

Lethbridge School Division

Board of Trustees Regular Meeting Agenda

November 29, 2022

1:00 p.m.

Board Room / Microsoft Teams



- | | | |
|-----------|--|-----------------|
| 1:00 p.m. | 1. Move to In-Camera | |
| 2:32 p.m. | 2. Approval of Agenda | |
| 2:35 p.m. | 3. Approval of Minutes | |
| | If there are no errors or omissions in the minutes of the Regular Meeting of October 25, 2022 it is recommended that the minutes be approved by the Board and signed by the Chair. | |
| 2:37 p.m. | 4. Business Arising from the Minutes | |
| 2:40 p.m. | 5. Associate Superintendent Reports | |
| | 5.1 Business and Operations | Enclosure 5.1 |
| | 5.1.1 Enrolment and Utilization Chart | Enclosure 5.1.1 |
| | 5.2 Instructional Services | Enclosure 5.2 |
| | 5.2.1 Fast Forward Year End Report 2021-2022 | Enclosure 5.2.1 |
| | 5.3 Human Resources | Enclosure 5.3 |
| 3:00 p.m. | 6. Superintendent Reports | |
| | 6.1 Board Priorities Report | Enclosure 6.1 |
| | 6.2 Donations and Support | Enclosure 6.2 |
| | 6.3 Acknowledgements of Excellence | Enclosure 6.3 |
| | 6.4 Board Strategic Planning | Enclosure 6.4 |
| | 6.5 Provincial Grants for Mental Health and Learning Disruption | Enclosure 6.5 |
| | 6.6 Student Illness Trends | Enclosure 6.6 |
| | 6.7 Calendar of Events | Enclosure 6.7 |
| 3:30 p.m. | 7. Presentations | |
| | 7.1 2022-23 Budget Update | Enclosure 7.1 |
| 3:45 p.m. | 8. Action Items | |
| | 8.1 International Trip Approval-LCI | Enclosure 8.1 |
| | 8.2 2021-22 Audited Financial Statement | Enclosure 8.2 |
| | 8.3 Division Assurance Results Report | Enclosure 8.3 |
| | 8.4 Policy Review: | Enclosure 8.4 |
| | 8.4.1 <i>Institutional Schools</i> | |

8.4.2 *Inclusive Learning Supports – Out of Division Placements*

- | | | |
|-----|--|---------------|
| 8.5 | Election of ASBA Zone 6 Representative | Enclosure 8.5 |
| 8.6 | PSBAA Trustee Compensation | Enclosure 8.6 |

4:15 p.m. **9. Division Highlights**

4:20 p.m. **10. Information Items**

- | | | |
|------|---|------------------|
| 10.1 | Board Chair Report | |
| | 10.1.1 Community Conversations | Enclosure 10.1.1 |
| | 10.1.2 City of Lethbridge Budget Discussion | Enclosure 10.1.2 |
| | 10.1.3 Remembrance Day Wreaths | Enclosure 10.1.3 |
| 10.2 | School Christmas Events | Enclosure 10.2 |

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

Public Forum responses will be provided in the next Board meeting agenda.

5:15 p.m. **11. Reports**

- | | | |
|------|---|----------------|
| 11.1 | Policy Advisory Committee – November 9, 2022 | Enclosure 11.1 |
| 11.2 | Audit Committee- November 21, 2022 Division | Enclosure 11.2 |
| 11.3 | School Council – November 9, 2022 | Enclosure 11.3 |
| 11.4 | Community Engagement Committee - November 1, 2022 | Enclosure 11.4 |

5:35 p.m. **12. Correspondence Sent**

- | | |
|------|---------------------------------|
| 12.1 | ASBA Invite to Nathan Neudorf |
| 12.2 | ASBA Invite to Shannon Phillips |

5:40 p.m. **13. Correspondence Received**

5:45 p.m. **Adjournment**

MINUTES FROM THE REGULAR MEETING OF THE BOARD OF TRUSTEES OF LETHBRIDGE SCHOOL DIVISION HELD OCTOBER 25, 2022.

In Attendance:

Trustees: Christine Light; Allison Purcell; Genny Steed;
Administrators: Cheryl Gilmore; Mike Nightingale; Morag Asquith; Christine Lee
Kristin Solowoniuk (Recorder)
Via Teams: Tyler Demers, Kristina Larkin, Craig Whitehead
Regrets: Andrea Andreachuk

The Board Meeting was live streamed via Microsoft Teams.

The Chair called the meeting to order at 1:01p.m.

1. Move to In-Camera

Trustee Christine Light moved:

“that the Board move to In-Camera.” **CARRIED UNANIMOUSLY**

*Move to In-Camera
7021/22*

The Chair reconvened the meeting at 1:59 p.m.

Trustee Christine Light moved:

“that the Board move to Committee of the whole.”

CARRIED UNANIMOUSLY

*Move to Committee of
the Whole
7022/22*

The chair reconvened the meeting at 2:35p.m.

2. Approval of Agenda

Amended to remove item 10.1.1

Trustee Christine Light moved:

“to approve the agenda, as amended.”

CARRIED UNANIMOUSLY

*Approval of Agenda
7023/22*

3. Approval of Minutes

Trustee Genny Steed moved:

“that the minutes of the regular meeting of September 27, 2022 be approved and signed by the Chair.”

CARRIED UNANIMOUSLY

*Approval of Minutes –
Regular Meeting
7024/22*

4. Business Arising from the Minutes

There was no business arising from the minutes.

*Business Arising from
the Minutes*

5. Associate Superintendent Reports

5.1	<u>Business and Operations</u> Associate Superintendent Christine Lee provided a written report.	Associate Superintendent Reports Business and Operations
5.2	<u>Instructional Services</u> Associate Superintendent Morag Asquith provided a written report.	Instructional Services
5.3	<u>Human Resources</u> Associate Superintendent Mike Nightingale provided a written report.	Human Resources
6.	<u>Superintendents Report</u>	
6.1	<u>Board Priorities Report</u> Board Priorities were included in the agenda.	Superintendents Report Board Priorities
	Tyler Demers re-joined the meeting at 3:15p.m.	
6.2	<u>Donations and Support</u> Donations and Support were included in the agenda	
6.2	<u>Acknowledgement of Excellence</u> Acknowledgements of Excellence and a report showcasing Victoria Park and Ecole Agnes Davidson was included in the agenda.	Donations and Support Acknowledgement of Excellence
6.4	<u>Calendar of Events</u> Calendar of events is included in the agenda. Additions: <ul style="list-style-type: none"> • Audit Committee November 21 • Policy Advisory Committee November 9 	Calendar of Events
6.5	<u>Board Ward Boundary Review Process</u> Cheryl Gilmore provided a written report regarding the possible development of an electoral ward boundary system. Christine Lee spoke to the timeline.	Board Ward Boundary Review Process
6.6	<u>Town Hall</u> Questions have been approved for further development as presented.	Town Hall
7.	<u>Presentations</u>	
7.1	Lenovo Presentation	Presentations Lenovo Presentation

8. Action items

8.1 International Trip Approval

Trustee Kristina Larkin moved:

“the LCI trip as presented is approved by the Board, with the condition of adherence to all of the Division policies and procedures, including compliance with insurance requirements.”

*Action Items
International Trip
Approval
7025/22*

CARRIED UNANIMOUSLY

8.2 Annual Board Work Plan

Amendment: Remove ASBA meetings but leave conferences.

Trustee Christine Light moved:

“the Board approve the Annual Board Work plan as amended”

CARRIED UNANIMOUSLY

*Annual Board Work
Plan
7026/22*

8.3 Electricity Supply RFP

Trustee Craig Whitehead moved:

“The Board approved administration to move to receive a firm bid on electricity supply for the period January 1, 2027 to December 31, 2028, with the supplier that has the best terms, and not to exceed \$78.50/Mwh.”

*Electricity Supply RFP
7027/22*

CARRIED UNANIMOUSLY

8.4 Voluntary Early Retirement

Trustee Craig Whitehead moved:

“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 and submit a letter of retirement effective January 31, 2023. These employees will be offered a temporary contract effective February 1, 2023 – June 29, 2023 (or the end date as per the appropriate employee calendar)

*Voluntary Early
Retirement
7028/22*

CARRIED UNANIMOUSLY

8.5 Health and Mental Health Supports in Lethbridge

This item has been tabled to the November Board meeting.

*Mental Health
Supports*

9. Division Highlights

- Christine Light- Introduction to Trades at Lethbridge College, Pathways to Reconciliation events at the Education Centre, School Council meetings.
- Genny Steed- School Council Meetings
- Craig Whitehead- Indigenous Reconciliation Events at the Education Centre, Public School Boards AGM
- Tyler Demers- High School and Middle School Volleyball, Gilbert Patterson School Council
- Kristina Larkin- Pancake Breakfast at Victoria Park, Panelist at the Lethbridge Family Child Poverty Report
- Allison Purcell- Pathways to Reconciliation events, School Council meetings, eSports event at LCI

Division Highlights

Public Forum- none

10. Information Items

10.1 Board Chair Report

Board Chair Report

10.1.1 Community Conversations

Upcoming events included in agenda.

*Community
Conversations*

10.2 Public School Boards AGM

Craig Whitehead provided a report in the agenda.

*Public School Boards
AGM*

11. Reports

11.1 Wellness Committee

Trustee Andrea Andreachuk provided a written report from the Wellness Committee meeting October 3rd.

Wellness Committee

11.2 Joint City School Board

Trustee Christine Light provided a written report from the Joint City School Board meeting October 12.

Joint City School Board

Addition: committee is under development for fee structure, fee schedule should be out by May.

11.3 Facilities Committee

Trustee Christine Light provided a written report from the Facilities Committee meeting October 4.

Facilities Committee

11.4 Division School Council Meeting

Division School Council

Trustee Genny Steed provided an oral report from the Division School Council meeting October 3.

Highlights Include: parent learning on healthy hot lunches from AHS, Elections were held congratulations Shelley Roest as chair and Carrie Boschman as vice chair.

11.5 Policy Review Committee

Trustee Genny Steed will provide an oral report from the Policy Review Committee meeting October 3.

*Policy Review
Committee*

11.6 Poverty Intervention Committee

Trustee Kristina Larkin provided a written report from the Poverty Intervention Committee meeting October 18.

*Poverty Intervention
Committee*

11.7 Economic Development Lethbridge

Trustee Allison Purcell will provide an oral report from the Economic Development Lethbridge meeting October 19.

*Economic
Development
Lethbridge*

11.8 Audit Committee

Trustee Craig Whitehead provided a written report from the Audit Committee meeting September 26.

Audit Committee

12. Correspondence Received

12.1 Chamber of Commerce Membership

*Correspondence
Received*

13. Correspondence Sent

None.

*Chamber of Commerce
Membership*

14. Adjournment

Allison Purcell moved:

“that the meeting adjourn at 5:38 pm”.

*Adjournment
7029/22*

CARRIED UNANIMOUSLY

Allison Purcell,
Chair

Christine Lee,
Associate Superintendent
Business and Operations

MEMORANDUM

November 29, 2022

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. The report will include school building capacity.

Recommendation

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

Respectfully submitted,
Christine Lee

Business and Operations

kids

Report

November, 2022

ARE OUR BUSINESS

Gratitude

In November, as we pay respect to our veterans and the fallen who have served our country, we are also grateful for all our staff who support our students and schools. Thank you to our caretakers and maintenance crew who keep our parking lots and walkways clear of snow and our buildings warm when the weather turns cold. We are grateful for our bus drivers who get our students safely home on icy roads. We are grateful for our Finance Team for preparing financial statements and budgets. And finally, we appreciate all the work our technology department does to keep our systems up to date and secure as well as finding new ways to engage our students in innovative learning opportunities.



Lethbridge
SCHOOL DIVISION



Facility Services



Garry Station Update

The new K-5 Elementary School in the community of Garry Station is now at the proposal stage with Alberta Infrastructure whereby proponents will be provided the opportunity to submit proposals to build the school. Request for proposals have been posted by Alberta Infrastructure and is a four-stage process that should be completed by the end of January 2023. Below is an architectural rendering of the school building. Interior renderings will be coming soon. For updates see the Community Engagement website at Garry Station K-5 elementary school | Community Engagement (schoolsites.ca)



Caretaking Staff Continuing Education

Big thank you to the Human Resources department for leading Head Caretaker Leadership Seminars that started in the 2021-2022 school year. Two more sessions will be provided in the 2022-2023 school year beginning on November 15th.

Congratulations!

To our caretaking staff who have recently passed the ABSA 5th Class Power Engineering Certificate of Competency Examinations in early November:

Tammy Sutherland
Carly Drysdale
Karen Burla
Dean Seymour



Snow, Snow, and More Snow!

After a summer "like" fall, winter blew in with an extreme snowfall event and very cold temperatures this month. Thank you to our caretaking and maintenance staff for clearing our walk ways and parking lots.



Finance

The 2021-2022 Audited Financial Statements are presented at the November Board Meeting. See the agenda package for detailed information. The Infographic to the right provides a summary of the 2021-2022 school year.

2022/2023

Operating Budget Updates

2022/2023 Preliminary Budget

\$135.96 million

Preliminary Budget

Includes a total of \$2.5 million of reserve funds with Ministerial Approval

2022/2023 Funding Updates

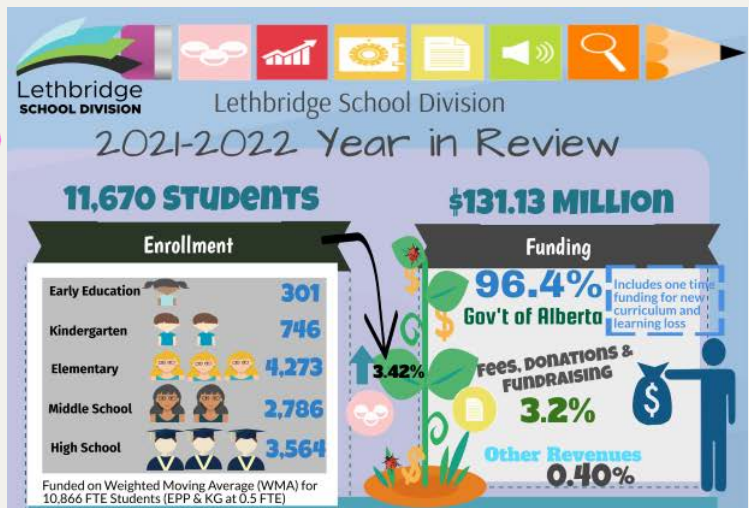
\$3.42 million



\$139.38 million 2022/2023 Operating Budget

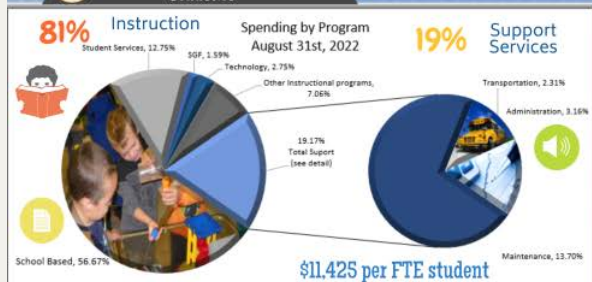
2022-2023 Budget Update

Now that September 30th enrolments are confirmed, budgets have been updated from the official approved budget in May that will form the operating budget for the school year. The budget update is presented to the Board for information at the November board meeting. See the November Agenda package for more details.



Costs of Educating our Students

\$132.92 MILLION



Staffing

\$104.9 Million

Teachers 648 FTE

Support Staff 474 FTE

Transporting Students

\$3.07 MILLION

\$4.90 Million

Spent on Capital Projects

Technology evergreening, Capital Maintenance Renewal (CMR), & modular classrooms

Operating Deficit (\$1,789,651)

Planned use of savings

Accumulated Surplus From Operations

\$10.08 Million

(Including SGF reserves)



Adjusted ASO Ratio of 5.29%

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

Occupational Health and Safety

BE PROACTIVE



REPORT HAZARDS

AdWSP1069-247x338.jpg (247x338)
(worksafetyposters.com.au)

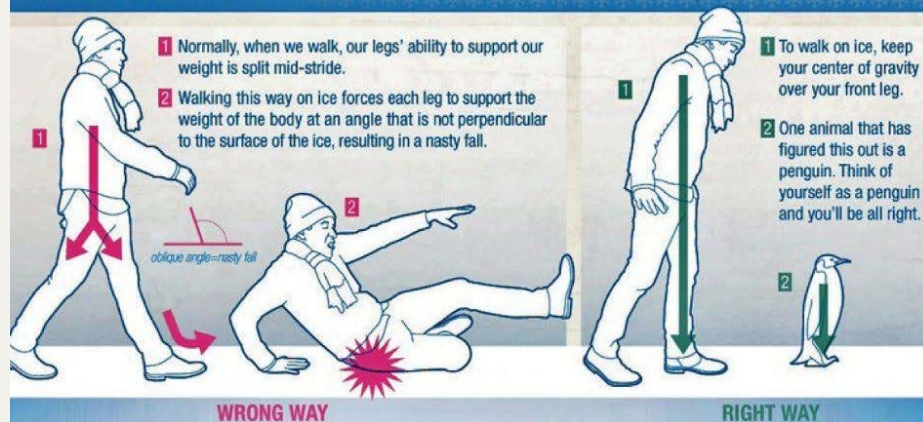
If you see a safety hazard, report it!

If a hazard is of immediate concern, mitigate immediately if possible, or report to caretaking or site safety committee representative. If the hazard does not require immediate attention, report the hazard in Public School Works.

STAY SAFE, WALK LIKE A PENGUIN



HOW TO WALK ON ICE



A2d55f85d12435ec96fb80643d9226edb.jpg (954x955) (pinimg.com)

As seen in the
Division Dispatch,
November 2022



Health and Safety Corner

Proper footwear is key to ensure you don't slip into winter.

According to the Workers' Compensation Board, between 13-14 per cent of all claims made between the early winter dates of October and December are a result of slipping on something or losing balance.

Wearing proper footwear helps prevent slips and injuries. When working outdoors it is important to wear the right footwear.

This could include:

- Cleats. It is important to remove when entering a building as it can cause a slip.

- Winter footwear with good traction. Footwear with traction should be worn when working or walking to work and through parking lots.

For more information, including tips on shop talk for OHS committees, please check out the document via this link: [SLIPS](#). ■

Technology



**LETHBRIDGE SCHOOL DIVISION
LEGO CHALLENGE**

A MARVELOUS FEAT OF ENGINEERING

Using only Lego, skillfully put together a Lego object that displays design and engineering. The build can use engines, machines, and structures to create a unique object that shows what you can do with Lego. It may be something as simple as building a house or creating a working robot. The ideas and possibilities are endless!

- Best School Submission
- Best Classroom Submission
- Best Grade K-2 Submission
- Best Grade 3-5 Submission
- Best Middle School Submission
- Best High School Submission
- Engineering Award (Multiple)
- Creativity Award (Multiple)

Submissions due February 28th

**Smash the Halls
2022**

Come join a Community Open
Super Smash Bros. Ultimate
Winter Celebration

Sign up here
Start.gg/SmashTheHalls

**\$300 PRIZE POOL
80 Person Entry Cap
December 17-18**

Hosted in the LCI
Esports Lab
5 Ave S. Lethbridge, Alberta

Some of the activities of the Technology Team in November

- The technology department rebuilt the outlook mail server, updated the security setting, and modernized the configuration.
- Permission click software was connected to PowerSchool, so now teachers can send out fieldtrip forms to rostered classes in PowerSchool.
- PowerSchool was connected to Spaces a new digital portfolio tool being piloted at some of our elementary schools.
- The department is working with facility services to modernize some of the building management systems and update them to make sure software and devices are updated and secure.
- A committee has been formed to review division sign software. Carousel sign software is currently being used and over the last few years has become more costly to run. The Division is seeking to find a new tool that is more affordable. Currently the Division has around 60 digital signs with 25 unique channels that will need to be updated. Once a new tool is selected, staff will be trained on how to use the new software.



**LENOVO
TECH WORLD
CONFERENCE**

Lethbridge School Division
VR initiative featured
at prestigious tech conference

Lethbridge
SCHOOL DIVISION

DR. PLAXTON
Lethbridge School Division

**Division represented at Lenovo Tech World
'22 Conference**

Transportation

THANK
YOU

Thank you to our bus drivers for expertly handing the first big snow fall of the year and getting our students *Safely Home!*

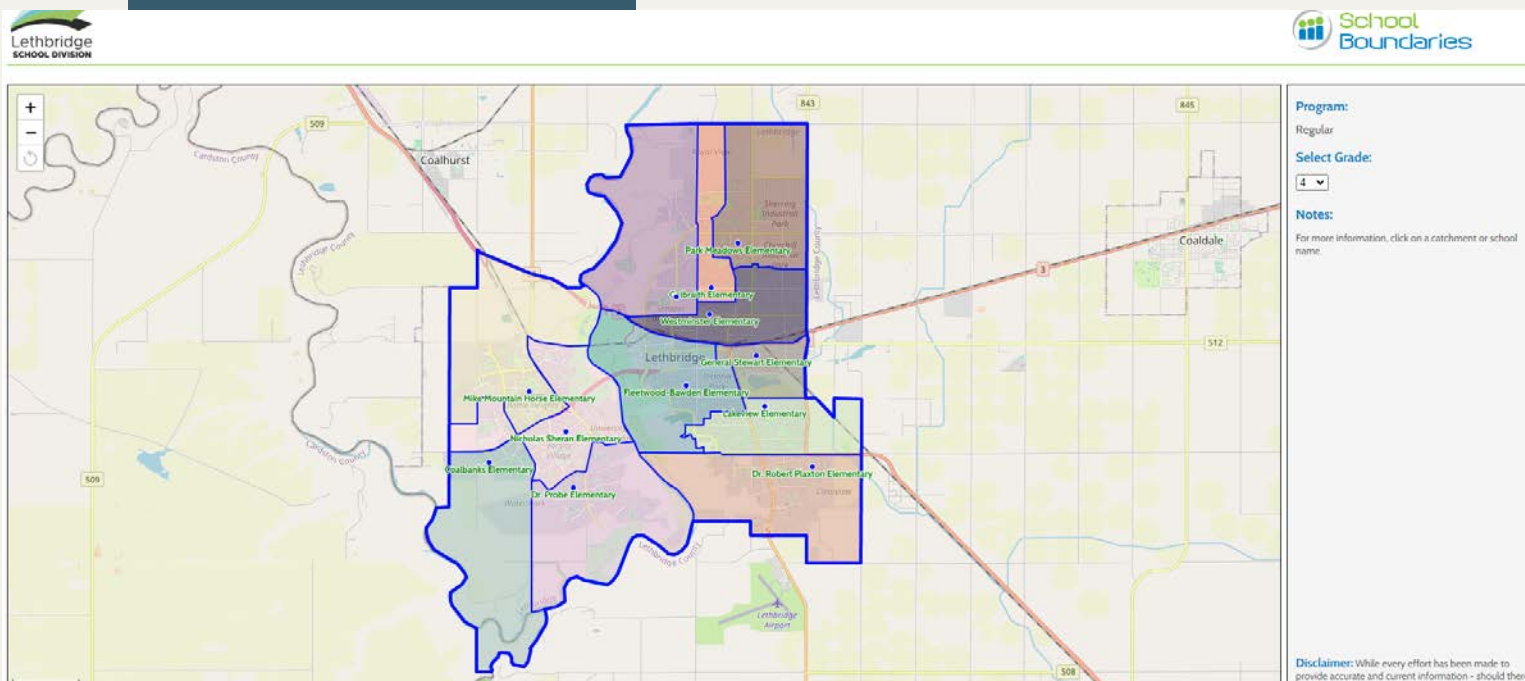
Online Boundary Tool

As seen in the picture below, a new online school boundary locator is now on the Division Website. A parent or community member selects the grade and the school boundaries come up for that grade. By clicking on a particular boundary, the name of the school address, phone number, and link to the school website will pop up. To see this tool, go to: School Boundaries online catchments tool and click on the link.

When the temperature drops - be prepared

Students and parents are reminded that extra caution should be taken during the winter months and periods of extreme weather. Lethbridge weather can include cold temperatures, wind chill and snow that make getting to and from school challenging. Lethbridge School Division schools rarely close due to snow or cold temperatures. All Division schools will remain open to provide a safe, warm and secure environment for students. A few tips and reminders below:

- Assume schools are open unless you hear otherwise from your school. Information regarding any school closures due to weather will be posted on the Division website, on Twitter (@LethSchDivision) and shared with local news media.
- During the winter, roads may also be congested and slippery resulting in possible traffic and bus delays. Unusually cold or stormy weather can result in buses being delayed. Use the [MyBusStop App](#) or check [My School Bus Monitor](#) for messages on delays. Unexpected mechanical problems with the bus may also occur more frequently at this time of year. Children should be dressed appropriately for the colder weather as buses cool off very quickly.
- Children should be well prepared for the weather and not left unattended at bus stops for any period of time, under any circumstances. They should have clear instructions on how long to wait for the bus and what to do if the bus does not arrive. Never leave children at the stop without backup arrangements for an emergency. Families should ensure they have back-up care arrangements if transportation is delayed. Children should have a warm place to stay before and after school.
- Children will find it easier to walk through the ice and snow when their schoolbooks and lunches are carried in a backpack.



Other Matters

gratitude
CHANGES
every
thing



Meetings/events worth noting:

- USIC Risk Management and Claims Committee meeting
- Monthly Risk Management call with broker (Marsh)
- USIC Insurance Renewal Meetings
- Monthly Principal Meetings (elementary, middle, and high school)
- Coalbanks Pumpkin Carving Event
- Lethbridge Police Service Gala
- General Stewart Halloween Carnival and Parade
- Community Engagement Committee
- Education Centre Leadership Team Meeting
- City of Lethbridge, Holy Spirit, and Lethbridge School Division Joint Use Executive meeting
- Assurance Plan Meetings
- Board Committee of the Whole Meeting
- OHS Management Committee Meeting
- Presentation: International Travel Risk Control
- USIC Subscribers General Meeting
- Coalbanks school council meeting
- Recycling and Organics Committee Meeting
- USIC activity listing review committee
- WCHS/Victoria Park Generative Dialogue
- Audit Committee Meeting
- Business and Operations Generative Dialogue.
- ATA Local 41 Working Conditions Meeting
- Paterson/Wilson Generative Dialogue
- Cassix/ASBOA Christmas Dinner
- Team Lethbridge planning session

The real gift
of gratitude is that the
more grateful you are,
the more present you
become.

-Robert Holden



ICE Showcase

On March 7th, 2023, the **ICE Showcase** will be held at the Chinook Media Centre to showcase past ICE Scholarship Award recipients and showcase student innovation, creativity and entrepreneurship at Lethbridge School Division. The evening will include student displays, a video, and engagement opportunities over light refreshments. Sponsorship opportunities are available for this event by contacting christine.lee@lethsd.ab.ca



MEMORANDUM

November 29, 2022

To: Board of Trustees

From: Morag Asquith
Associate Superintendent, Instructional Services

Re: Instructional Services Report

Background

The November report of the Associate Superintendent, Instructional Services will be handed out. The report will include the annual Fast Forward Year End Report 2021-2022.

Recommendation

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

Respectfully submitted,
Morag Asquith



Fast Forward
High School Completion Initiative
Lethbridge School Division

Year End Report

2021-2022

Pandemic Year

Respectfully submitted by

Nikki Cale

Fast Forward Student Support Advisor

OVERVIEW

The 2021-2022 academic year celebrates the **THIRTEENTH** year of operation for the Fast Forward High School Completion Initiative in Lethbridge School Division. The information presented in this report will demonstrate and confirm the value of Fast Forward's work in supporting high school completion.

During the 2021-2022 academic year there were **33** High School diplomas earned.

SUMMARY OF HIGHLIGHTS

It is a pleasure to celebrate the accomplishments of another busy and successful year of Fast Forward High School Completion Initiative in this report. In 2021-2022, service was provided to **67** students who earned a total of **767** high school credits, **33** High School diplomas and **1** Certificate of Achievement. There were also **6** students who did upgrading for admission into post-secondary.

It is anticipated that **20** of the current Fast Forward students will return to Fast Forward and continue working towards their high school diplomas in the next school year (2022-2023).

STUDENT DEMOGRAPHY

Even though this is the thirteenth year of operation for the Fast Forward High School Completion Initiative, it remains impossible to define a "typical" student. Each student represents a unique profile and circumstance.

SIXTY-SEVEN students were registered in Fast Forward in 2021-2022. The chart below summarizes the broad scope of the Fast Forward student make-up. For the purposes of this report, the age designation refers to the age of the student on September 1st, 2021.

	19 years of age & under as of September 1, 2021	20 years of age & older as of September 1, 2021
Male	23	3
Female	35	4
Other	2	--
Total	60	7

What makes Fast Forward a unique and essential initiative?

Fast Forward High School Completion Initiative is designed to primarily serve students who are struggling in a mainstream setting, with traditional supports or who are re-engaging in their education after an absence. Fast Forward strives to understand the most significant barriers to High School Completion and identify strategies to help overcoming these barriers so that students can experience success in their learning. The key to the success of this program lies in the relationship that develops between the student and the Student Support Advisor over the course of the student's time in the Fast Forward High School Completion Initiative.

What makes Fast Forward successful?

- The door is NEVER closed
- Fast Forward seeks students out! A personal invitation to return to school that says, “we want you in school” can be life altering for some students.
- Fast Forward works hard with students to flip the thought of “*that seems impossible*” to “*how do we get there?*”
- Fast Forward works together with students to build unique, flexible, and supportive options to reach academic and career goals. Each student's personal needs and situation is a central consideration to this planning. For example, if students are working, living independently, have a baby, suffer from chronic illness etc. we create a plan that can accommodate their situation. There are many different paths to take that arrive at the same destination. Furthermore, the paths are flexible and when one path isn't working, Fast Forward teaches students to “*Look for another path. Don't give up! Ask questions. Get help. You are not alone. There are always alternatives.*”
- Fast Forward gives students the opportunity to address the challenges that were making school difficult for them. The program emphasizes that they have choices *and* responsibilities. Fast Forward students help plan their program (with direction and advice) and there is some student control over time, place, path and/or pace (with support and guidance).
- Students at risk of non-completion are generally experiencing a complexity of challenges, many of which are out of their control (financial, social-emotional, academic). Fast Forward endeavors to connect students with school and community resources that help mitigate these barriers (ex. helping secure food, clothing, shelter, mental health support) This may include booking appointments, transporting, and accompanying students to meetings.
- Another barrier for students may be a lack of family support at home. Fast Forward focuses heavily on making positive personal connections with students and works to ensure that students feel valued and supported by adults in the school.
- Fast Forward maintains constant contact – minimum weekly, often daily – with authentic care and concern for each student.
- Fast Forward models and teaches communication skills such as connecting with teachers to discuss plans to catch up after an absence. Fast Forward helps students develop advocacy skills and teaches them how to access resources they need to be successful (in

school and beyond), build independence, develop proficiencies and confidence to pursue long-term goals. Ultimately, have students feel like they have the tools and expertise they need to deal with any future problems that may arise.

- Goal setting with Fast Forward students is broadly focused (not focused on only a high school diploma, but self-care and career goals too) Fast Forward works to help students find success in school *and* beyond. It helps students increase academic performance AND develop skills for self-sufficiency AND build career knowledge.
- Fast Forward offers opportunities and experiences to feel successful as a student. Fast Forward celebrates small accomplishments such as good attendance or completing an assignment. Also, Fast Forward looks for direct pathways to achieving goals – what is the most efficient route to meet High School diploma requirements and/or to get students onto their career path?
- Fast Forward measures success by academic outcomes, personal outcomes, AND career outcomes. Career exploration opportunities include connecting students with career advising at Lethbridge College – to do the Strong Interest Inventory and follow up meeting to interpret results. It also promotes the virtual career/ post-secondary fairs with Career Transitions.
- Fast Forward meets on a regular basis with administrators, counsellors, wellness teams and Indigenous grad coaches; to problem solve and share best practices – building this network of support enhances the work of Fast Forward and ultimately results in more positive outcomes for students. Working with these teams helps maximize the benefits for our most vulnerable youth.

Covid impacts and adjustments

The experience of Fast Forward in the second year of the pandemic was equally as unique and challenging as during the *beginning* (2019-2020) and *peak* (2020-2021) of the pandemic. The natural flow and rhythm of students was both interrupted and impacted.

Since the students in Fast Forward are most often the previous school year's non-graduated students, the consequences of covid have had significant implications on *who* accessed Fast Forward support, *what kind* of support was accessed and *how successful* students were at engaging with courses at school and with people in the school.

Three of the main contributing factors that affected and influenced the work of Fast Forward High School Completion Initiative in the 2021-2022 school year were:

1. Students had checked out

Overwhelmed by the chaos of uncertainty and constantly changing learning (in classrooms vs online) and societal environments, many students simply hunkered down at home waiting for the pandemic to end and for a return to the familiar normal. The continuous need to adjust and adapt was distressing to many students. At a time when there were already many uncertainties in their life routine and at home (food insecurities, unemployment, family members working from home, or quarantining)– many students didn't have the capacity to also

navigate or invest time and energy into school. This disengagement was across the board for some students – many became passive in their friendships, hobbies, employment goals, school etc.

While disengaged students were not actively enrolled or participating in Fast Forward, the Student Support Advisor thought it very prudent to maintain consistent contact with these students to ensure safety as well as hope and intention of re-engaging them in the future.

2. Students disappeared from our division

During the peak of the pandemic (2020-2021) families became much more informed in options available throughout the province to educate their students at home. Some students registered with other school divisions which have historically offered Home Education opportunities with a robust selection of options for learning at-home. A few students registered directly with Alberta Education for Unsupervised Home Education. When these students registered with other school divisions, they were now out of our jurisdiction to track and support.

3. Liberties permitted to give credits in an effort to reduce negative pandemic impact

Additionally, during the peak of the pandemic (2020-2021), Alberta Education granted school divisions some liberties to give High School credits where, had there not been a pandemic, students would have otherwise earned (or not earned) those credits. Up to 15 unallocated credits could be awarded to students and our high schools were very diligent in ensuring those credits were awarded to students as needed so that their receipt of a High School diploma would not be delayed due to missed opportunities during covid. Also, in an effort to reduce the negative impact on students of the covid pandemic, students were not required to write diploma exams.

Since most students are recruited to Fast Forward due to non-completion in the *previous* school year, these three factors (students who disengaged or disappeared, liberties to give credits) had a direct impact on the pool of students to contact and recruit for Fast Forward. It is highly anticipated that after this two-year interruption to school and to life, that large numbers of students will reappear and want to complete their high school over the next year or two.

***** NOTE - At the time of this report submission (November 2022), Fast Forward has already exceeded the total number of students registered in the 2021-2022 school year. A considerable number of students have registered for Fast Forward with energy, enthusiasm, and attitude to work on their High School Completion!***

Thank you, Victoria High School

Lastly, but certainly not least, while Fast Forward services students in all High Schools of Lethbridge School Division, this report is only complete with the acknowledgement of the incredible support from staff at **Victoria Park High School** who nurture and teach the vast majority of Fast Forward students and continue to be an essential component to the team that works together to help Fast Forward students succeed.

Summary

Fast Forward High School Completion Initiative continues to be a very effective and important program supporting many of our most **vulnerable** high school students and emerging young adults. Many non-graduated students are hesitant to re-engage, believing that they can't do it, or that it won't be different or that completion is insurmountable. These students require lots of affirmation and encouragement. The promise of someone's belief in them and that someone will walk alongside them every step of the way is often the nudge needed for them to get started. Students in the program continue to make significant achievements in their personal and academic lives. Even in the face of challenges presented by a global pandemic, Fast Forward managed to maintain consistent student enrolment and credit counts as well as help students venture into their future career path or post-secondary opportunity with more confidence, a better understanding of community resources available to them and a stronger skill set to advocate for their own personal needs.

Fast Forward welcomes and appreciates meeting with any stakeholders reading this report who may have questions, comments or suggestions that could enhance the experience of Fast Forward students, increase success rates or better enhance student completion.

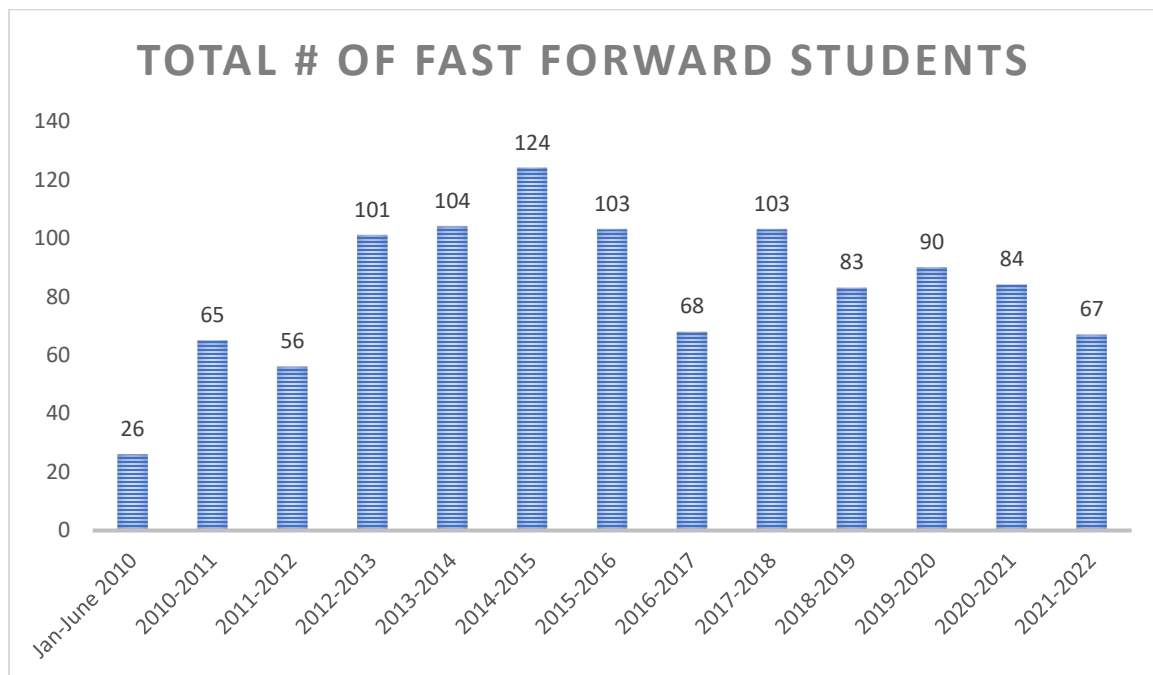
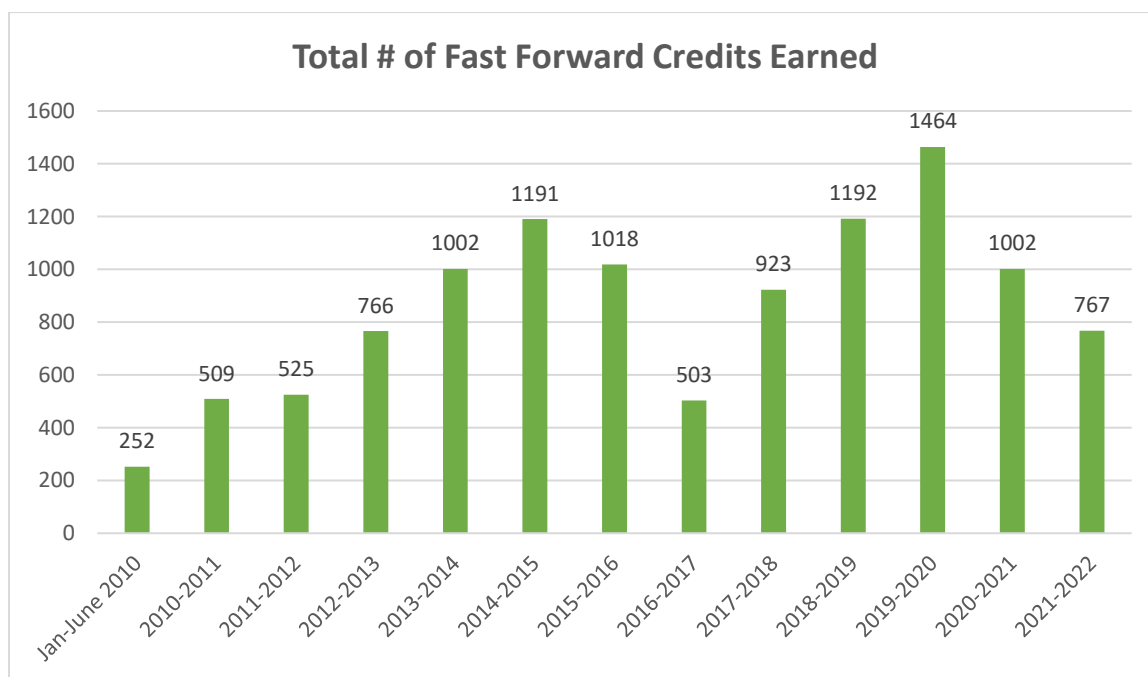
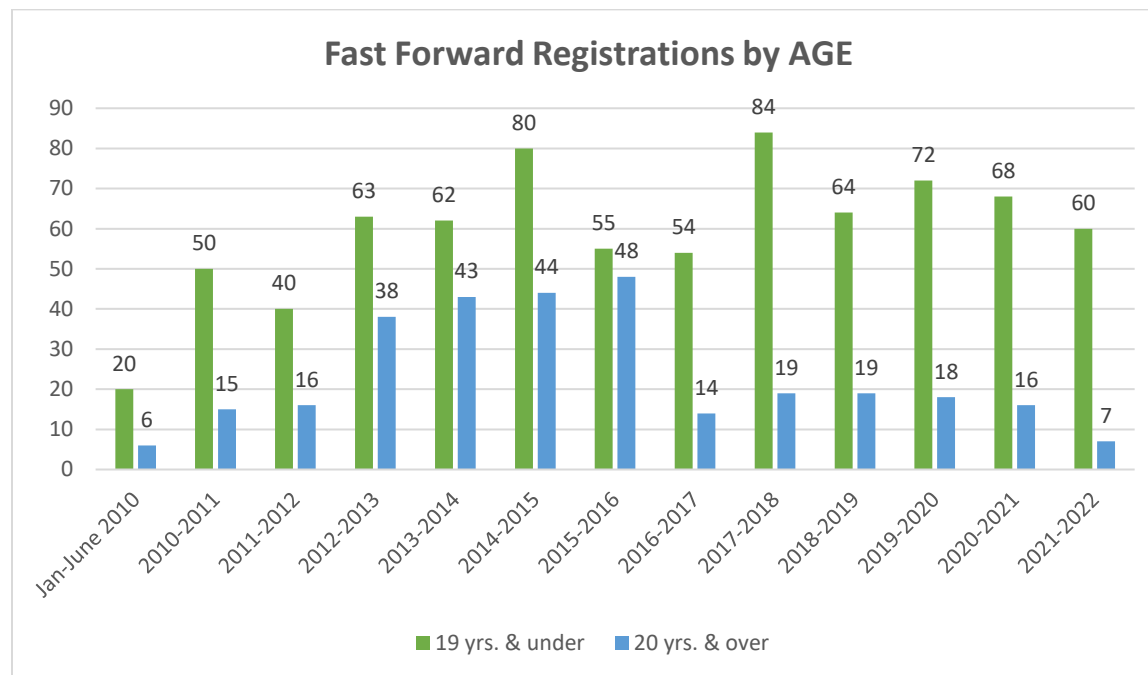
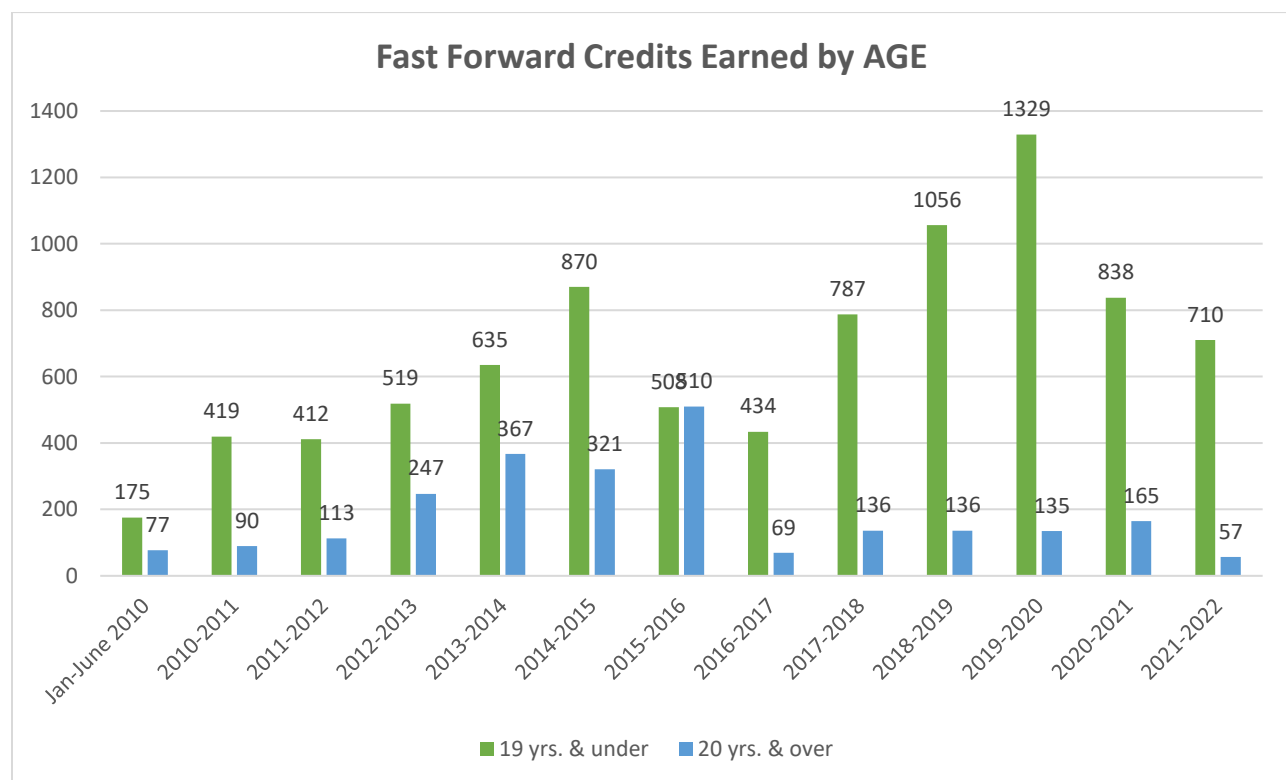
Table 1. Historical Summary of Student Registrations in the FASTFORWARD Program**Table 2. Historical Summary of Credits Earned in the FASTFORWARD Program**

Table 3. Historical Summary of Student Registrations in the FASTFORWARD Program by AGE**Table 4. Historical Summary of Credits Earned in the FASTFORWARD Program by AGE**

MEMORANDUM

November 29, 2022

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 29, 2022



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 4 weeks.
- Adding 5 support staff to the substitute list over the past 4 weeks.
- Onboarding 20 new staff members over the past 4 weeks.
- Extending 14 teacher contracts over the past 4 weeks.
- Facilitating the hiring of 9 teachers over the past 4 weeks.
- Facilitating the hiring of 18 support staff over the past 4 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 an administrators committee meeting.
- Associate Superintendent Mike Nightingale and Director of Human Resources Rhonda Aos attended an Education Center Leadership Team meeting.
- Associate Superintendent Mike Nightingale participated in assurance plan meetings with schools.
- Associate Superintendent Mike Nightingale and Director of Human Resources Rhonda Aos attended the CASS fall conference.
- Associate Superintendent Mike Nightingale and Director of Human Resources Rhonda Aos attended Pre-CASSIX and CASSIX meetings.
- Director of Human Resources Rhonda Aos and Human Resources Coordinator Stacey Wichers facilitated professional learning for caretaking and maintenance supervisors.
- Executive Assistant Katie Guccione, Administrative Professional Jolayne Prus and Division Administrative Assistant Carrie Fahl facilitated professional learning for Administrative Professionals from across the Division.



ASEBP Data

ASEBP (Alberta School Employee Benefit Plan) is our benefit provider. We recently met with an ASEBP representative to review data for Lethbridge School Division. Below is a summary of some of the data ASEBP shared. This data was collected in 2021 and is for contracted employees that receive ASEBP benefits.

Employee Demographics

	% Teachers	% Non-Teachers	Average Age All Covered Employees	Average Age Teachers	Average Age Non - Teachers
Lethbridge School Division	56.8%	43.2%	43	40	47
ASBA Zone 6	53.9%	46.1%	45	42	48
ASEBP	62.3%	37.7%	44	42	48

Teacher Age Distribution Breakdown

	18 – 29	30-39	40-49	50-59	60+
Lethbridge School Division	8.7%	20.7%	16.7%	9.4%	1.3%
ASBA Zone 6	7.4%	16.4%	15.6%	11.5%	2.6%

Non-Teacher Age Distribution Breakdown

	18 – 29	30-39	40-49	50-59	60+
Lethbridge School Division	4.4%	7.8%	11.7%	13.0%	6.3%
ASBA Zone 6	3.4%	6.5%	13.6%	14.3%	7.2%

Leave Breakdown

	% on maternity leave	% on personal leave	% medical leave less than 90 days	% medical leave longer than 90 days
Lethbridge School Division	3.03%	0.78%	1.71%	2.80%
ASBA Zone 6	1.98%	0.69%	1.61%	2.98%
ASEBP	2.35%	1.26%	1.60%	3.24%

Employee Family Assistance Plan Usage

	2019	2020	2021	2022
Lethbridge School Division	3.97%	5.86%	6.24%	4.73%
ASEBP	9.65%	9.16%	10.25%	8.13%

Most used EFAP services for Lethbridge School Division

- Counselling (74.5%)
- Life Smart Coaching (13.5%)
- Depression Care (4.1%)

Life Smart Coaching utilization for Lethbridge School Division

- Legal Advisory Services (30%)
- Stress Solutions (20%)
- Nutritional Coaching (20%)



MEMORANDUM

November 29, 2022

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 2022-2023 Assurance Plan.

Recommendation

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

Respectfully submitted,

Cheryl Gilmore
Superintendent



Division Domains and Priorities for 2022-2023

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.

**2022-2023 DIVISION PRIORITIES
REPORT TO THE BOARD**

DOMAIN: GOVERNANCE

Engagement with Stakeholders

- On December 5 School Council will have a presentation on Navigating division apps. Parents will see live demonstrations of the school Guide app, PowerSchool, School Cash, School messenger and other used services.

Collaboration with other School Authorities, Municipalities, and Community Agencies

- The Division of Instructional Services collaborated with CSAC (Chinook Sexual Assault Centre), AHS- Comprehensive School Health and Addictions- Mental Health (Alberta Health Services) to draft a grant application for Mental Health in Schools (Alberta Education). The proposal was approved for \$260,000 for the time period of December 2022 to December 2024.
- Jackie Fletcher, Director of Inclusive Education, attended the Complex Case Committee Meeting (Southwest Collaborative Support Services), on November 10th with the purpose of looking into stakeholders and supports that can come together to provide wrap around services for our students with high complexity or high-risk needs.
- Rochelle Neville attended Parents as Teachers Board Meeting on November 21, Building Brains Together meeting on October 26/November 22, and a Library Early Literacy Meeting on November 23.
- Rochelle also hosted a Lethbridge School Division table at National Child Day on November 19. Christin Cann, Early Learning Educator, provided her time to support the activity also.
- As the winter season is upon us, Saajan (our ESL student support worker) has been working hard to connect families with winter clothing. Saajan works closely with MyCityCares to find donations for our families including winter boots, winter coats, mittens, and toques.
- Board Team Lethbridge representatives attended a training session on September 25 in preparation for Team Lethbridge mission to Edmonton on December 6-8. Team Lethbridge is comprised of representatives from a breadth of organizations and businesses across Lethbridge. The purpose of the mission is for the team to meet with Ministers in Edmonton representing a high level of collaboration, innovation, and community attributes that make Lethbridge an attractive place for government attention and investment.
- Cybera sponsored 2 Technology professionals to attend the Cybera IT conference and the future of the CANARIE network. Cybera is a not-for-profit organization that supplies the school Division a virtual firewall service and all our internet bandwidth. The conference had a heavy focus on network security and modern infrastructure.

- Board representatives and the Superintendent attended the Alberta School Board Association Fall General Meeting November 20-22. Among the policy positions proposed to the ASBA member Boards was a Lethbridge School Division Board policy position advocating for full time Kindergarten funding.

DOMAIN: STUDENT GROWTH AND ACHIEVEMENT
PRIORITIES: ACHIEVEMENT AND INNOVATION

Literacy

- Many elementary schools continue to book Jodie to come work with their whole teaching staff or small groups of teachers on delving deeper into the new ELAL resources and other best literacy practices.
- Jodie has been meeting and supporting middle school teachers at SJF and Gilberta Paterson on best practices with Book Clubs and Disciplinary Literacy in Science (bringing in the work of Garfield Gini-Newman and Ron Ritchhart) and implementing the workshop model in grade 6 LA classrooms.
- Division and school Fountas and Pinnell data is being collated for analysis and instruction.
- Jodie revised and developed the LSD Literacy Work Plan for the next three years. Input will be sought from the Elementary and Middle school Literacy Committees at the end of November.
- Jodie created the monthly Literacy Newsletter that offers strategies and suggestions for best literacy practices in Kindergarten through Grade 8.

Numeracy

- Michaela has been supporting elementary schools with numeracy resource implementation for new curriculum through residencies, after school meetings, or PL at staff meetings or PL days.
- Residencies have occurred specifically for the Building Fact Fluency (BFF) Toolkit and Building Thinking Classrooms.
- MIPI (Mathematics Intervention/Programming Instrument) data analysis and compilation is being done at the Division level in preparation for data conversations with school-based administrative teams in January.
- Michaela created the monthly Numeracy Newsletter that offers strategies and suggestions for best numeracy practices in Kindergarten through Grade 9.

Experiential Learning including secondary initiatives:

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

- Over 200 Lethbridge School Division high school students participated in a Try a Trade event November 22 and 23. Andrew Krul, Off-campus Coordinator, spearheaded the planning of the event. Students visited a wide variety of businesses to get some first-hand experience in real-world settings with local employers.

- The Lethbridge School Division Lego challenge has been released publicly. The Lego challenge is a unique opportunity for teachers, learning commons facilitates and schools to introduce a variety of STEAM projects into curricular outcomes.

Innovation and Technology

- The “Spaces” platform from My Blueprint is being piloted by a small group of elementary teachers to see how/if we could possibly use it as a reporting platform for parents.
- Permission Click has now been fully integrated with PowerSchool. Now teachers can send out fieldtrip request forms with a single click of the mouse to all parents.

Early Learning

- A new Stay and Play program, where caregivers and children learn together through play, is scheduled to begin December 1. The program is facilitated by a Lethbridge School Division Early Learning Educator and will operate out of Mike Mountain Horse School.
- The funding deadline to identify children meeting Alberta Education criteria for a moderate language delay or a severe delay in early education programs or Kindergarten is December 1
- 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 in December.

Indigenous Education

- Joel Tail Feathers and the Indigenous Education Team have planned events to connect with Indigenous parents and families over November and December.
- Schools participated in “Rock Your Mocs” events promoting Indigenous cultural pride and tradition. Activities such as traditional dancing was part of the events offered in different schools.

Wellness

- Karen Rancier and Morag Asquith facilitated a professional learning session for K-5 Principals on October 25 related to Physical Education and Wellness curriculum.
- 24 Student Nurses continue to work WCHS and Vic Park over the fall; we are very lucky to be able to host this practicum that provides health and wellness initiatives and programs to our students at those schools.
- The first “MHCB Wellness Throw Down” is upcoming.....stay tuned !!
- Lethbridge School Division Fruit and Veggie Program started in October.
- On October 20th HR hosted a collaborative community for teachers (morning) and support staff (afternoon). A similar session was held with all school administrators on November 17. Key objectives:

- To examine what we currently do for staff wellness in the division with a focus on identifying areas of success and areas that could be improved.
- To examine the concept of wellness as a partnership between the division and individual staff members.
- To generate ideas related to how we can more effectively communicate about staff wellness.
- To generate ideas related to how we can more effectively address areas we can improve regarding staff wellness.

Diversity

- Anti-Racism and Anti-Oppression Administrators Committee will commence work on developing procedures to support Policy 103.1 *Anti-Racism & Anti-Oppression*.
- Planning has started for an Inclusion and Wellness Student Forum to take place in late Fall.
- Carmen Carvalho, ESL Lead Teacher, attended an SAPDC Webinar about the draft EEP-12 EAL Proficiency Benchmarks 2.0 (Presenter: Sharon Seward on November 9).
- 14 New EAL student intake assessments were completed.
- Carmen completed her SIOP Train the Trainer workshop through the Center for Applied Linguistics. Carmen also submitted a final presentation for teachers about the main components of the model on October 27
- Gilbert Paterson Middle School had Carmen complete an ESL school residency. Their focus was on the development of resources to support phonics, vocabulary, writing, and a speaking scope and sequence.
- EAL Benchmarks report card document was revised.
- Carmen is currently working with representatives from the Lethbridge College, University of Lethbridge, Horizon School Division, Palliser School Division, and Holy Spirit School Division to begin the process of collaboration to explore post-secondary options for EAL high school students.
- Saajan has worked closely with several elementary, middle, and high schools to support students and families in finding success for their learning. This has included helping with interpreting, finding appropriate transportation, and ensuring parents can attend parent teacher interviews with interpreters present.

International Programs

- The Division International Program has grown exponentially for the 2022-23 school year. We have registered 89 students for the start of semester one with 16 more students arriving in early October and 61 students registered for semester two. Canada Homestay Network, our homestay program, has worked very hard to house all of our students.
- Meeting with Ed from Winged Whale Media Group to work on promotional materials for our International Program: video, brochure and PowerPoint presentations.

DOMAIN: Teaching and Leading
PRIORITIES: ACHIEVEMENT AND INNOVATION

Administrator Professional Learning

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

- All teachers and administrators accessed PL on the morning November 14 with Ron Ritchhart on thinking classrooms, thinking routines, and using thinking strategies for formative and summative assessment. Ron presented to the whole Division through Zoom and schools gathered staff in one location in their schools to learn together.
- “Start Here, Start Now” is a book written by Liz Kleinrock recommended from the ARAO Committee to purchase for each school team. It is a very helpful book that provides simple, thoughtful strategies to assist Administrators and staff to better understand antibias and antiracist work in school communities. I.e., how we build community, identity mapping, to reflecting upon curriculum that may reinforce stereotypes or racism.
- Human Resources met with Head Caretakers and identified areas to continue leadership development for the 22-23 school year.
- Caretaking staff that participated in the 5th Class Power Engineering initiative have completed the SAIT course and 2 staff have passed the provincial exam.
- A review with DIS, HR, and Administrators is underway to demo a professional learning opportunity for Educational Assistants through a partnership with SAPDC and other Divisions in CASSIX.
- Through the support of Inclusive Education and Human Resources, our division will be accessing a new professional learning opportunity for educational assistants. This program is called Parabytes and its content is based off of the work of Julie Causton and Kate MacLeod who wrote "The Paraprofessionals Handbook for Effective Support in Inclusive Classrooms".
- The November Learning Support Teacher meeting saw our Low Incidence Teachers (Pauline Peddle and Erin Peterson) from SWCSS present to our LST's about identifying and supporting students with vision and/or hearing disabilities.
- Counselling Coordinator, Jen Day, along with Student Engagement consultant Jim Kerr, completed VTRA training with administrators, wellness team members, and community partners (November 22 and 23).
- Wellness Team members took part in a Domestic Violence workshop with Tracy Rocca, Community Domestic Violence Response Lead with Lethbridge Family Services
- Jen Day facilitated the Headstrong Summit where school-based teams attended an on-line conference to help reduce stigma around mental health and learned healthy ways to cope

DOMAIN: Learning Supports
PRIORITIES: INCLUSION

Building Staff Capacity to Meet the Needs of all Learners

- Concept-based teaching and learning as well as thinking classrooms continue to be the areas of focus through which our teachers are implementing the new curricula in English Language Arts and Literature (ELAL) and Mathematics.
- Jackie Fletcher, Director of Inclusive Education, continues to work directly with schools to find creative ways to support the diverse and complex student needs that have arisen this school year, with a focus on universal supports.
- Jackie, Jim Kerr (Student Engagement Support), and Jen Day (Counselling Coordinator) continue to sit on Placement Committee (along with others) to discuss our alternate schooling programs, options, and possible student referrals.
- Jim Kerr continues to work with high-risk students to ensure connection to community resources and support exist; consultation with schools around students struggling with engagement continue and school support through the VTRA process has been pivotal this month.
- Rebecca Adamson, Inclusive Education Coordinator, has completed SIVA certification with 34 educational assistants.
- Jackie is currently reviewing the Individual Support Plans and Behavior Support Plans across the school division.

Collaborative Partnerships to Support Learning

- We are very grateful to be working closely with Rachel Hoof (Jordan's Principle)- she will be sharing a brief presentation with division staff September 21- Jordan's Principle is a federal body that responds to unmet needs of First Nations children no matter where they live in Canada.
- Jackie Fletcher connected 10 schools with Sarah Blumley, an FASD coach through the FASD Network. She will be working with these schools and their teams to help support student learning for students with an FASD diagnosis or for those exhibiting FASD learning complexities.

Cross-Ministry Initiatives

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

- Three modular classrooms have been moved into place at Chinook High School. Over the next 3 to 4 months the moduls will be hooked up with utilities and the interior finishes will be touched up on these classroom spaces.
- Over the summer site preparation was completed for the arrival of one modular classroom and one washroom unit for Coalbanks Elementary. The Division is waiting for the new modular units to arrive.
- The Board of Trustees have approved the terms of reference for a School Boundary Alignment Committee.

MEMORANDUM

November 29, 2022

To: Board of Trustees

From: Cheryl Gilmore
Superintendent of Schools

Re: **Donations and Support**

1. Victoria Park Drivers Experience Program. The Lethbridge Region Church of Jesus Christ of Latter-Day Saints donated \$15,000 towards the purchase of a sports utility vehicle, and Subaru of Lethbridge has agreed to provide the maintenance on the vehicle.
2. The Medicine Shoppe (Vishal Sukhadiya pharmacy owner) presented a \$5,000 scholarship donation to Victoria Park High School that will be awarded to five graduating students to assist in their transition to post-secondary education.

3. Try a Trade

Thank-you to Lethbridge businesses and organizations who provided over 200 Lethbridge School Division high school students the unique opportunity to get some first-hand experience in real-world settings with local employers. Students and their parents spent the evening at various sites and learned from skilled tradespeople in a hands-on environment. Bouquet to Andrew Krul, Lethbridge School Division's Off-Campus Education Co-ordinator, for spearheading the planning of the event. The following businesses and organizations contributed an evening of their time to host students:

Adora Kitchens Ltd.

Airtech Heating & Air Conditioning Ltd.

Alberta AG Centre

Bella Elite Beauty Academy

Coaldale Fire Department

Lethbridge Fire and Emergency Services

Coaldale RCMP

D & D Machine Works Ltd.

Davis GMC Buick

deGraaf Excavating Ltd
DIESELR Corp.
DMT Industrial Fabrication
Earthlings Inc.
Fix Auto
Headwater Equipment
Horizon Truck and Auto
Intercontinental Truck Body Ltd
Kal Rob Machining Ltd.
Kodiak Heating & Air Conditioning
Kustom Auto Body
OSL Integrated
Southland International Trucks Ltd.
Southwest Design & Construction
Summit Motors
Vanee Farm Centre Inc.
Zero Gravity Crane & Rigging Inc.

4. Nicholas Sheran received \$500 from Ron Hall, \$500 from Altis MSP and \$300 from Bryce Barry towards their Breakfast/Nutrition Program.
5. Lethbridge Christian School received \$500 from Kim Ankermann towards their music program.
6. Galbraith Elementary received 200 individual bags of chips from PepsiCo and 200 hot dogs and buns from Save on Foods North for their Grade 5 Volleyball tournament concession.
7. Gilbert Paterson Middle School received an \$800 donation from Devon Kutsch towards Paterson Athletics.
8. Senator Joyce Fairbairn Middle School received a donation from Derek Grimes for \$959.59 towards their eSports team.

MEMORANDUM

November 29, 2022

To: Board of Trustees

From: Cheryl Gilmore, Superintendent of Schools

Re: **Acknowledgements of Excellence / School Showcase**

Background

Each month different schools in the Division are showcased for the exceptional programs and events provided to students.

Lethbridge Christian School:

LCS has had an excellent start to the year! We have been intentional in our approach to build capacity with our staff as we explore new resources, connect with lead teachers, build community in our school, and connect with students and their families.

In August, we began the groundwork for building a positive school culture around the idea of becoming a *flourishing school*. What that means and what that looks like has grown from our shared reading as a staff on the book, *Flourishing Together* by Lynn Swaner and Andy Wolfe. In this text, there are five domains that we continue to look at as a school staff to encourage growth as a learning community. We have been looking at our shared calling and our **purpose** as a school. We have been sharing stories about the history of this school, our own personal stories, our faith stories, Bible stories, and our stories as learners. We have explored these ideas intentionally within our weekly chapels on Monday and Friday mornings, as well as in our classrooms.

We have considered **relationships** and what it takes to make connections with our community at large, our whole school, and our smaller communities as classrooms. We have been excited to do whole school events such as our Terry Fox Walk in September, the very successful Feed the Bug in October to help fill our local food banks, and our Remembrance Day Assembly which brought in nearly 100 parents and guests.

We are exploring **learning** in new and unique ways as we help to equip our teachers with new literacy and numeracy resources alongside our division lead teachers, and we have been building capacity with numeracy residencies in the fall and winter. Our Learning Commons is a bustling corner of the school with Makerspace activities centered around themes that appeal to all grade levels! Some teachers have allocated time for outdoor learning on a regular basis, and our students connect across the grade levels for various activities such as reading buddies and at recess time, weekly chapels, and for special events.

With the idea of **resources**, we are considering one major resource—time. As a school, we are looking for ways and opportunities to use the precious resource of time effectively. We are choosing to make more time for collaboration and connection for the purpose of providing optimal learning experiences for our students and keeping both staff and students engaged in learning. Teachers and staff have been given time to work independently on their own inquiry questions for their professional learning as well as with one another during designated collaborative time in teacher pairs. This is creating momentum in learning and in building relationships and connections.

In the area of **well-being**, we are thrilled to be showcasing in-person music concerts at Christmas time for our elementary students as well as band concerts for our middle school students. We have school sports up and running with volleyball and basketball, and our entire learning community is excited about our school fundraisers/special events with Red Engine Coffee for our music program, poinsettia sales to support our child with Compassion, our sock collection through November and December for those less fortunate, and our NEW school swag that is coming soon!

LCS is an exciting place to be in 2022-2023!

Dr. Robert Plaxton:

Dr. Plaxton has had a great start to the 2022/23 school year. Our collective learning focus as a staff is numeracy and we have been fortunate to work with Michaela Demers through professional learning days and a 3-day numeracy residency. Michaela modeled lessons from the Building Fact Fluency Kit for teachers and teachers have now been implementing lessons independently. Teachers continue to engage in conversations and learning about the Math Workshop model where number sense routines, concept-based focus lessons, small group instruction, and learning stations take place.

Our school was excited to host its first ever family Halloween Dance in October, and we had a gigantic turn out! Families participated in our DJ'd dance, green-screen photo booths, and karaoke. We were thrilled to enjoy this evening with Plaxton families!

Our Remembrance Day Ceremony was also a huge success. Fine Arts teacher, Sarah Harmon, prepared Sr. Choir and Handbell Choir pieces for the Ceremony. She ensured our Ceremony included a live bag piper and trumpeter along with special guest, veteran Rick Drought, who spoke at the Ceremony.

Many students in grade 5 have taken the opportunity to participate in extra-curricular volleyball. Students practice 2x/week in the mornings and play inter-school games 2x/week

after school. The end of season tournament will take place Friday, November 25th at Dr. Plaxton Elementary.

Dr. Plaxton continues to maintain a focus on purposeful technology integration within the school, and student learning has been enhanced through VR experiences, opportunities to 3D print products, work with elementary-safe wood working tools, and tinker and build with a variety of building materials in our MakerSpace and Learning Commons areas.

We look forward to the festive month of December where our school will host a Winter Wonderland family gathering. We are also excited for a special project in January that is being constructed with many of the Asian families in our school community where opportunities to learn about the Chinese New Year, customs and celebrations will take place.

MEMORANDUM

November 29, 2022

To: Board of Trustees

From: Cheryl Gilmore, Superintendent of Schools

Re: Board Strategic Planning

Background

The Board Strategic Planning session is scheduled for March 2 and 3, 2023.

It is an opportunity for the Board to work together to set the strategic direction for the 2023-2024 Board Assurance Plan.

Recommendation

It is recommended the Board provide the Superintendent with direction regarding:

1. Location
2. Desired outcomes and processes for the strategic planning session

Respectfully submitted,
Cheryl Gilmore
Superintendent

MEMORANDUM

November 29, 2022

To: Board of Trustees

From: Cheryl Gilmore, Superintendent of Schools

Re: Provincial Grants for Mental Health and Learning Disruption

Background

Lethbridge School Division was successful in securing two grants from Alberta Education that Division office staff developed and submitted in August and September.

1. Mental Health In School Pilot Program Funding

The total amount of funding is \$260,000 for the time period of December 2022 to December 2024. To be approved for the grant, the project had to enrich mental health supports and services in new and innovative ways.

Project Title: Digital Education and Intervention in Lethbridge School Division

Lethbridge School Division has experienced a high level of digital citizenship issues throughout the pandemic, so much so that it is impacting the overall wellness of our students and staff. As part of the project, Lethbridge School Division will secure a teacher (Digital Citizenship Educator) and a social worker (Digital Citizenship Worker) to support digital citizenship and learning. The team will support in crisis situations to teach impacted students (and families) skills around appropriate use and supervision of technology. The team will work within our classrooms (universal lessons) as well as provide temporary counselling support (1:1 support and referral to outside support) to staff and students who require support.

Thank-you to Morag Asquith, Associate Superintendent of Instructional Services, for developing the proposal and working toward implementation.

2. Learning Disruption Funding

Lethbridge School Division will receive \$219,153 to provide literacy intervention programming for students in grades 2 to 4. To qualify for the grant, the Division had to submit results of literacy testing for students in grades 1 to 4 from the 2021-22 school year as well as testing conducted in September 2022. This funding will support the Division in organizing Boost intervention strategies similar to the literacy and numeracy intervention put in place last school year.

Thank-you to Karen Rancier, Director of Curriculum, as well as Lead Teachers Jodie Babki and Michaela Demers for working tirelessly on Boost program implementation last year and moving into this year.

Huge bouquet to all the elementary teachers who conducted the literacy assessments under a very short timeline in September. Their hard work will make a difference to providing students with support.

Recommendation

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

Respectfully submitted,
Cheryl Gilmore
Superintendent

MEMORANDUM

November 29, 2022

To: Board of Trustees

From: Cheryl Gilmore, Superintendent of Schools

Re: Student Illness Trends

Background

There has been some attention drawn to attendance statistics of students across Alberta this fall due to illness.

Superintendent Cheryl Gilmore will provide student attendance trends for Lethbridge School Division for the past few weeks at the Board meeting.

Recommendation

It is recommended the Board accept this information.

Respectfully submitted,
Cheryl Gilmore
Superintendent

Calendar of Events for Board of Trustees

- | | | |
|----------|----|--|
| December | 5 | Division School Council
6:30 pm, Education Centre / Microsoft Teams |
| | 6 | Board Committee of the Whole
3:00 pm, Education Centre |
| | 7 | Policy Advisory Committee
12:30 pm, Education Centre |
| | 20 | Board Meeting
1:00 pm, Education Centre / Microsoft Teams |

MEMORANDUM

November 29, 2022

To: Board of Trustees

From: Christine Lee
Associate Superintendent, Business and Operations

RE: 2022-23 Budget Update

Background

Included with this memo is a Budget update for the 2022-23 school year based on September 30th enrolment numbers. Director of Finance, Avice DeKolver, will attend the meeting to review the update and respond to any questions the Trustees may have.

Recommendation

It is recommended that the Board receive the Budget Update for the 2022-23 fiscal year as information.

Respectfully submitted,
Christine Lee

Lethbridge School Division



LCI Arts Academy Production of
AWAKENING

2022-2023 Operating Budget



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

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



Lethbridge School Division

2022-2023 Operating Budget

Index to Summary Information

Note the information presented in this document is summary information only.

	Page
Budget Belief Statements	3
Budget Development Process Chart	4
2022-2023 Budget Infographics	5
Executive Summary	7
School Division Revenue Chart	28
School Division Expenditure Chart	29
School Division Budget Report	30
<u>Budget Group Reports:</u>	
Instruction	35
Administration	38
Plant Operations and Maintenance	41
Transportation	44
Capital and Debt Services	46

LETHBRIDGE SCHOOL DIVISION

BOARD OF TRUSTEES BELIEF STATEMENTS FOR PREPARATION OF THE 2022-2023 BUDGET

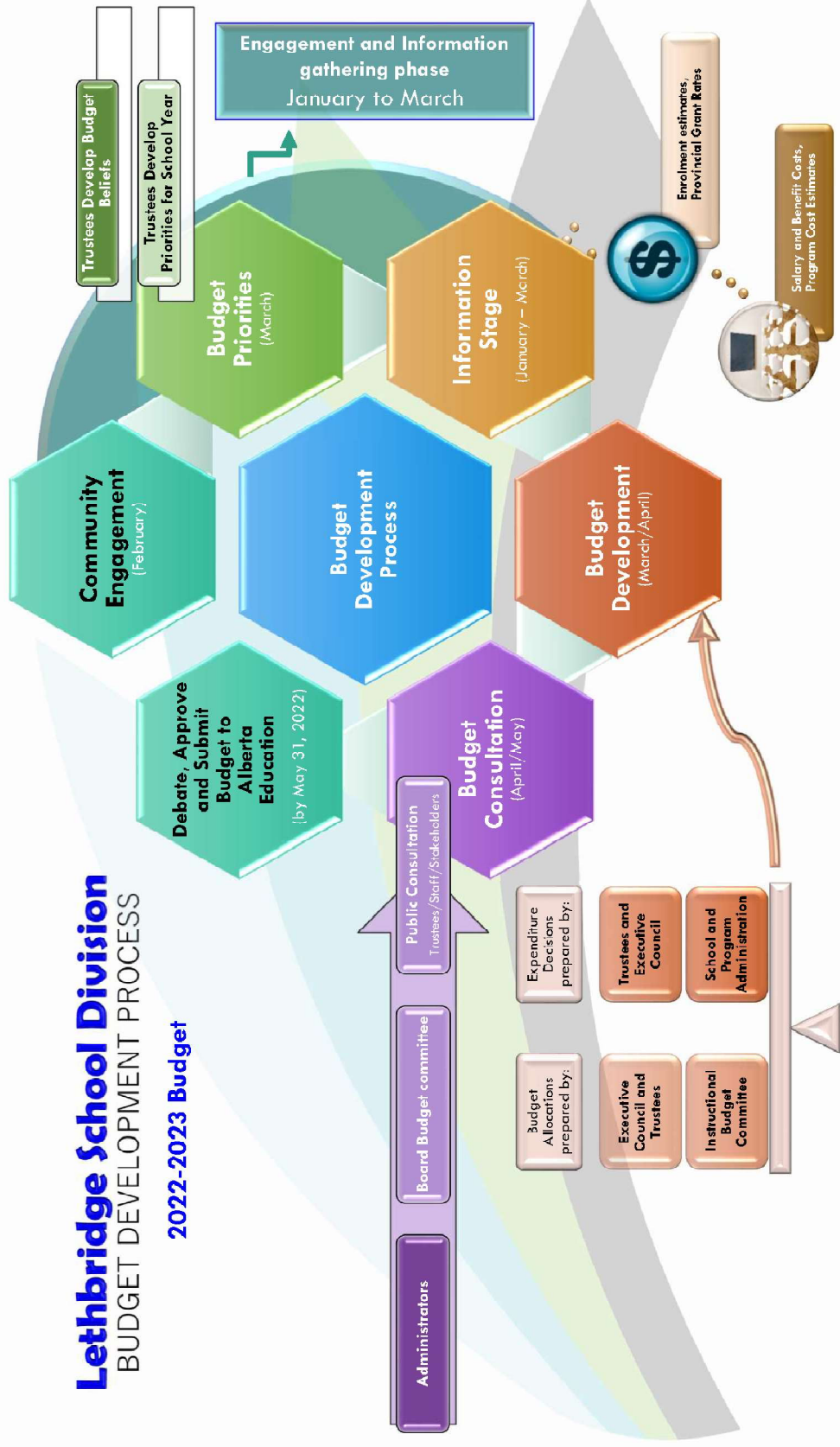
Lethbridge School Division is primarily funded by Alberta Education. The Board is legally obligated to create and approve the annual division budget and to fiscally manage the Division's funds in a responsible manner, ensuring that the educational needs of students are met within a balanced budget, as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

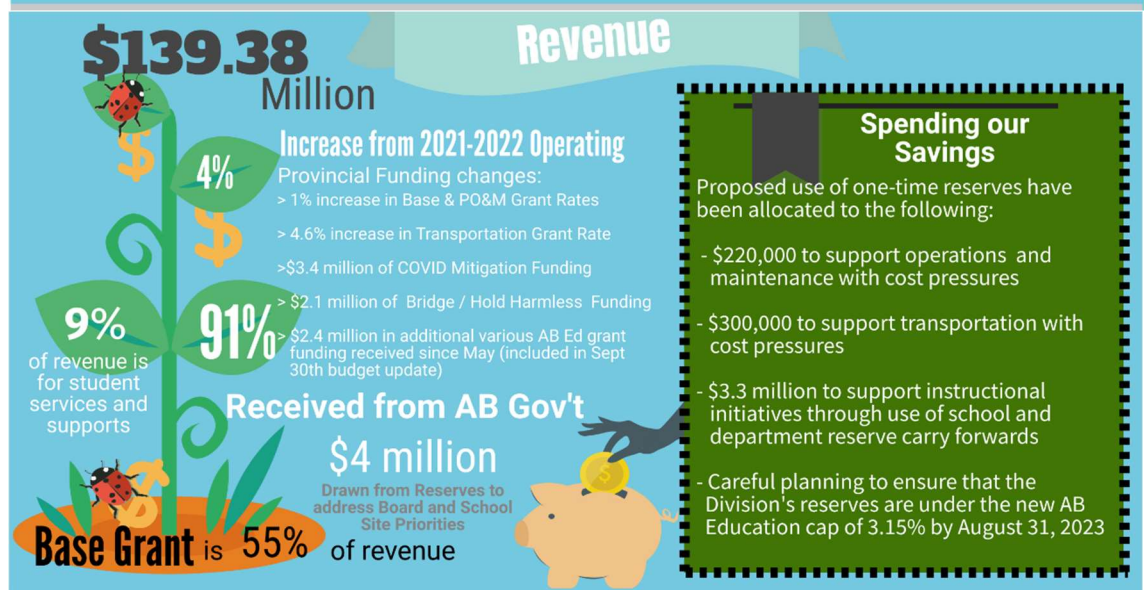
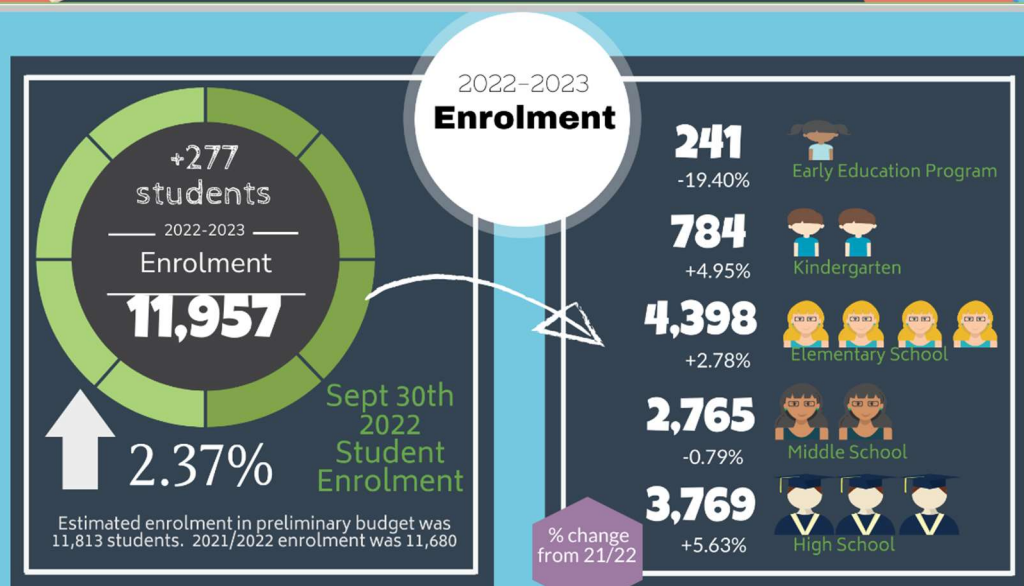
- The Board believes the Budget should be developed in the best interests of all students.
- The Board believes in a budget process that is open and transparent.
- The Board believes the Budget shall provide for staffing to facilitate educational opportunities for all students.
- The Board believes education 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 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.

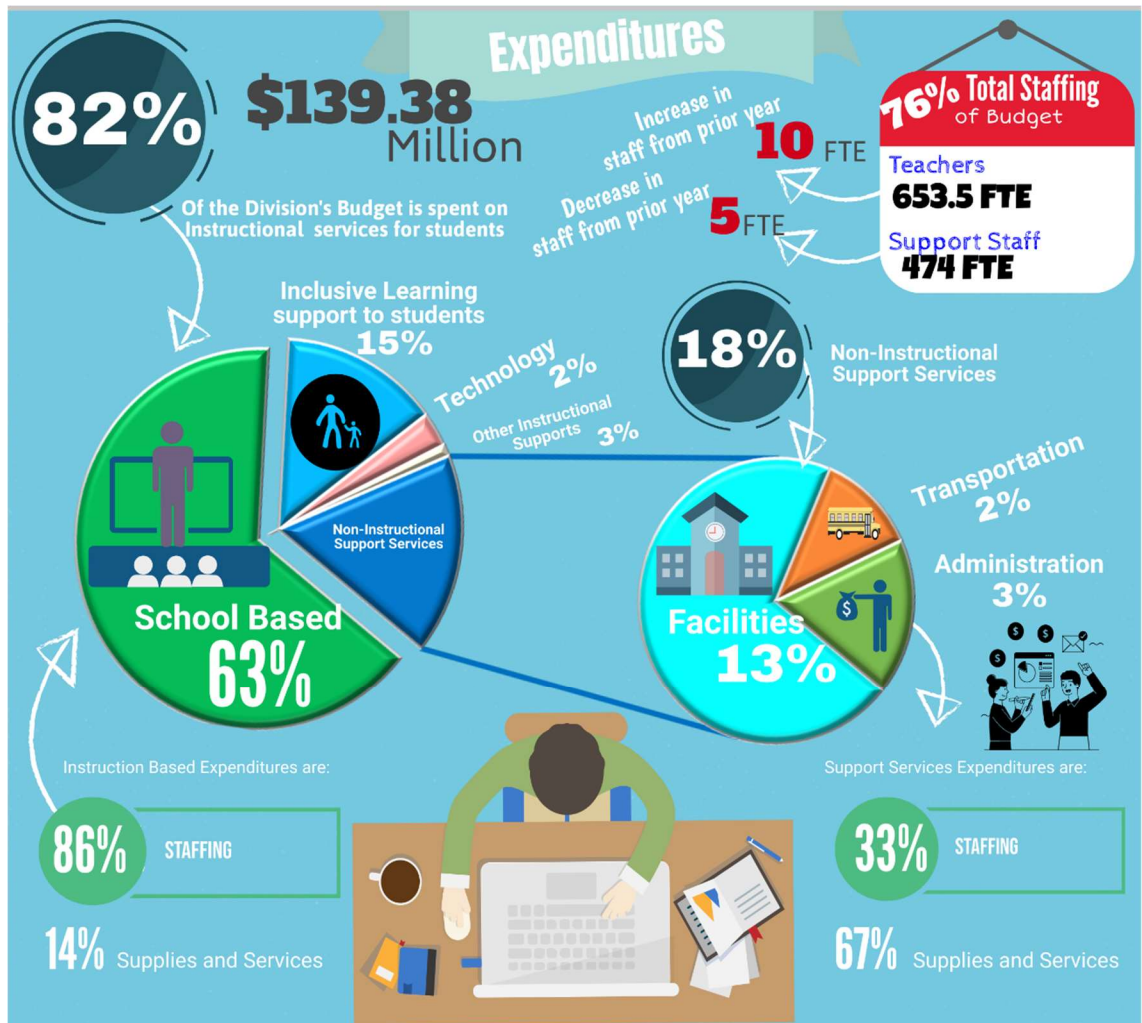
Lethbridge School Division

BUDGET DEVELOPMENT PROCESS

2022-2023 Budget







2022/2023

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). 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 2022/2023 was approved on May 25th, 2022.

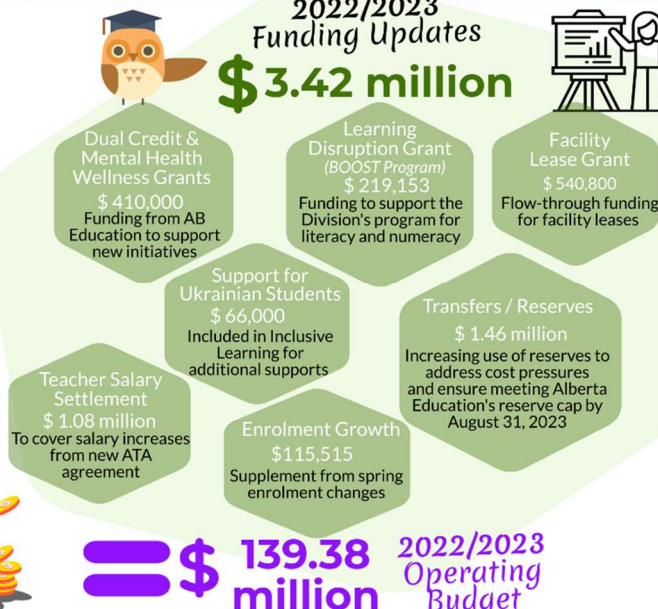
2022/2023 Preliminary Budget

\$135.96 million



2022/2023 Funding Updates

\$3.42 million



= \$139.38 million 2022/2023 Operating Budget

Revenues and Allocations	2022-2023 Operating Budget	2022-2023 Preliminary Budget	Variance from 22-23 Preliminary Budget	Change %
Alberta Education - Base Instruction	\$76,357,845	\$74,747,458	\$1,610,387	2.15%
Alberta Education - Services and Supports	\$14,547,679	\$14,549,077	(\$1,398)	-0.01%
Alberta Education - Schools/Facilities	\$14,802,435	\$14,790,441	\$11,994	0.08%
Alberta Education - Community	\$3,723,161	\$3,723,161	\$0	0.00%
Alberta Education - Jurisdiction	\$4,092,216	\$4,092,216	\$0	0.00%
Projects/Contracts	\$269,153	\$0	\$269,153	100.00%
Other Provincial Revenue	\$1,304,787	\$606,101	\$698,686	115.28%
Teacher Pension Costs	\$6,500,000	\$6,500,000	\$0	0.00%
Federal Government Funding	\$388,944	\$388,944	\$0	0.00%
Other Revenues	\$8,012,800	\$8,765,766	(\$752,966)	-8.59%
Capital and Debt Services	\$5,084,555	\$5,255,006	(\$170,451)	-3.24%
Total Operating Revenue	\$135,083,575	\$133,418,170	\$1,665,405	1.25%
Prior Years Reserves (one-time funds)	\$4,298,912	\$2,542,697	\$1,756,215	69.07%
Total Revenue and Allocations	\$139,382,487	\$135,960,867	\$3,421,620	2.52%

22/23 Reserve Spending

Includes the following:
 \$220,000 for plant operations and maintenance
 \$300,000 for transportation
 \$23,700 for system admin
 \$1.85 million school carry-forward requests
 \$540,000 additional fund for counselling
 \$300,000 to support staffing
 \$742,520 for inclusive learning supports



Lethbridge
SCHOOL DIVISION

Major Updates to the Operating Budget:

Expenditures by Object	2022-2023 Operating Budget	2022-2023 Preliminary Budget	Variance from 22-23 Preliminary Budget	Change %
Certificated Staffing	\$77,915,396	\$76,333,514	\$1,581,882	2.07%
Uncertificated Staffing	\$28,142,092	\$27,792,974	\$349,118	1.26%
Contracted and General Services	\$10,279,413	\$9,476,047	\$803,366	8.48%
Supplies	\$11,973,488	\$11,438,462	\$535,026	4.68%
Utilities	\$2,510,600	\$2,477,600	\$33,000	1.33%
Capital and Debt Services	\$7,116,562	\$7,337,257	(\$220,695)	-3.01%
Transfers - Contingency/Other	\$144,096	\$108,513	\$35,583	32.79%
Total Operating Expenditures	\$138,081,647	\$134,964,367	\$3,117,280	2.31%
Transfers - Reserve Allocations	\$1,300,840	\$996,500	\$304,340	30.54%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%
Total Expenditures and Transfers	\$139,382,487	\$135,960,867	\$3,421,620	2.52%

Includes
teacher and
non-union
salary increases

76% Total Staffing
of Budget

Teachers

653.5 FTE +5.5 FTE from
Prelim budget

Support Staff

474 FTE +4.0 FTE from
Prelim budget



**School Reserve
Carryforward**
\$1.85 million

**Elementary
School
Reserves**
\$ 492,725

**High
School
Reserves**
\$ 905,875

**Middle
School
Reserves**
\$ 451,680



**Facility
Lease Costs**

Building Lease costs
within Operations &
Maintenance for
Christian Schools.
(Service Costs)

**BOOST
Program**

\$219,153
Instructional teachers
and supply costs.

**Specific
Grant
Funded
Projects**

Dual Credit
\$50,000

Continue to support
between Division and
Post-Secondary
Programs for High
School Students

**Mental Health in
Schools Pilot
Program**

\$360,000
For staffing and
supply costs

School based reserves are being spent on everything
from staffing to equipment to supplies - based on
each individual school's request

Planning is being done to ensure reserve balance is
at 3.15% to comply with Alberta Education reserve
cap for August 31, 2023

Balance at
Aug 31, 2022
is 5.29%

Projected
Aug 31, 2023
balance is
2.94%



Please see the executive summary and relating
details of the 2022-2023 Operating Budget for
additional information on the budget and the
updates from the Preliminary Budget.

**Lethbridge
SCHOOL DIVISION**

Lethbridge School Division

2022-2023 Operating Budget

September 30th update

Executive Summary

Lethbridge School Division has a total operating budget of \$139.38 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 to over 100,000 residents. Lethbridge School Division serves approximately 11,957 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 continued to host a virtual event through a



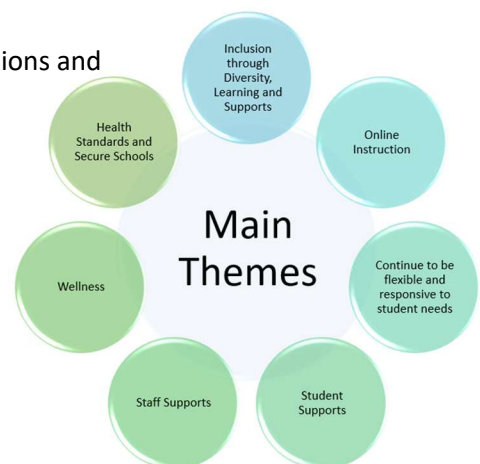
Division Town Hall website and other online platforms. There were over 280 participants that joined our Virtual Town Hall. This year's consultation centered on two main questions:

In what ways have we successfully supported student learning?

Moving forward, what can the school division do to strengthen support of student learning?

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

1. Inclusion through diversity, learning and supports
2. Online instruction
3. Continue to be flexible and responsive to student needs
4. Student supports
5. Staff supports
6. Wellness
7. Health standards and secure schools



The feedback assisted the Board of Trustees in establishing priorities for 2022-2023.

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.

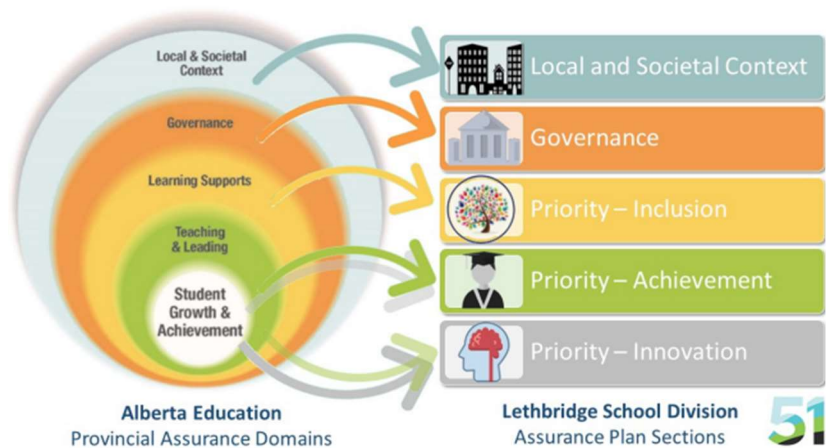
System Foundations

- 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 2022-2023 school year and belief statements for the development of the 2022-2023 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.

Annually, **Lethbridge School Division** prepares an assurance plan to address the provincial assurance domains. The three domains align with the Division's three priorities and are discussed below.



Student Growth and Achievement

OUTCOMES:

1. Students achieve prescribed provincial learning outcomes, demonstrating strengths in literacy and numeracy.
2. Students apply knowledge, understanding and skills in real life contexts and situations.
3. Students advance reconciliation by acquiring and applying foundational knowledge of First Nations, Metis, and Inuit experiences. The school community applies the resources needed to support First Nations, Metis and Inuit student achievement.
4. Students are active, healthy, and well.
5. Students demonstrate understanding and respect for the uniqueness of all learners.
6. Students use ongoing assessment feedback.

Teaching and Leading

OUTCOMES:

1. Unique learning needs.
2. Collaborative engagement, growth and evaluation.
3. Collaboration for optimal student learning.
4. Professional learning.
5. Use of data.

Learning Supports

OUTCOMES:

1. Schools are a welcoming, caring, respectful, inclusive and safe in student growth and achievement domain.
2. Adaptation of learning environment to meet learners needs.
3. Shared understanding of inclusive education and collaborative partnerships to support learning.
4. Focus on cross ministry initiatives.
5. Focus on management of growth and capacity building to support learning spaces and the provision of programs.

Student Achievement

In June 2021, in order to address learning disruptions caused by the COVID-19 pandemic, the provincial government announced specific grant funding targeted at grades 1 to 3. The Division refers to this intervention program as BOOST and was excited about being able to provide targeted intervention programs to its students. Additional teachers were trained and hired during the 2021-2022 school year and worked with small groups of students on a regular basis. Literacy and numeracy assessments were completed in January and April 2022 with re-assessments to be completed before the end of the school year.

For the 2022-2023 school year, the Division received additional learning loss grant funding to continue their BOOST program targeted at grades 2 to 4. The program will run for 16 weeks with assessments to be completed before the end of the school year.



Division Staff Preparing Resources to be used for the Grade 1 Boost Program

For the last number of years Provincial Achievement Tests and Diploma Exams have not taken place in Alberta due to the COVID-19 pandemic. They resumed at the end of the 2021-2022 school year. The Division utilizes the results of these assessments in setting priorities and establishing goals, along with other 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 2022-2023 and this is reflected in the development of the 2022-2023 budget.



Meritorious Budget Award Program

[Lethbridge School Division](#) is pleased to participate and be awarded in the Association of School Business Officials (ASBO) International Meritorious Budget Award Program (MBA) for presentation of the 2022-2023 budget. The Division received its first MBA for excellence in the presentation of the 2006-2007 budget and the seventeen (17) subsequent years up to and including the 2022-2023 preliminary 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 2022-2023 budget. A Virtual Town Hall meeting was held in February 2022 involving parents, students, staff, and the community, to explore and discuss two main questions:

- In what ways have we successfully supported student learning?
- Moving forward, what can the school division do to strengthen support of student learning?

The feedback on these questions influenced the development of Board priorities. The Board of Trustees developed belief statements in March 2022 and set priorities which guided the development of the 2022-2023 budget. The budget process and policies used to develop the budget remained relatively consistent from the development of the 2021-2022 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 2022 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, 2022. 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.

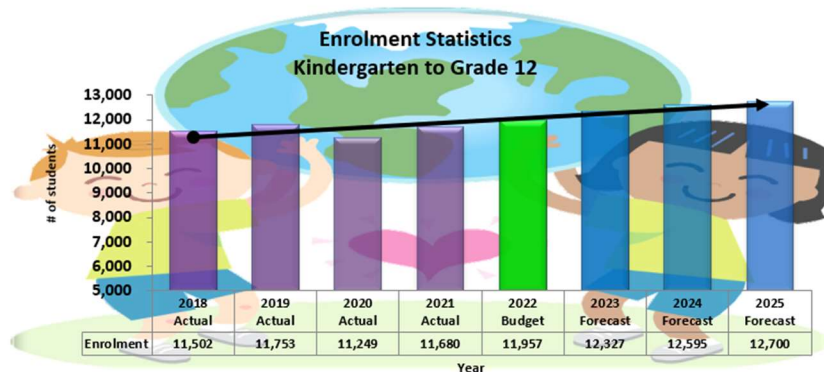
This preliminary budget is then adjusted for updated enrolment numbers as at September 30th as well as any new information that has been received by the Division. This creates the operating budget which the Division will now use for the 2022-2023 school year.

Enrolment

Lethbridge School Division has 11,957 students enrolled in early education (pre-school) through Grade 12 in the 2022-2023 school year as compared to 11,680 in 2021-2022. This is an increase of 277 students or 2.37% from the prior year. This increase shows the continuing recovery in enrolment from the COVID-19 pandemic as the Division saw a decline in the September 2020 enrolment.

Enrolment had been estimated in the preliminary budget to be 11,813 students. Due to the enrolment increase being over 2% from the prior year, the Division received an additional \$115,515 from Alberta Education to help supplement the funding that had already been established in the spring with the weighted moving average (WMA) calculation discussed below.

Program	Actual				September 2022	Change	
	September 2018	September 2019	September 2020	September 2021			
Early Education	506	497	357	299	241	-58	-19.40%
Kindergarten	766	806	725	747	784	37	4.95%
Elementary (Grades 1 - 5)	4,386	4,467	4,111	4,279	4,398	119	2.78%
Middle School (Grades 6 - 8)	2,490	2,631	2,687	2,787	2,765	-22	-0.79%
High School (Grades 9 - 12)	3,354	3,352	3,369	3,568	3,769	201	5.63%
Total	11,502	11,753	11,249	11,680	11,957	277	2.37%
% Change		2.18%	-4.29%	3.83%	2.37%		



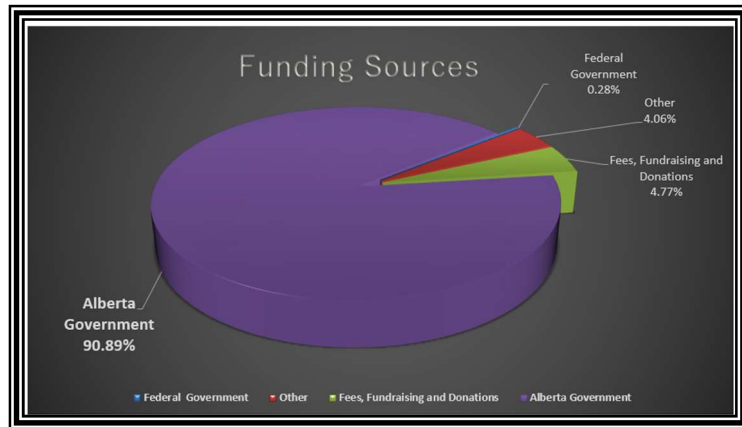
Historical enrolment data and other factors is used to predict enrolment for subsequent budget periods. The preceding chart illustrates the change in enrolment from September 2018 to September 2021 and projected enrolment over the next four years to September 2025. There has typically been an upward trend in enrolment due in part to the significant growth that the City of Lethbridge has experienced in prior years. In the four-year period 2022 to 2025 enrolments are projected to increase by 787 students or 6.66%. Enrolment fluctuations have a significant impact on future grant revenues as approximately 55% of the Division's funding is specifically for Base Instruction. The Provincial funding is based on a Weighted Moving Average (WMA) based on the following weighting for the 2022-2023 funding:

School Year	FTE	Weighting	WMA
2020-2021 Actual FTE Enrolment	10,572.5	20%	2,114.5
2021-2022 Estimated FTE Enrolment	10,999.0	30%	3,299.7
2022-2023 Projected FTE Enrolment	11,287.0	50%	5,643.5
Weighted Moving Average (WMA) FTE Enrolment			11,058

Due to the Weighted Moving Average (WMA), the Division will not be funded for 387 FTE Students.

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).

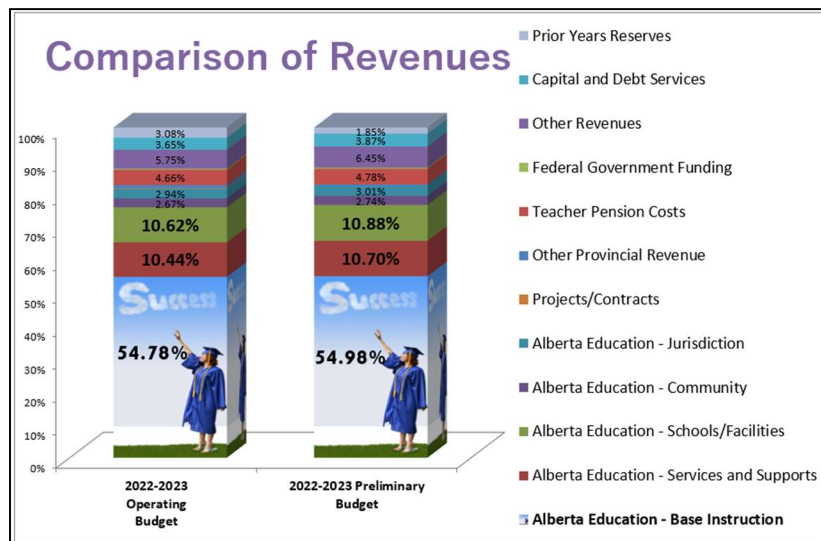
Funding Sources



Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives approximately 91% 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 9% of the Division's revenue.

Total budgeted revenues and allocations for 2022-2023 operating budget are \$139.38 million. Included in these revenues is approximately \$4.3 million of prior year's reserves. The chart below indicates the revenues and allocations of the 2022-2023 operating budget, 2022-2023 preliminary budget, and the 2021-2022 operating budget.

Revenues and Allocations	2022-2023 Operating Budget	2022-2023 Preliminary Budget	Variance from 22-23 Preliminary Budget	Change %	2021-2022 Operating Budget	Variance from 21-22 Operating Budget	Change %
Alberta Education - Base Instruction	\$76,357,845	\$74,747,458	\$1,610,387	2.15%	\$73,296,280	\$3,061,565	4.18%
Alberta Education - Services and Supports	\$14,547,679	\$14,549,077	(\$1,398)	-0.01%	\$15,140,142	(\$592,463)	-3.91%
Alberta Education - Schools/Facilities	\$14,802,435	\$14,790,441	\$11,994	0.08%	\$14,348,268	\$454,167	3.17%
Alberta Education - Community	\$3,723,161	\$3,723,161	\$0	0.00%	\$3,708,748	\$14,413	0.39%
Alberta Education - Jurisdiction	\$4,092,216	\$4,092,216	\$0	0.00%	\$4,092,198	\$18	0.00%
Projects/Contracts	\$269,153	\$0	\$269,153	100.00%	\$464,530	(\$195,377)	-42.06%
Other Provincial Revenue	\$1,304,787	\$606,101	\$698,686	115.28%	\$1,163,951	\$140,836	12.10%
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	\$8,012,800	\$8,765,766	(\$752,966)	-8.59%	\$6,310,932	\$1,701,868	26.97%
Capital and Debt Services	\$5,084,555	\$5,255,006	(\$170,451)	-3.24%	\$5,097,276	(\$12,721)	-0.25%
Total Operating Revenue	\$135,083,575	\$133,418,170	\$1,665,405	1.25%	\$130,511,269	\$4,572,306	3.50%
Prior Years Reserves (one-time funds)	\$4,298,912	\$2,542,697	\$1,756,215	69.07%	\$3,516,233	\$782,679	22.26%
Total Revenue and Allocations	\$139,382,487	\$135,960,867	\$3,421,620	2.52%	\$134,027,502	\$5,354,985	4.00%



Alberta Education - Base Instruction – 54.78% 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 2022-2023 WMA is calculated based the following:

- 20% of actual FTE enrolments of 2020-2021,
- 30% of the estimated final FTE enrolments of 2021-2022, and
- 50% of the projected funded FTE student enrolments for 2022-2023

The WMA is set by Alberta Education for the 2022/2023 school year during the preliminary budget based on initial student enrolment projections. In September, the final student enrolment counts are updated but do not take account until the following budget year as part of estimated enrolments and as part of a prior year WMA adjustment.

For the 2022-2023 school year, estimated enrolment has continued to rebound after the COVID-19 pandemic created enrolment uncertainty for two school years. The Division has estimated initially 11,813 students for the 2022-2023 school year, up from 11,680 in 2021-2022. To effectively plan based on the enrolment projections, the Division estimated a WMA adjustment of \$2.1 million relating to the 2021-2022 school year. This resulted in these funds being deferred to the 2022-2023 school year and will be spent.

The Division was “held harmless” in their 2022-2023 provincial budget, meaning that instead of having to repay the \$2.1 million deferral, these COVID Mitigation funds could be used for the 2022-2023 school year. Budget 2022-2023 also includes one-time grant funding of \$3.4 million in Bridge Funding to help alleviate any funding gaps with the new Weighted Moving Average (WMA) funding model. It is anticipated that both the COVID Mitigation and Bridge funding will be reduced or eliminated in the next budget year. For 2022-2023 budget, the Division is receiving \$2.1 million in COVID Mitigation and \$3.4 million in Bridge funding for a total of \$5.5 million.

Following the September 30th enrolment count, the Division’s enrolment was 11,957. Due to this increase from the preliminary number of 11,813 the Division received an additional \$115,515 in supplement enrolment grant funding from Alberta Education that will be included in the Base Instruction grant.

As well, since the Alberta Government and the Alberta Teacher’s Association ratified their collective agreement in June 2020, the Alberta Government will be providing funding to cover the cost increase for teacher salaries for the 2022-2023 school year (funding had initially been determined prior to the collective agreement being ratified). The Division will receive an estimated \$1.08 million to cover these costs.

Alberta Education – Services and Supports – 10.44% 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 (both for Kindergarten and Grades 1 to 12), Program Unit Funding (PUF), Moderate Language Delay, English as a Second Language (ESL), First Nations Metis and Inuit Funding, Refugee, and other Institutional Programs. Most of these grants also use the WMA to determine the funding levels. An additional \$66,000 has been added to this area from a one-time grant to support with new Ukrainian students arriving in the Division as well as \$360,000 in one time grant funding for a Mental Health in Schools Pilot Program.

Alberta Education – Schools/Facilities – 10.62% 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. There was a 1% increase in the Operations and Maintenance grant and a 4.6% increase in the Transportation grant allocation. The Operations and Maintenance funding is allocated in a combination of the WMA enrolment

and the facility space utilization. School divisions apply for Capital Maintenance and Renewal (CMR) funding for specific projects. For 2022-2023, the Division will receive approximately \$1 million in CMR funding. These funds are capital grants and not included in the operating budget.

Alberta Education – Community – 2.67% 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 – 2.94% 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

The 2022-2023 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](#).



Services & Supports



School / Facilities

This new Provincial Funding Framework was initially implemented in 2020-2021 and the Division is now in the 3rd 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.



Community

The prior funding framework grants (36 grants) and was modified to the new framework (now 17 grants).



Jurisdiction

Projects/Contracts – 0.19% of Division Revenues

Project/contract funding is for specific one-time targeted grants that have been provided for specific projects/contracts. The 2022-2023 operating budget includes two targeted grants. \$50,000 has been received for the continued implementation of a Dual-Credit Program with high school students and post secondary institutions and \$219,153 has been received for the continuation of the Learning Loss funding (known within the Division as BOOST) to continued the supports in Grades 2 to 4 (last year were in Grades 1 to 3).

Other Provincial Revenues – 0.94% of Division Revenues

Other provincial revenue includes the Provincially funded Making Connections programs for Alberta Mental Health and the Family Resource Network totaling \$478,325 as well as the Alberta School Council Engagement (ASCE) grant to support the operations and legislative requirements of school councils (\$500 per school). The 2022-2023 operating budget has been updated with additional funding including \$540,831 in Facility Lease Grant (school facilities leased from the Christian Societies), and additional French Immersion funding of \$274,131.

Teacher Pension Costs – 4.66% 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 – 0.28% of Division Revenues

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

Other Revenues – 5.75% of Division Revenues

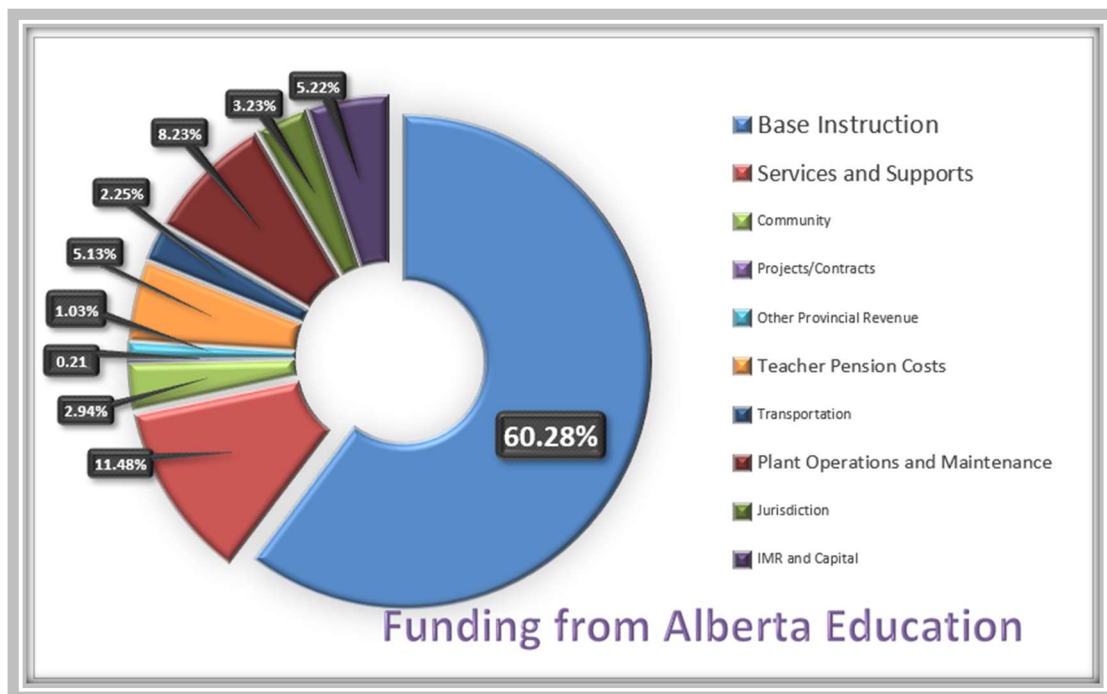
Other revenues include donations, fees and fundraising related to school generated activities, optional course fees, early education fees, and international student tuition fees. These school fees have increased to pre-pandemic levels due to the lessening of public health restrictions.

Capital Block – 3.65% of Division Revenues

The capital block funding relates to the capital allocation revenues recognized for the supported tangible capital assets.

Prior Year Reserves – 3.08% of Division Revenues

Prior year reserves are the amount of one-time reserves used to address priority areas. The reason for the large increase in use of operating reserves is to ensure that the Division is meeting the Alberta Education target of 3.15% by the end of August 31, 2023. At August 31, 2022 the Division's adjusted accumulated surplus from operations (ASO) is at 5.29%. Reserve spending includes \$3.3 million instructional (majority being \$1.85 million in school based carry forward amounts), \$220,000 in plant operation and maintenance, \$300,000 in transportation and \$124,700 in system administration (including \$101,000 transferred to instructional to support the counselling budget). It is anticipated that the Division will be at an ASO of 2.94% by August 31, 2023.



**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:

	2022-2023 Operating Budget			2022-2023 Preliminary Budget			Variance from 22-23 Preliminary Budget			
Revenues Sources	Operating Revenues	One-time Reserves	2022-2023 Operating Budget	Operating Revenues	One-time Reserves	2022-2023 Preliminary Budget	Operating Revenues	One-time Reserves	Variance from 22-23 Preliminary Budget	Change %
Alberta Government	\$126,681,831	\$0	\$126,681,831	\$124,263,460	\$0	\$124,263,460	\$2,418,371	\$0	\$2,418,371	1.95%
Fees, Fundraising and Donations	\$6,649,105	\$0	\$6,649,105	\$7,409,305	\$0	\$7,409,305	(\$760,200)	\$0	(\$760,200)	-10.26%
Other Revenues	\$1,363,695	\$0	\$1,363,695	\$1,356,461	\$0	\$1,356,461	\$7,234	\$0	\$7,234	0.53%
Federal Government	\$388,944	\$0	\$388,944	\$388,944	\$0	\$388,944	\$0	\$0	\$0	0.00%
One-time Reserves	\$0	\$4,298,912	\$4,298,912	\$0	\$2,542,697	\$2,542,697	\$0	\$1,756,215	\$1,756,215	69.07%
Total Allocations	\$135,083,575	\$4,298,912	\$139,382,487	\$133,418,170	\$2,542,697	\$135,960,867	\$1,665,405	\$1,756,215	\$3,421,620	2.52%

As shown above, there is a \$3.42 million increase in revenue from the 2022/2023 preliminary budget. These changes are from increases in additional funding from Alberta Education, a decrease in school generated fund fees and additional reserves being added to the operating budget.

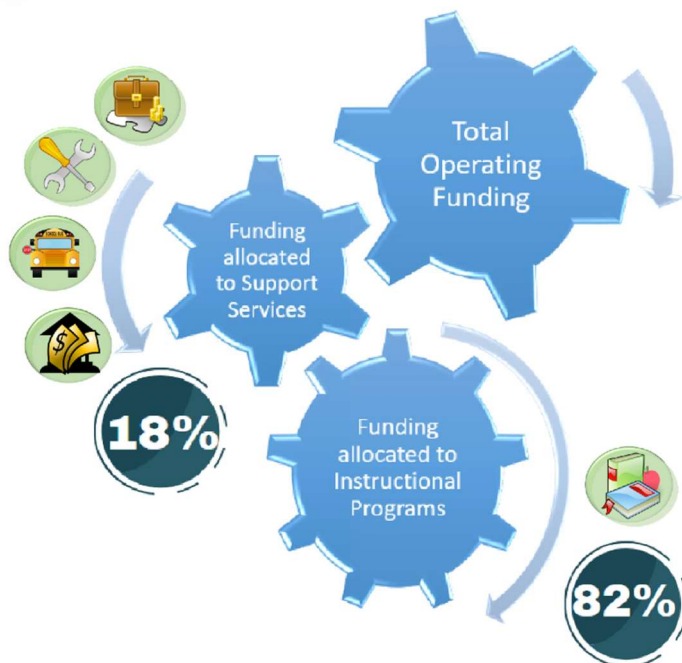
	2022-2023 Operating Budget			2022-2023 Preliminary Budget			Variance from 22-23 Preliminary Budget			
Funding Allocations	Operating Revenues	One-time Reserves	2022-2023 Operating Budget	Operating Revenues	One-time Reserves	2022-2023 Preliminary Budget	Operating Revenues	One-time Reserves	Variance from 22-23 Preliminary Budget	Change %
Instruction	\$110,233,659	\$3,878,912	\$114,112,571	\$109,062,334	\$2,122,697	\$111,185,031	\$1,171,325	\$1,756,215	\$2,927,540	2.63%
Administration	\$4,159,340	\$0	\$4,159,340	\$4,092,217	\$0	\$4,092,217	\$67,123	\$0	\$67,123	1.64%
Plant Operations and Maintenance	\$10,585,214	\$220,000	\$10,805,214	\$10,037,562	\$220,000	\$10,257,562	\$547,652	\$0	\$547,652	5.34%
Transportation	\$2,988,800	\$200,000	\$3,188,800	\$2,888,800	\$200,000	\$3,088,800	\$100,000	\$0	\$100,000	3.24%
Capital and Debt Services	\$7,116,562	\$0	\$7,116,562	\$7,337,257	\$0	\$7,337,257	(\$220,695)	\$0	(\$220,695)	-3.01%
Total Allocations	\$135,083,575	\$4,298,912	\$139,382,487	\$133,418,170	\$2,542,697	\$135,960,867	\$1,665,405	\$1,756,215	\$3,421,620	2.52%

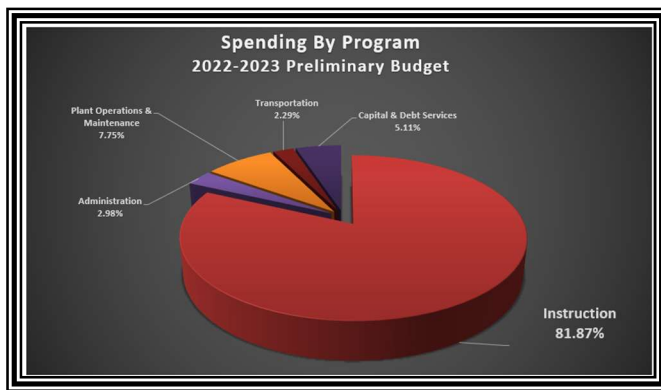
The five (5) major programs include Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services. Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions 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 and Maintenance, Transportation, and Capital & Debt Services are funded by specific/ targeted provincial funding for their respective areas of supports. These represent approximately **18% of the total operating budget**.

The **Instructional Programs** represents approximately **82% 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.





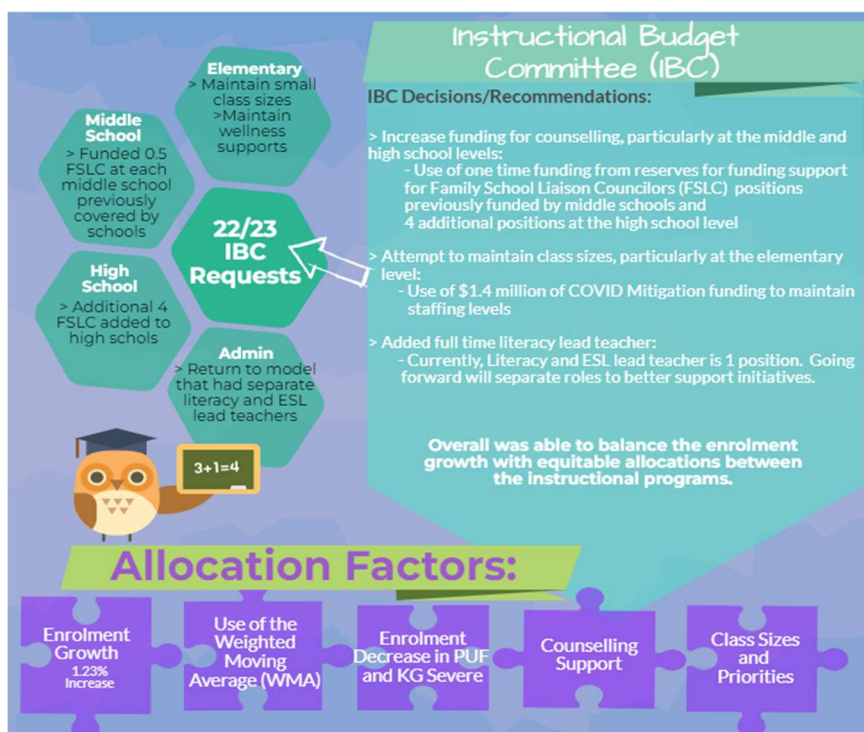
Funding is allocated to Division programs and services to ensure that programs meet the needs of students and schools to remain viable. The \$139.38 million of funding resources are allocated to five major program areas including Instruction, Plant Operations and Maintenance, Transportation, Administration, and Capital and Debt Services.

The chart below compares spending by program of the 2022-2023 operating budget, the 2022-2023 preliminary budget, and with the 2021-2022 operating budget:

Spending by Program	2022-2023 Operating Budget	2022-2023 Preliminary Budget	Variance from 22-23 Preliminary Budget	Change %		2021-2022 Operating Budget	Variance from 21-22 Operating Budget	Change %
Instruction	\$114,112,571	\$111,185,031	\$2,927,540	2.63%		\$109,069,153	\$5,043,418	4.62%
Administration	\$4,159,340	\$4,092,217	\$67,123	1.64%		\$4,092,216	\$67,124	1.64%
Plant Operations and Maintenance	\$10,805,214	\$10,257,562	\$547,652	5.34%		\$10,748,680	\$56,534	0.53%
Transportation	\$3,188,800	\$3,088,800	\$100,000	3.24%		\$2,950,797	\$238,003	8.07%
Capital and Debt Services	\$7,116,562	\$7,337,257	(\$220,695)	-3.01%		\$7,166,656	(\$50,094)	-0.70%
Total Expenditures and Transfers	\$139,382,487	\$135,960,867	\$3,421,620	2.52%		\$134,027,502	\$5,354,985	4.00%

Instruction Allocations – 81.87% 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 Instructional Budget Committee (IBC) met throughout the spring to assess the opportunities and challenges facing the Division in terms of budgeting.

The Division's was "held harmless" in the funding it received for the 2022 / 2023 school year. However \$5.5 million of this funding is potential one time so it makes it difficult to plan long term.

The IBC Committee was able to address the requests made at each of the school levels to maintain staffing levels and assist with counselling supports at the middle and high schools.

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 Indigenous education, technology and counselling to provide universal supports to students.

Instruction spending changed from the preliminary budget by \$2.9 million. 5 FTE teachers have been added and funded through either the contingency funds the Division held back in the preliminary budget to fund 4.5 FTE (that needed to be placed in the fall to address hot spots), or through school based reserve funds. 3 FTE Educational assistants have been added as well to the budget to address areas of need. The remaining increase is due to school based reserves planning to be spent on a variety of items (staffing, equipment, furniture, supplies and technology) depending on the needs of the individual school.

Administration Allocations – 2.98% 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 2021-2022 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).

The change from the preliminary budget to the operating budget includes \$23,700 in one time reserves to fund the membership to the Public School Boards of Alberta. There is a decrease in the allocation to capital for amortization of \$43,425 to support inflationary increases in the budget in areas such as utilities and insurance.

Plant Operation and Maintenance (POM) – 7.75% 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 2022-2023 grant funding, the POM allocation resulted in a \$131,925 increase as the POM grant rates were increased from the prior year by 1%. The Division is planning on utilizing \$220,000 of one-time reserves to support with the continued pressures in this program as many of the POM costs are increasing from prior years due to inflation.

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.

The change from the preliminary budget to the operating budget includes the additional of the facility lease grant to the Christian schools of \$540,831 (offset by facility lease grant received) and a decrease in the allocation to capital for amortization of assets of \$6,820.

Transportation – 2.29% of Division Spending

The allocation to the Transportation program directly correlates to the specific provincial funding within the schools/facilities (for transportation). There was a 4.6% increase in the grant funding for the 22/23 school year, however this is being offset by increased bussing costs of \$138,000. The Division is continuing to provide the coordination of transportation services for another school division so that both divisions can maximize the combined services (fee revenues for services). The change from the preliminary budget to the operating budget includes additional reserve use of \$100,000 for the 2022-2023 school year to deal with continued cost pressures from fuel and increased ridership (more students are eligible for bussing).

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

Capital and Debt Services – 5.11% 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.

Capital and Debt Services includes the amortization of capital assets and the Infrastructure Maintenance Renewal Program (IMR).

The change from the preliminary budget to the operating budget includes \$220,695 decrease from changes in amortization.

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$77,187,961	\$727,435	\$0	\$0	\$0	\$77,915,396
Uncertificated Staffing	\$20,628,753	\$2,258,238	\$5,128,188	\$126,913	\$0	\$28,142,092
Contracted and General Services	\$3,465,202	\$1,024,301	\$2,790,623	\$2,999,287	\$0	\$10,279,413
Supplies	\$11,469,619	\$77,466	\$416,403	\$10,000	\$0	\$11,973,488
Utilities	\$0	\$40,600	\$2,470,000	\$0	\$0	\$2,510,600
Capital and Debt Services	\$0	\$0	\$0	\$0	\$7,116,562	\$7,116,562
Transfers - Contingency/Other	\$60,196	\$31,300	\$0	\$52,600	\$0	\$144,096
Total Operating Expenditures	\$112,811,731	\$4,159,340	\$10,805,214	\$3,188,800	\$7,116,562	\$138,081,647
Transfers - Reserve Allocations	\$1,300,840	\$0	\$0	\$0	\$0	\$1,300,840
Transfers - Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Transfers	\$114,112,571	\$4,159,340	\$10,805,214	\$3,188,800	\$7,116,562	\$139,382,487

Gilbert Paterson Band and Troyanda Dance Club Come Together for Ukraine Fundraiser



Expenditures by Object

[Lethbridge School Division](#) will spend approximately \$104.12 million on staffing, which is 76% of the Division's \$139.38 million budget.

In the updated operating budget, there have been salary adjustments for teacher and non-union groups of 1.75%. Unionized support groups (CUPE 2843 & CUPE 290) have not yet concluded bargaining their collective agreement effective September 1, 2020. Benefit rates premiums have also increased from the prior year.

The chart below compares the expenditures of the 2022-2023 Operating Budget, the 2022-2023 Preliminary Budget, and with the 2021-2022 Operating Budget:

Expenditures by Object	2022-2023 Operating Budget	2022-2023 Preliminary Budget	Variance from 22-23 Preliminary Budget	Change %	2021-2022 Operating Budget	Variance from 21-22 Operating Budget	Change %
Certificated Staffing	\$77,915,396	\$76,333,514	\$1,581,882	2.07%	\$74,763,439	\$3,151,957	4.22%
Uncertificated Staffing	\$28,142,092	\$27,792,974	\$349,118	1.26%	\$28,228,390	(\$86,298)	-0.31%
Contracted and General Services	\$10,279,413	\$9,476,047	\$803,366	8.48%	\$10,218,855	\$60,558	0.59%
Supplies	\$11,973,488	\$11,438,462	\$535,026	4.68%	\$10,147,800	\$1,825,688	17.99%
Utilities	\$2,510,600	\$2,477,600	\$33,000	1.33%	\$2,295,100	\$215,500	9.39%
Capital and Debt Services	\$7,116,562	\$7,337,257	(\$220,695)	-3.01%	\$7,166,656	(\$50,094)	-0.70%
Transfers - Contingency/Other	\$144,096	\$108,513	\$35,583	32.79%	\$142,518	\$1,578	1.11%
Total Operating Expenditures	\$138,081,647	\$134,964,367	\$3,117,280	2.31%	\$132,962,758	\$5,118,889	3.85%
Transfers - Reserve Allocations	\$1,300,840	\$996,500	\$304,340	30.54%	\$900,000	\$400,840	44.54%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%	\$164,744	(\$164,744)	-100.00%
Total Expenditures and Transfers	\$139,382,487	\$135,960,867	\$3,421,620	2.52%	\$134,027,502	\$5,354,985	4.00%

Certificated Staffing – 55.90% of Division Spending

Approximately \$77.92 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 increase from the preliminary budget.

Overall, there is a 5.5 FTE increase in certificated staffing from the preliminary budget. This increase is from additional staff being added through school carry forward reserves, and additional one time grant funding for Mental Health in Schools Pilot Program and the Learning Loss funding (BOOST).

Uncertificated Staffing – 20.19% of Division Spending

Approximately \$28.14 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 2022-2023, the majority of the increase relates to the increased benefit costs.

Overall, there is a 4.4 FTE increase in support staff from the preliminary budget. This majority of the increase is from additional educational assistants being hired through reserves funds either through school based or Inclusive Learning funds.

Contracted and General Services – 7.37% of Division Spending

Contracted and General Services increased from the preliminary budget due to including the \$540,831 lease grant funding, additional costs for technology (more cloud based services versus physical servers), and updated budget costs for bussing.

Supplies – 8.59% of Division Spending

Supplies have increased from the preliminary budget due to school based reserves being added from certain schools for additional supplies, as well as supplies budgets from new grants announced.

Utilities – 1.80% of Division Spending

Utilities have increased from the preliminary budget due to the continued cost pressures from inflation and carbon tax.

Capital and Debt Services – 5.11% of Division Spending

Capital and Debt Services expenses directly correlate to the revenue allocation which includes amortization, Infrastructure Maintenance and Renewal (IMR) grant. Changes from the preliminary budget include changes in amortization.

Transfers – Contingency/Other – 0.11% of Division Spending

Contingencies and Commitments have increased from the preliminary budget by approximately \$35,000 due to changes in school budgets due to enrolment updates.

Transfers – Reserve Allocations – 0.73% 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.

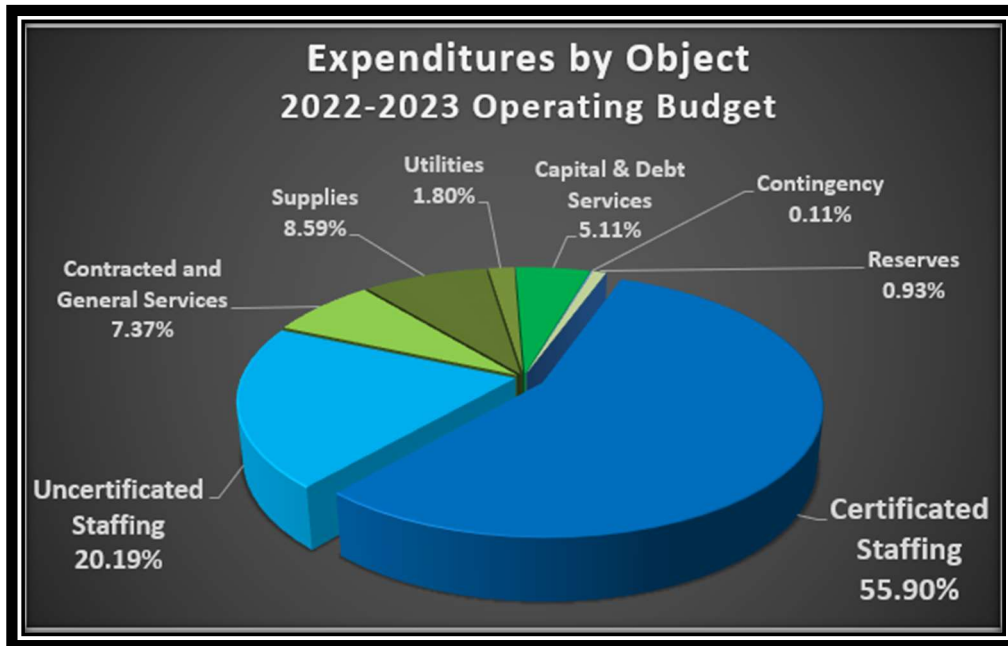
The change from the preliminary budget include additional reserves being used by the schools for equipment and furniture costs.

Transfers – Board Funded Capital – 0.00% of Division Spending

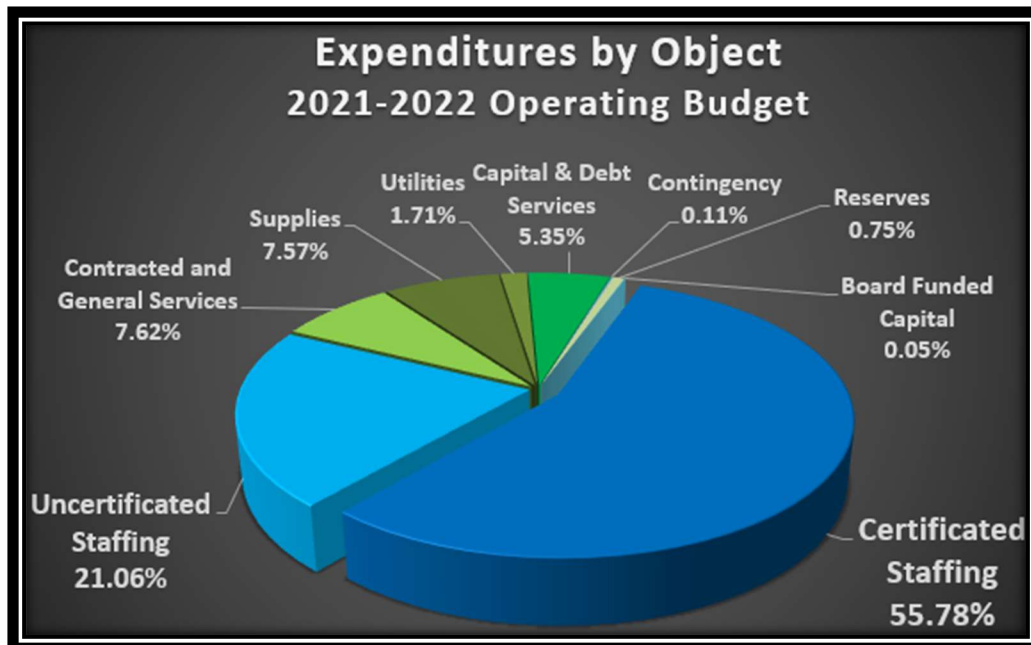
Board Funded Capital includes the operating funding used for Division funded capital such as major furniture and equipment replacements.



LCI Hosts Annual Green and Golf Senior Varsity Tournament

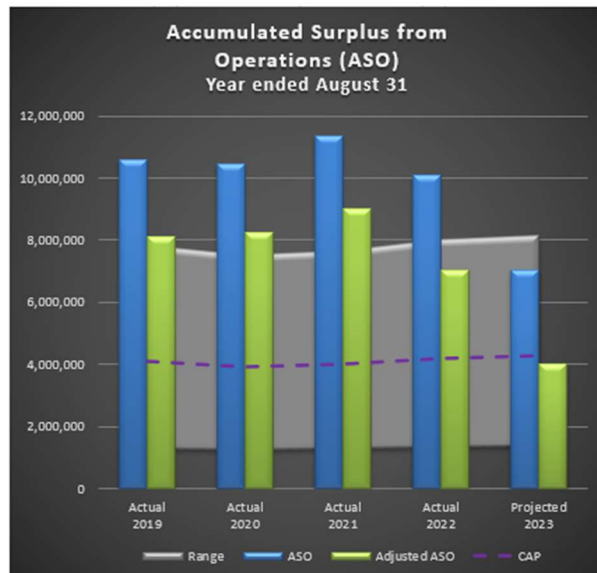


Expenditures for the 2022-2023 budget are compared with budgeted expenditures from 2021-2022 to illustrate the similarity between the two years.



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 (PSAS), 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.

The province has declared a limit on reserves with a maximum Adjusted ASO of 3.15% by the end of 2022-2023. The Division continues to monitor its reserve balances to ensure proper planning is being done to meet this limit.

School Year	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Adjusted ASO ratio	6.23%	6.61%	7.07%	5.29%	2.94%

In budget 2021-2022, there was a total of \$2.64 million in reserve funds planned to be utilized to balance expenditures. At year-end the actual amount of operating reserve funds used in 2021-2022 was \$1.29 million. Instructional costs were under budget, while operations and maintenance and transportation had larger deficits than were anticipated. Operations and maintenance planned to use \$220,000 in operating reserves and at year-end had used approximately \$750,000. This increase was due to additional inflationary costs in utilities, fuel, supplies, increased cleaning measures due to COVID-19 and increased security costs at some of the schools. Transportation planned to use \$200,000 in operating reserves and at year-end had used approximately \$240,000 due to the increased cost of fuel (the fuel contingency grant received from Alberta Education of \$38,666 also helped in this area). At August 31, 2022 the adjusted ASO for the Division was 5.29%

In budget 2022-2023, there is a total of \$4.30 million in reserve funds planned to be utilized to balance expenditures. The Division allocated \$540,000 to supporting counselling at the middle and high school levels and \$25,000 for Spanish Resources for the new Grade 6 at G.S. Lakie. Operations and Maintenance will use \$220,000 of its reserve to support with budget pressures due to increased costs. Transportation will use \$300,000 of its reserve to support with budget pressures due to increased costs. System administration will use \$23,700 to cover the costs of membership for the Public School Board of Alberta. Lastly, the remaining \$1.85 million are carry forward funding to be allocated to specific school or departments for spending priorities.

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, minding the reserves cap 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 76% of the Division's budget. The Division will employ 653.96 full-time equivalent (FTE) teachers and 473.83 full-time equivalents (FTE) support staff in 2022-2023.

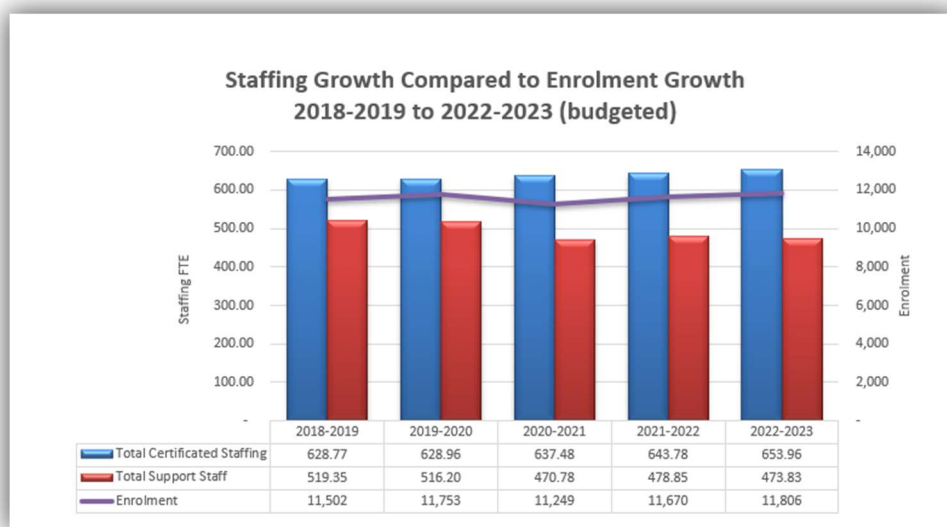


The Division spends 56% of the budget on teaching staff. For the 2022-2023 operating budget, 5.64 FTE have been added through reserves both at the instruction level and at the individual school level. As well, the 4.5 contingent staffing that had been set aside in the preliminary 2022-2023 budget have now been allocated to address any hot spots that arose with final enrolment counts at September 30th, 2022. When comparing 2022-2023 operating budget to 2021-2022 operating budget, a total of 10.18 FTE have been added in certificated staffing throughout the Division. The additional 1.0 FTE that has been added in the other certificated staffing includes the position that has been included in the budget for the Mental Health in Schools Pilot Program that the Division received funding for in November 2022.

Teacher Staffing (Certificated):	Operating	Preliminary	FTE Change	% Change	Operating	FTE Change	% Change
	2022/2023	2022/2023			2021/2022		
Elementary Schools	260.40	263.13	(2.73)	(1.05%)	267.33	(6.93)	(2.59%)
Middle Schools	117.58	115.10	2.48	2.11%	117.65	(0.07)	(0.06%)
High Schools	168.39	165.53	2.85	1.70%	162.14	6.25	3.85%
Inclusive Learning	19.60	19.60	0.00	0.00%	18.50	1.10	5.95%
Other Instructional	18.99	16.96	2.03	10.71%	10.56	8.43	79.80%
Classroom Teachers	584.96	580.32	4.64	0.79%	576.18	8.78	1.52%
Other Certificated Staffing	69.000	68.000	1.00	1.45%	67.600	1.40	2.07%
Total Teacher Staffing	653.96	648.32	5.64	0.86%	643.78	10.18	1.58%

The Division spends 21% of the budget on support staff positions. For the 2022-2023 operating budget, a total of 473.83 FTE support staff will be employed by the Division which is a 3.68 FTE increase. This has been added through reserve funding. This is however a decrease from the 2021-2022 operating budget where 478.85 FTE were employed. The decrease is mainly in early learning programs due to less enrolment resulting in less funding.

Support Staffing (Uncertificated):	Operating	Preliminary	FTE Change	% Change	Operating	FTE Change	% Change
	2022/2023	2022/2023			2021/2022		
Elementary Schools	123.22	120.22	3.00	2.44%	108.66	14.56	13.40%
Middle Schools	33.60	33.60	0.00	0.00%	37.88	(4.28)	(11.30%)
High Schools	40.74	40.74	0.00	0.00%	47.49	(6.75)	(14.21%)
Specialized Learning Supports - Severe KG	17.25	17.25	0.00	0.00%	23.10	(5.85)	(25.32%)
Program Unit Funding (PUF)	24.80	24.80	0.00	0.00%	30.80	(6.00)	(19.48%)
Early Education Program (EEP)	3.77	3.77	0.00	0.00%	4.00	(0.23)	(5.75%)
Educational Assistants	243.38	240.38	3.00	2.44%	251.93	(8.55)	(3.39%)
Other Support Staffing	230.44	229.77	0.67	0.29%	226.92	3.52	1.55%
Total Support Staffing	473.83	470.15	3.68	2.73%	478.85	-5.03	(1.05%)



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 School Division](#) opened Dr. Robert Plaxton Elementary School, a 600 student K-5 elementary school in southeast Lethbridge in August 2021. This new elementary school will assist in reducing the high-capacity utilization rates and create capacity for future growth in south Lethbridge.



Official Opening of Dr. Robert Plaxton Elementary School – September 2021

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, which will be located in Garry Station, is planned for an opening of September 2025. As of November 2022, the new school has completed design development under the management of Alberta Infrastructure Design Build Model of building new schools.

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

The Division's Capital Maintenance and Renewal (CMR) funding will be used to begin the upgrade of Victoria Park High School which has been approved by the Board of Trustees and Alberta Education. The update of Victoria Park will be done over a 3 to 4 year period in phases as CMR and IMR funding is available. The project will cost approximately \$4.2 million. Priority areas for the upgrade include ventilation, air conditioning, and accessibility to all learning spaces.

In 2022, the Division developed a comprehensive Three (3) Year Capital Plan (2022-2023 to 2024-2025), 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
Genny Steed, Vice Chair
Andrea Andreachuk
Tyler Demers
Kristina Larkin
Christine Light
Craig Whitehead

Senior Administration

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

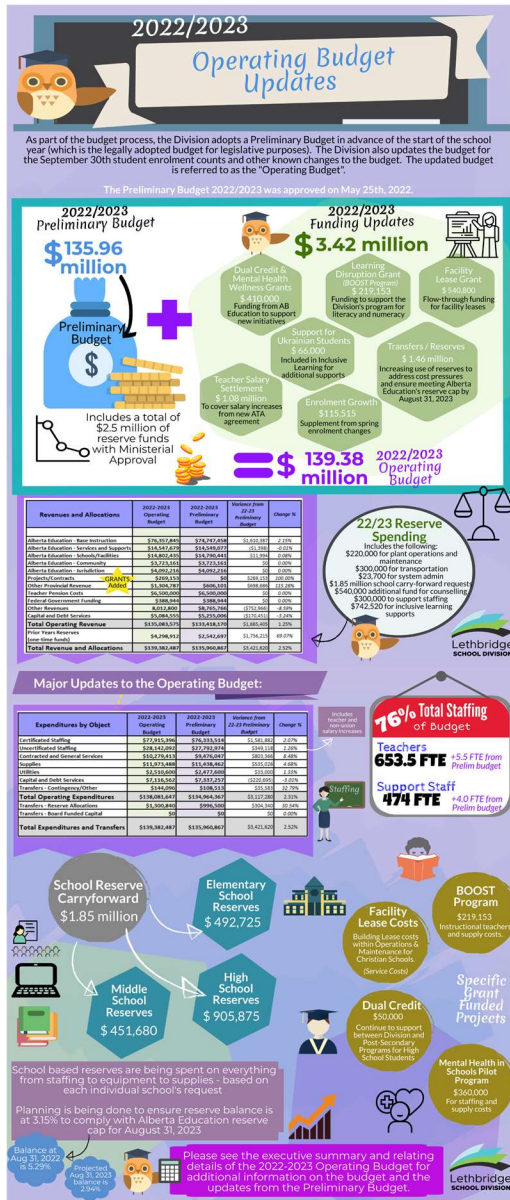
Cheryl Gilmore,
Superintendent

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 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

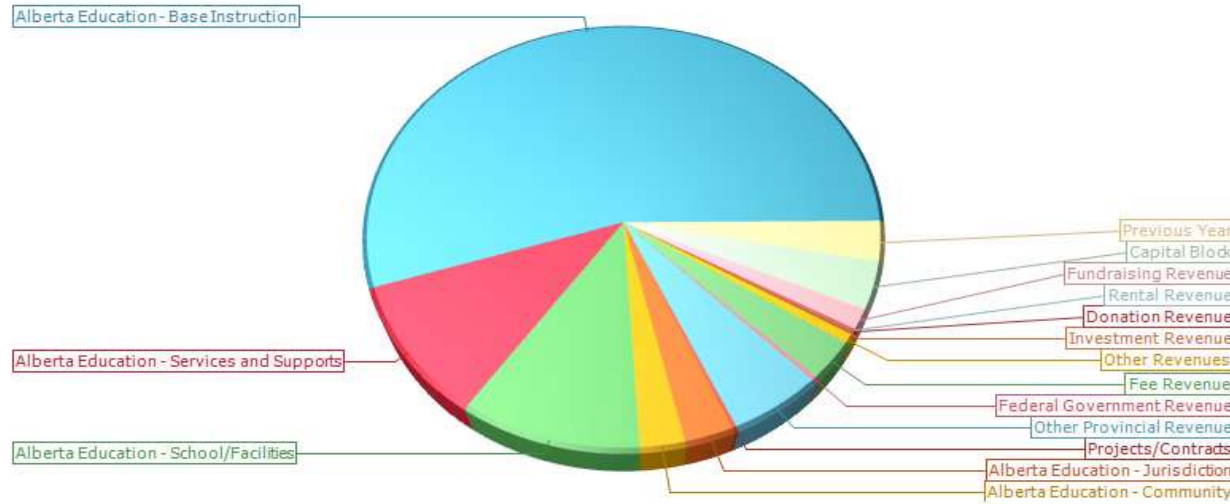
Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Category Pie Chart

2022-2023 September 30th Budget

Lethbridge School Division



Category	Amount	Percentage
Alberta Education - Base Instruction	\$76,357,846	55%
Alberta Education - Services and Supports	\$14,547,679	10%
Alberta Education - School/Facilities	\$14,802,435	11%
Alberta Education - Community	\$3,723,161	3%
Alberta Education - Jurisdiction	\$4,092,216	3%
Projects/Contracts	\$269,153	0%
Other Provincial Revenue	\$7,804,787	6%
Federal Government Revenue	\$388,944	0%
Fee Revenue	\$4,227,946	3%
Other Revenues	\$989,150	1%
Investment Revenue	\$193,000	0%
Donation Revenue	\$408,000	0%
Rental Revenue	\$34,704	0%
Fundraising Revenue	\$2,160,000	2%
Capital Block	\$5,084,555	4%
Previous Year	\$4,298,912	3%
Total Revenue and Allocations to Budget Center	\$139,382,487	

Expenditures

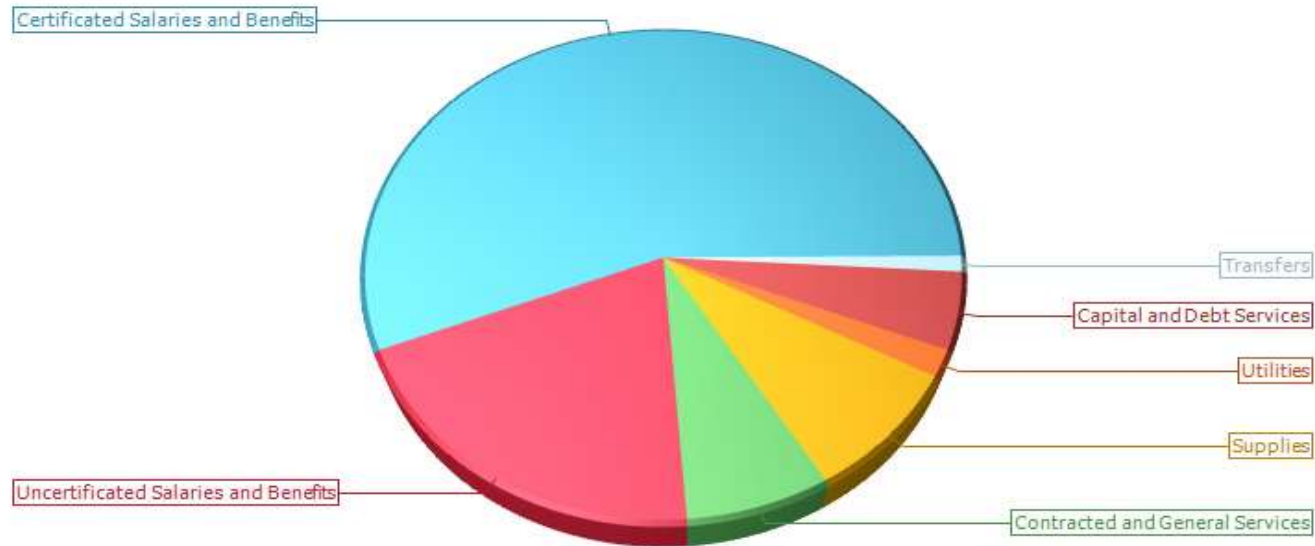
Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Category Pie Chart

2022-2023 September 30th Budget

Lethbridge School Division



Category	Amount	Percentage
Certificated Salaries and Benefits	\$77,915,396	56%
Uncertificated Salaries and Benefits	\$28,142,092	20%
Contracted and General Services	\$10,279,413	7%
Supplies	\$11,973,488	9%
Utilities	\$2,510,600	2%
Capital and Debt Services	\$7,116,562	5%
Transfers	\$1,444,937	1%
Total Expenditures	\$139,382,487	

Overview - Revenues and Expenditures

Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Budget Report

2022-2023 September 30th Budget

Lethbridge School Division

Revenue and Allocations to Budget Center

Alberta Education - Base Instruction	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Kindergarten - Base Funding	\$3,001,074	\$3,001,074
WMA Rate - ECS Base Instruction	\$3,062.32	\$3,062.32
Weighted Moving Average - ECS Students	980.00 FTE	980.00 FTE
Grades 1-9 - Base Funding	\$48,442,840	\$48,442,840
WMA Rate - G1-9 Base Instruction	\$6,124.64	\$6,124.64
Weighted Moving Average - Gr 1-9 Students	7,909.50 FTE	7,909.50 FTE
Grades 10-12 - Base Funding	\$17,863,796	\$17,863,796
G10-12 (Yr 1-3) Base Instruction	\$17,266,514	\$17,266,514
G10-12 (Yr 4) Base Instruction	\$276,895	\$276,895
G10-12 (Yr 5+) Base Instruction	\$22,064	\$22,064
Online - Full Time	\$0	\$0
Online - Part Time	\$0	\$0
Summer school	\$298,323	\$298,323
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
Stabilization Funding	\$6,778,865	\$5,583,882
Projected WMA Clawback	\$121,271	(\$294,133)
Total Alberta Education - Base Instruction	\$76,357,845	\$74,747,458
% of Revenue and Allocations to Budget Center	55%	55%

Alberta Education - Services and Supports	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Program Unit Funding (PUF)	\$1,027,650	\$1,027,650
PUF - Standard Code 47 - Half Day	\$659,700	\$659,700
PUF - Standard Code 47 - Full Day	\$0	\$0
PUF - Profound Code 47 - Half Day	\$109,950	\$109,950
PUF - Profound Code 47 - Full Day	\$0	\$0
PUF - Code 41-46 - Half Day	\$258,000	\$258,000
PUF - Code 41-46 - Full Day	\$0	\$0
Specialized Learning Supports - KG Severe	\$955,500	\$955,500
SLS-KG - Standard Code 47 - Half Day	\$594,000	\$594,000
SLS-KG - Standard Code 47 - Full Day	\$0	\$0
SLS-KG - Profound Code 47 - Half Day	\$99,000	\$99,000
SLS-KG - Profound Code 47 - Full Day	\$0	\$0
SLS-KG - Code 41-46 - Half Day	\$262,500	\$262,500
SLS-KG - Code 41-46 - Full Day	\$0	\$0
Specialized Learning Support	\$8,136,209	\$8,136,209
Learning Support - Multi-Disciplinary Teams	\$6,360,266	\$6,360,266
Learning Support - Mental Health	\$889,503	\$889,503
Learning Support - Jurisdiction Compositions	\$886,441	\$886,441
Moderate Language Delay (Code 48)	\$104,000	\$104,000
English as a Second Language (ESL/FSL)	\$623,460	\$623,460
WMA Rate - ESL	\$1,200.00	\$1,200.00
Weighted Moving Average - ESL	519.55 FTE	519.55 FTE
Refugee	\$1,717,100	\$1,717,100
WMA Rate - Refugee	\$5,500.00	\$5,500.00
Weighted Moving Average - Refugee	312.20 FTE	312.20 FTE
First Nations Metis and Inuit (FNMI)	\$1,140,970	\$1,140,970
FNMI Student Self Identification	\$873,239	\$873,239
FNMI Truth & Reconciliation	\$103,348	\$103,348
FNMI Demographics	\$164,384	\$164,384
Institutional Program Grants	\$1,287,133	\$861,133
Projected WMA Clawback	(\$444,344)	(\$16,946)
Total Alberta Education - Services and Supports	\$14,547,679	\$14,549,077
% of Revenue and Allocations to Budget Center	10%	11%

Alberta Education - School/Facilities	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Operations and Maintenance	\$10,126,934	\$10,126,934
Baseline POM Funding	\$2,680,972	\$2,680,972
Utilized Space	\$5,941,198	\$5,941,198
Under-utilized Space	\$1,504,765	\$1,504,765
Transportation	\$2,848,800	\$2,848,800
SuperNet Funding	\$287,976	\$287,976
Infrastructure Maintenance and Renewal Grant Revenue	\$1,533,723	\$1,533,723
Projected WMA Clawback	\$5,002	(\$6,992)
Total Alberta Education - School/Facilities	\$14,802,435	\$14,790,441
% of Revenue and Allocations to Budget Center	11%	11%

Alberta Education - Community	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Socio-Economics Status	\$2,209,863	\$2,209,863
Geographic	\$1,263,298	\$1,263,298
Nutrition	\$250,000	\$250,000
Total Alberta Education - Community	\$3,723,161	\$3,723,161
% of Revenue and Allocations to Budget Center	3%	3%

Alberta Education - Jurisdiction	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
System Administration	\$4,092,216	\$4,092,216
Overall Base Admin Funding	\$4,825,841	\$4,825,841
Base Factor - System Admin	0.84798 Factor	0.84798 Factor
Total Alberta Education - Jurisdiction	\$4,092,216	\$4,092,216
% of Revenue and Allocations to Budget Center	3%	3%

Projects/Contracts	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Learning Disruption Grant	\$219,153	\$0
Dual-Credit Grant	\$50,000	\$0
Total Projects/Contracts	\$269,153	\$0
% of Revenue and Allocations to Budget Center	0%	0%

Other Provincial Revenue	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Alberta Mental Health - MC#3	\$388,325	\$388,325
ASCE Grant	\$11,500	\$11,500
Facility Lease Grant	\$540,831	\$0
Family Resource Network - MC#5	\$90,000	\$90,000
French Immersion Revenue	\$274,131	\$116,276
Teacher Pension Costs Paid by Government	\$6,500,000	\$6,500,000
Total Other Provincial Revenue	\$7,804,787	\$7,106,101
% of Revenue and Allocations to Budget Center	6%	5%

Federal Government Revenue	2022-2023 September 30th Budget	2022-2023 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	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Fees for Optional Courses or Materials	\$232,841	\$222,841
Fee Revenue Collected	\$232,841	\$222,841
School Fees - School Generated Funds	\$3,995,105	\$4,755,305
Total Fee Revenue	\$4,227,946	\$4,978,146
% of Revenue and Allocations to Budget Center	3%	4%

Other Revenues	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Early Education Program Fees	\$160,000	\$160,000
Lethbridge FCSS - MC#4	\$197,233	\$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	\$989,150	\$991,917
% of Revenue and Allocations to Budget Center	1%	1%

Investment Revenue	2022-2023 September 30th Budget	2022-2023 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	2022-2023 September 30th Budget	2022-2023 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%

Rental Revenue	2022-2023 September 30th Budget	2022-2023 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	2022-2023 September 30th Budget	2022-2023 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	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Accretion Revenue - ARO	\$0	\$125,706
Amortization of Capital Allocations	\$5,084,555	\$5,084,555
Amortization of Capitalized ARO	\$0	\$44,745
Total Capital Block	\$5,084,555	\$5,255,006
% of Revenue and Allocations to Budget Center	4%	4%

Previous Year	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Instruction Surplus/(Deficit) Carry Forward	\$3,356,811	\$2,021,697
Maintenance Surplus/(Deficit) Carry Forward	\$220,000	\$220,000
Transportation Surplus/(Deficit) Carry Forward	\$300,000	\$200,000
Administration Surplus(Deficit) Carry Forward	\$124,700	\$101,000
Previous Year Committed funds	\$297,401	\$0
Prior Year Committed funds	\$297,401	\$0
Total Previous Year	\$4,298,912	\$2,542,697
% of Revenue and Allocations to Budget Center	3%	2%

Total Revenue and Allocations to Budget Center	\$139,382,487	\$135,960,867
---	----------------------	----------------------

Expenditures

Certificated Salaries and Benefits	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total Certificated Salaries and Benefits	\$77,915,397	\$76,333,514
% of Expenditures	56%	56%

Uncertificated Salaries and Benefits	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total Uncertificated Salaries and Benefits	\$28,142,092	\$27,792,974
% of Expenditures	20%	20%

Contracted and General Services	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Alberta Home and School AGM Registration Fees	\$9,200	\$9,200
Board Communications	\$8,000	\$8,000
Building Maintenance	\$724,393	\$727,602
Employee Assistance	\$0	\$3,360
Grounds Maintenance	\$87,000	\$87,000
Insurance/Bond Premium	\$1,077,350	\$1,073,350
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$86,036	\$85,322
Professional Learning	\$768,973	\$757,173
Auditor	\$31,500	\$31,500
Legal Services	\$30,000	\$30,000
Computer Services	\$217,000	\$196,000
Consultants	\$779,049	\$763,353
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$33,200	\$33,150
Telephone	\$214,570	\$191,120
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing Costs	\$2,801,761	\$2,706,788
Bus Pass Purchases	\$140,000	\$140,000
Bussing - Field Trips	\$51,094	\$52,094
Equipment Repair	\$185,379	\$184,362
Building Rentals & Leases	\$560,431	\$20,000
Equipment Rental/Leases	\$70,335	\$71,335
Server Evergreen	\$70,000	\$0
Dues/Fees	\$199,608	\$150,908
ASBA Membership Fees	\$70,000	\$70,000
Membership Zone 6	\$3,000	\$2,850
Printing	\$343,082	\$343,950
Advertising	\$32,700	\$33,700
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$67,240	\$67,390
Miscellaneous Services	\$938,716	\$957,916
Employee Recognition	\$15,000	\$15,000
Technology Department Costs	\$29,544	\$26,798
Multimedia Infrastructure Repairs	\$5,000	\$5,000
Travel and Subsistence	\$99,129	\$100,703
Car Allowances	\$114,351	\$114,351
Co-curricular	\$52,364	\$52,364
Total Contracted and General Services	\$10,279,413	\$9,476,047
% of Expenditures	7%	7%

Supplies	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Services, Contracts and Supplies School Generated Activities	\$6,649,105	\$7,409,305
Early Education Program	\$1,200	
Supplies	\$3,155,891	\$2,604,008
Learning Commons	\$94,220	\$83,639
Computer Supplies and Software	\$711,745	\$679,108
Textbooks	\$170,972	\$171,603
Furniture and Equipment (Under \$5000)	\$476,696	\$303,241
Computer Purchases	\$416,259	\$187,559
Commitments from prior year	\$297,401	\$0
Prior Year Committed funds	\$297,401	\$0
Total Supplies	\$11,973,488	\$11,438,463
% of Expenditures	9%	8%

Utilities	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Electricity	\$1,545,000	\$1,545,000
Gas	\$773,000	\$720,000
Water and Sewer	\$192,600	\$212,600
Total Utilities	\$2,510,600	\$2,477,600
% of Expenditures	2%	2%

Capital and Debt Services	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Accretion Expense - ARO	\$0	\$125,706
Amortization Expense for Capitalized ARO	\$0	\$44,745
Amortization of Capital Assets	\$5,582,838	\$5,633,083
Infrastructure Maintenance and Renewal	\$1,533,723	\$1,533,723
Total Capital and Debt Services	\$7,116,561	\$7,337,257
% of Expenditures	5%	5%

Transfers	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Capital Purchases (Over \$5000)	\$1,320,109	\$900,000
Reserves	\$64,631	\$96,500
Contingency (Unallocated Expense)	\$60,197	\$108,513
Total Transfers	\$1,444,937	\$1,105,013
% of Expenditures	1%	1%

Total Expenditures	\$139,382,487	\$135,960,867
---------------------------	----------------------	----------------------

Summary

	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total Revenues and Allocations To Budget	\$139,382,487	\$135,960,867
Total Expenditures	\$139,382,487	\$135,960,867
Variance	\$0	\$0

Instruction

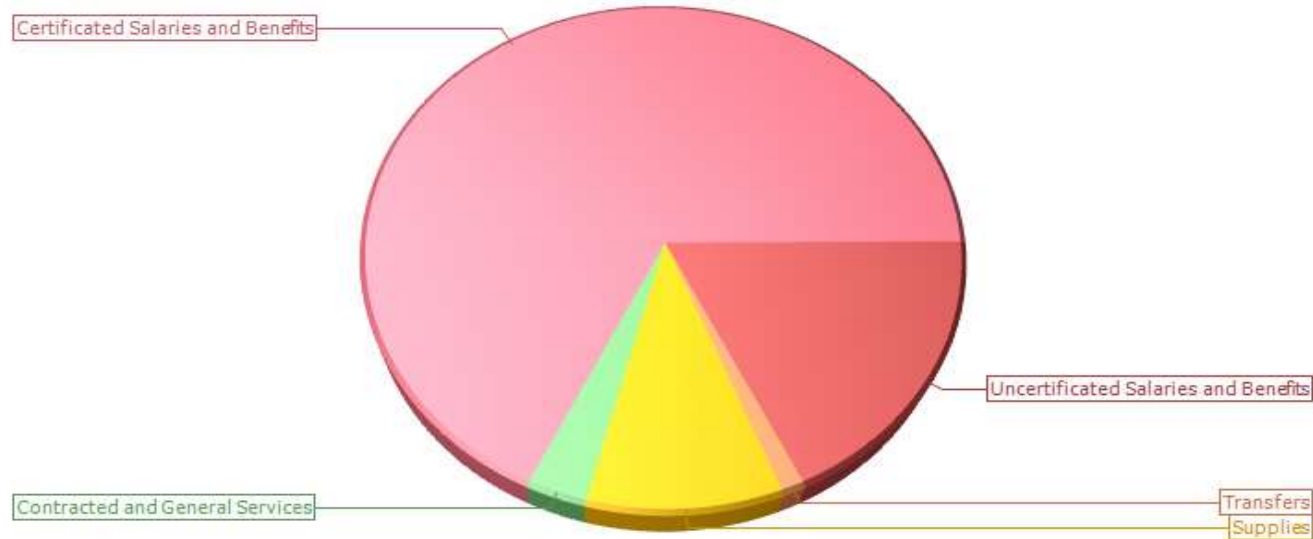
Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Category Pie Chart by Group

2022-2023 September 30th Budget

Total Instruction



Category	Amount	Percentage
Certificated Salaries and Benefits	\$77,187,961	68%
Contracted and General Services	\$3,465,202	3%
Supplies	\$11,469,619	10%
Transfers	\$1,361,036	1%
Uncertificated Salaries and Benefits	\$20,628,753	18%
Total Expenditures	\$114,112,571	

Instruction

Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Budget Group Report

2022-2023 September 30th Budget

Total Instruction

Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total	\$114,112,571	\$111,185,033
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$114,112,571	\$111,185,033
---	----------------------	----------------------

Expenditures

Certificated Salaries and Benefits	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total	\$77,187,961	\$75,607,040
% of Expenditures	68%	68%

Uncertificated Salaries and Benefits	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total	\$20,628,753	\$20,307,247
% of Expenditures	18%	18%

Contracted and General Services	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Building Maintenance	\$195,083	\$198,292
Insurance/Bond Premium	\$37,500	\$37,500
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$86,036	\$85,322
Professional Learning	\$706,638	\$687,838
Consultants	\$688,101	\$657,405
Postage	\$28,050	\$28,000
Telephone	\$127,070	\$119,620
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing - Field Trips	\$51,094	\$52,094
Equipment Repair	\$109,719	\$103,262
Building Rentals & Leases	\$19,600	\$20,000
Equipment Rental/Leases	\$45,335	\$46,335
Server Evergreen	\$70,000	\$0
Dues/Fees	\$152,408	\$127,408
Printing	\$311,082	\$311,950
Advertising	\$7,700	\$7,700
Banquets and Lunches	\$21,000	\$21,000
Miscellaneous Services	\$247,116	\$247,116
Technology Department Costs	\$29,544	\$26,798
Multimedia Infrastructure Repairs	\$5,000	\$5,000
Travel and Subsistence	\$41,363	\$41,463
Car Allowances	\$87,711	\$87,711
Co-curricular	\$52,364	\$52,364
Total	\$3,465,202	\$3,309,866
% of Expenditures	3%	3%

Supplies	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Services, Contracts and Supplies School Generated Activities	\$6,649,105	\$7,409,305
Early Education Program	\$1,200	
Supplies	\$2,767,922	\$2,231,211
Learning Commons	\$94,220	\$83,639
Computer Supplies and Software	\$649,845	\$617,208
Textbooks	\$170,972	\$171,603
Furniture and Equipment (Under \$5000)	\$442,696	\$259,241
Computer Purchases	\$396,259	\$167,559
Commitments from prior year	\$297,401	\$0
Prior Year Committed funds	\$297,401	\$0
Total	\$11,469,619	\$10,939,766
% of Expenditures	10%	10%

Transfers	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Capital Purchases (Over \$5000)	\$1,320,109	\$900,000
Transfers to (-) / from other sites (+)	(\$83,900)	(\$83,900)
Reserves	\$64,631	\$96,500
Contingency (Unallocated Expense)	\$60,197	\$108,513
Total	\$1,361,037	\$1,021,113
% of Expenditures	1%	1%

Total Expenditures	\$114,112,571	\$111,185,033
---------------------------	----------------------	----------------------

Summary

	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total Revenues and Allocations To Budget	\$114,112,571	\$111,185,033
Total Expenditures	\$114,112,571	\$111,185,033
Variance	\$0	\$0

Administration

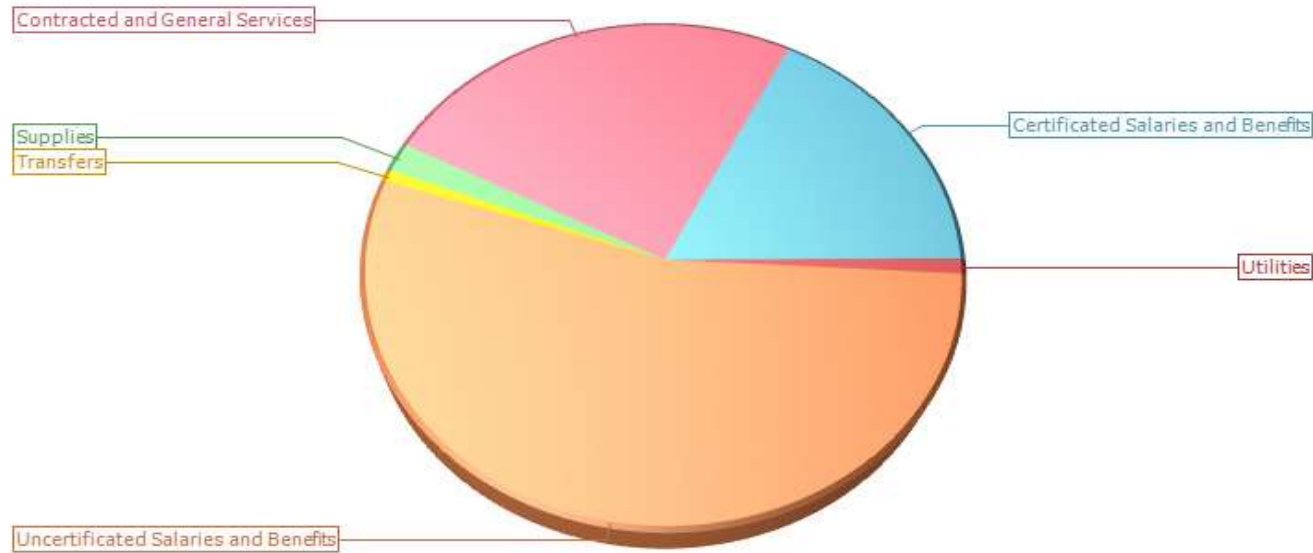
Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Category Pie Chart by Group

2022-2023 September 30th Budget

Total Administration



Category	Amount	Percentage
Certificated Salaries and Benefits	\$727,435	17%
Contracted and General Services	\$1,024,301	25%
Supplies	\$77,466	2%
Transfers	\$31,300	1%
Uncertificated Salaries and Benefits	\$2,258,238	54%
Utilities	\$40,600	1%
Total Expenditures	\$4,159,340	

Administration

Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Budget Group Report

2022-2023 September 30th Budget

Total Administration

Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total	\$4,159,340	\$4,092,216
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$4,159,340	\$4,092,216
---	--------------------	--------------------

Expenditures

Certificated Salaries and Benefits	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total	\$727,435	\$726,474
% of Expenditures	17%	18%

Uncertificated Salaries and Benefits	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total	\$2,258,238	\$2,211,721
% of Expenditures	54%	54%

Contracted and General Services	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Alberta Home and School AGM Registration Fees	\$9,200	\$9,200
Board Communications	\$8,000	\$8,000
Building Maintenance	\$20,000	\$20,000
Insurance/Bond Premium	\$227,700	\$223,700
Professional Learning	\$43,503	\$43,503
Auditor	\$31,500	\$31,500
Legal Services	\$30,000	\$30,000
Computer Services	\$217,000	\$196,000
Consultants	\$45,422	\$60,422
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$5,150	\$5,150
Telephone	\$28,000	\$28,000
Equipment Repair	\$5,000	\$5,000
Equipment Rental/Leases	\$25,000	\$25,000
Dues/Fees	\$45,200	\$21,500
ASBA Membership Fees	\$70,000	\$70,000
Membership Zone 6	\$3,000	\$2,850
Printing	\$32,000	\$32,000
Advertising	\$25,000	\$25,000
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$43,740	\$43,890
Miscellaneous Services	\$3,000	\$13,000
Employee Recognition	\$15,000	\$15,000
Travel and Subsistence	\$50,526	\$52,000
Car Allowances	\$22,640	\$22,640
Total	\$1,024,301	\$1,002,075
% of Expenditures	25%	24%

Supplies	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Supplies	\$55,466	\$58,046
Furniture and Equipment (Under \$5000)	\$12,000	\$12,000
Computer Purchases	\$10,000	\$10,000
Total	\$77,466	\$80,046
% of Expenditures	2%	2%

Utilities	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Electricity	\$15,000	\$15,000
Gas	\$23,000	\$23,000
Water and Sewer	\$2,600	\$2,600
Total	\$40,600	\$40,600
% of Expenditures	1%	1%

Transfers	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Transfers to (-) / from other sites (+)	\$31,300	\$31,300
Total	\$31,300	\$31,300
% of Expenditures	1%	1%

Total Expenditures	\$4,159,340	\$4,092,216
---------------------------	--------------------	--------------------

Summary

	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total Revenues and Allocations To Budget	\$4,159,340	\$4,092,216
Total Expenditures	\$4,159,340	\$4,092,216
Variance	\$0	\$0

Plant Operations and Maintenance

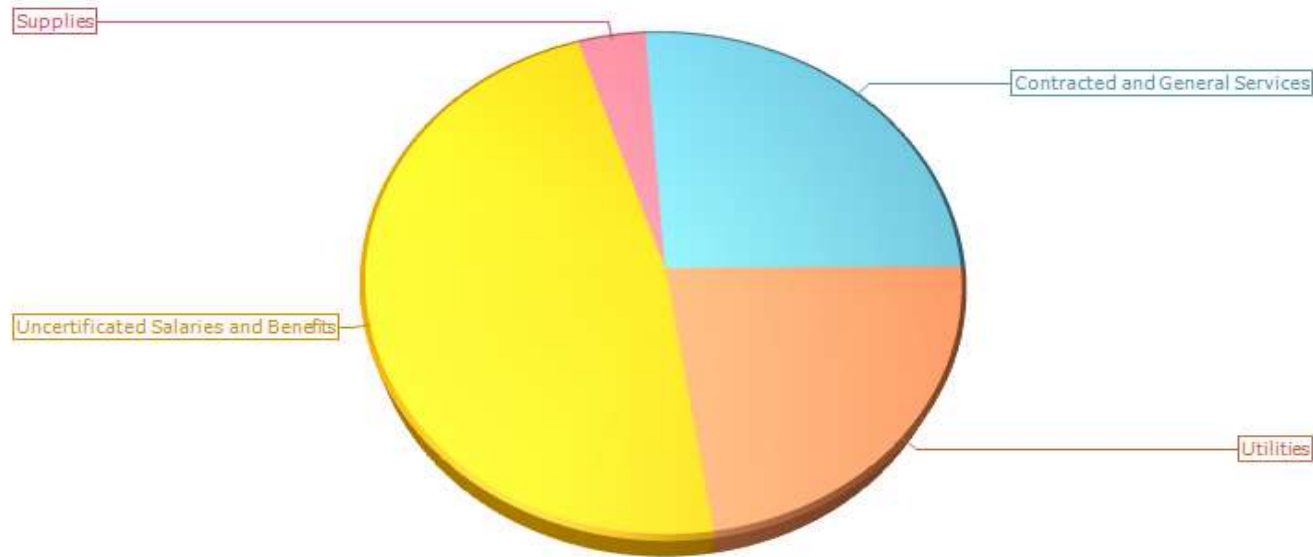
Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Category Pie Chart by Group

2022-2023 September 30th Budget

Plant Operations and Maintenance



Category	Amount	Percentage
Contracted and General Services	\$2,790,623	26%
Supplies	\$416,403	4%
Transfers	\$0	0%
Uncertificated Salaries and Benefits	\$5,128,188	47%
Utilities	\$2,470,000	23%
Total Expenditures	\$10,805,214	

Plant Operations and Maintenance

Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Budget Group Report

2022-2023 September 30th Budget

Plant Operations and Maintenance

Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total	\$10,805,214	\$10,257,562
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$10,805,214	\$10,257,562
---	---------------------	---------------------

Expenditures

Uncertificated Salaries and Benefits	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total	\$5,128,188	\$5,152,119
% of Expenditures	47%	50%

Contracted and General Services	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Building Maintenance	\$509,310	\$509,310
Employee Assistance	\$0	\$3,360
Grounds Maintenance	\$87,000	\$87,000
Insurance/Bond Premium	\$812,150	\$812,150
Professional Learning	\$8,832	\$15,832
Telephone	\$59,500	\$43,500
Equipment Repair	\$70,660	\$76,100
Building Rentals & Leases	\$540,831	\$0
Dues/Fees	\$2,000	\$2,000
Advertising	\$0	\$1,000
Banquets and Lunches	\$2,500	\$2,500
Miscellaneous Services	\$688,600	\$697,800
Travel and Subsistence	\$5,240	\$5,240
Car Allowances	\$4,000	\$4,000
Total	\$2,790,623	\$2,259,792
% of Expenditures	26%	22%

Supplies	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Supplies	\$332,503	\$314,751
Computer Supplies and Software	\$61,900	\$61,900
Furniture and Equipment (Under \$5000)	\$22,000	\$32,000
Total	\$416,403	\$408,651
% of Expenditures	4%	4%

Utilities	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Electricity	\$1,530,000	\$1,530,000
Gas	\$750,000	\$697,000
Water and Sewer	\$190,000	\$210,000
Total	\$2,470,000	\$2,437,000
% of Expenditures	23%	24%

Total Expenditures	\$10,805,214	\$10,257,562
---------------------------	---------------------	---------------------

Summary

	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total Revenues and Allocations To Budget	\$10,805,214	\$10,257,562
Total Expenditures	\$10,805,214	\$10,257,562
Variance	\$0	\$0

Transportation

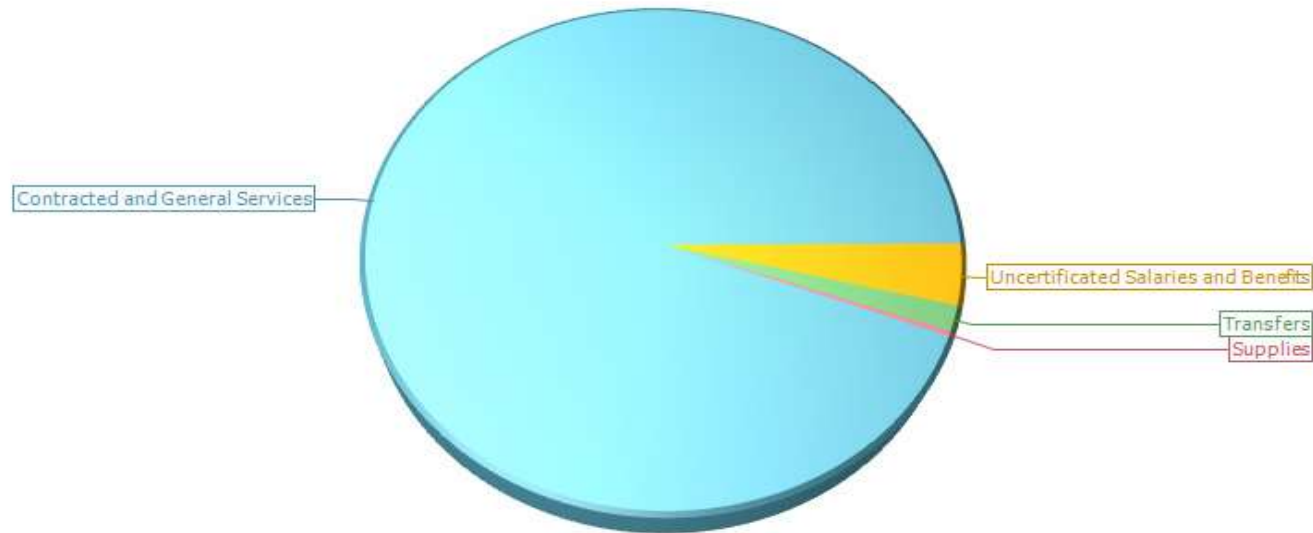
Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Category Pie Chart by Group

2022-2023 September 30th Budget

Transportation



Category	Amount	Percentage
Contracted and General Services	\$2,999,287	94%
Supplies	\$10,000	0%
Transfers	\$52,600	2%
Uncertificated Salaries and Benefits	\$126,913	4%
Total Expenditures	\$3,188,800	

Transportation

Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Budget Group Report

2022-2023 September 30th Budget

Transportation

Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total	\$3,188,800	\$3,088,800
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$3,188,800	\$3,088,800
---	--------------------	--------------------

Expenditures

Uncertificated Salaries and Benefits	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total	\$126,913	\$121,886
% of Expenditures	4%	4%

Contracted and General Services	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Professional Learning	\$10,000	\$10,000
Consultants	\$45,526	\$45,526
Bussing Costs	\$2,801,761	\$2,706,788
Bus Pass Purchases	\$140,000	\$140,000
Travel and Subsistence	\$2,000	\$2,000
Total	\$2,999,287	\$2,904,314
% of Expenditures	94%	94%

Supplies	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Computer Purchases	\$10,000	\$10,000
Total	\$10,000	\$10,000
% of Expenditures	0%	0%

Transfers	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Transfers to (-) / from other sites (+)	\$52,600	\$52,600
Total	\$52,600	\$52,600
% of Expenditures	2%	2%

Total Expenditures	\$3,188,800	\$3,088,800
---------------------------	--------------------	--------------------

Summary

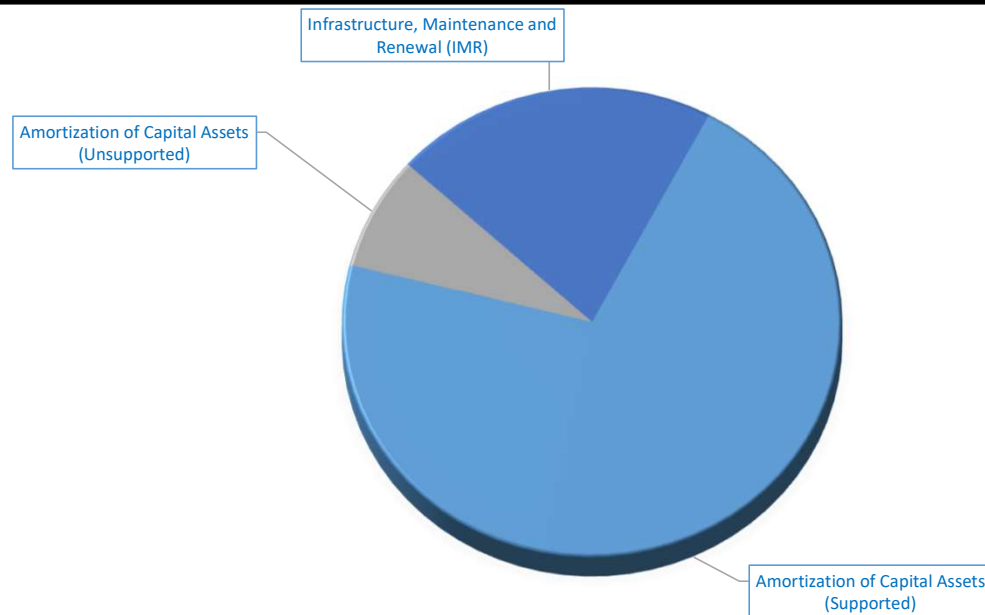
	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total Revenues and Allocations To Budget	\$3,188,800	\$3,088,800
Total Expenditures	\$3,188,800	\$3,088,800
Variance	\$0	\$0

Capital and Debt Services

Lethbridge School Division
2022-2023 Operating Budget
Lethbridge School Division

2022-2023 Operating Budget

Capital and Debt Services



Category	Amount	Percentage
Amortization of Capital Assets (Supported)	\$5,437,530	76%
Amortization of Capital Assets (Unsupported)	\$145,309	2%
Infrastructure, Maintenance and Renewal (IMR)	\$1,533,723	22%
Total Expenditures	\$7,116,562	

Capital and Debt Services

Lethbridge School Division

2022-2023 September 30th Budget

Lethbridge School Division - Budget Group Report

2022-2023 September 30th Budget

Capital and Debt Services

Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total	\$7,116,562	\$7,337,257
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$7,116,562	\$7,337,257
--	-------------	-------------

Expenditures

Capital and Debt Services	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Accretion Expense - ARO	\$0	\$125,706
Amortization Expense for Capitalized ARO	\$0	\$44,745
Amortization of Capital Assets	\$5,582,837	\$5,633,083
Infrastructure Maintenance and Renewal	\$1,533,723	\$1,533,723
Total	\$7,116,562	\$7,337,257
% of Expenditures	100%	100%

Total Expenditures	\$7,116,562	\$7,337,257
--------------------	-------------	-------------

Summary

	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total Revenues and Allocations To Budget	\$7,116,562	\$7,337,257
Total Expenditures	\$7,116,562	\$7,337,257
Variance	\$0	\$0

51

Lethbridge School
Division

2022

Operating
Budget

2023

2022-2023
Enrolment+277
students2022-2023
Enrolment

11,957

Sept 30th
2022
Student
Enrolment

2.37%

Estimated enrolment in preliminary budget was 11,813 students. 2021/2022 enrolment was 11,680

241

-19.40%

Early Education Program

784

+4.95%

Kindergarten

4,398

+2.78%

Elementary School

2,765

-0.79%

Middle School

3,769

+5.63%

High School

% change
from 21/22

Revenue

\$139.38

Million

Increase from 2021-2022 Operating

Provincial Funding changes:

> 1% increase in Base & PO&M Grant Rates

> 4.6% increase in Transportation Grant Rate

> \$3.4 million of COVID Mitigation Funding

> \$2.1 million of Bridge / Hold Harmless Funding

> \$2.4 million in additional various AB Ed grant funding received since May (included in Sept 30th budget update)

4%

9%

91%

of revenue is
for student
services and
supports

Received from AB Gov't

\$4 million

Drawn from Reserves to
address Board and School
Site Priorities

Base Grant is 55% of revenue

Spending our
Savings

Proposed use of one-time reserves have been allocated to the following:

- \$220,000 to support operations and maintenance with cost pressures

- \$300,000 to support transportation with cost pressures

- \$3.3 million to support instructional initiatives through use of school and department reserve carry forwards

- Careful planning to ensure that the Division's reserves are under the new AB Education cap of 3.15% by August 31, 2023

Expenditures

82%

\$139.38

Million

Of the Division's Budget is spent on
Instructional services for studentsInclusive Learning
support to students
15%

Technology 2%

Other Instructional
Supports 3%Non-Instructional
Support Services

School Based

63%

Instruction Based Expenditures are:

86%

STAFFING

14%

Supplies and Services

Increase in
staff from prior year

10 FTE

Decrease in
staff from prior year

5 FTE

76% Total Staffing
of Budget

Teachers

653.5 FTE

Support Staff

474 FTE

18%

Non-Instructional
Support Services

Facilities

13%

Transportation
2%Administration
3%

Support Services Expenditures are:

33%

STAFFING

67%

Supplies and Services

Vision:

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

Innovation

Board Priorities

Inclusion

Achievement

2022/2023

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). 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 2022/2023 was approved on May 25th, 2022.

2022/2023 Preliminary Budget

\$135.96 million

Preliminary Budget

2022/2023 Funding Updates

\$3.42 million

Dual Credit & Mental Health Wellness Grants
\$ 410,000
Funding from AB Education to support new initiatives

Learning Disruption Grant (BOOST Program)
\$ 219,153
Funding to support the Division's program for literacy and numeracy

Facility Lease Grant
\$ 540,800
Flow-through funding for facility leases

Support for Ukrainian Students
\$ 66,000
Included in Inclusive Learning for additional supports

Transfers / Reserves
\$ 1.46 million
Increasing use of reserves to address cost pressures and ensure meeting Alberta Education's reserve cap by August 31, 2023

Teacher Salary Settlement
\$ 1.08 million
To cover salary increases from new ATA agreement

Enrolment Growth
\$115,515
Supplement from spring enrolment changes

Includes a total of \$2.5 million of reserve funds with Ministerial Approval

\$139.38 million 2022/2023 Operating Budget

Revenues and Allocations	2022-2023 Operating Budget	2022-2023 Preliminary Budget	Variance from 22-23 Preliminary Budget	Change %
Alberta Education - Base Instruction	\$76,357,845	\$74,747,458	\$1,610,387	2.15%
Alberta Education - Services and Supports	\$14,547,679	\$14,549,077	(\$1,398)	-0.01%
Alberta Education - Schools/Facilities	\$14,802,435	\$14,790,441	\$11,994	0.08%
Alberta Education - Community	\$3,723,161	\$3,723,161	\$0	0.00%
Alberta Education - Jurisdiction	\$4,092,216	\$4,092,216	\$0	0.00%
Projects/Contracts	\$269,153	\$0	\$269,153	100.00%
Other Provincial Revenue	\$1,304,787	\$606,101	\$698,686	115.28%
Teacher Pension Costs	\$6,500,000	\$6,500,000	\$0	0.00%
Federal Government Funding	\$388,944	\$388,944	\$0	0.00%
Other Revenues	\$8,012,800	\$8,765,766	(\$752,966)	-8.59%
Capital and Debt Services	\$5,084,555	\$5,255,006	(\$170,451)	-3.24%
Total Operating Revenue	\$135,083,575	\$133,418,170	\$1,665,405	1.25%
Prior Years Reserves (one-time funds)	\$4,298,912	\$2,542,697	\$1,756,215	69.07%
Total Revenue and Allocations	\$139,382,487	\$135,960,867	\$3,421,620	2.52%

22/23 Reserve Spending

Includes the following:
\$220,000 for plant operations and maintenance
\$300,000 for transportation
\$23,700 for system admin
\$1.85 million school carry-forward requests
\$540,000 additional fund for counselling
\$300,000 to support staffing
\$742,520 for inclusive learning supports

Major Updates to the Operating Budget:

Expenditures by Object	2022-2023 Operating Budget	2022-2023 Preliminary Budget	Variance from 22-23 Preliminary Budget	Change %
Certificated Staffing	\$77,915,396	\$76,333,514	\$1,581,882	2.07%
Uncertificated Staffing	\$28,142,092	\$27,792,974	\$349,118	1.26%
Contracted and General Services	\$10,279,413	\$9,476,047	\$803,366	8.48%
Supplies	\$11,973,488	\$11,438,462	\$535,026	4.68%
Utilities	\$2,510,600	\$2,477,600	\$33,000	1.33%
Capital and Debt Services	\$7,116,562	\$7,337,257	(\$220,695)	-3.01%
Transfers - Contingency/Other	\$144,096	\$108,513	\$35,583	32.79%
Total Operating Expenditures	\$138,081,647	\$134,964,367	\$3,117,280	2.31%
Transfers - Reserve Allocations	\$1,300,840	\$996,500	\$304,340	30.54%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%
Total Expenditures and Transfers	\$139,382,487	\$135,960,867	\$3,421,620	2.52%

Includes teacher and non-union salary increases

76% Total Staffing of Budget

Teachers 653.5 FTE +5.5 FTE from Prelim budget

Support Staff 474 FTE +4.0 FTE from Prelim budget

School Reserve Carryforward \$1.85 million

Elementary School Reserves \$492,725

Middle School Reserves \$451,680

High School Reserves \$905,875

Facility Lease Costs
Building Lease costs within Operations & Maintenance for Christian Schools. (Service Costs)

BOOST Program
\$219,153
Instructional teachers and supply costs.

Dual Credit
\$50,000
Continue to support between Division and Post-Secondary Programs for High School Students

Specific Grant Funded Projects

Mental Health in Schools Pilot Program
\$360,000
For staffing and supply costs

School based reserves are being spent on everything from staffing to equipment to supplies - based on each individual school's request

Planning is being done to ensure reserve balance is at 3.15% to comply with Alberta Education reserve cap for August 31, 2023

Balance at Aug 31, 2022 is 5.29%

Projected Aug 31, 2023 balance is 2.94%

Please see the executive summary and relating details of the 2022-2023 Operating Budget for additional information on the budget and the updates from the Preliminary Budget.

Lethbridge SCHOOL DIVISION

MEMORANDUM:

November 8, 2022

To: The Board of Trustees

From: Morag Asquith, Associate Superintendent, Instructional Services

Re: Approval of an International Trip

Background:

Geordan Olson from Lethbridge Collegiate Institute is requesting approval to take approximately 45 Grade 9-12 students on an International Trip to New York City, New York from October 26-29, 2023. Information regarding the educational benefits of the trip, proposed itinerary, and risk checklists are attached. The estimated cost per student is between \$1500-1800 in Canadian Funds. Fundraising opportunities will be available to students to offset the cost of the trip.

Recommendation:

That the Lethbridge Collegiate Institute trip to New York City in October 2023 be approved by the Board, on the condition that all Division policies and procedures are strictly followed and with the understanding that future travel advisories and/or vaccination requirements may affect the trip's ability to proceed.

Respectfully submitted,

Morag Asquith



Approval

Awaiting Approval

Done

Response – v1.0

Template: Template Name v1.0

Created by: Geordan Olson on 2022-10-24T13:21:24.0588897

Set Override

Geordan Olson

Submitted 1:21 PM, Oct 24 2022

Principal via Wayne Pallett

Approved 1:26 PM, Oct 24 2022

Christina Peters

Approval Pending 1:26 PM, Oct 24 2022

Send Reminder

Morag Asquith

FYI

Kristin Solowoniuk

Awaiting Approval

Geordan Olson - 3A - International Field Trip - Initial Approval to Plan (v1.0)

Questions

* Your Phone Number:

(403) 360-2744

General Trip Information

* Destination:

New York City

* Dates

Thursday October 26th- Sunday October 29th 2023

* Area of study:

Dance

* Purpose of trip:

The purpose of the trip is to have a cultural dance experience. We will take dance classes and watch dance shows..

* Grade level(s):

☒ Grade 9 ☒ Grade 10 ☒ Grade 11 ☒ Grade 12

* Number of students:

Approx 45

* Teacher in Charge:

Geordan Olson

* Anticipated Method(s) of Transportation:
(Bus & Water Travel are listed further down)☒ Air

* Are you utilizing a charter bus for your trip? (Including through a tour company)

No

* Do you anticipate that your trip will contain any sort of water travel - either for transportation or as an activity? (Ferry, Water Taxi, Gondola, etc)

No

Attachments & Forms ▾

* Please attach your proposed itinerary.



*** Will your trip contain Amber activities, including the potential of utilizing a hotel swimming pool?**

No

Please attach any additional information if the space provided is insufficient.

Educational Value & Cost ▼

*** What are the educational/social/recreational goals of the trip?**

New York city is the mecca of dance in North America. It is the birth place of Hip-Hop, modern and post modern dance and Broadway. It is the ultimate cultural experience for young aspiring dancers. Not only will we take in the sights of this incredible city but the students will have the opportunity to take class with the best of the best in the dance world and see a Broadway show.

*** What follow-up activities will occur?**

The follow up activity will be taking all of inspiration from our trip and putting it in our spring show.

*** How will students be prepared for the trip in terms of required knowledge, skills and attitudes?**

As academy dancers the students will have an incredible base of required knowledge. They will have an awareness of professional dance etiquette and an understanding of the dance foundation of the classes they are taking. In terms of attitude the students will be incredibly motivated to go and experience what New York has to offer in terms of dance and culture.

*** What are the costs for this activity, including the portion paid by each student?**

Approx 1500\$-1800\$

*** Describe funding sources and plans for any fundraising.**

We will commence fundraising after our February show in 2023.

Additional Notes

*** Is equal access for all students assured?**

Yes

*** I have reviewed relevant Board policies and safety guidelines for International Trips.**

Yes

Personal information is collected under the authorization of the Alberta Freedom on Information and Protection of Privacy (FOIP) Act for the purpose of completing the off-site activity described above.

Approver Comments:

Comments are required if rejecting this approval

Reject

Approve

EN

Tips & FAQ

Lethbridge School Division

3A – International Field Trip – Initial Approval to Plan – Interim Risk Assessment & International Checklist Addition

Name: Geordan Olson

Destination: New York City

Dates of Trip: October 26-29, 2023

Transportation & Liability

Will your trip be facilitated through a tour company?

☒ Yes If yes, which one? __Explorica_____

☐ No

NEW for 2022-23!

If your trip is facilitated through a tour provider, you will need to ask them for a written copy of their liability insurance. The tour provider will also need to send you liability insurance information for their bus operators as well as any other water-transportation providers that will be used to ensure they have vetted the providers' safety records. This will need to be attached to the final trip submission prior to trip being approved.

If your trip is not facilitated through a tour provider and you will be utilizing risk-associated transportation providers (aka water travel), you will need to ask each individual company for a written copy of their liability insurance and attach it to your final submission.

Risk Assessment for Amber Activities

Will your trip contain Amber Activities, including the potential for any water travel or the utilizing of a hotel swimming pool?

☐ Yes If yes, which Amber Activities will your trip contain?

☒ No

Safety Plan:

Briefly describe the assessment and preparation that has occurred regarding the following, as appropriate

1. Hazards or risks associated with this activity:

The risk associated with this trip would be long distance travel. Travelling with students off and on the subway. Safety risks of being in a big city.

2. Equipment or safety precautions taken:

It will be important to take the following safety precautions and educate the students about travel in New York:

- Educating the students about areas that are a little more concerning.
- How best to carry their personal items (money)
- What are the measures they will take on the subway to be safe.
- Having a partner system.
- Knowing what to do if someone approaches them how they should respond.
- The students will only drink bottled water (not from the tap)
- We will be sure to encourage frequent hand washing and hand hygiene.
- We will ask that all students pack a travel health kit.

3. Contingency Plan(s):

Our contingency plan would be cancelling the trip if necessary.

Supervision Plan:

1. Identify the roles and responsibilities of supervisors (large and/or small group supervision, group management, discipline, night checks, activity instruction, other:

The responsibility of the supervisors will be large and small group supervision, student management and keeping team spirits high. They will also be responsible for night checks of hotel rooms and group management.

2. When and how will volunteers be briefed regarding their roles, responsibilities and expectations?

We will have a meeting prior to the trip to discuss the itinerary and roles and responsibilities.

Emergency Plan:

1. First aid, survival, and repair kits (as appropriate) are stocked and accessible:

☒ Yes ☐ No

2. What is the level of first aid training within the group?

We will have one chaperone with first aid training.

3. How will emergency services (police, fire, ambulance, search and rescue) be activated if needed in the area?

My cell phone will be in use and we will contact emergency team as needed. As we are in a big city, we will have access to emergency services.

4. What steps will you follow if a participant is ill or has a non-life-threatening injury?

If a participant needs medical care, we will take them to the nearest hospital. If a student is sick, a volunteer will bring them back to the hotel to rest and be monitored and cared for.

Risk Checklist for International Trips

Please List All Countries of Destination & Travel (including airports):

Canada and unite

Part A:

For each item in which you answer “yes”, you must provide a detailed written explanation for: 1. The circumstances for your trip that caused you to choose “yes” as an answer; and 2. The plan you have in place to mitigate any risk created by these circumstances.

1. Destination countries are socially and economically unstable (A potential for civil strife exists):

☐ Yes ☒ No

If yes, please explain:

2. Travel advisories exists for destination countries (check <http://travel.gc.ca/travelling/advisories>):

☒ Yes ☒ No

If yes, please explain: We must take normal security precautions.

3. Health warnings or vaccination requirements exist:

☒ Yes ☐ No

If yes, please explain:

- In order to enter the United States travelers must show proof of vaccination or COVID-19 testing.

4. Medical facilities/emergency care may be unavailable or difficult to access in the destination countries:

☐ Yes ☒ No

If yes, please explain:

5. Non-commercial or unlicensed transportation will be used:

☐ Yes ☒ No

If yes, please explain:

6. Non-commercial or unlicensed accommodations will be used:

☐ Yes ☒ No

If yes, please explain:

7. Extreme weather concerns exists for this destination at the time of year when we will visit (i.e hurricane seasons, monsoon seasons etc.):

☐ Yes ☒ No

If yes, please explain:

8. We will be in some locations where home contacts will not always be possible on this trip:

☐ Yes ☒ No

If yes, please explain:

9. We will travel in areas that may lack access to clean water and/or basic plumbing:

☐ Yes ☒ No

If yes, please explain:

10. We are travelling with one or more students/supervisors who have a severe allergy or medical issue:

☐ Yes ☒ No

If yes, please explain:

Part B

Provide details if your trip is being organized through a commercial tour company. Please include specifics regarding their “on the ground” supports such as the provision of a tour guide or local host:

Explorica provides a tour guide that is with us the entire trip. The tour guide organizes all of the outings and transportation, subway passes etc.

Note!

You must ensure parents are aware of the current travel advisories to each of the regions you are travelling, and ensure that you have made them aware that if the advisory shifts to greater risk it will impact the current plans. An example email is below:

Dear Parents/Guardians,

Thank you for registering your child for Chinook's International Field Trip to

_____, _____, _____ and

_____. We are excited about this opportunity and the experiences it will afford the students who go on this trip. Currently the status of travel advisories for these countries are as follows:

Italy - _____

France- _____

Belgium- _____

-

As we all are aware, global challenges and issues present through time and can impact our ability to travel. We will continue to monitor travel advisories and if these advisories change to "avoid non- essential travel" or "avoid all travel" we will be changing the itinerary or cancelling the trip.

Day One - Thursday October 26, 2023

7:00 AM Coach transportation

Arrival at your school of a washroom equipped, climate controlled highway motor coach.

Passport border crossing - air

**** NOTE:** In accordance with the United States' Western Hemisphere Travel Initiative (WHTI), all travelers must present a valid passport when entering or re-entering the United States by Air, or when flying within the United States. Canadians without appropriate documentation will be prevented from boarding their flight. Non-Canadian residents need to contact the US Embassy prior to their departure for their entry requirements.**

10:00 AM Airline Baggage Fee - One bag per passenger
Cost for additional bags or oversized baggage surcharge are at the expense of the group.

Flight between Calgary and New York City

Board your flight

3:00 PM Meet your local 54 passenger air-conditioned, washroom equipped, climate controlled highway motor coach. Service: One way airport transfer

3:00 PM Tour Leader meets group in destination.

4:00 PM Check in to your Manhattan Tourist Class Hotel
Approximate time of arrival at your accommodation.

5:00 PM Orientation Walk of Times Square and Surrounding Area
Marvel at the ubiquitous bill boards and the energy of Times Square as your Tour Leader familiarizes you with this iconic area.

7:00 PM Dinner at your own cost
Dinner at your own cost in the area.

10:00 PM As a group, walk back to your accommodations.

Day Two - Friday October 27, 2023

8:15 AM Continental Breakfast at your hotel

9:00 AM 1 Ride Subway Ticket
Under the direction of your Tour Director, the group will take subway to your next activity. Tour Director will purchase tickets for the group.

10:00 AM Workshop provided by HusH Hip-Hop Tours
A dance expert will open the session with a 10 minute performance and then move directly into the group lesson. Participants all leave with moves they've never done before and confidence only the pros could teach.
Lunch at your own cost.

1:30 PM Central Park Orientation Tour
Your Brightspark Tour Director will lead the group on a stroll through Central Park, the first landscaped public park in the United States. It is one of the urban wonders of the world: a green oasis in the great concrete, high-rise landscape of New York City.

2:15 PM Rockefeller Center and 5th Avenue
Shop and browse along 5th Avenue and Rockefeller Center. Don't miss viewing St. Patrick's Cathedral.

4:00 PM 1 Ride Subway Ticket
Under the direction of your Tour Director, the group will take subway to your next activity. Tour Director will purchase tickets for the group.

6:00 PM Dinner at Gayle's Broadway Rose
Featuring talented aspiring New York City performers, actors and actresses as singing waiters & waitresses in this amazing NYC dining experience while listening to favorite songs from Broadway musical classics to current Broadway hits.

Times Square
A trip to New York is not complete without a stop in Times Square! Be captivated by the massive screens, lights and hustle & bustle of this historic square.

8:00 PM Enjoy a theatre performance. Subject to schedule and availability.

10:30 PM As a group, walk back to your accommodations.

Day Three - Saturday October 28, 2023

8:00 AM Continental Breakfast at your hotel

9:00 AM 1 Ride Subway Ticket
Under the direction of your Tour Director, the group will take subway to your next activity. Tour Director will purchase tickets for the group.

10:00 AM Breakdancing Workshop
Time to enjoy a breakdancing workshop!



11:30 AM Explore Hell's Kitchen

Hell's Kitchen is a neighborhood of Manhattan in New York City. It is traditionally considered to be bordered by 34th Street in the south, 59th Street in the north, Eighth Avenue in the east, and the Hudson River to the west. The area provides transport, medical, and warehouse infrastructure support to Manhattan's Midtown business district, and is home to several of NYC's best restaurants. Gotham West Market is a great option for dinner in Hell's Kitchen with an array of gourmet restaurants.

This is your preliminary itinerary. The order of activities on your actual tour may vary based on availability of attractions and restaurants at time of booking. In keeping with Brightspark's commitment to safety and security, all our itineraries are designed to comply with the Department of Transportation's rules and regulations for maximum hours of service for motor coach drivers.

12:00 PM Lunch at your own cost.

2:00 PM 1 Ride Subway Ticket

Under the direction of your Tour Director, the group will take subway to your next activity. Tour Director will purchase tickets for the group.

3:00 PM Major League Baseball Ticket

Enjoy a major league baseball game. Ticket availability is subject to schedules and availability of local teams.

5:00 PM 1 Ride Subway Ticket

Under the direction of your Tour Director, the group will take subway to your next activity. Tour Director will purchase tickets for the group.

6:00 PM Dinner at your own cost

Dinner at your own cost in the area.

10:00 PM As a group, walk back to your accommodations.

Day Four - Sunday October 29, 2023

8:15 AM Continental Breakfast at your hotel

8:30 AM Hotel Check Out

Check out of your accommodations and load your luggage onto the motor coach.

9:00 AM Meet your local 54 passenger air-conditioned, washroom equipped, climate controlled highway motor coach. Service: One way airport transfer

2:00 PM Board your motor coach and depart for the Airport.

Board your flight home.



MEMORANDUM

November 29, 2022

To: Board of Trustees

From: Christine Lee
Associate Superintendent, Business and Operations

RE: 2021-22 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 2021-22 fiscal year as presented.

Respectfully submitted,
Christine Lee

**AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2022**
[Education Act, Sections 139, 140, 244]

3040 The Lethbridge School Division

Legal Name of School Jurisdiction

433 15 Street S Lethbridge AB T1J 2Z5

Mailing Address

403-380-5307 Christine.Lee@Lethsd.ab.ca;

Contact Numbers and Email Address

SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of 3040 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

Mrs. Allison Purcell

Name

Signature

SUPERINTENDENT

Mrs. Cheryl Gilmore

Name

Signature

SECRETARY-TREASURER OR TREASURER

Ms. Christine Lee

Name

Signature

November 29, 2022

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

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	3
STATEMENT OF FINANCIAL POSITION	4
STATEMENT OF OPERATIONS	5
STATEMENT OF CASH FLOWS	6
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS	7
STATEMENT OF REMEASUREMENT GAINS AND LOSSES	8
SCHEDULE 1: SCHEDULE OF NET ASSETS	9
SCHEDULE 2: SCHEDULE OF DEFERRED CONTRIBUTIONS	11
SCHEDULE 3: SCHEDULE OF PROGRAM OPERATIONS	13
SCHEDULE 4: SCHEDULE OF OPERATIONS AND MAINTENANCE	14
SCHEDULE 5: SCHEDULE OF CASH, CASH EQUIVALENTS, AND PORTFOLIO INVESTMENTS	15
SCHEDULE 6: SCHEDULE OF TANGIBLE CAPITAL ASSETS	16
SCHEDULE 7: SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES	17
SCHEDULE 8: UNAUDITED SCHEDULE OF FEES	18
SCHEDULE 9: UNAUDITED SCHEDULE OF SYSTEM ADMINISTRATION	19
NOTES TO THE FINANCIAL STATEMENTS	20

Independent Auditor's Report

To the Board of Trustees of Lethbridge School Division

Opinion

We have audited the financial statements of Lethbridge School Division (the Division), which comprise the statement of financial position as at August 31, 2022 and the results of operations, change in net financial assets, cash flows and statement of remeasurement gains and losses for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Division as at August 31, 2022, and its results of operations, change in net financial assets, cash flows and statement of remeasurement gains and losses for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Division in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

The Schedule of Fees and Schedule of System Administration Expenses reflect additional information required by Alberta Education that is not required under Canadian public sector accounting standards. We were not engaged to audit this information and accordingly it is considered unaudited.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Division's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Division or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Lethbridge, Alberta
November 29, 2022

STATEMENT OF FINANCIAL POSITION
As at August 31, 2022 (in dollars)

		2022	2021
FINANCIAL ASSETS			
Cash and cash equivalents	(Schedule 5)	\$ 10,485,801	\$ 14,118,244
Accounts receivable (net after allowances)	(Note 3)	\$ 5,622,462	\$ 6,017,328
Portfolio investments			
Operating	(Schedule 5)	\$ 10,154,108	\$ 10,000,521
Endowments		\$ -	\$ -
Inventories for resale		\$ -	\$ -
Other financial assets		\$ -	\$ -
Total financial assets		\$ 26,262,371	\$ 30,136,093
LIABILITIES			
Bank indebtedness	(Note 4)	\$ -	\$ -
Accounts payable and accrued liabilities	(Note 5)	\$ 8,664,972	\$ 8,601,979
Unspent deferred contributions	(Schedule 2)	\$ 2,668,316	\$ 3,309,056
Employee future benefits liabilities	(Note 6)	\$ 234,014	\$ 228,277
Environmental liabilities		\$ -	\$ -
Other liabilities		\$ -	\$ -
Debt			
Unsupported: Debentures		\$ -	\$ -
Mortgages and capital loans		\$ -	\$ -
Capital leases		\$ -	\$ -
Total liabilities		\$ 11,567,302	\$ 12,139,312
Net financial assets		\$ 14,695,069	\$ 17,996,781
NON-FINANCIAL ASSETS			
Tangible capital assets	(Schedule 6)	\$ 158,322,819	\$ 160,018,293
Inventory of supplies	(Note 7)	\$ 403,124	\$ 394,154
Prepaid expenses	(Note 8)	\$ 1,326,484	\$ 855,486
Other non-financial assets		\$ -	\$ -
Total non-financial assets		\$ 160,052,427	\$ 161,267,933
Net assets before spent deferred capital contributions		\$ 174,747,496	\$ 179,264,714
Spent deferred capital contributions	(Schedule 2)	\$ 151,924,751	\$ 154,652,318
Net assets		\$ 22,822,745	\$ 24,612,396
Net assets	(Note 9)		
Accumulated surplus (deficit)	(Schedule 1)	\$ 22,822,745	\$ 24,612,396
Accumulated remeasurement gains (losses)		\$ -	\$ -
		\$ 22,822,745	\$ 24,612,396
Contractual rights	(Note 11)		
Contractual obligations	(Note 12)		
Contingent liabilities	(Note 13)		

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

STATEMENT OF OPERATIONS
For the Year Ended August 31, 2022 (in dollars)

	Budget 2022	Actual 2022	Actual 2021
REVENUES			
Government of Alberta	\$ 123,368,309	\$ 126,344,341	\$ 125,178,889
Federal Government and other government grants	\$ 388,944	\$ 443,760	\$ 452,428
Property taxes	\$ -	\$ -	\$ -
Fees (Schedule 8)	\$ 2,499,931	\$ 1,427,326	\$ 812,872
Sales of services and products	\$ 822,417	\$ 902,636	\$ 1,746,540
Investment income	\$ 193,000	\$ 215,398	\$ 144,966
Donations and other contributions	\$ 2,568,000	\$ 1,670,192	\$ 749,115
Other revenue	\$ 34,704	\$ 123,227	\$ 55,732
Total revenues	\$ 129,875,305	\$ 131,126,880	\$ 129,140,542
EXPENSES			
Instruction - ECS	\$ 6,209,776	\$ 6,573,479	\$ 6,168,752
Instruction - Grades 1 to 12	\$ 101,574,272	\$ 100,541,604	\$ 96,572,831
Operations and maintenance (Schedule 4)	\$ 16,519,534	\$ 18,212,893	\$ 18,315,364
Transportation	\$ 2,763,518	\$ 3,074,335	\$ 2,194,221
System administration	\$ 4,181,195	\$ 4,198,952	\$ 3,984,953
External services	\$ 300,000	\$ 315,268	\$ 178,930
Total expenses	\$ 131,548,295	\$ 132,916,531	\$ 127,415,051
Annual operating surplus (deficit)	\$ (1,672,990)	\$ (1,789,651)	\$ 1,725,491
Endowment contributions and reinvested income	\$ -	\$ -	\$ -
Annual surplus (deficit)	\$ (1,672,990)	\$ (1,789,651)	\$ 1,725,491
Accumulated surplus (deficit) at beginning of year	\$ 24,612,396	\$ 24,612,396	\$ 22,886,905
Accumulated surplus (deficit) at end of year	\$ 22,939,406	\$ 22,822,745	\$ 24,612,396

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

School Jurisdiction Code: 3040		
STATEMENT OF CASH FLOWS For the Year Ended August 31, 2022 (in dollars)		
	2022	2021
CASH FLOWS FROM:		
A. OPERATING TRANSACTIONS		
Annual surplus (deficit)	\$ (1,789,651)	\$ 1,725,491
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 6,479,826	\$ 5,944,798
Net (gain)/loss on disposal of tangible capital assets	\$ (36,955)	\$ 4,274
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ -
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Spent deferred capital recognized as revenue	\$ (6,092,360)	\$ (5,394,955)
Deferred capital revenue write-down / adjustment	\$ -	\$ -
Increase/(Decrease) in employee future benefit liabilities	\$ 5,737	\$ (19,025)
Donations in kind	\$ -	\$ -
	\$ -	\$ -
	\$ (1,433,403)	\$ 2,260,583
(Increase)/Decrease in accounts receivable	\$ 394,866	\$ (437,507)
(Increase)/Decrease in inventories for resale	\$ -	\$ -
(Increase)/Decrease in other financial assets	\$ -	\$ -
(Increase)/Decrease in inventory of supplies	\$ (8,970)	\$ (115,789)
(Increase)/Decrease in prepaid expenses	\$ (471,000)	\$ 21,543
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ 62,993	\$ 2,719,820
Increase/(Decrease) in unspent deferred contributions	\$ (640,740)	\$ (1,254,427)
Increase/(Decrease) in environmental liabilities	\$ -	\$ -
	\$ -	\$ -
Total cash flows from operating transactions	\$ (2,096,254)	\$ 3,194,223
B. CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	\$ (4,419,170)	\$ (11,319,335)
Net proceeds from disposal of unsupported capital assets	\$ 150,599	\$ 95,607
Other (describe)	\$ -	\$ -
Total cash flows from capital transactions	\$ (4,268,571)	\$ (11,223,728)
C. INVESTING TRANSACTIONS		
Purchases of portfolio investments	\$ (153,587)	\$ (10,000,520)
Proceeds on sale of portfolio investments	\$ -	\$ 74,299
	\$ -	\$ -
	\$ -	\$ -
Total cash flows from investing transactions	\$ (153,587)	\$ (9,926,221)
D. FINANCING TRANSACTIONS		
Debt issuances	\$ -	\$ -
Debt repayments	\$ -	\$ -
Increase (decrease) in spent deferred capital contributions	\$ 2,885,969	\$ 11,021,637
Capital lease issuances	\$ -	\$ -
Capital lease payments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Total cash flows from financing transactions	\$ 2,885,969	\$ 11,021,637
Increase (decrease) in cash and cash equivalents	\$ (3,632,443)	\$ (6,934,089)
Cash and cash equivalents, at beginning of year	\$ 14,118,244	\$ 21,052,333
Cash and cash equivalents, at end of year	\$ 10,485,801	\$ 14,118,244

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

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

For the Year Ended August 31, 2022 (in dollars)

	Budget 2022	2022	2021
Annual surplus (deficit)	\$ -	\$ (1,789,651)	\$ 1,725,491
Effect of changes in tangible capital assets			
Acquisition of tangible capital assets	\$ -	\$ (4,419,170)	\$ (11,319,335)
Amortization of tangible capital assets	\$ -	\$ 6,479,826	\$ 5,944,798
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ (36,955)	\$ 4,274
Net proceeds from disposal of unsupported capital assets	\$ -	\$ 150,599	\$ 95,607
Write-down carrying value of tangible capital assets	\$ -	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ (478,824)	\$ (384,540)
Other changes	\$ -	\$ -	\$ -
Total effect of changes in tangible capital assets	\$ -	\$ 1,695,476	\$ (5,659,196)
Acquisition of inventory of supplies	\$ -	\$ (8,970)	\$ (115,789)
Consumption of inventory of supplies	\$ -	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ -	\$ (471,000)	\$ 21,543
(Increase)/Decrease in other non-financial assets	\$ -	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ -	\$ -
Change in spent deferred capital contributions (Schedule 2)		\$ (2,727,567)	\$ 6,011,222
Other changes	\$ -	\$ -	\$ -
Increase (decrease) in net financial assets	\$ -	\$ (3,301,712)	\$ 1,983,271
Net financial assets at beginning of year	\$ -	\$ 17,996,781	\$ 16,013,510
Net financial assets at end of year	\$ -	\$ 14,695,069	\$ 17,996,781

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

STATEMENT OF REMEASUREMENT GAINS AND LOSSES
For the Year Ended August 31, 2022 (in dollars)

	2022	2021
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Other Adjustment (Describe)	\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -
Accumulated remeasurement gains (losses) at beginning of year	\$ -	\$ -
Accumulated remeasurement gains (losses) at end of year	\$ -	\$ -

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

SCHEDULE 1

SCHEDULE OF NET ASSETS
For the Year Ended August 31, 2022 (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, 2021	\$ 24,612,396	\$ -	\$ 24,612,396	\$ 5,365,975	\$ 319,874	\$ 691,484	\$ 10,677,181	\$ 7,557,882
Prior period adjustments:								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2021	\$ 24,612,396	\$ -	\$ 24,612,396	\$ 5,365,975	\$ 319,874	\$ 691,484	\$ 10,677,181	\$ 7,557,882
Operating surplus (deficit)	\$ (1,789,651)		\$ (1,789,651)			\$ (1,789,651)		
Board funded tangible capital asset additions				\$ 1,533,202		\$ -	\$ -	\$ (1,533,202)
Disposal of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ (113,644)		\$ 113,644		\$ -
Write-down of unsupported tangible capital assets or board funded portion of supported	\$ -		\$ -	\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -						
Endowment expenses & disbursements	\$ -		\$ -		\$ -	\$ -		
Endowment contributions	\$ -		\$ -		\$ -	\$ -		
Reinvested endowment income	\$ -		\$ -		\$ -	\$ -		
Direct credits to accumulated surplus (Describe)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets	\$ -			\$ (6,479,826)		\$ 6,479,826		
Capital revenue recognized	\$ -			\$ 6,092,360		\$ (6,092,360)		
Debt principal repayments (unsupported)	\$ -			\$ -		\$ -		
Additional capital debt or capital leases	\$ -			\$ -		\$ -		
Net transfers to operating reserves	\$ -					\$ (239,473)	\$ 239,473	
Net transfers from operating reserves	\$ -					\$ 1,308,014	\$ (1,308,014)	
Net transfers to capital reserves	\$ -					\$ -		\$ -
Net transfers from capital reserves	\$ -					\$ -		\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2022	\$ 22,822,745	\$ -	\$ 22,822,745	\$ 6,398,067	\$ 319,874	\$ 471,484	\$ 9,608,640	\$ 6,024,680

SCHEDULE 1

SCHEDULE OF NET ASSETS
For the Year Ended August 31, 2022 (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, 2021	\$ 8,476,928	\$ 5,451,650	\$ 441,030	\$ 771,440	\$ 392,918	\$ 1,006,629	\$ 1,218,250	\$ 328,163	\$ 148,055	\$ -
Prior period adjustments:										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, 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	\$ -
Operating surplus (deficit)										
Board funded tangible capital asset additions	\$ -	\$ (1,345,828)	\$ -	\$ (187,374)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported tangible capital assets or board funded portion of supported		\$ -		\$ -		\$ -		\$ -		\$ -
Write-down of unsupported tangible capital assets or board funded portion of supported		\$ -		\$ -		\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year										
Endowment expenses & disbursements										
Endowment contributions										
Reinvested endowment income										
Direct credits to accumulated surplus (Describe)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Additional capital debt or capital leases										
Net transfers to operating reserves	\$ 239,473		\$ -		\$ -		\$ -		\$ -	
Net transfers from operating reserves			\$ (154,323)		\$ (115,457)		\$ (890,179)		\$ (148,055)	
Net transfers to capital reserves		\$ -		\$ -		\$ -		\$ -		\$ -
Net transfers from capital reserves		\$ -		\$ -		\$ -		\$ -		\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2022	\$ 8,716,401	\$ 4,105,822	\$ 286,707	\$ 584,066	\$ 277,461	\$ 1,006,629	\$ 328,071	\$ 328,163	\$ -	\$ -

SCHEDULE 2

SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the Year Ended August 31, 2022 (in dollars)

	Alberta Education					Other GoA Ministries				
	IMR	CMR	Safe Return to Class/Safe Indoor Air	Others	Total Education	Alberta Infrastructure	Children's Services	Health	Other GOA Ministries	Total Other GoA Ministries
Deferred Operating Contributions (DOC)										
Balance at August 31, 2021	\$ 3,135,956	\$ -	\$ -	\$ -	\$ 3,135,956	\$ -	\$ 10,975	\$ 13,658	\$ -	\$ 24,633
Prior period adjustments - please explain:	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2021	\$ 3,135,956	\$ -	\$ -	\$ -	\$ 3,135,956	\$ -	\$ 10,975	\$ 13,658	\$ -	\$ 24,633
Received during the year (excluding investment income)	\$ 1,508,131	\$ 1,059,529	\$ 213,769	\$ 381,600	\$ 3,163,029	\$ -	\$ 90,000	\$ 388,314	\$ -	\$ 478,314
Transfer (to) grant/donation revenue (excluding investment income)	\$ (1,330,728)	\$ -	\$ -	\$ (242,247)	\$ (1,572,975)	\$ -	\$ (87,508)	\$ (401,972)	\$ -	\$ (489,480)
Investment earnings - Received during the year	\$ 31,642	\$ -	\$ -	\$ -	\$ 31,642	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ (1,655,214)	\$ (292,674)	\$ (213,769)	\$ -	\$ (2,161,657)	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2022	\$ 1,689,787	\$ 766,855	\$ -	\$ 139,353	\$ 2,595,995	\$ -	\$ 13,467	\$ -	\$ -	\$ 13,467
Unspent Deferred Capital Contributions (UDCC)										
Balance at August 31, 2021	\$ -	\$ -	\$ -	\$ 95,334	\$ 95,334	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments - please explain:	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2021	\$ -	\$ -	\$ -	\$ 95,334	\$ 95,334	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ 4,949	\$ 4,949	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 624,029	\$ -	\$ -	\$ -	\$ 624,029
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ Insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DOC	\$ 1,655,214	\$ 292,674	\$ 213,769	\$ -	\$ 2,161,657	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ (1,655,214)	\$ (292,674)	\$ (213,769)	\$ (100,283)	\$ (2,261,940)	\$ (624,029)	\$ -	\$ -	\$ -	\$ (624,029)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Unspent Deferred Contributions at August 31, 2022	\$ 1,689,787	\$ 766,855	\$ -	\$ 139,353	\$ 2,595,995	\$ -	\$ 13,467	\$ -	\$ -	\$ 13,467
Spent Deferred Capital Contributions (SDCC)										
Balance at August 31, 2021	\$ 6,661,900	\$ 5,736,205	\$ -	\$ 259,166	\$ 12,657,271	\$ 140,122,767	\$ -	\$ -	\$ -	\$ 140,122,767
Prior period adjustments - please explain:	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2021	\$ 6,661,900	\$ 5,736,205	\$ -	\$ 259,166	\$ 12,657,271	\$ 140,122,767	\$ -	\$ -	\$ -	\$ 140,122,767
Donated tangible capital assets				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects					\$ -	\$ 478,824				\$ 478,824
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ 1,655,214	\$ 292,674	\$ 213,769	\$ 100,283	\$ 2,261,940	\$ 624,029	\$ -	\$ -	\$ -	\$ 624,029
Amounts recognized as revenue (Amortization of SDCC)	\$ (248,740)	\$ (192,885)	\$ -	\$ (6,250)	\$ (447,875)	\$ (5,594,915)	\$ -	\$ -	\$ -	\$ (5,594,915)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing balance at August 31, 2022	\$ 8,068,374	\$ 5,835,994	\$ 213,769	\$ 353,199	\$ 14,471,336	\$ 135,630,705	\$ -	\$ -	\$ -	\$ 135,630,705

SCHEDULE 2

School Jurisdiction Code:

3040

	Other Sources				Total
	Gov't of Canada	Donations and grants from others	Other	Total other sources	
Deferred Operating Contributions (DOC)					
Balance at August 31, 2021	\$ -	\$ 53,133	\$ -	\$ 53,133	\$ 3,213,722
Prior period adjustments - please explain:	-	-	-	\$ -	\$ -
Adjusted ending balance August 31, 2021	\$ -	\$ 53,133	\$ -	\$ 53,133	\$ 3,213,722
Received during the year (excluding investment income)	\$ -	\$ 141,906	\$ -	\$ 141,906	\$ 3,783,249
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ (136,185)	\$ -	\$ (136,185)	\$ (2,198,640)
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ 31,642
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ -	\$ -	\$ -	\$ -	\$ (2,161,657)
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2022	\$ -	\$ 58,854	\$ -	\$ 58,854	\$ 2,668,316
Unspent Deferred Capital Contributions (UDCC)					
Balance at August 31, 2021	\$ -	\$ -	\$ -	\$ -	\$ 95,334
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2021	\$ -	\$ -	\$ -	\$ -	\$ 95,334
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ 4,949
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ 624,029
Transfer (to) grant/donation revenue (excluding investment income)	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Received during the year	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds on disposition of supported capital/ Insurance proceeds (and related interest)	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) DOC	\$ -	\$ -	\$ -	\$ -	\$ 2,161,657
Transferred from (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ (2,885,969)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -
Total Unspent Deferred Contributions at August 31, 2022	\$ -	\$ 58,854	\$ -	\$ 58,854	\$ 2,668,316
Spent Deferred Capital Contributions (SDCC)					
Balance at August 31, 2021	\$ -	\$ 1,872,280	\$ -	\$ 1,872,280	\$ 154,652,318
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2021	\$ -	\$ 1,872,280	\$ -	\$ 1,872,280	\$ 154,652,318
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ 478,824
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ -	\$ -	\$ -	\$ -	\$ 2,885,969
Amounts recognized as revenue (Amortization of SDCC)	\$ -	\$ (49,570)	\$ -	\$ (49,570)	\$ (6,092,360)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing balance at August 31, 2022	\$ -	\$ 1,822,710	\$ -	\$ 1,822,710	\$ 151,924,751

SCHEDULE OF PROGRAM OPERATIONS
For the Year Ended August 31, 2022 (in dollars)

REVENUES	2022							2021
	Instruction		Operations and Maintenance	Transportation	System Administration	External Services	TOTAL	TOTAL
	ECS	Grades 1 - 12						
(1) Alberta Education	\$ 4,364,623	\$ 96,679,231	\$ 12,254,439	\$ 2,762,184	\$ 4,144,628	\$ 8,591	\$ 120,213,696	\$ 119,575,795
(2) Alberta Infrastructure	\$ -	\$ 495,989	\$ 5,055,439	\$ -	\$ 49,737	\$ -	\$ 5,601,165	\$ 5,046,408
(3) Other - Government of Alberta	\$ -	\$ 489,480	\$ -	\$ -	\$ -	\$ -	\$ 489,480	\$ 516,686
(4) Federal Government and First Nations	\$ -	\$ 443,760	\$ -	\$ -	\$ -	\$ -	\$ 443,760	\$ 452,428
(5) Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ 40,000
(6) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Fees	\$ 230,989	\$ 1,196,337	\$ -	\$ -	\$ -	\$ -	\$ 1,427,326	\$ 812,872
(10) Sales of services and products	\$ -	\$ 423,288	\$ 1,500	\$ -	\$ -	\$ 477,848	\$ 902,636	\$ 1,746,540
(11) Investment income	\$ -	\$ 149,343	\$ 26,328	\$ 31,973	\$ 7,754	\$ -	\$ 215,398	\$ 144,966
(12) Gifts and donations	\$ -	\$ 576,160	\$ -	\$ -	\$ -	\$ -	\$ 576,160	\$ 339,822
(13) Rental of facilities	\$ -	\$ -	\$ 36,702	\$ -	\$ -	\$ -	\$ 36,702	\$ 28,107
(14) Fundraising	\$ -	\$ 1,094,032	\$ -	\$ -	\$ -	\$ -	\$ 1,094,032	\$ 409,293
(15) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ 36,955	\$ -	\$ -	\$ -	\$ 36,955	\$ -
(16) Other	\$ -	\$ -	\$ 49,570	\$ -	\$ -	\$ -	\$ 49,570	\$ 27,625
(17) TOTAL REVENUES	\$ 4,595,612	\$ 101,547,620	\$ 17,460,933	\$ 2,834,157	\$ 4,202,119	\$ 486,439	\$ 131,126,880	\$ 129,140,542
EXPENSES								
(18) Certificated salaries	\$ 3,999,275	\$ 57,139,457	\$ -	\$ -	\$ 647,772	\$ 73,104	\$ 61,859,608	\$ 59,992,253
(19) Certificated benefits	\$ 302,877	\$ 15,160,497	\$ -	\$ -	\$ 206,368	\$ 18,309	\$ 15,688,051	\$ 14,503,807
(20) Non-certificated salaries and wages	\$ 1,674,122	\$ 13,626,368	\$ 4,001,996	\$ 72,467	\$ 1,831,042	\$ 29,657	\$ 21,235,652	\$ 21,918,951
(21) Non-certificated benefits	\$ 495,129	\$ 4,085,242	\$ 1,115,270	\$ 19,225	\$ 407,099	\$ 9,742	\$ 6,131,707	\$ 6,109,373
(22) SUB - TOTAL	\$ 6,471,403	\$ 90,011,564	\$ 5,117,266	\$ 91,692	\$ 3,092,281	\$ 130,812	\$ 104,915,018	\$ 102,524,384
(23) Services, contracts and supplies	\$ 102,076	\$ 9,823,739	\$ 7,417,675	\$ 2,982,643	\$ 949,172	\$ 184,456	\$ 21,459,761	\$ 18,900,420
(24) Amortization of supported tangible capital assets	\$ -	\$ 515,921	\$ 5,526,702	\$ -	\$ 49,737	\$ -	\$ 6,092,360	\$ 5,394,955
(25) Amortization of unsupported tangible capital assets	\$ -	\$ 128,454	\$ 151,250	\$ -	\$ 107,762	\$ -	\$ 387,466	\$ 549,843
(26) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Other interest and finance charges	\$ -	\$ 61,926	\$ -	\$ -	\$ -	\$ -	\$ 61,926	\$ 41,175
(28) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,274
(29) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) TOTAL EXPENSES	\$ 6,573,479	\$ 100,541,604	\$ 18,212,893	\$ 3,074,335	\$ 4,198,952	\$ 315,268	\$ 132,916,531	\$ 127,415,051
(31) OPERATING SURPLUS (DEFICIT)	\$ (1,977,867)	\$ 1,006,016	\$ (751,960)	\$ (240,178)	\$ 3,167	\$ 171,171	\$ (1,789,651)	\$ 1,725,491

SCHEDULE OF OPERATIONS AND MAINTENANCE
For the Year Ended August 31, 2022 (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	2022 TOTAL Operations and Maintenance	2021 TOTAL Operations and Maintenance
Non-certificated salaries and wages	\$ 3,096,168	\$ 702,537			\$ 203,291			\$ 4,001,996	\$ 4,018,595
Non-certificated benefits	\$ 820,675	\$ 248,095			\$ 46,500			\$ 1,115,270	\$ 1,066,009
SUB-TOTAL REMUNERATION	\$ 3,916,843	\$ 950,632	\$ -	\$ -	\$ 249,791			\$ 5,117,266	\$ 5,084,604
Supplies and services	\$ 365,510	\$ 1,632,612		\$ 1,844,518	\$ 71,723			\$ 3,914,363	\$ 5,101,018
Electricity			\$ 1,685,752					\$ 1,685,752	\$ 1,531,261
Natural gas/heating fuel			\$ 807,022					\$ 807,022	\$ 578,307
Sewer and water			\$ 178,691					\$ 178,691	\$ 209,778
Telecommunications			\$ 105,393					\$ 105,393	\$ 98,043
Insurance					\$ 726,454			\$ 726,454	\$ 634,081
ASAP maintenance & renewal payments								\$ -	\$ -
Amortization of tangible capital assets									
Supported							\$ 5,526,702	\$ 5,526,702	\$ 4,917,353
Unsupported						\$ 151,250		\$ 151,250	\$ 156,645
TOTAL AMORTIZATION						\$ 151,250	\$ 5,526,702	\$ 5,677,952	\$ 5,073,998
Interest on capital debt									
Unsupported								\$ -	\$ -
Lease payments for facilities								\$ -	\$ -
Other interest charges								\$ -	\$ -
Losses on disposal of capital assets								\$ -	\$ 4,274
TOTAL EXPENSES	\$ 4,282,353	\$ 2,583,244	\$ 2,776,858	\$ 1,844,518	\$ 1,047,968	\$ 151,250	\$ 5,526,702	\$ 18,212,893	\$ 18,315,364

SQUARE METRES

School buildings								135,485.0	\$ 135,485
Non school buildings								5,525.0	\$ 5,525

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, 2022 (in dollars)

Cash & Cash Equivalents

	2022			2021
	Average Effective (Market) Yield	Cost	Amortized Cost	Amortized Cost
Cash		\$ 10,485,801	\$ 10,485,801	\$ 14,118,244
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		\$ 10,485,801	\$ 10,485,801	\$ 14,118,244

Portfolio Investments

	2022			2021
	Average Effective (Market) Yield	Cost	Fair Value	Balance
Interest-bearing securities				
Deposits and short-term securities	3.00%	\$ 10,154,108	\$ 10,154,108	\$ 10,154,108
Bonds and mortgages	0.00%	-	-	-
	3.00%	10,154,108	10,154,108	10,154,108
Equities				
Canadian equities	0.00%	\$ -	\$ -	\$ -
Global developed equities	0.00%	-	-	-
Emerging markets equities	0.00%	-	-	-
Private equities	0.00%	-	-	-
Pooled investment funds	0.00%	-	-	-
	0.00%	-	-	-
Other				
0	0.00%	\$ -	\$ -	\$ -
0	0.00%	-	-	-
0	0.00%	-	-	-
0	0.00%	-	-	-
	0.00%	-	-	-
Total portfolio investments	3.00%	\$ 10,154,108	\$ 10,154,108	\$ 10,154,108

See Note 5 for additional detail.

Portfolio investments**Operating**

Cost

Unrealized gains and losses

Endowments

Cost

Unrealized gains and losses

Deferred revenue

Total portfolio investments

2022	2021
\$ 10,154,108	\$ 10,000,521
-	-
10,154,108	10,000,521
\$ -	\$ -
-	-
-	-
-	-
10,154,108	10,000,521

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

	2022	2021
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, 2022 (in dollars)

Tangible Capital Assets	2022							2021
	Land	Work In Progress*	Buildings**	Equipment	Vehicles	Computer Hardware & Software	Total	Total
Estimated useful life			25-50 Years	5-10 Years	5-10 Years	3-5 Years		
Historical cost								
Beginning of year	\$ 1,715,118	\$ 129,007	\$ 226,169,430	\$ 11,745,836	\$ 1,088,106	\$ 932,444	\$ 241,779,941	230,263,136
Prior period adjustments	-	-	-	-	-	-	-	-
Additions	-	1,542,572	1,638,424	371,170	-	1,345,828	4,897,994	11,703,875
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	-	(121,344)	(93,046)	-	(214,390)	(187,070)
Historical cost, August 31, 2022	\$ 1,715,118	\$ 1,671,579	\$ 227,807,854	\$ 11,995,662	\$ 995,060	\$ 2,278,272	\$ 246,463,545	\$ 241,779,941
Accumulated amortization								
Beginning of year	\$ -	\$ -	\$ 73,111,897	\$ 6,900,926	\$ 816,381	\$ 932,444	\$ 81,761,648	75,904,039
Prior period adjustments	-	-	-	-	-	-	-	-
Amortization	-	-	5,685,052	734,339	60,433	-	6,479,824	5,944,798
Other additions	-	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	-	(34,109)	(66,637)	-	(100,746)	(87,189)
Accumulated amortization, August 31, 2022	\$ -	\$ -	\$ 78,796,949	\$ 7,601,156	\$ 810,177	\$ 932,444	\$ 88,140,726	\$ 81,761,648
Net Book Value at August 31, 2022	\$ 1,715,118	\$ 1,671,579	\$ 149,010,905	\$ 4,394,506	\$ 184,883	\$ 1,345,828	\$ 158,322,819	
Net Book Value at August 31, 2021	\$ 1,715,118	\$ 129,007	\$ 153,057,533	\$ 4,844,910	\$ 271,725	\$ -		\$ 160,018,293

	2022	2021
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 (2021 - \$nil).

SCHEDULE 7School Jurisdiction Code: **3040****SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES
For the Year Ended August 31, 2022 (in dollars)**

Board Members:	FTE	Remuneration	Benefits	Negotiated Allowances	Performance Bonuses	ERIP's / Other Paid	Other Accrued Unpaid Benefits	Expenses
Christine Light - Chair (Sept to Oct)	1.00	\$32,137	\$2,886	\$0			\$0	\$3,957
Allison Purcell - Chair (Oct to Aug)	0.83	\$32,789	\$2,843	\$0			\$0	\$6,756
Andrea Andreachuk	0.83	\$22,388	\$2,120	\$0			\$0	\$0
Clark Bosch	0.17	\$4,250	\$389	\$0			\$0	\$0
Tyler Demers	1.00	\$27,579	\$2,571	\$0			\$0	\$4,864
Jan Foster	0.17	\$4,250	\$182	\$0			\$0	\$180
Donna Hunt	0.17	\$4,250	\$182	\$0			\$0	\$0
Doug James	0.17	\$4,250	\$389	\$0			\$0	\$0
Kristina Larkin	0.83	\$22,388	\$2,120	\$0			\$0	\$903
Lola Major	0.17	\$4,250	\$182	\$0			\$0	\$0
Genny Steed	0.83	\$22,388	\$2,120	\$0			\$0	\$0
Craig Whitehead	0.83	\$25,288	\$1,057	\$0			\$0	\$3,952
Subtotal	7.00	\$206,207	\$17,041	\$0			\$0	\$20,612
Cheryl Gilmore, Superintendent	1.00	\$215,859	\$40,463	\$5,000	\$0	\$0	\$0	\$13,085
Christine Lee, Secretary Treasurer	1.00	\$183,519	\$37,166	\$5,000	\$0	\$0	\$0	\$4,361
Certificated teachers	647.31	\$61,643,749	\$15,608,441	\$34,147	\$0	\$0	\$0	
Non-certificated - other	465.45	\$20,845,926	\$6,008,314	\$64,186	\$0	\$0	\$0	
TOTALS	1,121.76	\$83,095,260	\$21,711,424	\$108,334	\$0	\$0	\$0	\$38,058

SCHEDULE 8

UNAUDITED SCHEDULE OF FEES
For the Year Ended August 31, 2022 (in dollars)

	Actual Fees Collected 2020/2021	Budgeted Fee Revenue 2021/2022	(A) Actual Fees Collected 2021/2022	(B) Unspent September 1, 2021*	(C) Funds Raised to Defray Fees 2021/2022	(D) Expenditures 2021/2022	(A) + (B) + (C) - (D) Unspent Balance at August 31, 2022*
Transportation Fees	\$0	\$150	\$0	\$0	\$0	\$0	\$0
Basic Instruction Fees							
Basic instruction supplies	\$0	\$5,018	\$0	\$0	\$0	\$0	\$0
Fees to Enhance Basic Instruction							
Technology user fees	\$65,530	\$130,500	\$74,229	\$107,057	\$0	\$0	\$181,286
Alternative program fees	\$0	\$15,750	\$3,198	\$1,728	\$0	\$4,024	\$902
Fees for optional courses	\$200,420	\$483,203	\$291,018	\$78,290	\$0	\$250,187	\$119,121
Activity fees	\$10,563	\$444,777	\$15,961	\$26,194	\$0	\$16,052	\$26,103
Early childhood services	\$260,696	\$0	\$232,244	\$3,764	\$0	\$234,407	\$1,601
Other fees to enhance education	\$3,845	\$67,855	\$4,876	\$87,046	\$0	\$854	\$91,068
Non-Curricular fees							
Extracurricular fees	\$45,267	\$630,902	\$560,420	\$79,110	\$0	\$366,563	\$272,967
Non-curricular travel	\$78,525	\$258,519	\$50,843	\$22,691	\$0	\$161,649	\$0
Lunch supervision and noon hour activity fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-curricular goods and services	\$148,026	\$458,652	\$194,537	\$256,900	\$0	\$125,430	\$326,007
Other Fees	\$0	\$4,605	\$0	\$0	\$0	\$0	\$0
TOTAL FEES	\$812,872	\$2,499,931	\$1,427,326	\$662,780	\$0	\$1,159,166	\$1,019,055

*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 2022	Actual 2021
Cafeteria sales, hot lunch, milk programs	\$0	\$0
Special events, graduation, tickets	\$0	\$0
International and out of province student revenue	\$477,848	\$199,128
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$111,301	\$93,490
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
TOTAL	\$589,149	\$292,618

SCHEDULE 9

UNAUDITED SCHEDULE OF SYSTEM ADMINISTRATION
For the Year Ended August 31, 2022 (in dollars)

	Allocated to System Administration 2022			
EXPENSES	Salaries & Benefits	Supplies & Services	Other	TOTAL
Office of the superintendent	\$ 445,804	\$ 43,503		\$ 489,307
Educational administration (excluding superintendent)	307,155	2,051		309,206
Business administration	820,929	225,508		1,046,437
Board governance (Board of Trustees)	242,669	253,007		495,676
Information technology		161,420		161,420
Human resources	799,626	56,120		855,746
Central purchasing, communications, marketing	289,084	11,856		300,940
Payroll	174,319			174,319
Administration - insurance			195,707	195,707
Administration - amortization			157,499	157,499
Administration - other (admin building, interest)				-
Occupational Health and Safety	12,695			12,695
Other (describe)				-
Other (describe)				-
TOTAL EXPENSES	\$ 3,092,281	\$ 753,465	\$ 353,206	\$ 4,198,952
Less: Amortization of unsupported tangible capital assets				(\$107,762)
TOTAL FUNDED SYSTEM ADMINISTRATION EXPENSES				4,091,190

REVENUES	2022
System Administration grant from Alberta Education	4,092,216
System Administration other funding/revenue from Alberta Education (ATRF, secondment revenue, etc)	52,412
System Administration funding from others	57,491
TOTAL SYSTEM ADMINISTRATION REVENUES	4,202,119
Transfers (to)/from System Administration reserves	-
Transfers to other programs	-
SUBTOTAL	4,202,119
2021 - 22 System Administration expense (over) under spent	\$110,929

The Lethbridge School Division

Notes to Financial Statements

August 31, 2022

1. AUTHORITY AND PURPOSE

Lethbridge School Division (the "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 Division'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, 2022

b) Liabilities

Liabilities are present obligations of the School Division 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 School Division, 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 Division 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, 2022

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, 2022

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, 2022

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, 2022

g) Program Reporting

The Division's operations have been segmented as follows:

- **ECS Instruction:** The provision of ECS education instructional services that fall under the basic public education mandate.
- **Grade 1 to 12 Instruction:** The provision of instructional services for Grade 1 to 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 ECS children and students in Grade 1 to 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, 2022

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 School Division is included in both revenues and expenses. For the school year ended August 31, 2022, the amount contributed by the Government was \$6.53 million (2021 - \$6.43 million). The total current service contribution by employees of the Division to the Alberta Teachers' Retirement Fund is \$6.65 million for the year ended August 31, 2022 (2021 - \$6.58 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 \$1.49 million for the year ended August 31, 2022 (2021 - \$1.62 million). The total current service contribution by employees of the Division to the Local Authorities Pension Plan (LAPP) is \$1.32 million for the year ended August 31, 2022 (2021 - \$1.45 million). At December 31, 2021, the Local Authorities Pension Plan (LAPP) reported a surplus of \$11.9 billion (2020: surplus of \$4.9 billion).

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 School 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, 2022

k) 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.

l) Future Accounting Changes

During the fiscal year 2022-23, the School Division will adopt the following new accounting standard of the Public Sector Accounting Board:

- PS 3280 Asset Retirement Obligations

This accounting standard provides guidance on how to account for and report liabilities for retirement of tangible capital assets. The School Division plans to adopt this accounting standard on a modified retroactive basis, consistent with the transitional provisions in PS 3280, and information presented for comparative purposes will be restated. The impact of the adoption of this accounting standard on the financial statements is currently being analyzed.

In addition to the above, the Public Sector Accounting Board has approved the following accounting standards, which are effective for fiscal years starting on or after April 1, 2023:

- PS 3450 Financial Instruments

This accounting standard provides guidance on how to account for all types of financial instruments and specifically addresses how to account for and report financial instruments. This standard requires fair value measurements of derivative instruments and equity instruments; all other financial instruments can be measured at either cost or fair value depending on the elections made by the School Division. Unrealized gains and losses will be presented on the new statement of remeasurement gains and losses arising from the adoption of PS 1201 (Financial Statement Presentation). As the School Division does not invest in derivatives or equity instruments based on its investment policy, it is anticipated that the adoption of this standard will have minimal impact on the School Division.

The Lethbridge School Division

Notes to Financial Statements

August 31, 2022

I) Future Accounting Changes (continued)

- PS 3400 Revenue

This accounting 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.

- PS 3160 Public Private Partnerships

This accounting standard provides guidance on how to account for public private partnerships between public and private sector entities, where the public sector entity procures infrastructure using a private sector partner.

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

3. ACCOUNTS RECEIVABLE

Accounts Receivable consists of the following:

	2022			2021
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Alberta Education - Grants	\$ -	\$ -	\$ -	\$ 34,063
Alberta Education - Capital	3,680,171	-	3,680,171	3,731,033
Alberta Education - CMR	572,146	-	572,146	881,450
Alberta Education - (Specify)	-	-	-	25,000
Other Alberta school jurisdictions	9,847	-	9,847	-
Alberta Health	30,959	-	30,959	114,885
Federal government	694,305	-	694,305	813,994
Other	635,034	-	635,034	416,903
Total	<u>\$ 5,622,462</u>	<u>\$ -</u>	<u>\$ 5,622,462</u>	<u>\$ 6,017,328</u>

4. BANK INDEBTEDNESS

The School Division 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, 2022.

The Lethbridge School Division

Notes to Financial Statements

August 31, 2022

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts Payable and Accrued Liabilities consists of the following:

	2022	2021
Alberta Education - WMA	\$ 2,115,398	\$ 3,140,646
Alberta Education - Other	-	130,107
Accrued vacation pay liability	749,177	700,687
Other trade payables and accrued liabilities	5,112,916	4,204,226
School Generated Funds, including fees	79,203	49,062
Other fee revenue not collected at school level	608,278	377,251
Total	<u>\$ 8,664,972</u>	<u>\$ 8,601,979</u>

Unearned Revenue represents a performance obligation of the School Division 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:

	2022	2021
Defined benefit pension plan liability	\$ -	\$ -
Accumulating sick pay liability (vested)	-	-
Accumulating sick pay liability (non-vested)	222,206	218,727
Other compensated absences	11,808	9,550
Other employee future benefits	-	-
Total	<u>\$ 234,014</u>	<u>\$ 228,277</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, 2022, management has accrued \$226,206 (2021 - \$218,727) for estimated sick time benefits. Refer to significant accounting policies section for additional details (Note 2(I) – Measurement Uncertainty).

The Lethbridge School Division

Notes to Financial Statements

August 31, 2022

7. INVENTORY OF SUPPLIES

Inventory of supplies consists of the following:

	2022	2021
Caretaking inventory	\$ 110,310	\$ 136,821
Warehouse inventory	102,470	118,714
Other inventory	190,344	138,619
Total	<u>\$ 403,124</u>	<u>\$ 394,154</u>

8. PREPAID EXPENSES

Prepaid Expenses consists of the following:

	2022	2021
Prepaid insurance	\$ 204,325	\$ 147,175
Prepaid software licensing / maintenance costs	471,274	660,705
Prepaid ASEBP premiums	643,857	-
Other supplies and materials	7,028	47,606
Total	<u>\$ 1,326,484</u>	<u>\$ 855,486</u>

The Lethbridge School Division

Notes to Financial Statements
August 31, 2022

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:

	2022	2021
Unrestricted surplus	\$ 471,484	\$ 691,484
Operating reserves	9,608,640	10,677,181
Accumulated surplus (deficit) from operations	10,080,124	11,368,665
Investment in tangible capital assets	6,398,067	5,365,975
Capital reserves	6,024,680	7,557,882
Endowments ⁽¹⁾	319,874	319,874
Accumulated remeasurement gains (losses)	-	-
Accumulated surplus (deficit)	\$ 22,822,745	\$ 24,612,396

Included in Accumulated surplus from operations are school generated funds to which the Division has no claim. Adjusted accumulated surplus represents funds owned by (name of the division).

	2022	2021
Accumulated surplus (deficit) from operations	\$ 10,080,124	\$ 11,368,665
Add: Non-vesting accumulating employee future benefits charged to accumulated surplus	-	-
Deduct: School generated funds included in accumulated surplus (Note 15)	3,045,375	2,364,504
Adjusted accumulated surplus (deficit) from operations ⁽²⁾	\$ 7,034,749	\$ 9,004,161

(1) Terms of the endowments stipulate that the principal balance be maintained permanently.

Investment income of \$46,129 (2021 - \$46,129) is externally restricted for scholarships and is included in deferred revenue. Investment income of \$215,398 (2021 - \$144,966) is unrestricted.

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

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.

The Lethbridge School Division

Notes to Financial Statements

August 31, 2022

11. CONTRACTUAL RIGHTS

Contractual rights are rights of the School 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.

	2022	2021
Contractual rights from capital project agreements	\$ -	\$ 3,358,464
Contractual rights from service agreement	-	-
Other	-	-
Total	\$ -	\$ 3,358,464

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
2022-2023	\$ -	\$ -	\$ -
2023-2024	-	-	-
2024-2025	-	-	-
2025-2026	-	-	-
2026-2027	-	-	-
Thereafter	-	-	-
Total	\$ -	\$ -	\$ -

1) Capital Project Agreements are capital grant agreements with Alberta Infrastructure of \$nil (2021 - \$3.36 million) which is a related party to the School Division.

The Lethbridge School Division

Notes to Financial Statements
August 31, 2022

12. CONTRACTUAL OBLIGATIONS

Contractual Obligations are summarized as follows:

	2022	2021
Building projects ⁽¹⁾	\$ -	\$ 21,762
Service providers ⁽²⁾	18,761,592	12,564,282
Other ⁽³⁾	297,401	858,314
Total	\$ 19,058,993	\$ 13,444,358

1. Building projects: The School Division is committed for capital expenditures of \$nil (2021 - \$21,762) of a \$15.22 million construction contract of Dr. Robert Plaxton Elementary School.
2. Service providers: As of August 31, 2022, the School Division has \$18.76 million (2021 - \$12.56 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. Management estimates the average annual costs to be \$2.7 million.
3. Other: The School Division is committed for purchase orders for supplies, materials and equipment that has been ordered but not received before August 31, 2022.

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

	Building Projects	Service Providers	Other
2022-2023	\$ -	\$ 4,759,121	\$ 297,401
2023-2024	-	4,801,336	-
2024-2025	-	4,394,481	-
2025-2026	-	3,988,412	-
2026-2027	-	818,242	-
Thereafter	-	-	-
Total	\$ -	\$ 18,761,592	\$ 297,401

13. CONTINGENT ASSETS AND LIABILITIES

- a) The School Division is a member of Urban Schools Insurance Consortium (USIC). Under the terms of its membership, the School Division could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. The School Division's share of the pool as at August 31, 2022 is \$244,153 (2021 - \$355,040).

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, 2022

14. TRUSTS UNDER ADMINISTRATION

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

	2022	2021
Scholarship trusts	\$ 253,129	\$ 237,947
Chinook Regional Foundation for Career Transitions	53,221	5,091
Total	<u>\$ 306,350</u>	<u>\$ 243,038</u>

15. SCHOOL GENERATED FUNDS

School Generated Funds (SGF) are summarized as follows:

	2022	2021
School Generated Funds, Beginning of Year	\$ 2,364,504	\$ 2,293,457
Gross Receipts:		
Fees	1,004,900	379,231
Fundraising	1,094,032	409,293
Gifts and donations	498,200	295,962
Grants to schools	-	-
Other sales and services	270,488	111,781
Total gross receipts	2,867,620	1,196,267
Total Related Expenses and Uses of Funds	852,183	422,959
Total Direct Costs Including Cost of Goods Sold to Raise Funds	1,255,363	653,199
School Generated Funds, End of Year	<u>\$ 3,124,578</u>	<u>\$ 2,413,566</u>
Balance included in Deferred Contributions	\$ -	\$ -
Balance included in Accounts Payable	\$ 79,203	\$ 49,062
Balance included in Accumulated Surplus (Operating Reserves)	\$ 3,045,375	\$ 2,364,504

The Lethbridge School Division

Notes to Financial Statements

August 31, 2022

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 Divisions. These include government departments, health authorities, post-secondary institutions, and other School Divisions 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	\$ 572,146	\$ 2,115,398		
Prepaid expenses / Deferred operating revenue		2,456,643		
Unexpended deferred capital contributions		-		
Expended deferred capital revenue		14,471,336	478,824	
Grant revenue & expenses			111,956,166	
ATRF payments made on behalf of district			6,529,674	
Other revenues & expenses			-	-
Other Alberta school jurisdictions			40,000	2,336
Alberta Health			401,972	
Post-secondary institutions				75,215
Alberta Infrastructure				
Alberta Infrastructure	3,680,171			
Unexpended deferred capital contributions				
Spent deferred capital contributions		135,630,705	6,092,360	
Children's Services			87,508	
TOTAL 2021/2022	\$ 4,252,317	\$ 154,674,082	\$ 125,586,504	\$ 77,551
TOTAL 2020/2021	\$ 4,671,546	\$ 159,282,081	\$ 125,178,889	\$ 55,375

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, 2022

17. ECONOMIC DEPENDENCE ON RELATED THIRD PARTY

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

18. BUDGET AMOUNTS

The budget was prepared by the School Division and approved by the Board of Trustees on May 25th, 2021. It is presented for information purposes only and has not been audited.

19. COMPARATIVE FIGURES

The comparative figures have been reclassified where necessary to conform to the 2021/2022 presentation.

DRAFT

Lethbridge School Division

Year End Report

August 31st

2022

This document is Management's Discussion and Analysis of the Audited Financial Statements for the year ended August 31, 2022. *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 29, 2022



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, 2021 to August 31st, 2022

TABLE OF CONTENTS

Executive Summary	Pages 2-5
<ul style="list-style-type: none">• Overview• 2021-2022 Year in Review• Finance at a Glance	
Financial Position	Pages 6-14
<ul style="list-style-type: none">• Statement of Financial Position• Financial Assets• Financial Liabilities• Non-financial Assets (Capital assets)• Accumulated Surplus (Reserves)	
Operations	Pages 15-25
<ul style="list-style-type: none">• Budget Update• Statement of Operations• Statement of Program Operations• Revenues• Expenditures• Statement of Instructional (Grade 1 to Grade 12) Program Expenditures• Schedule of School Generated Funds (SGF)	



Lethbridge School Division

Management Discussion and Analysis Report
Year End Report

Executive Summary

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

The School Division was established in 1886 and has proudly served our community for over 135 years. Lethbridge School Division serves over 11,680 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.

The Division has experienced an overall enrolment increase in 2021-2022 of 421 students (3.42%) over 2020-2021 enrolment. This increase is only a partial recovery on student enrolment because of the COVID-19 pandemic. The overall projected enrolment is still less than the student enrolment the Division had in 2019-2020 of 11,753.

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, 2021 until August 31st, 2022 to provide fiscal accountability within the established guidelines.



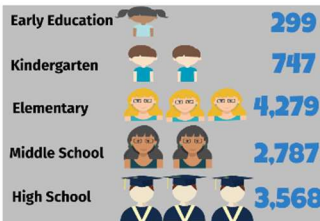
Nicholas Sheran Elementary School – Colour Run

2021-2022 Year in Review

11,680 STUDENTS

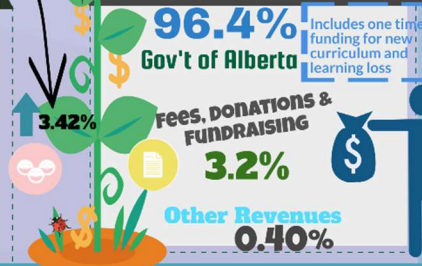
\$131.13 MILLION

Enrollment



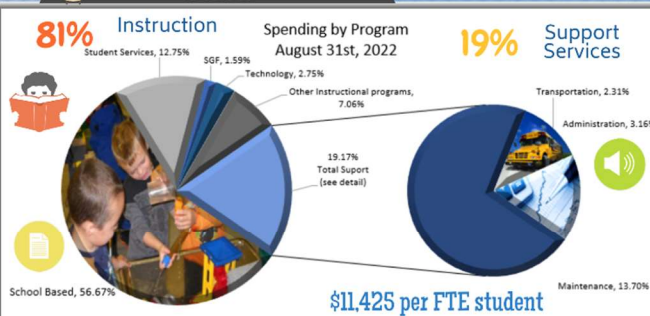
Funded on Weighted Moving Average (WMA) for 10,866 FTE Students (EPP & KG at 0.5 FTE)

Funding



Costs of Educating our Students

\$132.92 MILLION



Staffing
79%

\$104.9 Million

Teachers 648 FTE

Support Staff 474 FTE

Transporting Students

\$3.07 MILLION



\$4.90 Million
Spent on Capital Projects

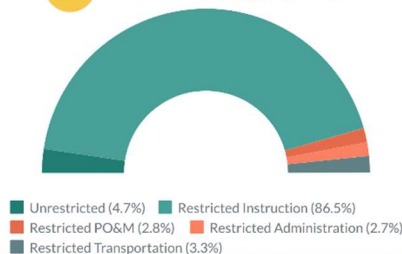
Technology evergreening, Capital Maintenance Renewal (CMR), & modular classrooms

Operating Deficit (\$1,789,651)

Planned use of savings

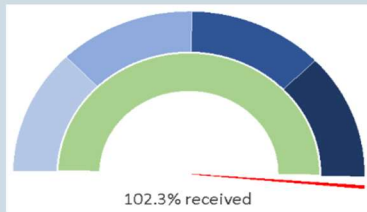
Accumulated Surplus From Operations

\$10.08 Million
(Including SGF reserves)

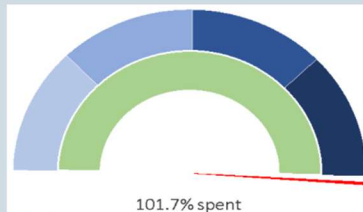


Adjusted ASO Ratio of 5.29%

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



Total Revenues



Total Expenditures

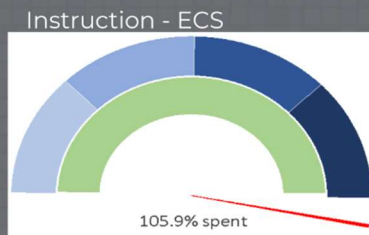
Overview:

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, 2022).

The graphs/charts compare the year-to-date amounts to the budget for the year. The budget included in this report is the Division's 2021/2022 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.

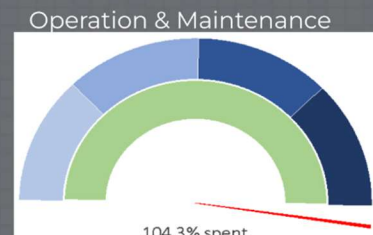
DEPARTMENTS



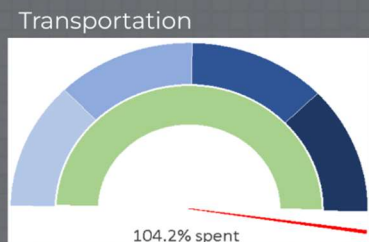
Budget: \$ 6,209,776
Year-to-date: \$ 6,573,479 (105.9%)



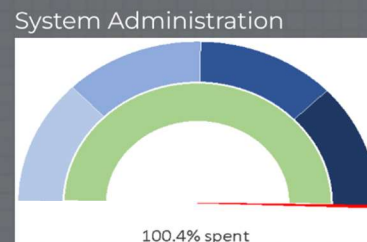
Budget: \$ 99,533,953
Year-to-date: \$ 100,541,603 (101.0%)



Budget: \$ 17,460,660
Year-to-date: \$ 18,212,893 (104.3%)



Budget: \$ 2,950,797
Year-to-date: \$ 3,074,335 (104.2%)



Budget: \$ 4,181,196
Year-to-date: \$ 4,198,952 (100.4%)

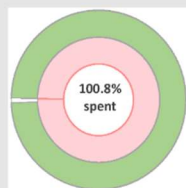


Budget: \$ 300,000
Year-to-date: \$ 315,268 (105.1%)



Salaries, Benefits & Professional Development

For all the Departments

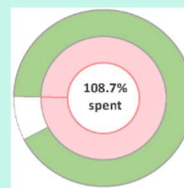


Budget: \$ 103,963,160
Year-to-date: \$ 104,791,235 (100.8%)



Contracted Services

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

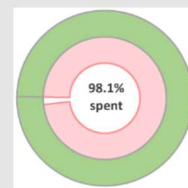


Budget: \$ 7,760,394
Year-to-date: \$ 8,437,429 (108.7%)



Other Services

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

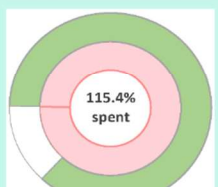


Budget: \$ 2,577,465
Year-to-date: \$ 2,527,558 (98.1%)



Supplies

General supplies, Technology, Maintenance, Small Equipment

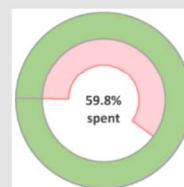


Budget: \$ 5,773,600
Year-to-date: \$ 6,663,251 (115.4%)



Other Expenditures

Contingency, Travel, Car Allowances, Renovations

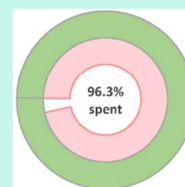


Budget: \$ 712,906
Year-to-date: \$ 426,161 (59.8%)



Transfers, SGF, & Capital/IMR

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



Budget: \$ 9,848,857
Year-to-date: \$ 9,485,025 (96.3%)



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, each department is either under budget at year-end, or over budget but the deficit is being covered by additional revenues received in the year, or by reserves. Additional information for each department's budget is within this report.

The Finance at a Glance report also breaks down expenses by type. Each type of expense is discussed below:

- **Salaries, Benefits & Professional Development** costs at year-end were 100.8% of budget. Increased usage of substitutes due to sick days was offset by decreased professional development costs (more virtual than in person throughout the year).
- **Contracted Services** are more than operating budget. This is mostly due to inflationary costs such as utilities and transportation costs. For example, transportation costs were higher than budgeted due to additional bus routes being added for the increased number of eligible riders and rising fuel costs throughout the year. The deficit will be covered by operating reserves at year-end.
- **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 more than the operating budget. However, during the 2021-2022 school year, additional one-time funding for new curriculum resources was received and spent. This had not been accounted for in the creation of the operating budget as it was announced throughout the year.
- **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 projected as many of these costs were on IMR capital projects.

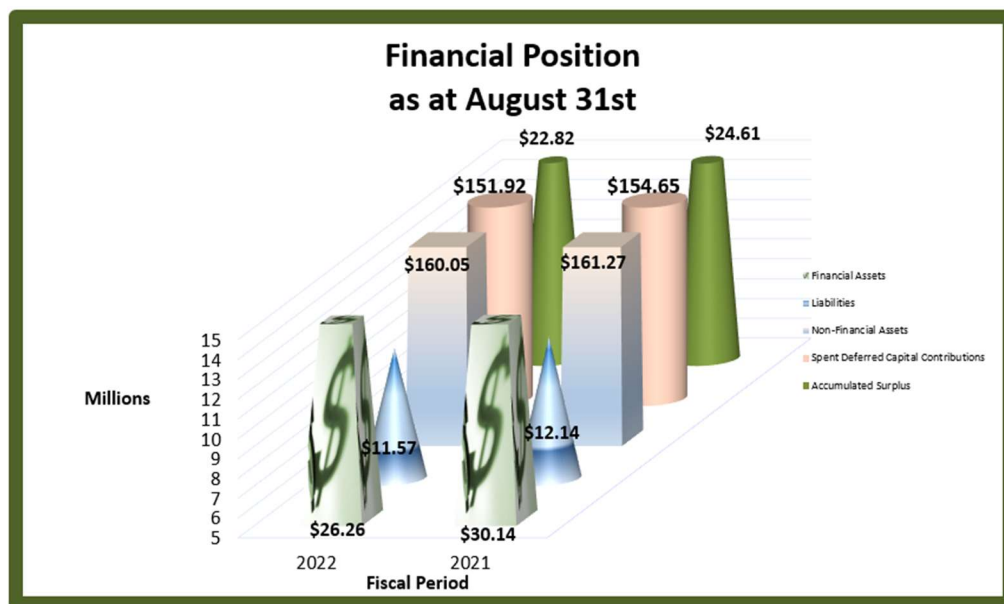
Financial Position

As at August 31, 2022, [Lethbridge School Division](#) has total financial assets of \$26.26 million and liabilities of \$11.57 million for net financial assets of \$14.69 million. A net financial asset position indicates that the Division has sufficient assets to cover its financial obligations.

There is \$160.05 million of non-financial assets (tangible capital assets, inventory of supplies, and prepaid expenses) which are represented mostly by supported capital assets of \$151.92 million, the Division's investment in capital assets of \$6.40 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 \$22.82 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 31, 2022

	August 31, 2022	August 31, 2021
FINANCIAL ASSETS		
Cash and cash equivalents	\$10,485,801	\$14,118,244
Accounts receivable (net after allowances)	\$5,622,462	\$6,017,328
Portfolio investments	\$10,154,108	\$10,000,521
Other financial assets	\$0	\$0
Total financial assets	\$26,262,371	\$30,136,093
LIABILITIES		
Bank indebtedness	\$0	\$0
Accounts payable and accrued liabilities	\$8,664,972	\$8,601,979
Deferred contributions	\$2,668,316	\$3,309,056
Employee future benefit liabilities	\$234,014	\$228,277
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	\$11,567,302	\$12,139,312
Net Financial Assets (Net Debt)	\$14,695,069	\$17,996,781
NON-FINANCIAL ASSETS		
Tangible capital assets	\$158,322,819	\$160,018,293
Inventory of supplies	\$403,124	\$394,154
Prepaid expenses	\$1,326,484	\$855,486
Total non-financial assets	\$160,052,427	\$161,267,933
Net assets before spent deferred contributions	\$174,747,496	\$179,264,714
Spent deferred capital contribution (SDCC)	\$151,924,751	\$154,652,318
Net assets	\$22,822,745	\$24,612,396
NET ASSETS (ACCUMULATED SURPLUS)		
Unrestricted surplus	\$471,484	\$691,484
Operating reserves	\$9,608,640	\$10,677,181
Accumulated Surplus from Operations	\$10,080,124	\$11,368,665
Investment in capital assets	\$6,398,067	\$5,365,975
Capital reserves	\$6,024,680	\$7,557,882
Endowments	\$319,874	\$319,874
Total Accumulated Surplus (Deficit)	\$22,822,745	\$24,612,396

Lethbridge School Division
Notes to the Statement of Financial Position
As at August 31st, 2022

FINANCIAL ASSETS:

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

Cash and Cash Equivalents

Cash at August 31, 2022 includes deferred contributions, endowment funds, and accumulated surplus from operations.

Accounts Receivable

Accounts receivable at August 31, 2022 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 portfolio investments that provide a higher rate of return.

Total Financial Assets as of August 31, 2022 are \$26.26 million.

**Chinook High School
Yote Day**



FINANCIAL LIABILITIES:

Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities at August 31, 2022 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 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, 2022 are \$11.57 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 \$14.69 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).

Total Net Assets as of August 31, 2022 are \$14.69 million.

**Fleetwood-Bawden
hosts inaugural
school-wide art show**



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 \$158.32 million as of August 31, 2022 (including \$151.92 million in supported capital assets and \$6.40 million of board funded assets).

Supported capital activity during the year included final construction costs associated with the construction of the Dr. Robert Plaxton Elementary School (Southeast Lethbridge), capital modernization starting at Victoria Park High School through Capital Maintenance and Renewal (CMR) grant funding, and Alberta Infrastructure costs associated with the new elementary school being built in Garry Station and modulars at Coalbanks Elementary School and Chinook High School. Within the school year, \$3.2 million has been capitalized on these projects.

Board funded capital activity during the year included maintenance equipment purchases and the elementary school phase of technology evergreening. Within the school year, \$1.7 million has been capitalized on these projects and was funded through capital reserves.

**Dr. Robert Plaxton
Elementary School
Opened for the 2021-2022
School Year**

**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, 2022 are \$160.05 million.

SPENT DEFERRED CAPITAL CONTRIBUTIONS (SDCC)

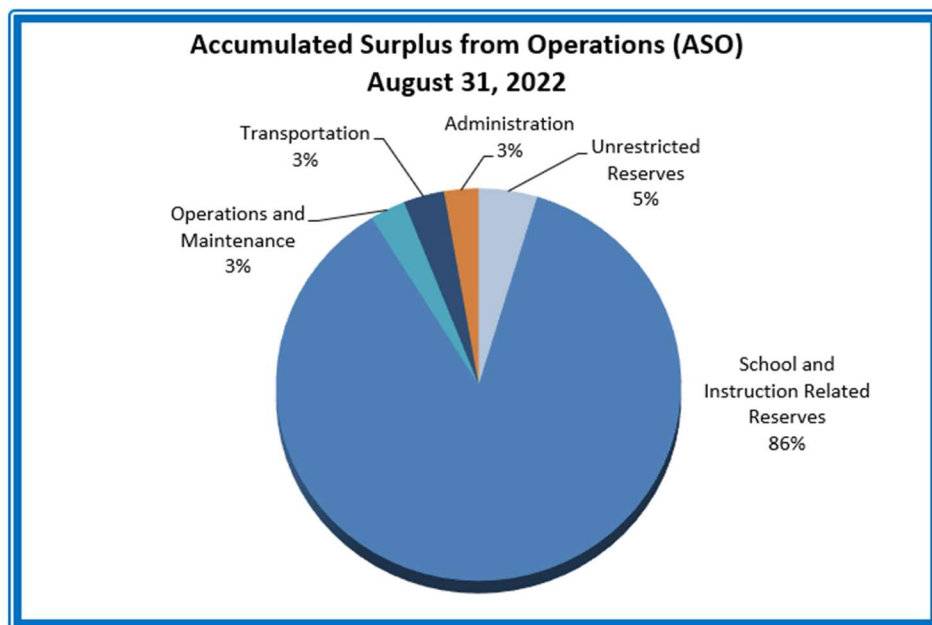
Spent Deferred Capital Contributions (SDCC) relates to deferred contributions related to the unamortized portion of supported capital assets (referred to as SDCC), which will be amortized into revenues in subsequent years to offset the amortization cost of supported capital assets. Supported capital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

Total SDCC as of August 31, 2022 are \$151.92 million.

ACCUMULATED SURPLUS:

Accumulated surplus from operations 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 86% related to school and instruction reserves which includes reserves held at school sites for future operating expenditures, 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.



Lethbridge School Division
Schedule of Net Assets
For the period ended August 31, 2022

	Internally Restricted Reserves by Program									
	School and Instruction Related		Operations and 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, 2021	\$8,476,928	\$5,451,650	\$441,030	\$771,440	\$392,918	\$1,006,629	\$1,218,250	\$328,163	\$148,055	\$0
TRANSFERS IN / (OUT)										
Board Funded Tangible Capital Asset Additions		(\$1,345,828)		(\$187,374)						
Net Transfers in to Operating Reserves	\$1,211,324		\$446,387		\$110,930				\$162,579	
Net Transfers from Operating Reserves	(\$971,851)		(\$600,710)		(\$226,387)		(\$890,179)		(\$310,634)	
Balance at August 31, 2022	\$8,716,401	\$4,105,822	\$286,707	\$584,066	\$277,461	\$1,006,629	\$328,071	\$328,163	\$0	\$0

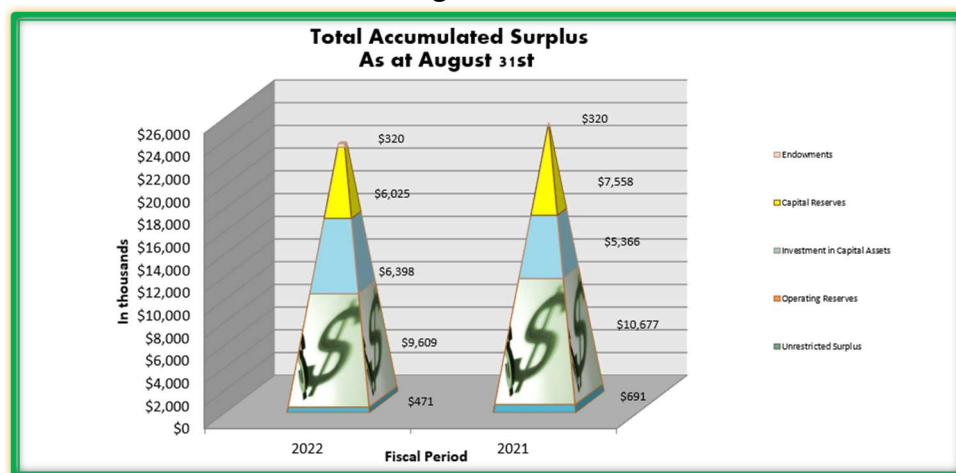
Schedule of Net Assets

Within the internally restricted reserves are both operating and capital reserves for each department.

- School and Instruction Related:
 - Operating reserves are being used in the year to cover the deficit in this department (less board funded amortization). The use of these operating reserves are being offset by the increase in the specific school based reserves and school generated funds (SGF) being carried forward to the next year, as well as the transfer from External Services to support higher than anticipated substitute costs.
 - Capital reserves are being used for the purchase of the elementary school phase of the technology evergreening program.
- Operations and Maintenance:
 - Operating reserves are being used in the year to cover the deficit in this department (less board funded amortization). The use of reserves is being offset by a transfer from the System Administration reserve and the unrestricted surplus to help with spending required in the 2022-2023 budget. In budget 2022-2023, one time reserves of \$220,000 are required to help with continued inflationary cost pressures.
 - Capital reserves are being used for the purchase of maintenance capital assets during the 2021-2022 school year.
- System Administration:
 - Operating reserves include the surplus within this department at year-end less the transfer to the Operations and Maintenance reserve to support required funding from reserves in the 2022-2023 budget.
 - No capital reserves were used in the year.

- Transportation:
 - Operating reserves are being used in the year to cover the deficit in this department. The \$300,000 remaining has been allocated for use in the 2022-2023 budget to help with the increased number of bus routes due to increased number of eligible riders.
 - No capital reserves were used in the year.
- External Services:
 - Operating reserves include the surplus within this department at year-end less the transfer to school and instruction related reserves to help cover the costs of new curriculum instructional resources for schools.
 - No capital reserves were used in the year.

At the end of the 2021-2022 year, Lethbridge School Division has an adjusted accumulated surplus from operations (less school generated funds) of 5.29%. Alberta Education has introduced a reserve cap to be implemented by August 31, 2023 requiring the Lethbridge School Division reserves to be at 3.15%. Planning is underway within the 2022-2023 operating budget to ensure the Division meets this target.



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

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

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

The total accumulated surplus for the Division which consists of both operating and capital funds is \$22.82 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, 2022.

Operations

Budget Update as of September 30th

The revised budget for the 2021-2022 school year reflects changes to the Division budget as of September 30th, 2021, based on the additional information received since the preliminary budget.

The Division originally planned on a projected student enrolment of 11,634 students, however the budget was updated for the actual enrolment of 11,680 students, including increases in the middle and high school enrolment. The Division adjusted the effective Weighted Moving Average (WMA) to account for the updated student enrolment, resulting in a \$2.16 million reduction in provincial funding (deferred and applied against the applicable WMA funding adjustment). There was an increase in the WMA liability from the preliminary budget of \$348,800 as there was reductions with the refugees and moderate language delay levels for grant funding.



The Division also initially received \$439,500 of Learning Disruption Grant (BOOST Program – for literacy and number programs), and \$540,800 of Facility Lease Grant funding (flow through funding for facility leases) in the operating budget. Overall revenue, including use of reserves in the revised budget increased by \$1.52 million over preliminary budget projections developed in May 2021.

In budget 2021-2022, \$3.52 million of one-time reserves was authorized for use for Division and school-based priorities. The use of reserves was increased from the preliminary budget with additional reserves being utilized for transportation and a large commitment carry-forward for classroom furniture and woodworking / automotives shop upgrades which were delayed due to supply chain issues.

Additional funding was received in the year that was not accounted for in the September 30th budget update as it was not known at the time. This includes additional funding for Learning Disruption Grant (BOOST), new curriculum resources, fuel contingency and teacher salary settlement. The expenses for these additional revenues have been recognized throughout their appropriate department.

**Immanuel Christian
Elementary School performs
their annual Spring program**



Lethbridge School Division
STATEMENT OF OPERATIONS
For the period ended August 31, 2022

	Budget Information		Actual Results	Variances
	Preliminary Budget 2021-2022 (May 2021)	Updated "September 30th" operating budget 2021-2022 (Sept 30th 2021)	Actual Year Ended August 31, 2022	% Expended Revised Budget
REVENUES				
Government of Alberta	\$123,368,309	\$123,811,393	\$126,344,341	102.05%
Federal and Other Government	\$388,944	\$428,944	\$443,760	103.45%
Fees	\$2,499,931	\$1,553,783	\$1,427,326	91.86%
Sales and services	\$822,417	\$711,963	\$902,636	126.78%
Investment income	\$193,000	\$193,000	\$215,398	111.61%
Donations and Other Contributions	\$2,568,000	\$1,451,106	\$1,670,192	115.10%
Other Revenues	\$34,704	\$34,704	\$123,227	355.08%
Total Revenues	\$129,875,305	\$128,184,893	\$131,126,880	102.30%
EXPENSES				
Instruction - ECS	\$6,209,776	\$6,209,776	\$6,573,479	105.86%
Instruction - Grade 1 to 12	\$101,574,272	\$99,533,953	\$100,541,604	101.01%
Operations and Maintenance	\$16,519,534	\$17,460,660	\$18,212,893	104.31%
Transportation	\$2,763,518	\$2,950,797	\$3,074,335	104.19%
Administration	\$4,181,195	\$4,181,196	\$4,198,952	100.42%
External services <i>[International Services]</i>	\$300,000	\$300,000	\$315,268	105.09%
Total Expenses	\$131,548,295	\$130,636,382	\$132,916,531	101.75%
Operating surplus (deficit)	(\$1,672,990)	(\$2,451,489)	(\$1,789,651)	
Accumulated Surplus from Operations beginning of Year	\$9,842,673	\$11,368,665	\$11,368,665	
Transfers to/from capital reserves, endowments, & capital	(\$963,441)	(\$1,064,744)	\$501,110	
Accumulated Operating Surplus (AOS) at end of period	\$7,206,242	\$7,852,432	\$10,080,124	
School Generated Funds included in Accumulated Operating Surplus	(\$2,364,504)	(\$2,364,504)	(\$3,045,375)	
Adjusted Accumulated Operating Surplus (Adjusted ASO) at end of period	\$4,841,738	\$5,487,928	\$7,034,749	
Adjusted AOS as a % of budgeted expenditures (excluding SGF accounts)	3.68%	4.20%	5.29%	

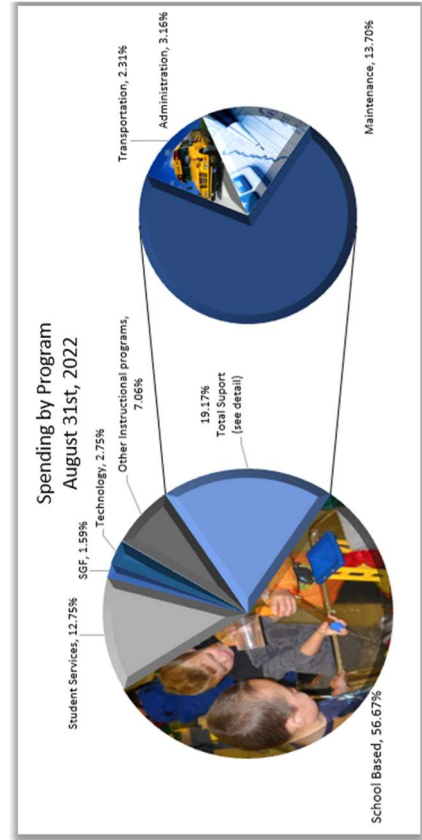
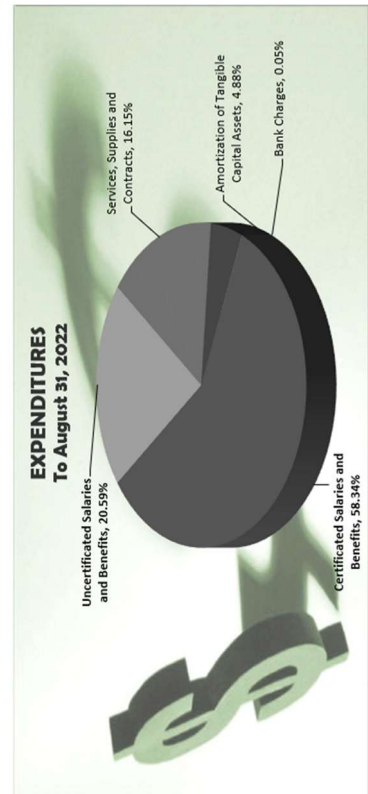
About The Statement

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 2021. This is the budget included in the audited financial statements as well. 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.

Lethbridge School Division
Schedule of Program Operations
For the period ended August 31, 2022

Instruction (ECS)	Instruction (Grade 1 to 12)	Operations & Maintenance	Transportation	System Administration	External Services	TOTAL
Revenues	\$4,595,612	\$17,460,933	\$2,834,157	\$4,202,119	\$466,439	\$131,126,880
EXPENSES						
Certificated salaries and benefits	\$4,302,152	\$0	\$0	\$854,140	\$91,413	\$77,547,659
Non-certificated salaries and benefits	\$2,169,251	\$5,117,266	\$91,692	\$2,238,141	\$39,399	\$27,367,359
SUB - TOTAL	\$6,471,403	\$5,117,266	\$91,692	\$3,092,281	\$130,812	\$104,915,018
Services, contracts and supplies	\$102,076	\$7,417,675	\$2,962,643	\$949,172	\$184,456	\$21,459,761
Amortization of capital assets	\$0	\$5,677,952	\$0	\$157,499	\$0	\$6,479,826
Interest and charges	\$0	\$61,926	\$0	\$0	\$0	\$61,926
Losses on disposal of capital assets	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$6,573,479	\$18,212,893	\$3,074,335	\$4,198,952	\$315,268	\$132,916,531
Total unexpended funds period to date	\$1,977,867	\$751,960	\$240,178	\$3,167	\$171,171	\$1,789,651



Lethbridge School Division
Notes to the Statement of Operations
For the year ended August 31st, 2022

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 approximately 96% of the Division's total operating funding. Student enrolment is one of the largest factors in determining the funding. The Division has received 102.05% of the operating budget, which is due to several onetime funding initiatives (new curriculum, learning loss, teacher salary settlement and fuel pricing contingency) that had not been included in the budget as they were announced throughout the year.

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 Division's schools.

Fees

Reflects fees that are collected for optional programming fees, school generated activity fees, and preschool fees. Most school 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 2021-2022 operating budget based on the limited SGF activities that could occur during the first three quarters of the school year due to public health restrictions.

**Gilbert Paterson
hosts Robin Hood
Classic Archery
Tournament**



Sales and Services

Sales and services are mainly from school generated activities and tuition fees for international students. The Division received 126.78% of the operating budget. The overage is mainly due to collecting more international fees than was budgeted (\$300,000 budgeted versus \$477,847 actual).

Investment Income

Interest earned on operating revenue was over budget due to increases in market rates.

Donations and Fundraising

Donations and fundraising 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 was a gain on the sale of maintenance equipment during the year of \$36,955.

**Overall, revenues are more than the operating budget for the year ended
August 31, 2022 (102.3% of the operating budget).**

EXPENDITURES:

Expenditures are reported as a total for each functional area within the Division to comply with the audited financial statement template provided by Alberta Education.

Instruction – ECS

Instruction – ECS, represents expenditures from kindergarten and early education programs, which include the preschool and the program unit funding (PUF) for early learners requiring specialized supports. While it is important to look at instruction (both ECS and Grade 1 to 12) as a whole, it should be noted that other instructional funds are being used to supplement the early learning programs due to lower than projected enrolment. This lower enrolment is due to a number of factors such as decreased birth rates, other early childhood providers (\$10 a day government subsidies) and COVID-19 as more families were keeping their children at home.

Instruction- Grade 1 to 12

Instruction Grade 1 to 12, represent expenditures from grade one to grade twelve, school generated activities and supporting programs such as inclusive education, technology, instructional support, counselling, Indigenous programming, and institutional programs. A number of these departments (specific schools, inclusive education, Indigenous and institutional programs) had unexpended funds left over at year-end which have been carried forward and allocated for use in the 2022-2023 budget.

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. This department saw an overage at the end of the year due to inflationary factors such as increased costs in fuel and utilities. There were also additional costs for the continuance of enhanced COVID-19 cleaning protocols and increased costs of security patrols for some of our schools. Operating reserves have been used to cover this deficit.

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 provided by Southland Transportation Ltd. Costs also include the provision of specialized bussing needs for students with disabilities. This department saw an overage at the end of the year due to additional bus routes being added due to growth as well as due to an increase in fuel costs. Operating reserves have been used to cover this deficit.

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. The surplus in this department has been transferred to the System Administration operating reserves.

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. This department had a surplus at the end of the year that was transferred to Instructional operating reserves.

Overall, expenditures are more than the operating budget for the year ended August 31, 2022 (101.7% of the operating budget).



**Division's My 1st
Ride Event**

Lethbridge School Division
Schedule of Instructional (Pre K to Grade 12) Program Expenditures
For the period ended August 31, 2022

PROGRAM	Budget	Actual Results	Variances
	Updated Budget	Actual Year Ended	% Expended
	2021-2022 (Sept 30th 2021)	August 31st	Updated Budget
Early Education Programs (Pre-K and ECS)	\$6,209,776	\$6,573,479	105.86%
School Based Instruction	\$65,008,605	\$65,470,425	100.71%
Inclusive Learning Supports	\$10,453,676	\$10,102,285	96.64%
Shared Instructional Services	\$11,357,332	\$13,867,860	122.10%
School Generated Funds Activities	\$2,567,827	\$2,107,546	82.08%
Technology	\$2,112,736	\$2,315,525	109.60%
Institutional Programs	\$978,774	\$709,379	72.48%
Division of Instructional Services	\$684,324	\$601,874	87.95%
Indigenous Programming	\$550,000	\$438,821	79.79%
Counselling Program	\$2,557,603	\$2,534,416	99.09%
Other Instructional Programs	\$3,263,075	\$2,393,473	73.35%
Total Instructional (Pre K to Grade 12) Program Expenditures	\$105,743,729	\$107,115,083	101.30%

Other Instructional Programs:

Community Outreach School
Downtown LA
High School Off Campus
Distance Learning Program
Poverty Committee
Making Connections
BOOST Program

Institutional Programs:

Harbor House School
CAMP (Lethbridge Regional Hospital School)
Pitawani School
Stafford Ridge School (AADAC)

Inclusive Learning Supports:

Inclusive Education
English as a Second Language

Lethbridge School Division
Notes to the Schedule of Instructional (Grade 1 to Grade 12)
For the year ended August 31st, 2022

This statement provides further information about expenditures in programs that are within the Instruction (Grade 1 to 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 each specific school site. School based instruction is at 100.71% of its budget at year-end.

Inclusive Learning Supports

Inclusive Learning Supports includes expenditures for 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 96.64% of the total operating budget.

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 122.10% of the total operating budget. The main reason for this overage is due to increased sub costs throughout the year and additional resources purchased.



**Students honoured with Canada 150
ICE Awards Scholarships**

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 2021-2022 operating budget based on the limited SGF activities that would occur during the COVID-19 pandemic. SGF activity expenditures are at 82.08% 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. Technology expenditures are at 109.60% of the total operating budget. This overage is due to the changing ways technology is being delivered (cloud based versus physical servers). This change has been reflected going forward starting with the 2022-2023 budget. As well, the elementary phase for evergreening technology occurred during the 2021-2022 school year which has been covered by capital reserves.

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 72.48% of the total operating budget. This was due to staffing costs being less than budgeted at year-end.

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 87.95% of the total operating budget. This was due to staffing costs being less than budgeted at year-end.

Indigenous Program

The Indigenous program provides ongoing support for First Nations, Metis and Inuit students in their efforts to obtain an education and provides opportunities for Indigenous students to study and experience their own and other cultures and lifestyles. Indigenous expenditures are at 79.79% of the total operating budget. This was due to changes in their staffing structure in 2021-2022.

**Senator Joyce Fairbairn
Middle School
recognizes National
Indigenous Peoples
Day**



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 99.09% of the total operating budget.

Other Instructional Program

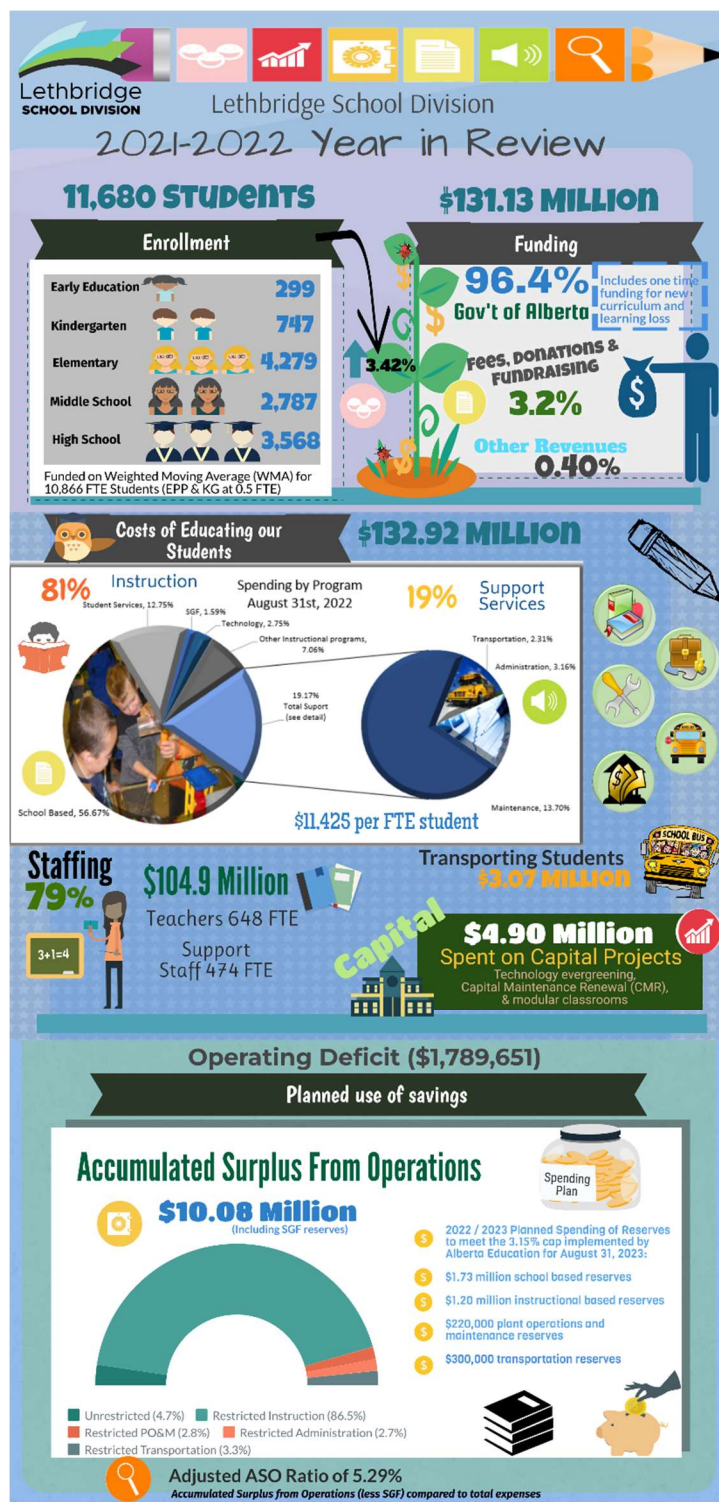
These are the other instructional programs and initiatives that support grade 1 to grade 12 instruction other than those programs specifically listed above. These include Community Outreach School, Downtown LA, High School Off campus, Distant Learning Program, Poverty Committee, and Making Connections. Other Instructional Program expenditures are at 73.35% of the total operating budget. This was due to staffing costs and contracted services being less than budgeted at year-end.



Park Meadows Elementary School Market

Lethbridge School Division
Schedule of School Generated Funds (SGF)
For the period ended August 31, 2022

<u>SCHOOL</u>	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 2021-2022 (September 30th)	N/A	\$2,567,827	(\$2,567,827)	N/A	N/A
High Schools:					
Lethbridge Collegiate Institute	\$109,579	\$444,813	(\$319,206)	\$235,186	\$125,607
Winston Churchill High School	\$260,142	\$290,077	(\$202,712)	\$347,507	\$87,365
Chinook High School	\$200,905	\$436,437	(\$437,851)	\$199,491	(\$1,414)
Victoria Park High School	\$379,257	\$101,922	(\$73,136)	\$408,043	\$28,786
Immanuel Christian Secondary School	\$63,658	\$135,610	(\$90,901)	\$108,367	\$44,709
Middle Schools:					
GS Lakie Middle School	\$208,843	\$235,478	(\$99,362)	\$344,959	\$136,116
Wilson Middle School	\$147,071	\$196,764	(\$148,423)	\$195,412	\$48,341
Gilbert Paterson	\$164,117	\$177,937	(\$160,733)	\$181,321	\$17,204
Senator Joyce Fairbairn Middle School	\$150,456	\$167,367	(\$163,683)	\$154,140	\$3,684
Elementary Schools:					
Senator Buchanan	\$23,576	\$27,674	(\$24,508)	\$26,742	\$3,166
Immanuel Christian Elementary School	\$14,286	\$22,118	(\$15,836)	\$20,568	\$6,282
Ecole Agnes Davidson	\$107,219	\$60,122	(\$26,925)	\$140,416	\$33,197
Fleetwood-Bawden	\$39,589	\$88,604	(\$38,659)	\$89,534	\$49,945
Galbraith	\$77,751	\$87,822	(\$72,281)	\$93,292	\$15,541
Lakeview	\$46,033	\$32,547	(\$18,824)	\$59,756	\$13,723
General Stewart	\$2,695	\$2,032	(\$651)	\$4,076	\$1,381
Westminster	\$83,349	\$25,582	(\$45,649)	\$63,282	(\$20,067)
Lethbridge Christian School	\$28,387	\$33,222	(\$21,614)	\$39,995	\$11,608
Coalbanks Elementary School	\$21,951	\$29,416	(\$15,405)	\$35,962	\$14,011
Nicholas Sheran	\$39,900	\$18,430	(\$13,895)	\$44,435	\$4,535
Park Meadows	\$32,217	\$26,797	(\$27,246)	\$31,768	(\$449)
Dr. Robert Plaxton	\$0	\$43,636	(\$26,023)	\$17,613	\$17,613
Mike Mountain Horse	\$28,018	\$5,017	(\$6,416)	\$26,619	(\$1,399)
Dr. Probe Elementary School	\$135,505	\$98,993	(\$57,607)	\$176,891	\$41,386
School Generated Funds	\$2,364,504	\$2,788,417	(\$2,107,546)	\$3,045,375	\$680,871
Total SGF investment accounts (GICs)	\$0	\$0		\$0	\$0
Total School Generated Funds	\$2,364,504	\$2,788,417	(\$2,107,546)	\$3,045,375	\$680,871
% Expended of Budget		108.59%	82.08%		
% Expended of projected		108.59%	82.08%		



Additional information on Lethbridge School Division's financial results for 2021-2022 can be found within the audited financial statements that must be submitted to Alberta Education by November 30, 2022. They can be found on our website at:

www.lethsd.ab.ca/our-district/plans-reports/financialreporting



Financial Health Indicators Report

For the year ended August 31, 2022

November 2022

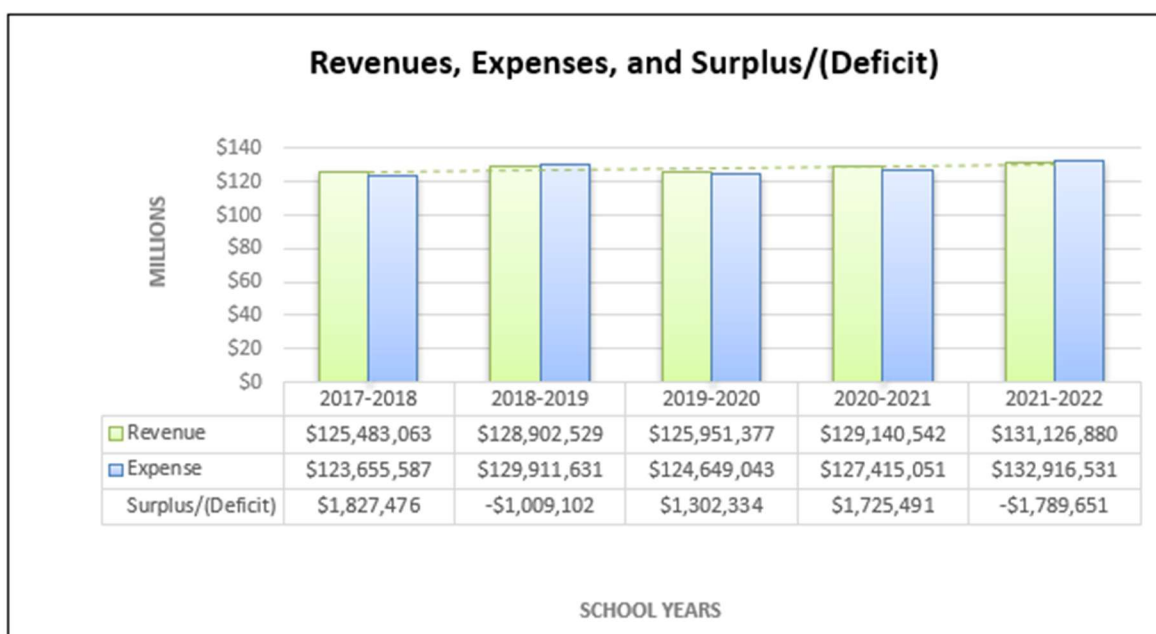
Prepared by the Department of Business and Operations

Lethbridge School Division

Indicators of Financial Health

This document captures the financial health indicators for Lethbridge School Division (the 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 2017-2018 to 2020-2021 with only the Division's data available for the 2021-2022 school year.

Revenues, Expenses, and Operating Surplus

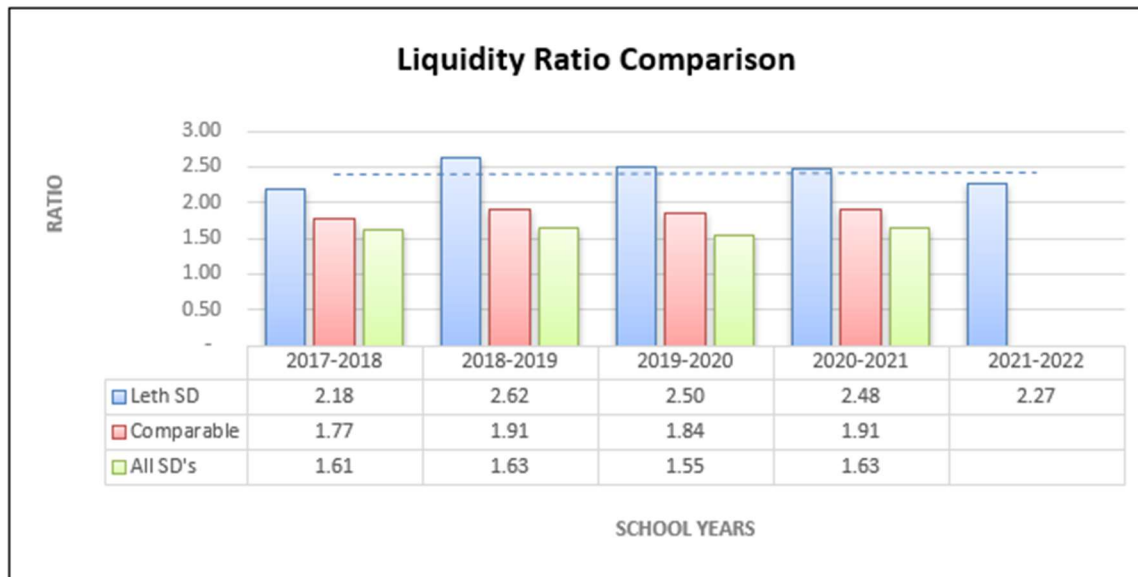


This chart shows Lethbridge School Division's operating revenues, expenses and net operating surplus (deficit) over a five-year period. This chart demonstrates that there is an upward trend in revenues and expenditures. However, there is fluctuation in surplus or deficit over the five-year period. Revenues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

In 2017-2018, the Division saw its surplus increased to levels similar in prior years. 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 and 2020-2021, the Division generated surpluses as the expenses were significantly less than budgeted with COVID-19 grant funding and spending conservatively during times of uncertainty. 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). In 2021-2022 the Division again has budgeted to utilize some of their operating reserves to ensure that the Division is meeting Alberta Education's reserve cap of 3.15% by August 31, 2023. The average yearly surplus over the five-year period is \$411,310, which would equal 0.31% of operating expenditures.

Liquidity

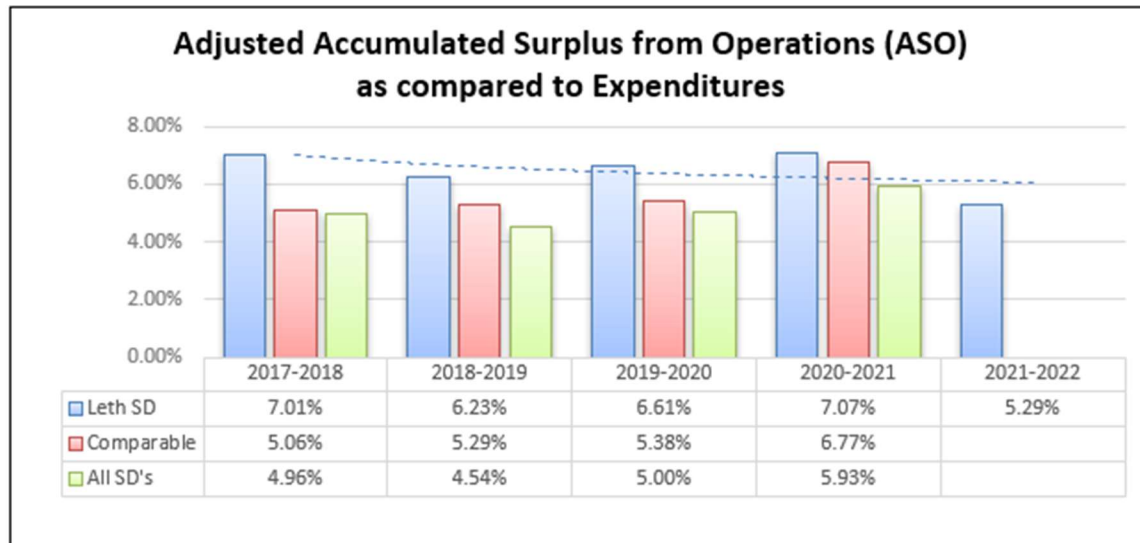
Liquidity is measured by taking financial assets, less liabilities (excluding the spent deferred capital contributions). A liquidity ratio greater than one is desirable. This means that the Division has the ability to pay current liabilities as they are due. A liquidity ratio less than one indicates that the Division will have to borrow to meet short term obligations. Liquidity = flexibility. A higher liquidity ratio means that the Division can 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 (2017-2018 to 2021-2022) with an average of 2.41. The majority of the Division's financial assets are comprised of cash, cash equivalents and short-term portfolio investments (representing approximately 79%), therefore, further increasing the liquidity of the Division.

Accumulated Surplus from Operations Compared to Expenditures

Accumulated surplus from operations (ASO), which is the Division's savings, is compared to expenditures to determine the Division's ability to react to emergent situations and the ability to fund special initiatives. Alberta Education considers a division's financial health to be a concern if ASO is less than 1%. If an ASO is higher than 5% there could be a reason, such as one time funding received late in the year that will be used in a following year, or long term savings at the schools for special projects or equipment replacement. At the end of August 31, 2023, Alberta Education will be capping school division's reserves to 3.15%. The Division is monitoring and spending our reserves carefully to ensure that this threshold will be met on time.



The chart above shows the five-year comparison of the adjusted accumulated surplus from operations (ASO) 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 5.29% and 7.07% 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. The 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.

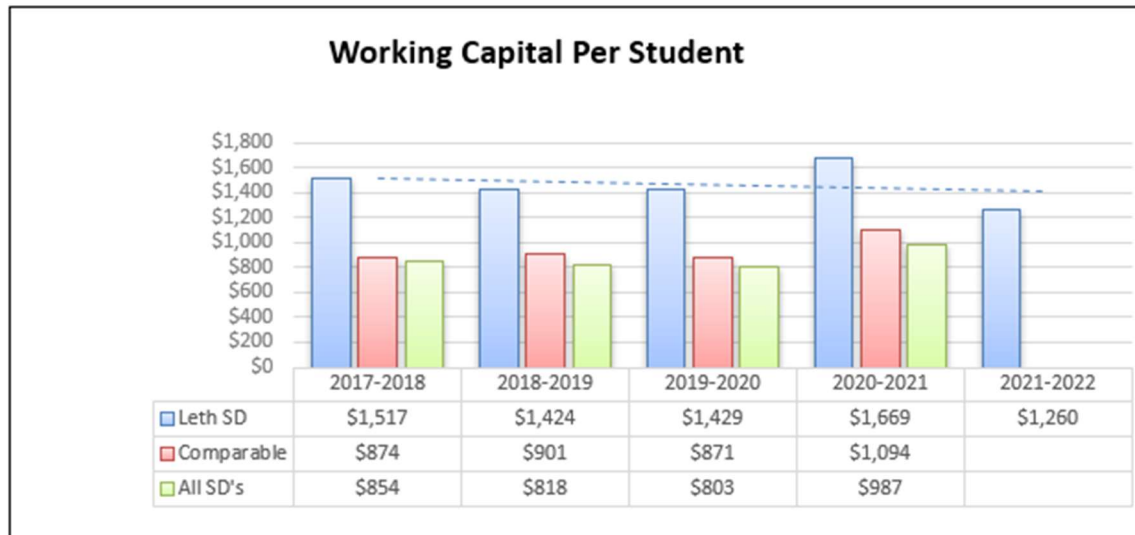
In 2019-2020 and 2020-2021, the adjusted ASO had a slight increase, as there were surpluses generated from reduced expenditures, additional COVID-19 grants received, and additional transportation revenues. The adjusted ASO rate also increased as there was a reduction in expenditures which is the factor in calculating the rate.

It was expected that the ASO percentage would decrease in 2021-2022 as the Division planned to use some of their operating reserves in the year to help assist with the effects of reduced enrolment though the weighted moving average (WMA) due to student enrolment reductions from COVID-19.

The Division is in good financial health and is currently higher than comparable divisions in prior years. Although the ASO percentage is 5.29% in 2021-2022, reserves have been committed in the 2022-2023 budget that will reduce the ASO to below the 3.15% cap implemented by Alberta Education for August 31, 2023.

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.

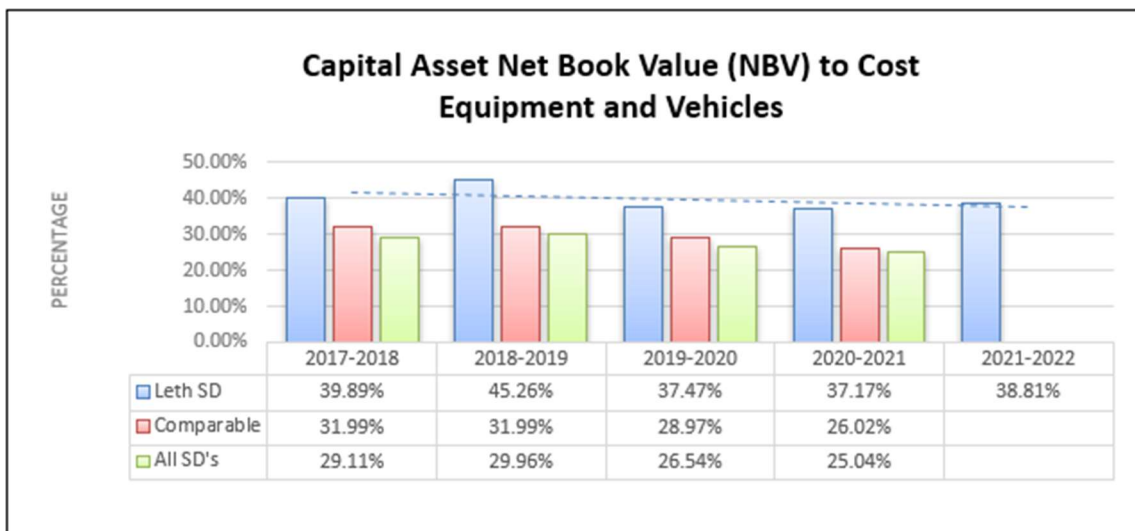
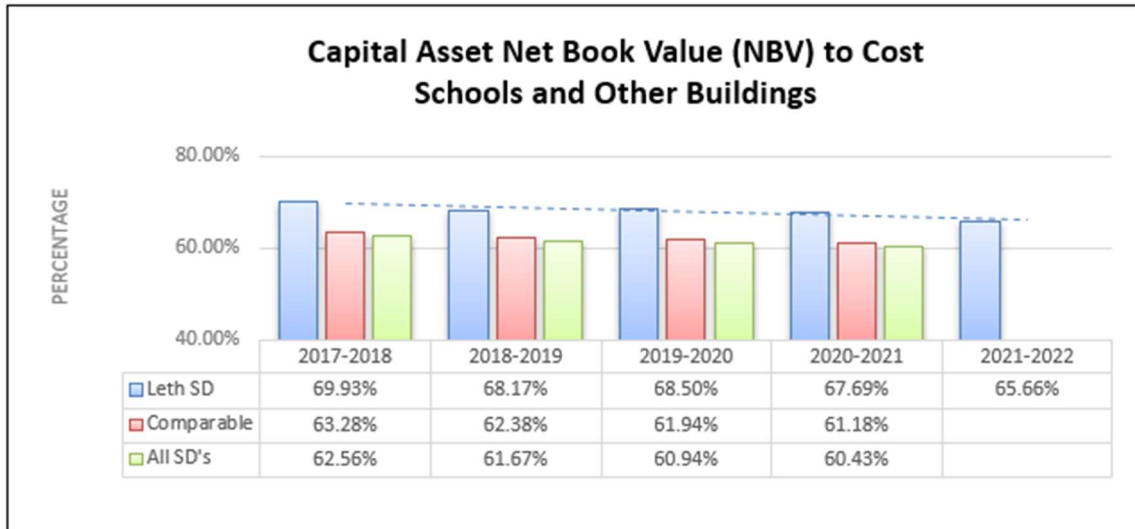


The chart above shows working capital per student over a five-year period. Lethbridge School Division's working capital has remained relatively consistent from year to year, ranging from \$1,260 to \$1,669. The Division has maintained a strong working capital, which has allowed the Division to meet emergent 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 resulting in the value being 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 percentage indicates newer assets, while a lower percentage 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.

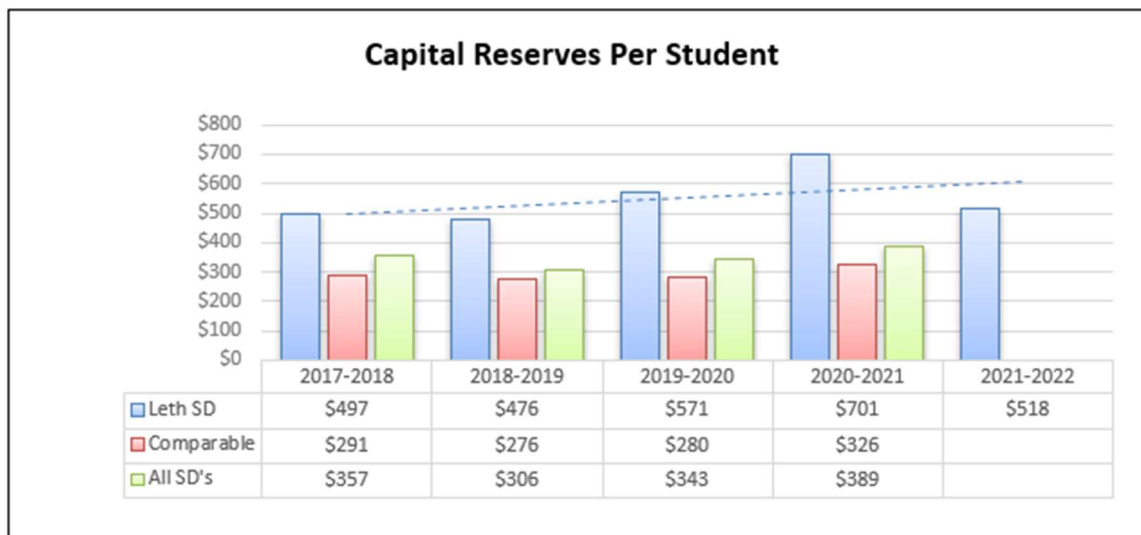


Over the five-year period, the Division's percentage of Net Book Value to cost for schools and other buildings and vehicles and equipment has fluctuated, however has been higher than the average of all school divisions and comparable FTE student divisions. This means that Lethbridge School Division has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

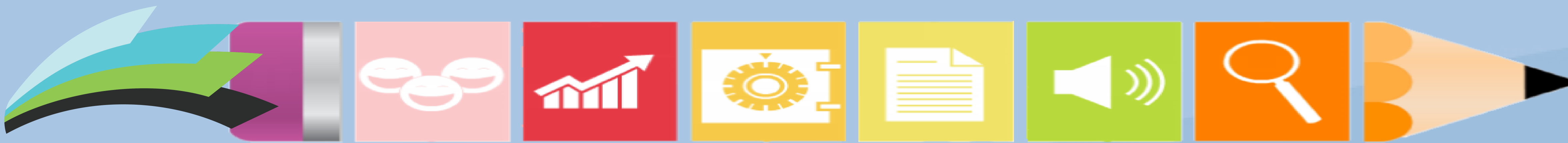


Prior to 2017-2018, the Division had less capital reserves per student. However, in 2017-2018, capital reserves increased significantly (2016-2017 had been \$188) with the technology evergreening funds being moved from operating to capital reserves. The elementary phase of evergreening occurred in 2021-2022, which resulted in a decrease on capital reserves. 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 is in a strong financial position when in comparison to similar sized school 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.



Lethbridge
SCHOOL DIVISION


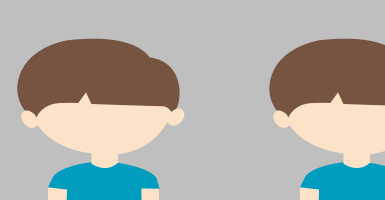
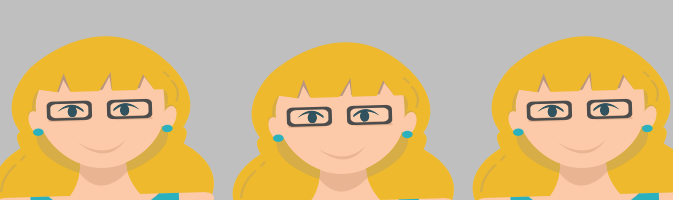
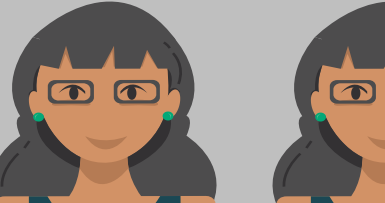

Lethbridge School Division

2021-2022 Year in Review

11,680 STUDENTS

\$131.13 MILLION

Enrollment

Early Education		299
Kindergarten		747
Elementary		4,279
Middle School		2,787
High School		3,568

Funded on Weighted Moving Average (WMA) for 10,866 FTE Students (EPP & KG at 0.5 FTE)

Funding

96.4%
Gov't of Alberta

Includes one time funding for new curriculum and learning loss

3.42%

Fees, DONATIONS & FUNDRAISING

3.2%

Other Revenues
0.40%

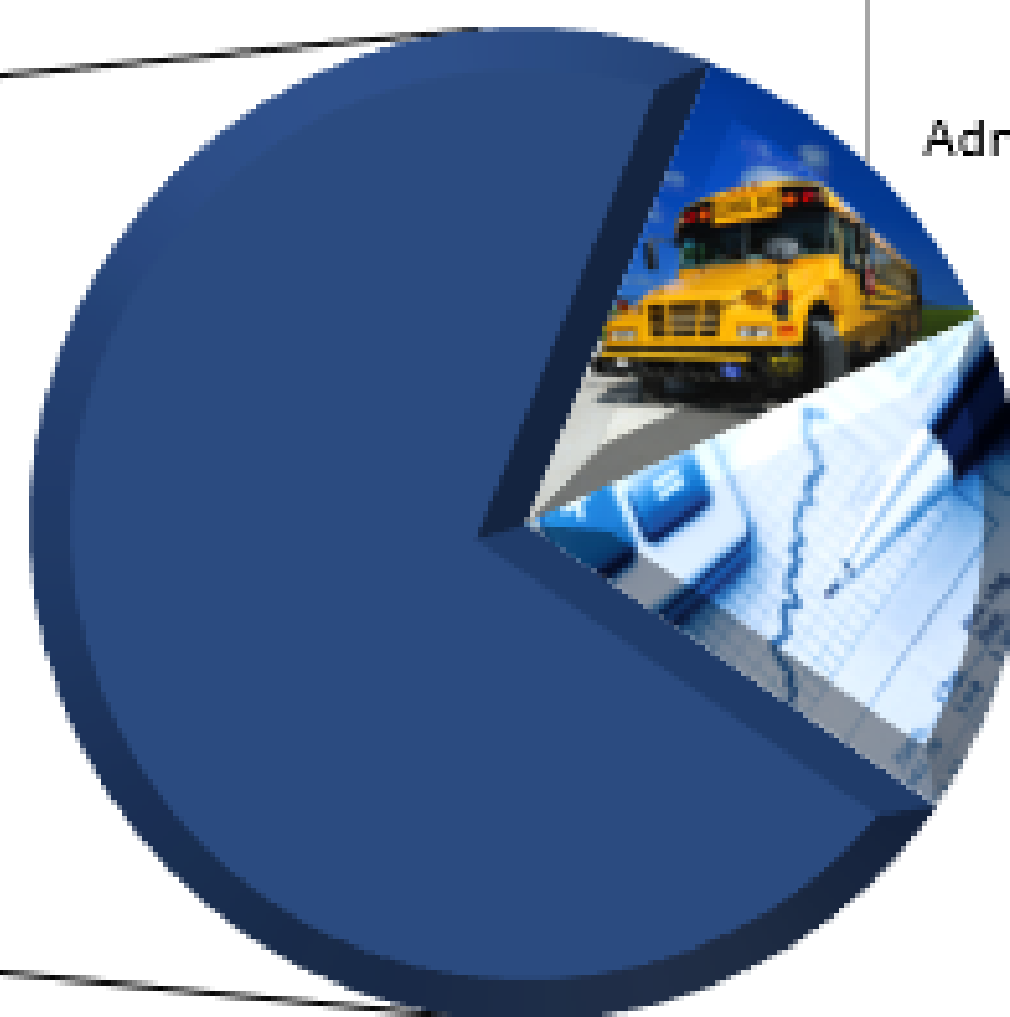
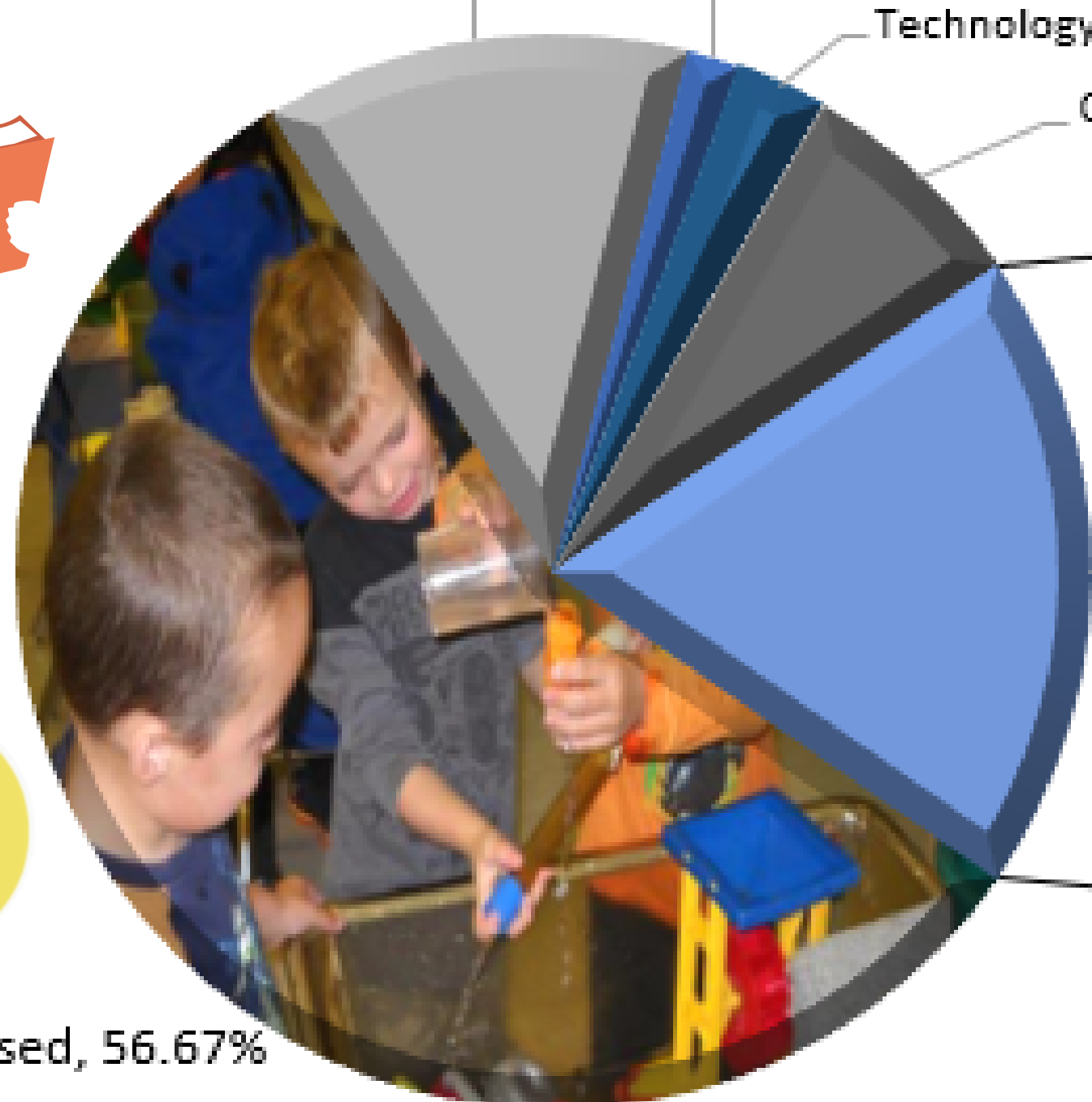
Costs of Educating our Students

\$132.92 MILLION

81% Instruction

Spending by Program
August 31st, 2022

19% Support Services



\$11,425 per FTE student



Staffing

79%

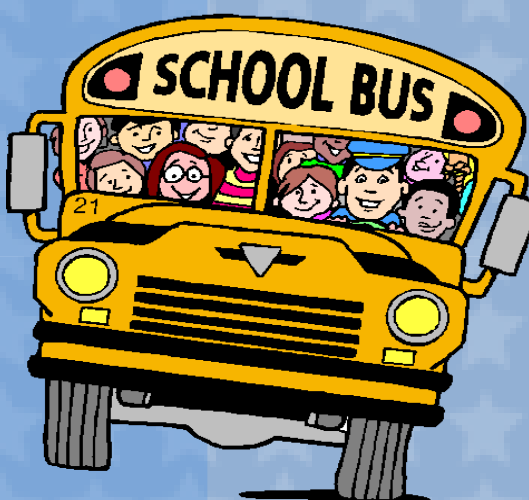
\$104.9 Million

Teachers 648 FTE

Support Staff 474 FTE

Transporting Students

\$3.07 MILLION



Capital

\$4.90 Million Spent on Capital Projects

Technology evergreening, Capital Maintenance Renewal (CMR), & modular classrooms



Operating Deficit (\$1,789,651)

Planned use of savings

Accumulated Surplus From Operations

\$10.08 Million

(Including SGF reserves)



- \$ 2022 / 2023 Planned Spending of Reserves to meet the 3.15% cap implemented by Alberta Education for August 31, 2023:
- \$ 1.73 million school based reserves
- \$ 1.20 million instructional based reserves
- \$ \$220,000 plant operations and maintenance reserves
- \$ \$300,000 transportation reserves



Adjusted ASO Ratio of 5.29%

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

MEMORANDUM

November 29, 2022

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 2021-22 Assurance Report.

The division looks at results to inform planning for the next school year. Coordinator of Learning and International Education, Trish Syme, and Communication Officer Garrett Simmons have 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.

Please access the draft Assurance Results Report [here](#).

Recommendation

It is recommended the Board approve the 2021-2022 Assurance Results Report as presented or as amended.

Respectfully submitted,
Cheryl Gilmore

MEMORANDUM

November 29, 2022

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>
606.4	Institutional Schools	For Amendment/ PAC recommends this policy be a procedure
605.2	Inclusive Learning Supports- Out of Division Placements	PAC recommends the policy be removed

Respectfully submitted,
Cheryl Gilmore

Approved: February 13, 2001
Amended: February 10, 2004
Amended: June 10, 2008
Amended: March 26, 2013
Amended:

606.4 Educational Programs in Institutions

Deleted: Institutional Schools

Policy

Educational Programs in Institutions shall provide for instruction in institutions or facilities approved by government appropriate to the individual needs of the student. Program delivery and instruction shall be designed to facilitate the student's transition to an appropriate placement.

Deleted: Institutional schools

Deleted: areas

Deleted: and

Regulations

1. All students registered with Educational Programs in Institutions must be registered in the appropriate enrollment code in the student information system.
2. A daily record of attendance shall be kept for all students in Educational Programs in Institutions.
3. The program provided in the institution or facility shall be of comparable quality to programs in other Division schools. The educational program shall be considered an integral part of the school jurisdiction and subject to a similar level of planning, evaluating and reporting as required by Alberta Education and local policy.
4. Responsibility for administration of Educational Programs in Institutions shall be assigned to a principal within the Division.
5. The Division may allocate funding to Educational Programs in Institutions beyond that available through Provincial and other grants. Such additional allocations shall be by Board resolution.
6. An Educational Program in an Institution may be opened or closed upon the recommendation of the Superintendent. Such authorization shall be by Board resolution.

Deleted: institutional schools

Deleted: as code 550

Deleted: in order to receive Institutional Funding.

Deleted: institutional schools

Deleted: al school

Deleted: institutional school's

Deleted: institutional schools

Deleted: institutional schools

Deleted: The Division may, upon the recommendation of the Superintendent, authorize the opening or closure of a

Deleted: n

Deleted: institutional school

Deleted: changes

Deleted: ll

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

References

Education, Act: 3, 18, 19
Division Policies: 602.5 Knowledge and Employability Courses, 606.1 Alternative Programs, 606.3 Outreach Programs
Other: Alberta Education Funding Manual

Deleted: Alberta

Deleted: School

Deleted: 8, 21

605.2 Inclusive Learning Supports – Out of Division Placements

Policy

The Division shall attempt to place a student in an appropriate school or program which is external to the Division when identified supports are not available within the Division.

Regulations

1. The Associate Superintendent Instructional Services, or designate, in consultation with the parent/guardian and other agencies, shall
 - 1.1. identify students whose needs cannot be met within the Division,
 - 1.2. identify the appropriate out of Division placements (if any), and
 - 1.3. determine the feasibility of an out of Division placement.
2. Appeals under this policy shall be made in accordance with Policy 605.4 Inclusive Learning Supports – Placement Appeals.
3. Financial assistance shall be provided to the parent of a student directed to an out of Division school/program in accordance with the requirements of the School Act
4. Where a suitable school/program cannot be identified, the Superintendent shall refer the matter to a Special Needs Tribunal.

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

References

School Act: 8, 44, 45, 47, 48, 60, 123
Division Policies: 605.1 Inclusive Learning Supports, 605.4 Inclusive Learning Supports – Placement Appeal, 505.9 Appeals
:

MEMORANDUM

Date October 20, 2022

To: Board of Trustees

From: Allison Purcell, Board Chair

RE: Zone 6 Representative – Lethbridge School Division

Background

Allison Purcell was elected as the Zone 6 Director on October 19, 2022. Her position as Zone Director becomes official on November 21, 2022 with her swearing the Oath of Office. As she cannot hold both a position as an ASBA Director and our Division Representative for the Zone, the Board needs to confirm/assign a new representative and alternate.

Currently Trustee Craig Whitehead holds the position of alternate representative.

Recommendation

It is recommended that the Board appoint the Division Zone 6 representative and alternate for the remainder of the year.

Respectfully submitted,
Allison Purcell

MEMORANDUM

Date: November 29, 2022

To: Board of Trustees

From: Craig Whitehead

RE: PBSBAA Trustee Compensation

Background: Since PSBAA has six meetings per year and we have an official representative to the Public School board meetings, the appointed trustee will have used up their PD Fund by the third meeting. The trustee therefore cannot represent the board in an official capacity for the remainder of the meetings. Since our vote is the same as each other division it is vital that our trustee be in attendance. Therefore, the trustee should be compensated the same way as the official representative to ASBA as well as the other trustees that attend all the ASBA meetings (zone and general meetings). At all the ASBA meetings there is some form of professional development taking place as well as the meeting. The same is true for the PSBAA. I feel that to fully utilize our membership in PSBAA the trustee needs to be compensated in the same way as the representative to the ASBA. The average cost per meeting for the trustee has been, which includes accommodation, per diems, and travel, between \$1800 and \$2000. I feel that even though this is an additional expense we should be under the amount allocated to board governance.

Recommendation: I would like to rescind the motion from our June board meeting re: PSBAA compensation from our PD account. I would then move that the compensation that I have received from August this year be moved from my PD account to regular compensation per diem similar to ASBA. I would further move that this be left in place for any trustee who attends meetings.

Respectfully submitted,
Craig Whitehead

Board Governance Budget Chronological Change

Board Governance budget is part of the Total Administration Budget (Finance, HR, Superintendent, Instructional Admin, Governance). This funding is just over \$4 million and has remained flat since the change to the new funding model in the 2019-2020 school year.

Board Governance Budget 2021-2022		\$366,788
Spring Budget Adjustment	\$ 6,295	

Adjustment included increase to school council registration fee contribution, costs for community conversations, and cover increase in ASBA membership fee

Budget as Approved May 30th, 2022	\$373,083
% Increase over 2021-2022	1.72%

June Resolution to add PSBA Membership, funds required from one time reserves as budget set for the year and no areas to take funds from

\$ 23,700

Budget after June Adjustment	\$396,783
% increase over 2021-2022	8.18%

Proposed motion to support costs of PSBA Meetings, funds would have to come from one-time reserves as no funds to draw upon

\$ 18,000

If approved new budget total for Governance	\$ 414,783
% increase over 2021-2022 Budget	13.09%

Note:

Traditionally, unspent funds that have been carried over in reserves have been allocated to Instructional or other areas of the budget that require support. For example in 2022-2023, \$101,000 of Administration Reserves (includes administration and governance) have been allocated to support the Counselling Program. Also in the 2022-2023 budget update, \$ 23,700 of one-time reserves will also be drawn upon to support PSBA membership.

Budget Report

Lethbridge School Division

2022-2023 September 30th Budget

Board Governance

Revenue and Allocations to Budget Center

Basic Program Allocation	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Administration Budget Allocation	\$373,073	\$373,073
Surplus (Deficit) Carryforward *	\$23,700	\$0
Total Basic Program Allocation	\$396,773	\$373,073
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$396,773	\$373,073
---	------------------	------------------

Expenditures

Uncertificated Salaries and Benefits	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Board Chair \$33,540 regular + est \$2500 in per diems	\$36,040	\$36,040
Board Vice Chair \$28,980 regular + 2000 per diems	\$30,980	\$30,980
Trustee #3	\$27,500	\$27,500
Trustee #4	\$27,500	\$27,500
Trustee #5 Trustees are \$25,500 + est \$2000 per diems	\$27,500	\$27,500
Trustee #6	\$27,500	\$27,500
Trustee #7	\$27,500	\$27,500
Trustee Benefits CPP, EI and Life Insurance	\$5,000	\$5,000
Trustee Benefits Expenditure	\$5,000	\$5,000
Trustee Health Spending Account \$800 HSA	\$5,600	\$5,600
Trustee Health Spending Account Expenditure	\$5,600	\$5,600
Total Uncertificated Salaries and Benefits	\$215,120	\$215,120
% of Expenditures	54%	58%

Contracted and General Services	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Alberta Home and School AGM Registration Fees *	\$9,200	\$9,200
Board Communications *	\$8,000	\$8,000
Professional Learning *	\$5,003	\$5,003
Consultants *	\$8,400	\$8,400
Election Expenses *	\$12,000	\$12,000
Dues/Fees *	\$28,700	\$5,000
ASBA Membership Fees *	\$70,000	\$70,000
Membership Zone 6	\$3,000	\$2,850
Banquets and Lunches *	\$19,850	\$20,000
Travel and Subsistence *	\$17,500	\$17,500
Total Contracted and General Services	\$181,653	\$157,953
% of Expenditures	46%	42%

Total Expenditures	\$396,773	\$373,073
---------------------------	------------------	------------------

* - See the notes section for details about Line Item notes on this page

Summary

	2022-2023 September 30th Budget	2022-2023 Preliminary Budget
Total Revenues and Allocations To Budget	\$396,773	\$373,073
Total Expenditures	\$396,773	\$373,073
Variance	\$0	\$0

Notes**Surplus (Deficit) Carryforward - \$23,700**

Reserves - \$23,700

Surplus to cover PSBA Membership

**Alberta Home and School AGM
Registration Fees - \$9,200**

Up to \$400 per school council to cover registration fee at AGM. Must submit registration proof.

Board Communications - \$8,000

Communications and includes Community Conversations costs.

Professional Learning - \$5,003

Professional Development - \$5,003

Has been around \$6000 in last few years. Reduced to balance budget

Consultants - \$8,400

TEBA Consulting Share - \$8,400

Based on estimate of \$8,307 preliminary estimate

Election Expenses - \$12,000

ELECTION EXPENSES BOARD - \$12,000

\$12,000 per year is accrued over next four years for 2025 election

Dues/Fees - \$28,700

Economic Development Lethbridge - \$5,000

Team Lethbridge

PSBA membership - \$23,700

22-23 \$23,700
23-24 \$35,553**ASBA Membership Fees - \$70,000**

ASBA Membership - \$70,000

2022-2023 Fees

Banquets and Lunches - \$19,850

Banquets and Luncheons - \$19,850

Employee recognition events.

Travel and Subsistence - \$17,500

Trustee Travel and Technology expenses - \$17,500

2500 per trustee for PL Travel (per diem included in wages)

Note re Board Professional Learning:

Each Trustee is allotted \$5000 per year for PL opportunities for total of \$35,000.

The allocations for this are included in the:

Salaries and Benefits: Per Diems budgeted= \$15,000

Professional Learning: \$5000

Travel and Subsistence; \$17,500

Total of \$37,500

* - See the notes section for details about Line Item notes on this page

MEMORANDUM

Date: November 29, 2022

To: Board of Trustees

From: Allison Purcell, Board Chair

RE: Community Conversations

Background

Community Conversations are time for parents, staff, students and the community to come together to have discussion with trustees. It is a time that has no formal agenda, they are held monthly and the locations are in a variety of locations/times across the city.

Community Conversations are a great time for trustees to hear from parents, staff, students and community about great ideas, share successes, bring forward issues and concerns.

Upcoming dates for Community Conversations are as follows:

Thursday, December 8 4-530pm at YMCA – 140-74 Mauretania Rd W

Thursday, January 26 630-8pm at BGC Youth Center – 227 12B St N

Recommendation

It is recommended that the Board accept this as information and to share with their respective schools as able. It is further recommended that the information is shared publicly on the division website and other social media channels.

Respectfully submitted,
Allison Purcell

MEMORANDUM

Date: November 29, 2022

To: Board of Trustees

From: Allison Purcell, Board Chair

RE: City of Lethbridge Budget Discussion

Background

The City of Lethbridge concluded operating budget deliberations November 18th. Pending final approval, property taxes are set to increase by 5.1% in each of the next four years.

There are some areas of the city's budget deliberation that have impact on students and families.

Recommendation

It is recommended that the Board discuss potential impact of the city's budget deliberations on students and families.

Respectfully submitted,
Allison Purcell

MEMORANDUM

Date: November 29, 2022

To: Board of Trustees

From: Allison Purcell, Board Chair

RE: Remembrance Day Wreaths

Background

Organizations honour veterans by purchasing and laying a wreath during the Remembrance Day Ceremony in the City of Lethbridge.

Recommendation

It is recommended that the Board purchase and lay a Remembrance Day wreath at future Remembrance Day ceremonies to honour veterans.

Respectfully submitted,
Allison Purcell

Lethbridge School Division 2022 Christmas Season Schedule

SCHOOL	Details
Agnes Davidson	Holiday Family Evening (Variety of Centers: dancing, bingo, crafts, singing, stories, snacks, etc.) – Dec 14 (Last names A-K) & Dec 15 (Last names L-Z) @ TBD, School Gym
Chinook High School	
Coalbanks Elementary	Christmas Concert - Dec 14 & 15 @ 6:30, Coalbanks Gym
Dr. Probe Elementary	Winter Celebration (horse & sleigh, hot chocolate, crafts, carols) – Dec 22 @ 9am-3pm, Probe School
Dr. Robert Plaxton	Winter Wonderland (gallery, crafts, singing) – Dec 8 @ 6 pm – 8 pm, Plaxton School
Fleetwood-Bawden	Winter Concert – Dec 6 @ TBD (afternoon & evening), College Drive Community Church
G.S. Lakie	
Galbraith Elementary	
General Stewart Elem.	Christmas Concert – Dec 15 @ 6:30 pm. Parents are invited to attend the dress rehearsal if they'd like on Dec 15 @ 10:45 am.
Gilbert Paterson	Choir/Handbells Christmas Concert – Dec 12 @ 7 pm, College Drive Community Church Winter Band Concert – Dec 15 @ 7 pm, Southminster United Church
Immanuel Christ. Elem.	Hope Advent Chapel – Nov 28 @ 9 am, ICES Gym
	Peace Advent Chapel – Dec 5 @ 9 am, ICES Gym
	Joy Advent Chapel – Dec 12 @ 9 am, ICES Gym
	Love Advent Chapel – Dec 19 @ 9 am, ICES Gym
	Christmas Chapel – Dec 23 @ 9 am, ICES Gym
Immanuel Christ. Sec.	Christmas Band/Choir Concert – Dec 14 @ 7 pm, Trinity Reformed Church Christmas Chapel – Dec 23 @ 8:45 am, ICSS large gym.
LCI	Winter Concert – Dec 13 @ 7 pm, College Drive Community Church, admission \$10 at the door
Lakeview Elementary	Festive Winter Celebration – Dec 8 @ 6 – 7:30 pm, Lakeview School Celebration Day for students (activities through the day) – Dec 14
Leth. Christ. Elementary	Christmas Concert – Dec 15 @ 6:30 pm, Lethbridge Christian School Gym Christmas Chapel – Dec 23 @ 8:30 am, Lethbridge Christian School Gym
Leth. Christ. Middle S.	Christmas Band Concert – Dec 20 @ 7 pm, Lethbridge Christian School Gym
Mike Mountain Horse	2 nd Annual Winter Walk & Christmas Caroling – Dec 15 @ 5:30 – 7:30, MMH School with Hot Chocolate and Candy Canes to follow.
Nicholas Sheran Elem.	Sounds of the Season Celebration – Dec 14 (Last names A-K) & Dec 15 (Last names L-Z) @ 1:15 & 6:30 pm both days, Nicholas Sheran Gym
Park Meadows Elem.	Winter Carnival – Dec 8 @ 2:30 pm and 6 pm, Park Meadows Market Day – Dec 18 @ 9:30 – 11:30 am, Park Meadows
Sen. Buchanan Elem.	Christmas Show – Dec 8 @ 5:30 pm (last names A-M) & 7 pm (last names N-Z), School Gym
Sen. Joyce Fairbairn	Fairbairn Cares Holiday Band Concert – Dec 14 @ 7 pm, Fairbairn School Gym (fundraiser for the Lethbridge Food Bank)
Victoria Park	Student Christmas Dinner – Dec 21. Delivering Christmas Hampers – Dec 22.
WCHS	Winter Concert – Dec 5 @ 7 pm, Southminster United Church
Westminster Elem.	Winter Concert – Dec 8 @ 6 pm, Westminster School Gym
Wilson Middle School	Winter Band Concert – Dec 15 @ 7 pm, WMS Gym Collage of the Arts presents: Peter Pan – Dec 19, 20 & 21 @ 7 pm, WMS Gym

MEMORANDUM

November 29, 2022

To: Board of Trustees

From: Craig Whitehead, Trustee

Re: Policy Advisory Committee - November 9, 2022

This was our first meeting of the 2022-23 School Year. We reviewed the Terms of Reference, Year of Schedule, and Meeting Dates for the 2022-23 School Year.

Addition to the Agenda: The Board has created an Ad hoc Committee with Trustees; Craig Whitehead, Jenny Steed, Allison Purcell, and Superintendent Cheryl Gilmore. The Ad hoc Committee will review the structure of the Divisions current practice.

Policies Reviewed:

- **606.4 Institutional Schools:** this Policy is a carry over from the 2021-22 PAC Committee. The Policy was reviewed in June 2022 and sent out for feedback due on November 9th, 2022. Recommendation of a new title: Educational Programs and Institutions, Addition of Reference: Alberta Education Funding Manual. Policy is set for Board review at the November 29, 2022, Board Meeting.
- **502. 3 Suspensions and Expulsions:** Feedback from Stakeholders due December 7, 2022.
- **605.1 Inclusive Learning Supports:** Feedback from Stakeholders due December 7, 2022.
- **605.2 Inclusive Learning Supports – Out of Division Placements:** Recommended to remove Policy. Goes to the Board for review at the November 29, 2022, Board Meeting.
- **207.1 Lethbridge School Division Ward Boundary Review (Draft):** New Policy will go back to draft process.
- **500.1 Student Rights and Responsibilities:** Policy to Stakeholders for Feedback due on December 7, 2022.
- **501.2 Eligibility for Early Childhood Services:** Not reviewed, moved to December 7, 2022, PAC Meeting.
- **501.7 Non-Resident Students:** Not reviewed, moved to the December 7, 2022, PAC Meeting.

Respectfully submitted,
Craig Whitehead

MEMORANDUM

November 9, 2022

To: Board of Trustees

From: Craig Whitehead, Trustee

Re: Audit Committee - November 9, 2022

2022 Committee Members:

- Craig Whitehead, Audit Committee Chair
- Tyler Demers, Trustee
- Jason Baker, Public Member
- Don Reeves, Public Member

BDO Canada LLP (auditors):

- Will ZoBell – Audit Partner
- Laina Verhoef – Audit Senior Manager
- Hannah Furgeson – Audit Manager
- Amber Erickson – Audit Junior

Management:

- Avice DeKolver – Director of Finance
- Christine Lee – Associate Superintendent Business and Operations

- 1) The Committee reviewed the Risk Management Matrix prepared by the Leadership team at the Education Centre. Recommendations were suggested and once they are completed by management, the document will be submitted to the Board of Trustees for their approval at a later date.
- 2) The Committee reviewed BDO Canada's Final Report to the Audit Committee outlining a summary of the audit, the audit findings, internal controls, and required communications.
- 3) 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.
- 4) Management discussed practices and procedures that have been implemented for School Generated Funds (SGF) and will continue to work with schools on these areas.
- 5) The Committee reviewed the 2021-2022 draft financial statements, yearend report to give additional context to the draft financial statements, and financial health indicators comparing the Division to other similar sized divisions in Alberta.
- 6) The financial statements will be presented at the Board meeting on November 29rd, 2022.

Respectively Submitted,

Craig Whitehead, Audit Committee Chair

MEMORANDUM

November 29, 2022

To: Board of Trustees

From: Genny Steed, Vice Chair

RE: Division School Council – November 9, 2021

The Division School Council met on November 9th. Prior to the regular council meeting, there was a parent learning session focusing on the following:

- Process and pros and cons of establishing a Society for fundraising activities
- School Council reporting requirements
- School Council sharing of fundraising ideas

The regular agenda items were as follows:

- Alberta School Council Association report and demonstration of how to navigate the website as well as get the School Council password for member access.
- Division Lego Challenge for students.
- Schedule of topics for parent learning sessions
- Parent Engagement opportunities including Learning Consortium online series for Social-Emotional Learning
- School Cash Online
- Committee Reports
- Roundtable Sharing

Respectfully Submitted,
Genny Steed
Trustee

MEMORANDUM

November 29, 2022

To: Board of Trustees

From: Genny Steed, Vice-Chair

RE: Community Engagement Committee

The Community Engagement Committee met on November 1st

The following items were covered as part of the agenda:

- Committee Terms of Reference
- Community Engagement Website and opportunities for feedback surveys
- ICE (Innovation Creativity and Entrepreneurship) Scholarship
 - Ideas were brainstormed for the format of the event this year.
 - Tentative date of March 9 with the format of a ICE Scholarship Showcase was explored
 - Rebranding
 - Sponsorship

Next meeting date is Tuesday December 13th via Teams Meeting

Respectfully Submitted,
Genny Steed
Trustee

Lethbridge School Division

Board of Trustees

433 -15 Street South

Lethbridge, AB T1J 2Z4

Phone: 403.380.5300 | Fax: 403.327.4387

www.lethsd.ab.ca



November 14, 2022

Allison Purcell
Board Chair
Lethbridge School Division
433 15 ST S
Lethbridge AB, T1J 2Z4
Allison.Purcell@lethsd.ab.ca

sent via email

Dear Nathan Neudorf:

We are pleased to invite you to Alberta School Boards Association's (ASBA) 2022 MLA Breakfast which will take place on **Tuesday, November 22, from 7:30-8:20 a.m.** at the Delta Hotels Edmonton South Conference Centre (4404 Gateway Blvd NW).

This event traditionally hosts more than 450 locally elected school board trustees from across Alberta, along with superintendents and key education stakeholders. The breakfast is a valuable opportunity for MLAs to connect with the province's most influential Kindergarten to Grade 12 decision-makers in advance of the 2023 provincial election, and to learn more about the issues and priorities facing Alberta's school boards.

Lethbridge School Division Board of Trustees will be in attendance and look forward to engaging with you at the event. As has been the case in the past, we appreciate our relationship and your commitment to promoting high-quality inclusive learning for our diverse student population.

If you would like to discuss any topics in advance of the event, please reach out.

Sincerely,

A handwritten signature in black ink, appearing to read 'Allison Purcell', is written above the printed name.

Allison Purcell
Lethbridge School Division

Lethbridge School Division Board of Trustees

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

Lethbridge School Division

Board of Trustees

433 -15 Street South

Lethbridge, AB T1J 2Z4

Phone: 403.380.5300 | Fax: 403.327.4387

www.lethsd.ab.ca



November 14, 2022

Allison Purcell
Board Chair
Lethbridge School Division
433 15 ST S
Lethbridge AB, T1J 2Z4
Allison.Purcell@lethsd.ab.ca

sent via email

Dear Shannon Phillips:

We are pleased to invite you to Alberta School Boards Association's (ASBA) 2022 MLA Breakfast which will take place on **Tuesday, November 22, from 7:30-8:20 a.m.** at the Delta Hotels Edmonton South Conference Centre (4404 Gateway Blvd NW).

This event traditionally hosts more than 450 locally elected school board trustees from across Alberta, along with superintendents and key education stakeholders. The breakfast is a valuable opportunity for MLAs to connect with the province's most influential Kindergarten to Grade 12 decision-makers in advance of the 2023 provincial election, and to learn more about the issues and priorities facing Alberta's school boards.

Lethbridge School Division Board of Trustees will be in attendance and look forward to engaging with you at the event. As has been the case in the past, we appreciate our relationship and your commitment to promoting high-quality inclusive learning for our diverse student population.

If you would like to discuss any topics in advance of the event, please reach out.

Sincerely,

A handwritten signature in black ink, appearing to read "Allison Purcell".

Allison Purcell
Lethbridge School Division

Lethbridge School Division Board of Trustees

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