where our students can learn healthy child and self-care practices, intentionally changing the trajectory of the generations to come
- Knowledge and Employment – program that focuses on numeracy and literacy and builds skills and positive attitudes toward employment in unique, supported, and personalized work placements
- The Stepping Away program which allows students a chance to develop skills in the trades, while growing in their resiliency, and nurturing of their own mental health and well-being
- Supported transitions to and from youth treatment programs in our local community
- Daily hot lunches, funded through grant applications and prepared by students in an effort to meet the needs and build the skills within our own school population
- A caring, compassionate, soft place to land, where students are able discover and nurture their own strengths and abilities, connecting to purpose and passion in their education

The realities of supporting people in their growth and development give us cause for constant joy, laughter, worry, and anticipation. Through it all, we make a concerted effort to practice recognition of the determination that it takes to succeed, and to celebrate the forward movement that we see in our students’ lives. Thank you for your ongoing support of our programs.

Gilbert Paterson Middle School Showcase:

- Welcome to many new and diverse families to GPMS this fall – we have a Newcomers Club that is starting this week at noon to help connect our new students to our school.
- We are excited that our Gilbert Paterson GSA has been bringing out upwards of 30 students for their weekly meetings!
- Congratulations to our Tiger Cross Country Teams as they captured 4 of 6 City titles this fall and the 1J South Zone team title. Our Rep volleyball teams just capped off a successful season with the Boys capturing the LSAA playoff title and the Girls finishing first in league play before bowing out in the semifinals. Thanks to all our club, developmental and rep coaches for all their time and dedication.
- GPMS Fine Arts is back in full swing this fall with preparations for our new year production of *Mary Poppins Jr.* well underway. We were excited to have our choir and band programs contribute once again to our 2021 Virtual Remembrance Day assembly last week. These students are also busy preparing for their December Winter concerts.
- Leadership students at grades 6, 7 and 8 have been busy over the past month leading the charge in a variety of school activities including Terry Fox Toonie Challenge, Feed the Bug, Rock

your Mocs and other fun theme days like Twin Day, Wacky Hair Day and Halloween to name a few.

- Our School Wellness Team has been delivering universal programming to our classrooms on a variety of topics from general wellness, friendship and anxiety. The Team is busy supporting Paterson families this season through our Angel Tree participation and a seasonal food drive.
- Our School Numeracy committee is using the resources of Peter Liljedahl to create strategies for building Thinking Classrooms in mathematics.
- The GPMS Pink Shirt Day T-shirt design contest is open to all students as we search for the design for our 2022 school t-shirt. The contest closes Dec. 10.

General Stewart School Showcase:

General Stewart has had an exciting, engaging start to our school year. We are still a very small school (just over 100 students) which allows us to develop a strong sense of connection with all of our families. We are very happy to have students in our building and we continue to be diligent in our implementation of our sanitizing and hygiene protocols.

We have always looked for ways to engage our school community and even though we have not been able to hold our extracurricular or Meal and Activity evenings, we have been able to live stream special assemblies (Halloween Parade, Remembrance Day Assembly, etc.) and have parents join us (masked and distanced) for our school walks to Henderson Lake. We raised over \$1000 for the Terry Fox Foundation! We also used money from a Wal-Mart grant to purchase a large, inflatable outdoor projector screen so that we will be able to host outdoor events when restrictions are relaxed.

Our school is focused on developing a growth mindset and embracing Thinking Classrooms concepts. Our school slogan for the year is “Fail Fast, Fail Often, and Fail Forward” and we encourage students to share mistakes that they have made and what they have learned from them. We have implemented “Thinking Thursdays” and thinking routines to prime our students for deep thinking activities in all of our classrooms. Our staff have been participating in a book study of Peter Liljedahl’s Building Thinking Classrooms in Mathematics to model our own growth mindset. We start each morning off with announcements over Teams which begin with a Blackfoot language gratitude statement as well as our Land Acknowledgement and O Canada. We also incorporate special student acknowledgements as well as Celebrations and Jokes of the Day. We end off with “Health Hustles” and focus breathing to get our bodies and minds ready to learn. Each day, students from our classrooms share the Celebration and Jokes of the Day and on Fridays, our grade 5 students run the whole show for our announcements. We are also working on improving the visibility of Indigenous Teachings and Ways of Knowing and we have incorporated the Seven Grandfather Teachings as part of our character education. On the school council front, we have a new chairperson and have re-started our hot lunch program.

Exciting times at General Stewart and we are looking forward to even more of them throughout the year!

Respectfully submitted,
Cheryl Gilmore

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Cheryl Gilmore
Superintendent of Schools

Re: **Town Hall Meeting**

Background

The Town Hall Meeting is scheduled for Tuesday, February 1, 2022. Victoria Park is booked, but planning is moving forward with the assumption that the Town Hall will need to be structured using a virtual platform. Superintendent Cheryl Gilmore will review the virtual Town Hall platform that was used in February 2021 for trustee consideration. A similar platform can be structured for the upcoming February 2022 Town Hall. An example of the synthesis of stakeholder feedback from February 2021 is attached.

As well, the Board will need to consider the topic/ question for the Town Hall. Since its inception, there has been two different levels of scope for feedback / perspectives gathered from community / parents / students. One approach has been to ask for feedback on a narrow or more defined topic of interest to the Board. The other approach has been to ask for feedback on broader, more open-ended questions. At this level, the feedback is synthesized into themes for the Board to consider in the development of their Assurance Plan. The topics that have been covered starting in 2008 to date is attached for information.

Recommendation

It is recommended that the Board advise the Superintendent on the direction they would like to take with the platform for the Town Hall scheduled for February 1, 2022.

It is also recommended that Board members consider and bring a topic or specific question to the December Board meeting for the Board as a whole to consider.

Respectfully submitted,
Cheryl Gilmore

DRAFT PLAN Town Hall February 1, 2022

[Town Hall Section | Lethbridge School Division \(lethsd.ab.ca\)](https://lethsd.ab.ca)

Question:

Process

6:30 – Welcome and Background

The link to the Town Hall website will be on Lethbridge School Division main website. The main banner on the day of the townhall will have the link to the opening and closing ceremonies.

Opening

Welcome by Board Chair –

Establish purpose of the Town Hall –

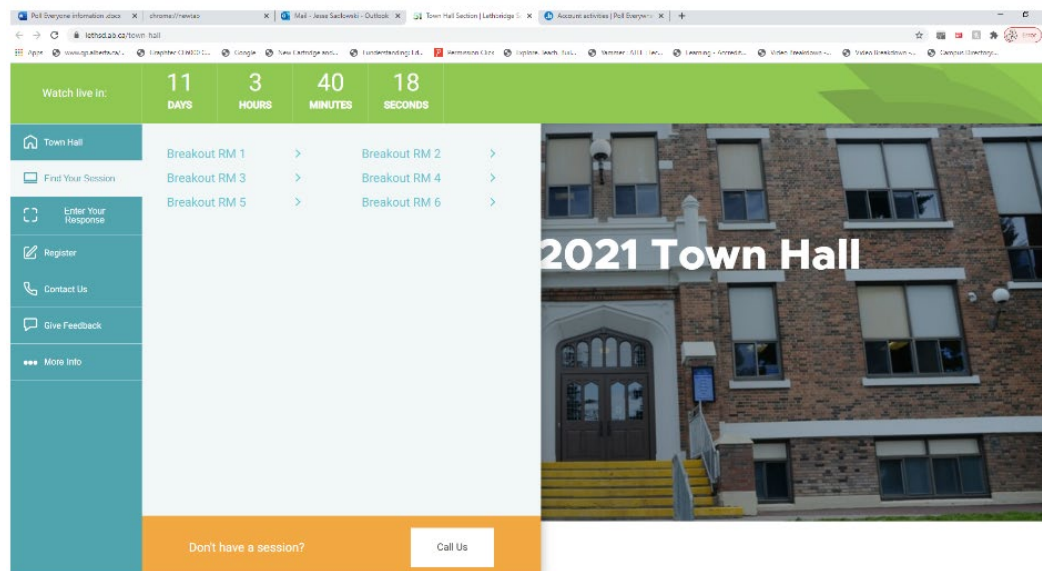
6:35 Superintendent – Facilitator

-
- Board Priorities
 - Process structured to provide opportunity for all participants to share ideas and express perspectives
 - Explain the process
 - Review question
 - All participants are assigned to a Teams group that they will move into following this review of process. The group will have approximately 6 participants with a mix of parents, students, staff and community members. There are two facilitators assigned to each group. When you move into the group the facilitators will introduce themselves and have you introduce yourself. One facilitator will be the discussion guide (ensure all individuals have opportunity to share perspectives). The other facilitator will assist by monitoring chat, hands up, and troubleshoot technology. There is plenty of time scheduled for the group to have full opportunity for sharing of ideas.
 - When the group time is up, you will come back to the main Town Hall large group link and engage in a “thoughtstream” process. This involves you using your computer or phone to enter your ideas into a program that displays the thoughts as they are entered by different individuals. You will be able to see your ideas and others displayed as they are entered.
 - The themes and ideas that are entered into Thoughtstream are collated for Board consideration at their planning retreat.

6:50 – 7:20

Participants move into their groups for round table sharing of ideas.

Participants will have received an email from LeeAnne Tedder giving the Town Hall website and their breakout room number. Example of what it looks like below for participants to join breakout room following the opening.



Discussion Guides and Facilitator Assistants introduce themselves and have participants introduce each other.

Discussion Guide explains protocols for sharing of ideas (turns, listening, video on, etc.)

Facilitate sharing by participants – every participant shares at least once before opening up to further comments.

7:20 –Technology link to Thoughtstream and entering of ideas

Participants back to large group. Link to Thoughtstream.

Note that each participant will have a maximum of five opportunities for input.

***Like previous year, would like students, parents, staff and community members to all have different streams so that ideas can be synthesized later by the group demographic.

Some participants may need assistance.

All participants should be able to see the thoughtstream. [not sure if this is practical or what it looks like using an on-line forum]

7:40 – Close

Note – 20 minutes is likely more than enough time for the thoughtstream process, but want to build in a buffer since it is on-line

Thank participants

Let participants know that by the beginning of next week the ideas will be synthesized and there will be further opportunity for feedback on the Town Hall website that will remain open for a week.

Participants feedback sheet (need a link on the Town Hall website)

Board will review and consider the Thoughtstream responses from Town Hall when making decisions about the distribution of resources that best meet Board priorities.

Note – Send email with questions to participants as a reminder

If all goes well, wrap up should be done by 8:00

Lethbridge School Division

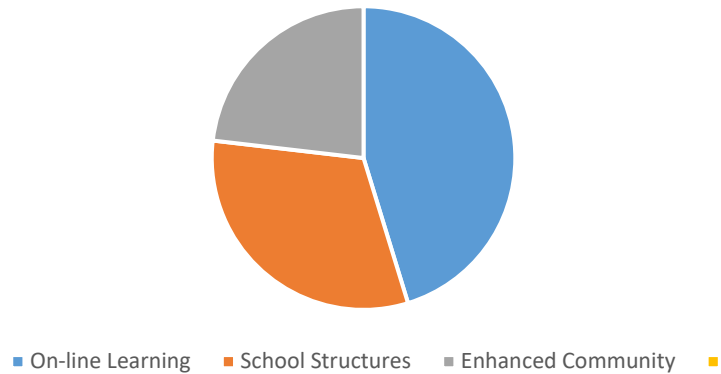
Town Hall February 2021

Synthesis of Themes

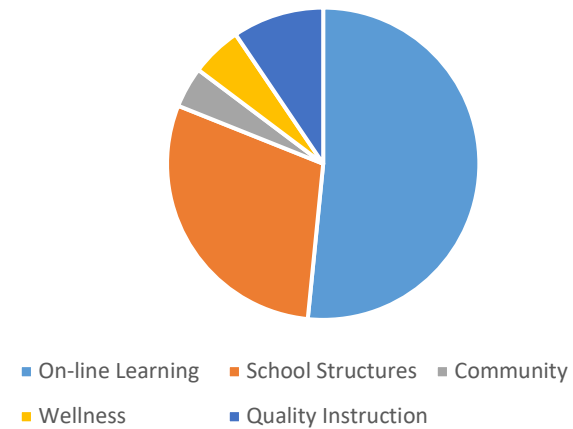
Question: "In response to COVID-19, changes were made to school organization and instructional delivery. Are there changes that impacted students in a positive way that should continue and be built on?"

Broad Themes

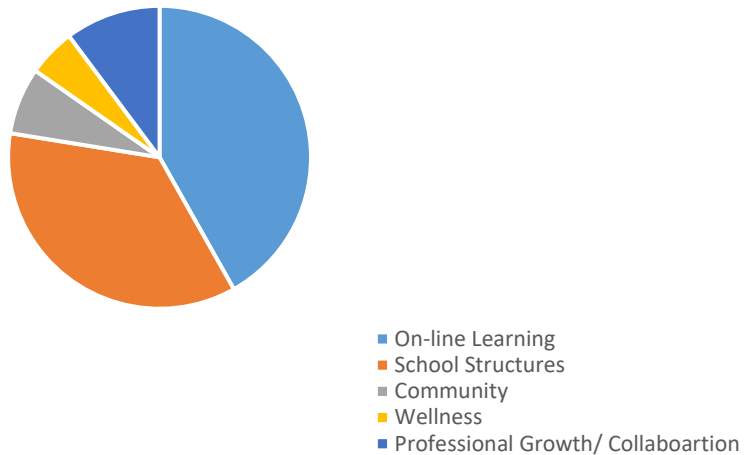
Community



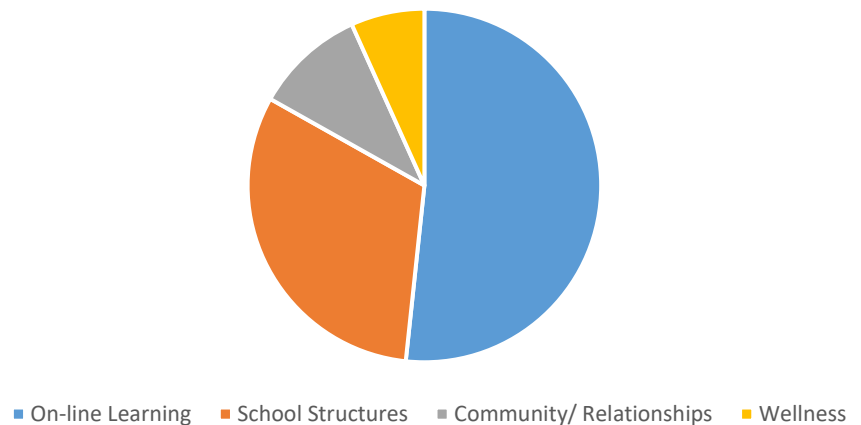
Parents



Staff

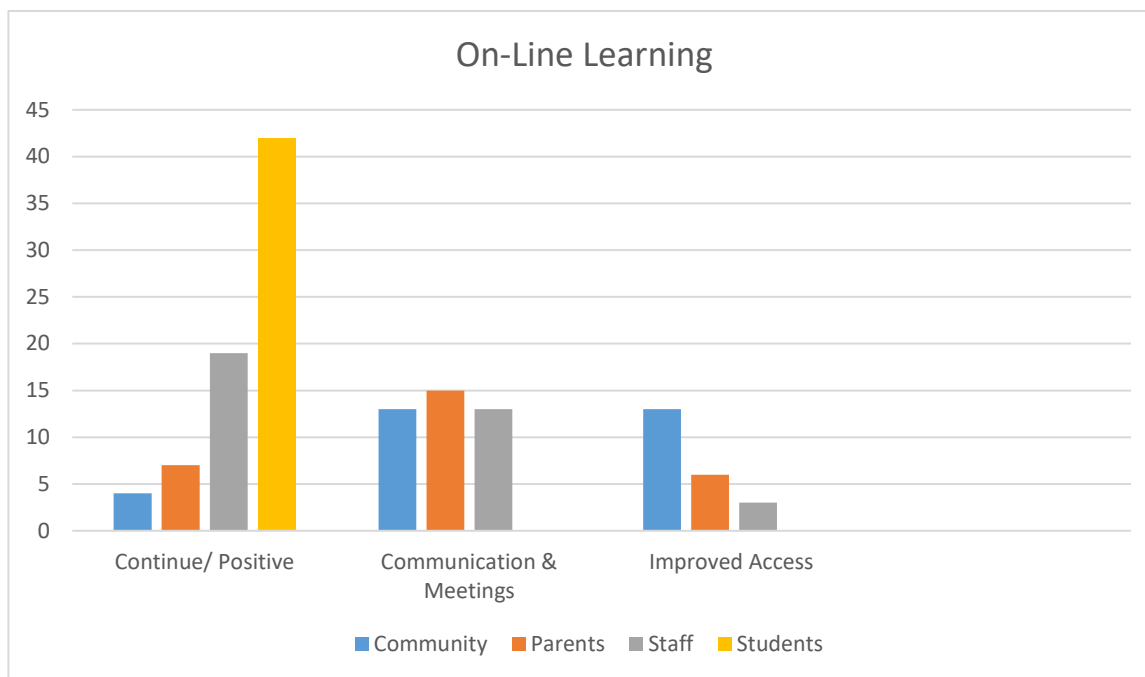


Students



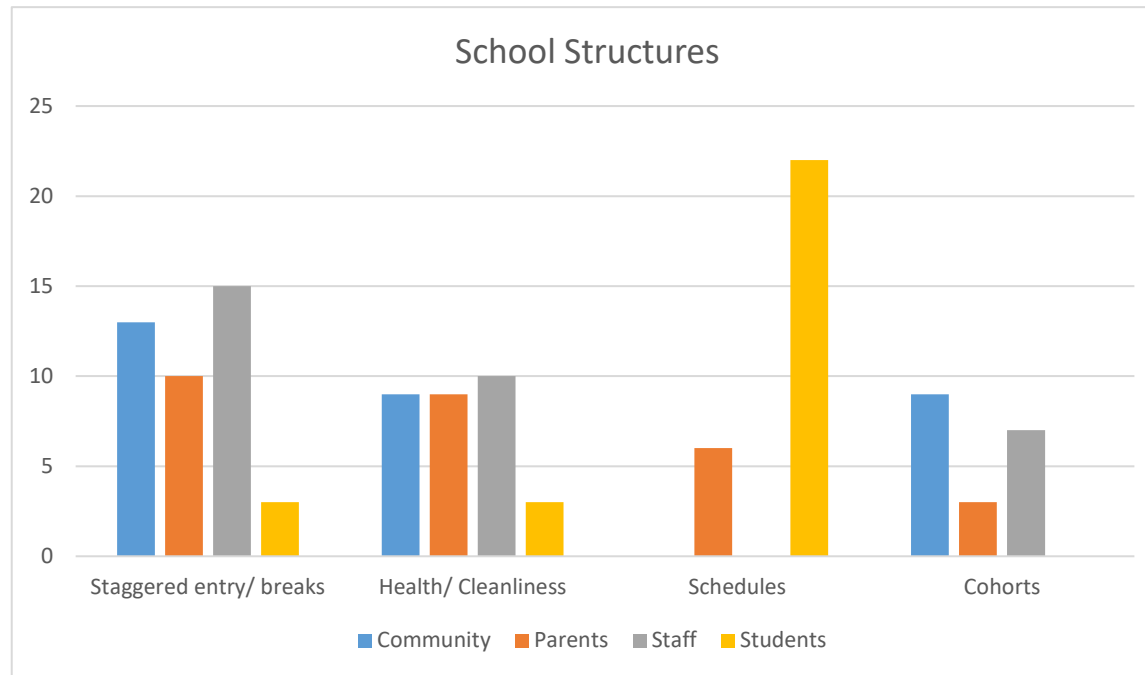
1. ON-LINE LEARNING

The majority of comments for all stakeholder groups were related to on-line learning. Areas of interest can be broken down as follows:

[illegible]

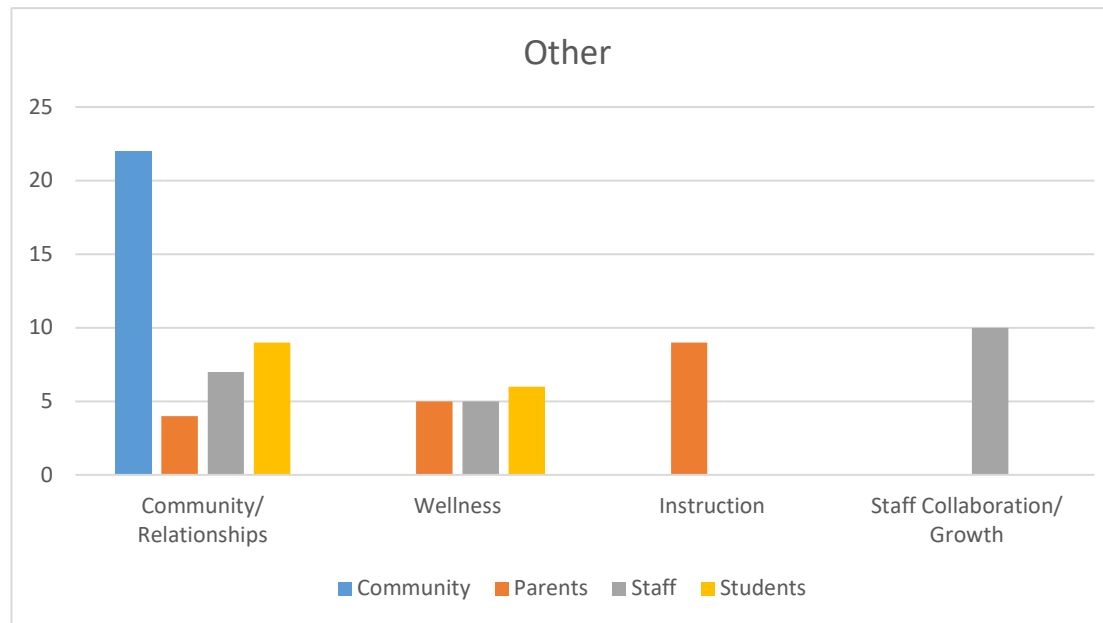
2. SCHOOL STRUCTURES

Another area that had a high frequency of comments was what can be called school structures. Areas of interest can be broken down as follows:



Group	% of group	Staggered Entry/ Breaks	Health/ Cleanliness	Schedules	Cohorts	Independence
ALL	31%					
Community	30%	13%	9%		9%	
Parents	28%	10%	9%	6%	3%	
Staff	35%	15%	10%		7%	3%
Students	28%	3%	3%	22%		

3. Other Areas



Group	% of group	Community/ Relationship/ Interaction	Wellness	Quality Instruction	Collaboration/ growth
ALL					
Community		22%			
Parents		4%	5%	9%	
Staff		7%	5%		10%
Studehts		9%	6%		

Community Perspective Themes

1. Enhanced Sense of Community
A sense of community is strong because individuals have had to band together, rely on each other, show strength and resilience, and connect to support students with services in different ways.
2. On-line Interaction and Resources
On-line interaction has provided flexibility and increased accessibility. Engagement with schools is more immediate. Support agencies and community programs have been forced to be creative and create on-line resources.
3. School Structures
Positive changes include staggered entry (beginning of school year; start of day; recess breaks), student cohort groupings, and attention to health (clean and sanitized facility and hygiene protocols).

Parent Perspective Themes

1. On-line Instruction
Engagement with on-line learning provided a different opportunity for students to learn in new ways. Benefits included: Increase in skill with technology, great instructional strategies and increased engagement, recorded lessons helpful, enhanced ability to track work, great option for students who don't succeed in traditional school setting, closer connection with staff, enhanced communication, and greater access to resources, enhanced relationships, and appreciation for common platform of Teams.
2. On-line interactive platform for parent-teacher interviews and School Council meetings welcomed. Parents also saw enhanced communication.
3. School Structures:
 - a. Staggered Entry seen as beneficial and contributing to calmer climate, less congestions, and reduced conflict
 - b. Healthy Safe Schools including attention to cleaning and sanitization; reinforcement of hygiene practices and locked doors
 - c. Some scheduling highlights at the high school level including longer classes, fewer classes a day and Flex Friday
 - d. Cohorting of students seen as inclusive and contributing to reduced conflict among students
4. Communication
Implementation of enhanced communication to parents from schools both at a school-wide level and teacher-parent level.
5. Wellness
Appreciation expressed for increased attention to wellness including conversations about wellness with students, explicit teaching of wellness, wellness supports, and breaks that supported activity.

Staff Perspective Themes

1. Community and Relationships
Sense of community and bonding together to meet challenges. Strong relationships with students; focus on relationships.
2. On-line Instruction
Breadth of comments including e-learning as a great option, flexibility, serving needs of students, some students thrive in this environment, access to learning, access to resources, Common Teams platform viewed as positive,
3. Integration of Technology
Comments included increase skill in integration of technology both with at-home learning and in-school learning. Staff expressed expanding their skills and becoming more innovative with technology. Found technology a good tool for organization of learning.
4. On-line Interactive Platform for Meetings and Connecting with Students
5. On-line communication with students enhanced; increased level of informal communication using technology
6. Staff collaboration and growth in instructional practices
Staff found that they collaborated more using Teams and collaborative structures that were established. Could engage in higher quality instruction with fewer distractions. Stretched to learn, be creative, and innovative.
7. School Structures
 - a. Staggered structures including entry and breaks
 - b. Cohort structure reduced conflict and encouraged friendships and play without anxiety about who they could be with on breaks
 - c. Secured facility – sense of calm and order in facility when access is not wide open
 - d. Independence – structures promoted student ownership and independence
 - e. Healthy and safe schools including building cleanliness and sanitization, hygiene practices as a focus
8. Communication
Found there was more intentional communication, especially with use of technology
9. Wellness
Greater focus on mental health and wellness

Student Perspective Themes

1. Relationships

Some comments about structures being conducive to establishing relationships.

2. On-line Learning

Comments were overall supportive of on-line learning as a choice; supportive of mental health, enjoyed learning to use technology, improved time management and responsibility, access to assignments and use of Teams was positive. Challenge identified was access to technology.

3. School Structures

a. Staggered entry and breaks

b. Flex Friday (time to work and get assistance from teachers; individual appointments)

c. Class Schedule – perspective of high school students varied with some who liked the extended class period of 3 hours and 2 classes a day and others expressing it was too long

d. Healthy and safe schools. Comments regarding the cleanliness of the facility.

4. Wellness

A few comments recognizing a greater emphasis on wellness and stronger relationships.

Town Hall Topics

- 2021** In response to COVID-19, changes were made to school organization and instructional delivery. Are there changes that impacted students in a positive way that should continue and be built on?
- 2020** 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 allocations?
- 2019** Dependent on relationship with District: What do you value about what is happening in your school community? **OR** What do you value most about your relationship with Lethbridge School District No. 51? **Second question for all:** What can the School District do better?
- 2018** What can the District do better? What is the District doing well?
- 2017** What strategies can be implemented to develop innovative thinkers within schools as well as outside of schools in collaboration with parents, business, industry and community?
- 2016** Vision: What will Lethbridge School District No. 51 look like when we have it right with contemporary learning?
Mission: What do we need to do to achieve this vision?
- 2015** “In preparing students for success in the future, what should learning look like, and what programs, spaces, and opportunities do we need to provide our students?”
- 2014** “What strategies can we implement to: a) further inclusive education in our schools; and b) build strong digital citizens?”
- 2013** How can we help students build skills to manage stress, develop and maintain healthy relationships, and strengthen their emotional health?
- 2012** What activities can trustees be involved in to best engage the community in order to receive feedback or suggestions.
- 2011** Topic 1 – What actions should the Board take which will result in increased enrolments in District Elementary Schools? Topic 2 - District Secondary Schools?
- 2010** In Lethbridge School District - what is the one improvement/change you would like to see, or what is the one program / initiative that you want to remain the same?
- 2009** Topic 1 – What actions should be taken by the District to promote student health and wellness?
Topic 2 – Identify Priorities for the District to address in 2009/10.
- 2008** Topic 1 – Develop Strategies to Encourage Students to Stay in School.
Topic 2 – Identify Key Issues that Trustees Should Address During 3 Year Mandate.

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Cheryl Gilmore
Superintendent of Schools

Re: Annual Board Planning Retreat

Background

Traditionally, the Board and Executive Council schedule an annual strategic planning retreat following the February Town Hall meeting to review the feedback from the meeting, to set priorities for the upcoming year, review Budget Belief Statements, and take the opportunity to more fully discuss issues. Currently the Board Retreat is scheduled for March 3-4, 2022.

Recommendation

It is recommended that the Board discuss and decide on the location of the Board Retreat and provide guidance regarding desired outcomes of the retreat and process.

Respectfully submitted,
Cheryl Gilmore

Calendar of Events for Board of Trustees

November	27	Alberta School Councils' Association School Council Engagement Opportunity 1:00 pm, Zoom
	30	Working Conditions Committee 3:45 pm, Education Centre / Teams
	30	Board Orientation 5:45 pm, Education Centre
December	1	Policy Advisory Committee 12:00 pm, Education Centre
	6	Division School Council 6:00 pm, Education Centre / Microsoft Teams
	7	Poverty Intervention Committee 1:00 pm, Education Centre / Microsoft Teams
	7	Board Orientation 5:30 pm, Education Centre
	14	Board Meeting 2:00 pm, Education Centre / Microsoft Teams

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Allison Purcell, Trustee

RE: ASBA Zone 6 Meeting – November 4, 2021

Virtual Meeting

AGM held
Chair Jennifer Crowson
Vice Chair Allison Purcell
Committee reps chosen

Motion passed to set the fees for school divisions for the Zone at \$1500 for the year.

Meetings are held every second month, that all Zone 6 trustees can attend. The next one being Wednesday, January 19, 2022 at 10:30 am. Not confirmed yet if virtual or in person. There are executive meetings held on the alternating months, in which our ASBA Zone 6 rep, Allison Purcell attends, next one being Wednesday, December 15, 2021 at 10:30 am.

Respectfully submitted,
Allison Purcell

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Allison Purcell, Trustee

RE: Division School Council – November 8, 2021

Trustees attended: Kristina Larkin, Tyler Demers, Allison Purcell
Christine Light sent her regrets due to a previous commitment

The minutes can be found at: <https://www.lethsd.ab.ca/download/372324>. Please review to see important information.

A couple of pieces for the Board to follow up with:

1. Concern that when parents (or staff, community, students) complete surveys, they would like to be able to do so anonymously. As a Division, can we explore ways to be able to respect this anonymity?
2. Alberta School Councils' Association is hosting a virtual Provincial Parent Engagement session on November 27. Our parents are able to register and attend virtually for free as our Board pays each school councils ASCA membership. Trustees can share with their respective schools, if they aren't yet aware of this opportunity. Trustees are able to attend for a fee. Decision to make, which trustees are interested in attending for the minimal fee of \$25 per trustee?

Respectfully submitted,
Allison Purcell

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Craig Whitehead, Trustee

RE: Policy Advisory Committee – November 10, 2021

Attending: Cheryl Gilmore, Rod Scott, Nathan Pearson, Maggie Taylor, Jamie Walburger,
Kevin McBeath, Craig Whitehead

Policies to Review:

- a. 402.8.2 Medical Examinations
 - Forward policy to the Board Meeting on November 23rd
- b. 403.2 Employee Resignations
 - Forward policy to the Board Meeting on November 23rd
- c. 204.12 Board Meeting Minutes
 - Renumbered Regulations to categorize Board Meeting Minutes and Committee Meeting Minutes.
 - References, changed School Act to Education Act
 - Updated References Education Act Sections
- d. 401.4 Employee Absences Requiring Substitutes
 - LADS changed to process outlined by the Division
 - Changed the title Manager to Director
 - Updated References Education Act Sections
 - Looking at the other references
- e. 405.5 Practicum Student
 - Updated language from Professional Semester III to Practicum Teachers and Faculty of Education to Post Secondary Institutions: Lethbridge School Division provides practicums for many post-secondary institutions, not just University of Lethbridge as assumed in this policy.
 - Updated References Education Act Sections
- f. 405.6 Employee Recognition and Appreciation
 - Changed policy name from Employee to Division
 - Changed wording from receiving nominations to support
 - Added 3.4
 - Craig is going to check the Spirit of 51 Terms of Reference
 - Updated References Education Act Sections
- g. 806.1 Enterprise Risk Management (*new policy*)
 - Required to have a policy on risk management

Next Meeting Date & Feedback Due: December 1st, 2021

Respectfully submitted,
Craig Whitehead

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Kristina Larkin, Trustee

RE: ASBA Fall General Meeting – November 14 to 16, 2021

On November 14-16, 2021 members of the Lethbridge School Division Board of Trustees and executive council attended the Alberta School Board Association Fall General Meeting. Allison Purcell, Craig Whitehead, Kristina Larkin, and Dr. Cheryl Gilmore attended in person in Edmonton, and Christine Light, Andrea Andreachuk, and Christine Lee attended virtually at the Education Centre.

The Alberta School Board Association is a collective body which, per the ASBA website, works “to promote and serve member boards in supporting student success. Through our vision of: Inspiring exceptional public, separate and francophone school board governance, ASBA offers support and builds the capacity of school boards and individual trustees, ranging from advice and training to leadership, development, governance and advocacy.”

On Monday November 15, the ABSA conducted the business session which included voting on five statements and the executive offices of the ASBA board.

Toward the goals of board transparency, communication, and continuity, the following is a report of the voting record of the Lethbridge School Division at the ASBA Fall General Meeting 2021.

1. Position Statements Sponsored by Full Members Boards

a. Internet for All

- i. Lethbridge School Division vote: In Favour
- ii. Final count: Carried; 100% In Favour

b. Accumulated Surplus

- i. Lethbridge School Division vote: In Favour
- ii. Final Count: Carried, 98.4% In Favour

c. Environmental Education

- i. Lethbridge School Division: In Favour
- ii. Final Count: Carried, 64.5% in Favour

2. Emergent Position Statements

a. Diploma Exams and Provincial Assessment Tests

- i. Stricken from Order Paper due to no longer meeting the procedural requirement of Emergent Positions given the Alberta Government change to diploma exam

weighting for 2021-2022 school year.

b. **Emergent Position from Parkland School Division – Transportation Funding**

- i. Lethbridge School Division vote: In Favour
- ii. Final Count: Carried, 95.2% In Favour
- iii. Note: Lethbridge School Division seconded the amendment removing the term “Contracted” to ensure the statement represents school divisions who administer their own bussing instead of using contracted bus operators.

c. **Emergent Position from Edmonton Public School Division -**

- i. Lethbridge School Division vote: In Favour
- ii. Final Count: Carried, 87.1% In Favour

3. **ASBA Executive**

a. **Vice President**

- i. Individual Board Votes are Confidential & Destroyed
- ii. Shali Baziuk of Rocky View School Division elected, sworn in Nov 17

b. **President**

- i. Individual Board Votes are Confidential & Destroyed
- ii. Marilyn Dennis of Calgary Board of Education elected, sworn in Nov 17

Final position statements will be forthcoming from the Alberta School Board Association and will be found on their website at www.asba.ab.ca

The event also included an awards ceremony on Sunday November 14, and on Tuesday November 16 ASBA hosted an MLA breakfast, professional development session from Jesse Wentz on the topic of truth & reconciliation and Indigenous Sovereignty, and a review of the political landscape of Alberta by Janet Brown and Paul McLoughlin.

Individual Trustee oral reports from those who attended will be welcomed at the November 23, 2021 Board Meeting.

Respectfully submitted,
Kristina Larkin

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Tyler Demers, Trustee

RE: Audit Committee – November 16, 2021

Committee Members:

- Craig Whitehead, Chair of Audit Committee (*absent with regrets*)
- Tyler Demers, Trustee
- Jason Baker, CPA, CA, Public Member (*absent with regrets*)
- Don Reeves, Public Member

Also in attendance:

- Will ZoBell, CPA, CA – Audit Partner at BDO Canada LLP (Auditors)
- Avice DeKelver, CPA, CA – Audit Manager at BDO Canada LLP (Auditors)
- Christine Lee, FCPA, FCA – Associate Superintendent Business and Operations
- 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 2020-2021 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 23rd, 2021.

Respectively Submitted,
Tyler Demers

MEMORANDUM

November 23, 2021

To: Board of Trustees

From: Allison Purcell
Board Chair

RE: Student Health Advocacy Letter

The Board of Trustees sent a letter (attached) advocating for medical and mental health supports for school aged children in Lethbridge to the following recipients:

- Adriana LaGrange, Minister of Education
- Jason Copping, Minister of Health
- Nathan Neudorf, MLA Lethbridge-East
- Shannon Phillips, MLA Lethbridge-West
- Rachael Thomas, MP
- Trevor Lewington, Economic Development Lethbridge
- Dr. Vivien Suttorp, Chinook Health Region
- Blaine Hyggen, Mayor - City of Lethbridge
- Cyndi Vos, Lethbridge Chamber of Commerce
- Andrea Schultz, Chinook Primary Care Network

Respectfully submitted,
Allison Purcell

November 17, 2021

Re: Medical and mental health supports for school aged children in Lethbridge

Lethbridge School Division Board of Trustees would like to preface this letter of concern by saying that we have every respect and high regard for our Lethbridge Doctors, Specialists, and Health Care Providers.

As per the CTV news report published September 28th, 2021, "The doctor shortage [in Lethbridge] is a much bigger issue in the city." As you are aware, the shortage of doctors in Lethbridge has resulted in individuals and families not having access to services for physical and/or mental health.

School administrators and staff working directly with children and families have conveyed to us that our schools are experiencing the result of our students and families not receiving the appropriate and needed medical attention.

We are ethically and morally committed to our children and feel compelled to strongly advocate for assistance and action that will lead to accessibility to important health services.

In our elementary schools, a lack of access to pediatricians and/or long wait times (some 6-9 months away) impacts their day-to-day health, their success in school and accessing specialists that require a pediatric referral. Given the scarcity of GPs in the region, many of our families currently do not have a day-to-day medical professional that they can access. Students are presenting with more medical issues in our schools that are not being supported. If students' medical needs are not being met, learning is less likely to happen. Furthermore, some of these illnesses can be contracted in schools if they are not treated, thereby making our schools less healthy for other students. We have many families who have limited English, experience poverty or possess cognitive challenges that present even further barriers to children getting the services and supports they require to be healthy, functional and safe. We have an obligation to protect and support our students.

Middle and high schools are experiencing similar challenges with our adolescent population where mental health typically presents more significantly. Students without family doctors cannot get referrals to Psychiatry or other specialists. The ongoing turnover of mental health staff at the clinic level impacts the delivery of services. This issue is magnified by the pandemic and the myriad of struggles our community is experiencing. As a result, we are seeing attendance issues (students who cannot even come to school due to mental health challenges that are untreated) and subsequent lack of engagement in schoolwork. Our children's Addiction and Mental Health services are indicating to our Division that our community has never had this

magnitude of unmet need. Many of our education staff, whose mandate and expertise is not health, are feeling pressure to support and deliver a service we are neither qualified nor able to execute.

Earlier this year Lethbridge sadly lost one of our most impactful child psychiatrists, Dr. Edwards. His relationships, deep family connections (sometimes intergenerational) and historical knowledge of over 400+ clients was lost when he passed away. This loss has not been replaced. Many students and families were left without refills to critical medication that supported their ability to function, be safe and healthy. Dr. Adamola and Dr. Smart have been outstanding at attempting to support the region and fill in the gaps where they can, but they cannot meet all the mental health needs of our young people within the region, especially if the clients do not have access to a Primary Care Network. Given the delays of only having two child psychiatrists accessible in the region, this will further exacerbate the wait times and chronic nature of some of the conditions they treat/manage. Because of this challenge, we are observing more behavioral issues presenting in the division. These challenges put greater strains on our staff and at times creates unsafe places for other students to learn.

We call on you to direct resources and exercise your decision-making authority to change this critical situation. Children are innocent and heavily impacted. We urge you to place them at the highest level of your moral consideration with immediate action.

Respectfully,



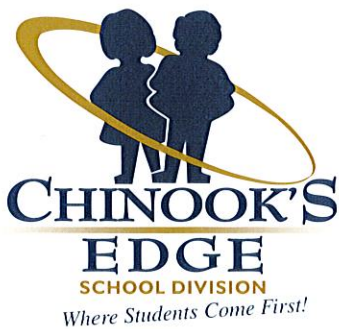
Allison Purcell, Board Chair

On behalf of Lethbridge School Division Board of Trustees

cc: Board of Trustees
Executive Council

Lethbridge School Division Board of Trustees

Allison Purcell, Christine Light, Andrea Andreachuk, Tyler Demers, Kristina Larkin, Genny Steed, Craig Whitehead



November 17, 2021

The Honourable Kaycee Madu
Minister of Justice and Solicitor General
Deputy House Leader
424 Legislature Building
10800 - 97 Avenue
Edmonton, AB T5K 2B6

Dear Minister Madu,

On June 17, 2021, *Bill 70, the COVID-19 Related Measures Act* received royal assent and took effect retroactively on March 1, 2020. The COVID-19 Related Measures Act ensures health services providers cannot be held liable for damages due to COVID-19 spread or exposure as long as they follow public health orders, guidance and legislation. The legislation applies to Alberta Health Services, regulated health professionals, health service facilities including: hospitals, long-term care facilities, licensed supportive living, pharmacies and residential addiction treatment facilities, any owner, employee, contractors and others in these groups. It also states that this could apply to anyone else identified through future regulation as needed.

On behalf of Chinook's Edge School Division, I am writing this letter to formally request that all school divisions and schools across Alberta be added to those already covered under Bill 70. As a school division we have followed all public health orders, guidance and legislation related to COVID-19; however, we are left liable for damages related to COVID-19 by not being covered under Bill 70. Another impact of not being covered under Bill 70 is that some school divisions may be facing significant insurance premium rates due directly to COVID-19. Any increase in insurance costs means less money is able to be directed towards students in the classroom.

We appreciate your consideration of this request and look forward to your response.

Thank you,

A handwritten signature in cursive script, appearing to read "Holly Bilton".

Holly Bilton - Board Chair, Chinook's Edge School Division Board of Trustees
4904 - 50th Street
Innisfail, AB T4G 1W4
hbilton@cesd73.ca
403-391-2321

cc: Honourable Adriana LaGrange, Minister of Education
Honourable Nathan Cooper, Speaker / MLA Olds-Didsbury-Three Hills
Honourable Jason Nixon, Minister of Environment and Parks and House Leader
Mr. Devin Dreeshen, MLA for Innisfail - Sylvan Lake
Board Chairs of School Divisions in Alberta