

Lethbridge School Division

Board of Trustees Regular Meeting Agenda

November 28, 2023

1:00 p.m.

Board Room / Microsoft Teams



- | | | |
|-----------|--|-----------------|
| 1:00 p.m. | 1. Move to In-Camera | |
| 2:30 p.m. | 2. Territorial Acknowledgement | |
| | 3. Consent Agenda | |
| | Committee Reports | |
| | 3.1 Audit Committee | Enclosure 3.1 |
| | 3.2 Division School Council | Enclosure 3.2 |
| | 3.3 Community Engagement Committee | Enclosure 3.3 |
| | 3.4 Superintendent Evaluation Committee | Enclosure 3.4 |
| | 4. Approval of Agenda | |
| 2:35 p.m. | 4. Approval of Minutes | |
| | If there are no errors or omissions in the minutes of the Regular Meeting of October 24, 2023 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 |
| | Enrollment and Utilization Report | Enclosure 5.1.1 |
| | 5.2 Instructional Services | Enclosure 5.2 |
| | 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 Calendar of Events | Enclosure 6.5 |
| | 6.6 Town Hall | Enclosure 6.6 |
| 3:30 p.m. | 7. Presentations | |
| | 7.1 2023-24 Budget Update (25 mins) | Enclosure 7.1 |

- 3:55 p.m. **8. Action Items**
- | | | |
|-----|--|---------------|
| 8.1 | International Trip Approval-LCI | Enclosure 8.1 |
| 8.2 | 2022-23 Audited Financial Statements | Enclosure 8.2 |
| 8.3 | Division Assurance Results Report | Enclosure 8.3 |
| 8.4 | Policy Advisory Committee: | Enclosure 8.4 |
| | 8.4.1 <i>Board Meeting Agendas</i> | |
| | 8.4.2 Policy Advisory Committee membership | |
| 8.5 | PSBAA Funding | Enclosure 8.5 |
| 8.6 | Per Diem Days | Enclosure 8.6 |
- 4:30 p.m. **9. Division Highlights**
- 4:45 p.m. **10. Information Items**
- | | | |
|------|--------------------------------|------------------|
| 10.1 | Board Chair Report | |
| | 10.1.1 Community Conversations | Enclosure 10.1.1 |
| 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. **12. Correspondence Sent**
- | | | |
|------|---|----------------|
| 12.1 | Letter to Economic Development Lethbridge | Enclosure 12.1 |
| 12.2 | Public Forum Response to Aiden Fletcher | Enclosure 12.2 |
| 12.3 | Public Forum Response to Mel Fletcher | Enclosure 12.3 |
- 5:40 p.m. **13. Correspondence Received**
- 5:45 p.m. **Adjournment**

MEMORANDUM

November 28, 2023

To: Board of Trustees

From: Tyler Demers, Trustee

Re: Audit Committee Meeting Report

Committee Members:

- Tyler Demers, Audit Committee Chair
- Christine Light, Trustee
- Jason Baker, Public Member
- Don Reeves, Public Member

BDO Canada LLP (auditors):

- Will ZoBell – Audit Partner
- Kylee Hogg – Audit Senior

Management:

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

- 1) 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.
- 2) The Committee reviewed the draft management letters on the School Division audit and for the additional compliance work on the School Generated Funds (SGF). No issues nor recommendations resulting from the School Division audit.
- 3) Management discussed practices and procedures that have been implemented for School Generated Funds (SGF) and will continue to work with schools on these areas.
- 4) The Committee reviewed the 2022-2023 draft financial statements, year-end report to give additional context to the draft financial statements, and financial health indicators comparing the Division to other similar sized divisions in Alberta.
- 5) The financial statements will be presented at the Board meeting on November 28th, 2023.

Respectively Submitted,
Tyler Demers, Audit Committee Chair

MEMORANDUM

November 28, 2023

To: Board of Trustees

From: Genny Steed, Trustee

Re: Division School Council Meeting Report

Background

Division School Counsel met Nov.6, 2023. A parent learning session by Mike Nightingale focused Policy and Procedure development and function. Information included:

- Not all policies have a procedure
- Some procedures do not have a policy
- We have about 166 policies
- Policies have a rigid process and are the domain of the board
- Procedures are most flexible and can adapt as the organization needs
- Usually the board initiates a policy on a certain topic
- Anti-Racism Anti-Oppression Policy and definition questions were discussed as part of this session
- Division School Council can ask for a policy to be reviewed anytime through the Policy Advisory Committee rep

Discussion was held regarding parent representation for Policy Advisory Committee. Request will be made to the Policy Advisory Committee for 4 parents providing representation of elementary, middle, and high school, as well as representation for the Division's Alternative Religious Program. A formal recommendation to the policy was made by Carrie Boschman and received by the Policy Advisory Committee. Further discussion was held about process of obtaining parent voice on policy and it was suggested that all parents of the division should receive policy email and that policy information is put on the Community Engagement Website as well.

The Trustee Report was offered by Trustee Genny Steed. Highlights included:

- Discussion surrounding funds for ASCA meetings - ongoing conversation
- Lots of discussion surrounding policy, motion put forward to explore strategy for revision and review including cost of outside counsel
- Community Conversations coming up on November 14 @ 6-7:30pm at Westminster Hall

- Community Engagement Committee has been asked to create survey questions regarding success with technology as well as areas that need further support and what is needed from the board and division.

In the interest of time, the continued conversation about ASCA membership was postponed until the Dec. meeting.

Superintendent's report highlights:

- Digital Wellness Parent Night
- Trustee attendance at Division School Council - DSC will leave terms of reference as currently written
- West Lethbridge Elementary Boundary Alignment Engagement Sessions - two upcoming sessions this month then board will draft boundaries, then another engagement will happen in the spring.

Committee Reports

Sarah Ahlgren reported for the Poverty Intervention Committee meeting of Oct 17, 2023. It was reported that last year's financial review showed spending of \$53,712, funded largely by reserves. The committee is looking to increase donations and exploring fundraising opportunities. It has been identified that some of the requests being made by schools can be directed to the nutritional grants rather than PIC. It is recognized that inflation is an issue in all categories. It was requested that DSC reps pose the following question to their school councils and provide feedback, "what are the trending issues and concerns that your group is seeing?"

Shelley Roest provided report for the Community Engagement Committee from Nov 1, 2023. It was reported that the committee.

reviewed terms of reference, reviewed their website, discussed scholarships, discussed Town Hall and potential questions/topics, and discussed questions for a survey regarding technology use in schools.

Next meeting December 6 @ 7pm

Possible Learning Session topics were discussed and dates were set for DSC meetings for the 2023/2024 school year.

Recommendation

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

Respectfully submitted,
Genny Steed

MEMORANDUM

November 28, 2023

To: Board of Trustees

From: Andrea Andreachuk, Trustee

Re: **Community Engagement Committee Report**

Background

The first meeting of the school year of the Community Engagement Committee was held on November 1, 2023. Please find attached the excellent minutes taken by Garrett Simmons for your information.

Recommendation

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

Respectfully submitted,
Andrea Andreachuk

Lethbridge School Division

Community Engagement Committee

NOTES



Date: Thursday, Nov. 1, 2023

Meeting started at 7:02 p.m.

1. Committee Terms of Reference

Committee Chair Kristina Larkin opened discussion of the committee's Terms of Reference. Larkin read out the Terms of Reference and suggestions were made for possible revisions in the future. Communications Officer Garrett Simmons was tasked with examining one section under Specific Annual Objectives.

2. Community Engagement Website

Communications Officer Garrett Simmons gave a quick overview of the features and the purpose behind the Community Engagement website. The site is designed to be a one-stop-shop for information on current, past and future engagement projects the Division is engaged in. The website also houses surveys and survey results. Members of the public can also sign up for updates and receive email alerts when major items are added to the website. The Community Engagement website can be found here: [ENGAGEMENT](#).

3. ICE Scholarship

Christine Lee, the Division's Associate Superintendent, Business and Operations, gave a historical overview of the ICE scholarship and its corresponding celebration event, the ICE Awards Scholarship Breakfast. In the past, the Division hosted a breakfast event on Feb. 14, which featured a guest speaker. Lee added the event included sponsors as was primarily for an adult audience. The breakfast event was a lot of work for Division staff and did not net a significant amount of money to contribute to the Division's ICE scholarship fund. During COVID, the event shifted online, and featured a pre-recorded video presentation from a guest speaker. Last year, the Division shifted focus and created the 2023 ICE Awards Scholarship Showcase event, which was held March 9 at Chinook High School. Student displays were set up inside a hallway and a formal event was held inside the Media Centre, which featured a video that showcased innovation throughout the Division.

Discussion was held on what type of event the committee would like for 2024, and what changes could be made inside Chinook to help with the flow of the event, to help people more effectively navigate the student display tables. It was reported the showcase was a genuinely positive event for students, and that it might be nice to rotate locations for the showcase. Lee added she is examining the possibility of having Division vendors set up tables at the event as well.

The committee tasked Garrett Simmons with examining possible March, 2024 dates for the showcase, in co-ordination with schools and staff.

The committee also discussed the ICE scholarship itself, and the timelines involving the start of the application process and the date for the certificate presentations at the Education Centre. Garrett Simmons was also tasked with sending the ICE scholarship application form to committee members to receive feedback on the form.

Lethbridge School Division

Community Engagement Committee

NOTES



4. Town Hall

The committee discussed the need to get the process started with the selection of potential topics and questions. Committee Chair Kristina Larkin read out a few suggestions from committee member Shelley Roest, who added she often hears from attendees that they would like the Division to hear what is happening at their level (elementary, middle, high school). The discussions that occur aren't always relevant to everyone at the table, as elementary parents and high school parents often have different concerns/needs/focus, she added.

Roest mentioned it would be great if the Board considered structuring Town Hall to get an accurate sense of what people are experiencing in schools.

Supt. Mike Nightingale suggested the possibility of instead of one of two broad questions, do we go with smaller groups and multiple questions instead? Does the Division look at picking more topics, which would require more facilitation, and look at the possibility of asking what the areas of interest are and what the Division wants feedback on?

Larkin added gathering feedback from multiple levels might be helpful if the process can be figured out, as some Town Hall questions do not necessarily apply to elementary, middle and/or high school.

Board Chair Allison Purcell suggested that next year, the Town Hall process should start in September, as the Board could solicit feedback from School Councils in terms of what type of Town Hall they would like. Questions could then be developed in October.

The February timeline of the event was also discussed, as Lee mentioned the February date was essential in order to collect feedback in time for the Board's Strategic Planning sessions March 7-8.

It was decided members of the Community Engagement committee would provide feedback on Town Hall 2024, via email, for the Board to examine on Nov. 15.

5. Technology in Schools Ad Hoc Committee

Nightingale mentioned he had spoken with Trustee Genny Steed and members of the Division's Digital Wellness team, Cason Machacek and Sydnie Erlendson, about the organization of a survey for students, staff and parents. The survey could include yes-and-no questions and open-ended questions regarding the benefits and negatives of technology in schools, along with potential solutions. He added the Division needs to find answers to questions like, Where do we need to educate people more? and What are the technology hotspots? The Digital Wellness team will work with the Communications Officer to develop a skeleton for a survey.

6. Work Plan

The proposed workplan was moved to the next meeting.

Purcell mentioned a few topics worth considering for engagement included the concept of full-time Kindergarten in Lethbridge. Other topics included transportation and technology.

Committee members were encouraged to email Larkin with ideas for other potential topics.

Next meeting: Dec. 6, 7 p.m.

MEMORANDUM

November 28, 2023

To: Board of Trustees
From: Allison Purcell
Board Chair

Re: Superintendent Evaluation Policy Review and Updates

Background:

The Superintendent Evaluation Committee has met twice to update the summative portion of the Superintendent Evaluation Policy (Policy 301.3). The following documents are included for the Board's information:

- The current version of policy 301.3 that is in place and on the website. This policy was amended February 28, 2017.
- A marked-up version of policy 301.3 with suggested changes. New additions are in bold and removed language is noted with strikethrough.
- A draft updated version of policy 301.3 if all suggested changes were accepted. Bold lettering and strikethroughs removed to make it easier to understand how the policy would read if amended as suggested.

Recommendation

It is recommended that the Board receive this as information and provide feedback on future direction if necessary.

Respectfully submitted,
Allison Purcell

301.3 Evaluation Process for the Superintendent

Current Policy

Policy

An annual evaluation shall be conducted of the outcomes achieved for the Division by the Superintendent.

This annual evaluation process shall be conducted by the Superintendent Evaluation Committee that consists of the Board Chair, two other Trustees and the Superintendent, and shall culminate in a full report to the Board.

Regulations

A. Summative Evaluations:

The evaluation of the Superintendent shall:

1. be conducted during the first full school year of employment and in the year prior to the final year of the Superintendent's term of appointment;
2. be directly related to the responsibilities of the Superintendent (301.1 Superintendent of Schools Roles and Responsibilities);
3. be related to Division success with regard to outcomes of the Annual Education Plan;
4. focus on the Annual Professional Growth Plan developed by the Superintendent in September of each year;
5. incorporate input from stakeholder groups as determined by the Superintendent Evaluation Committee;
6. incorporate a self-evaluation component;
7. reflect the position of the Board as a whole, rather than of any individual trustee;
8. culminate in a report to be written by the Chair of the Superintendent Evaluation Committee, approved by the Board and filed in the Superintendent's personnel file and the Board Chair's Confidential File; and
9. have provision for a written response to the evaluation by the Superintendent that will become part of the evaluation.

301.3 Evaluation Process for the Superintendent, cont'd

B. Formative Evaluation:

The evaluation of the Superintendent shall:

1. occur in years in which a summative evaluation is not being conducted;
2. include a mid-year feedback session involving the Superintendent and the Board;
3. require the Superintendent to prepare for the Superintendent Evaluation Committee a draft evaluation by the end of May, which addresses:
 - a. fulfillment of responsibilities (301.1 Superintendent of Schools Roles and Responsibilities)
 - b. success in achieving the goals of the Superintendent's Annual Personal Professional Growth Plan.
 - c. Division success with regard to the outcomes of the Annual Education Plan;
4. be reviewed in draft form by the Superintendent Evaluation Committee prior to the Board meeting in June and revised as needed;
5. be presented for Board approval at the Board meeting in June; and
6. culminate in a letter to be written by the Superintendent Evaluation Committee that will be filed with the approved evaluation report in the Superintendent's personnel file and in the Board Chair's Confidential File.

References

Alberta School Act:
Division Policies:
Responsibilities,

Section 113

301.1 Superintendent of Schools Roles and

Superintendent of Schools/CEO Position Description, October
2006; Lethbridge School Division No. 51 Superintendent

301.3 Evaluation Process for the Superintendent

Draft - Suggested Amendments

(new language in bold, removed noted with strikethrough)

Policy

An annual evaluation shall be conducted of the outcomes achieved for the Division by the Superintendent.

This annual evaluation process shall be conducted by the Superintendent Evaluation Committee that consists of the Board Chair, two other Trustees and the Superintendent, and shall **provide all Trustees with an opportunity to provide input into the evaluation. The evaluation process will** culminate in a full report to the Board. **The Board may engage a consultant to assist with the evaluation process.**

Regulations

A. Summative Evaluations:

The evaluation of the Superintendent shall:

1. be conducted during the first full school year of employment and in the year prior to the ~~final year~~ **renewal** of the Superintendent's term of appointment.
2. be directly related to the responsibilities of the Superintendent (301.1 Superintendent of Schools Roles and Responsibilities); **and the Superintendent Leadership Quality Standard;**
3. be related to Division success with regard to outcomes of the Annual ~~Education Assurance~~ **Assurance** Plan;
4. ~~focus on the Annual Professional Growth Plan developed by the Superintendent in September of each year;~~ **include a summary of professional development activities required for certification with the College of Alberta School Superintendents (CASS);**
5. incorporate input from stakeholder groups as determined by the Superintendent Evaluation Committee;

6. incorporate a self-evaluation **assessment** component;
7. reflect the position of the Board as a whole, rather than of any individual trustee;
8. culminate in a report to be written by ~~the Chair of the Superintendent Evaluation Committee~~, **either the consultant or the Trustees on the Superintendent Evaluation Committee. The report shall** be approved by the Board and filed in the Superintendent's personnel file. ~~and the Board Chair's Confidential File; and~~ **The report can be viewed by Trustees after consulting with the Board Chair and must follow all confidentiality requirements in place for Trustees; and**
9. have provision for a written response to the evaluation by the Superintendent that will become part of the evaluation.

301.3 Evaluation Process for the Superintendent, cont'd

B. Formative Evaluation:

The evaluation of the Superintendent shall:

1. occur in years in which a summative evaluation is not being conducted;
2. include a mid-year feedback session involving the Superintendent and the Board;
3. require the Superintendent to prepare for the Superintendent Evaluation Committee a draft evaluation by the end of May, which addresses:
 - a. fulfillment of responsibilities (301.1 Superintendent of Schools Roles and Responsibilities)
 - b. success in achieving the goals of the Superintendent's Annual Personal Professional Growth Plan.
 - c. Division success with regard to the outcomes of the Annual Education Plan;
4. be reviewed in draft form by the Superintendent Evaluation Committee prior to the Board meeting in June and revised as needed;
5. be presented for Board approval at the Board meeting in June; and

6. culminate in a letter to be written by the Superintendent Evaluation Committee that will be filed with the approved evaluation report in the Superintendent's personnel file and in the Board Chair's Confidential File.

Policy

References

Alberta School Education Act:
Division Policies:

Section ~~413~~ **222, 223**
301.1 Superintendent of Schools Roles and Responsibilities,
Superintendent of Schools/CEO Position Description,
~~October 2006~~; Lethbridge School Division No. 51
Superintendent Leadership Profile, ~~March 2006~~
202.1 Confidentiality

Other:

**Superintendent Leadership Quality Standard;
College of Alberta School Superintendents Policy
Manual.**

301.3 Evaluation Process for the Superintendent

Draft – Suggested Amendments

Bold and strikethroughs removed

Policy

An annual evaluation shall be conducted of the outcomes achieved for the Division by the Superintendent.

This annual evaluation process shall be conducted by the Superintendent Evaluation Committee that consists of the Board Chair, two other Trustees and the Superintendent, and shall provide all Trustees with an opportunity to provide input into the evaluation. The evaluation process will culminate in a full report to the Board. The Board may engage a consultant to assist with the evaluation process.

Regulations

A. Summative Evaluations:

The evaluation of the Superintendent shall:

1. be conducted during the first full school year of employment and in the year prior to the renewal of the Superintendent's term of appointment.
2. be directly related to the responsibilities of the Superintendent (301.1 Superintendent of Schools Roles and Responsibilities) and the Superintendent Leadership Quality Standard;
3. be related to Division success with regard to outcomes of the Annual Assurance Plan;
4. include a summary of professional development activities required for certification with the College of Alberta School Superintendents (CASS);
5. incorporate input from stakeholder groups as determined by the Superintendent Evaluation Committee;
6. incorporate a self-assessment component;

7. reflect the position of the Board as a whole, rather than of any individual trustee;
8. culminate in a report to be written by, either the consultant or the Trustees on the Superintendent Evaluation Committee. The report shall be approved by the Board and filed in the Superintendent's personnel file. The report can be viewed by Trustees after consulting with the Board Chair and must follow all confidentiality requirements in place for Trustees; and
9. have provision for a written response to the evaluation by the Superintendent that will become part of the evaluation.

301.3 Evaluation Process for the Superintendent, cont'd

B. Formative Evaluation:

The evaluation of the Superintendent shall:

1. occur in years in which a summative evaluation is not being conducted;
2. include a mid-year feedback session involving the Superintendent and the Board;
3. require the Superintendent to prepare for the Superintendent Evaluation Committee a draft evaluation by the end of May, which addresses:
 - a. fulfillment of responsibilities (301.1 Superintendent of Schools Roles and Responsibilities)
 - b. success in achieving the goals of the Superintendent's Annual Personal Professional Growth Plan.
 - c. Division success with regard to the outcomes of the Annual Education Plan;
4. be reviewed in draft form by the Superintendent Evaluation Committee prior to the Board meeting in June and revised as needed;
5. be presented for Board approval at the Board meeting in June; and
6. culminate in a letter to be written by the Superintendent Evaluation Committee that will be filed with the approved evaluation report in the Superintendent's personnel file and in the Board Chair's

Confidential
File.

Policy

References

Alberta Education Act:
Division Policies:

Section 222, 223
301.1 Superintendent of Schools Roles and
Responsibilities,
Superintendent of Schools/CEO Position Description,
Lethbridge School Division No. 51 Superintendent
Leadership Profile,
202.1 Confidentiality.

Other:

Superintendent Leadership Quality Standard,
College of Alberta School Superintendents Policy
Manual.

MINUTES FROM THE MEETING OF THE BOARD OF TRUSTEES OF LETHBRIDGE SCHOOL DIVISION HELD October 24, 2023.

In Attendance:

Trustees: Christine Light; Allison Purcell; Genny Steed; Kristina Larkin, Andrea Andreachuk, Tyler Demers, Craig Whitehead
Administrators: Mike Nightingale, Christine Lee, Robbie Charlebois
Regrets: Morag Asquith

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

1. Move to In-Camera

Trustee Christine Light moved:

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

*Move to In-Camera
7176/23*

Trustee Christine Light moved to reconvene the meeting at 2:21 p.m.

Reconvene Meeting

2. Territorial Acknowledgement

A territorial acknowledgement was read.

*Territorial
Acknowledgement*

3. Consent Agenda

Consent Agenda

Committee Reports:

- 3.1 Facilities Committee
- 3.2 Division School Council
- 3.3 Boundary Alignment Committee
- 3.4 Poverty Intervention Committee
- 3.5 Indigenous Education Committee
- 3.6 Spirit of 51 Committee

*Approval of Agenda
7177/23*

4. Approval of Agenda

Additions to the Agenda:

- 10.8 Facilities Committee report
- 10.6 PSBAA Allocation
- 12.9 PSBAA Update

Trustee Craig Whitehead moved:

“to approve the agenda, as amended.”

*Approval of Minutes
from September 26,
2023
7178/23*

For: Allison Purcell, Andrea Andreachuk, Tyler Demers, Genny Steed, Craig Whitehead

Opposed: Christine Light, Kristina Larkin

CARRIED

5. Approval of Minutes for September 26, 2023

Trustee Andrea Andreachuk moved:

“The minutes of the meeting of September 26, 2023 be approved and signed by the chair”

CARRIED UNANIMOUSLY

*Business Arising from
the Minutes*

*Associate
Superintendent
Reports
Business and
Operations*

6. Business Arising from the Minutes

None

Instructional Services

7. Associate Superintendent Reports

7.1 Business and Operations

Associate Superintendent Christine Lee provided a written report.

Human Resources

7.2 Instructional Services

Associate Superintendent Morag Asquith provided a written report.

*Superintendents
Report
Board Priority Report*

7.3 Human Resources

Associate Superintendent Robbie Charlebois provided a written report.

Donations and Support

8. Superintendents Report

8.1 Board Priorities Report

Board Priorities were included in the agenda.

*Acknowledgement of
Excellence*

8.2 Donations and Support

A memo outlining the generous donations to schools has been included in the agenda.

Calendar of Events

8.3 Acknowledgement of Excellence

Acknowledgements of excellence and reports showcasing the accomplishments of Ecole Agnes Davidson and Victoria Park High School are included in the agenda.

*Presentation of
Governance
Certificates*

8.4 Calendar of Events

Calendar of Events was included in the agenda.

*Action Items
International Trip
WCHS
7182/23*

9. Presentations

9.1 Presentation of Governance Certificates

Congratulations to Chair Allison Purcell and Vice-Chair Christine Light on completing the ASBA Trustee Governance Program for the 2022/2023 school year.

10. Action items

10.1 International Trip Approval- WCHS

Trustee Craig Whitehead moved:

“That the Winston Churchill High School trip to Australia in March 2024 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.”

*International Trip- LCI
7181/23*

CARRIED UNANIMOUSLY

10.2 International Trip Approval- LCI

Trustee Christine Light moved:

“That the Lethbridge Collegiate Institute trip to Florida in May 2024 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.”

*Voluntary Retirement
7179/23*

CARRIED UNANIMOUSLY

10.3 Voluntary 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, 2024. These employees will be offered a temporary contract effective February 1, 2024 – June 27, 2024 (or the end date as per the appropriate employee calendar).

*Move to In-camera
7180/23*

CARRIED UNANIMOUSLY

10.4 Trustee Expense Advance

Trustee Craig Whitehead moved:

“That the board move in-camera at 3:32pm”

Meeting Reconvened

For: Craig Whitehead, Allison Purcell, Andrea Andreachuk, Tyler Demers, Genny Steed

Against: Christine Light, Kristina Larkin

CARRIED

Trustee Craig Whitehead reconvened the meeting at 3:41pm

Board Chair Allison Purcell called a recess at 4:01pm

The chair reconvened the meeting at 4:07

Trustee Christine Light moved:

“That the board amend *Policy 206.1 Trustee Training and Development* to include a regulation which states: Individual allocations can be carried forward until end of a Trustee’s 4-year term. Borrowing of funds from the following year’s allocation shall be kept at a minimum and only to fund a single event that there is an overage. Should the amount exceed \$1000, Board approval at a Regular Board Meeting is required prior to allocation payment. This scenario cannot occur in the final year of their term.”

*Trustee Expense
Advance
7183/23*

For: Christine Light, Kristina Larkin,

Against: Craig Whitehead, Allison Purcell, Genny Steed, Andrea Andreachuk, Tyler Demers

DEFEATED

10.5 Review and Revision of Board Policies

Trustee Genny Steed moved:

“That board seek further information to develop strategy for a review and revision of our policies as a whole, including obtaining financial quotes for the cost of obtaining outside consultation to the process.”

*Review and Revision of
Board Policies
7184/23*

For: Craig Whitehead, Andrea Andreachuk, Christine Light, Allison Purcell, Tyler Demers, Genny Steed

Against: Kristina Larkin

*PSBAA Allocation
7185/23*

CARRIED

10.6 PSBAA Allocation

Trustee Allison Purcell moved:

“to table the motion “to fund PSBAA PL the same as ASBA PL” until the November Board Meeting”

Division Highlights

CARRIED UNANIMOUSLY

11. Division Highlights

Allison- Coalbanks Spanish Culture event, Poverty Intervention Committee, Spirit of 51, Division School Council.

Christine- Toured and attend school councils, Ecole Agnes Davidson Taste of the Nations.

Andrea- Senator Buchanan Terry Fox Day and shared her own cancer journey, North Side Indigenous Bingo Night, Dr. Plaxton and Senator Buchanan Council nights, LCI Truth and Reconciliation event,

Kristina- Galbraith school council.

Craig- GS Lakie Flag Raising, School Council.

Public Forum

Genny- Lethbridge Christian Parent Council, highlight the uniqueness of that school and the opportunity to have them as part of our division.

Public Forum:

1. Aiden Fletcher, a Chinook High School Football player spoke against the decision to cancel the season and the impact it has had on players and students.

The chair called a recess at 5:08pm.

The meeting was reconvened at 5:14pm

*Board Chair Report
Community
Conversations*

2. Mel Fletcher- spoke against the decision to cancel the Chinook High School football season as it relates to his own family and the impact of social media and the trauma consultant, that he believes played a large role in the decision making process.

12. Board Chair Report

12.1.1 Community Conversations

A memo with upcoming community conversations dates and locations was included in the agenda.

*RFI Public Forums and
Presentations
7186/23*

12.2 Request for Information Public Forums and Presentations

Superintendent Mike Nightingale provided a list of policies and practices from other school boards in the agenda.

Trustee Allison Purcell moved:

“That this information go forward to the Policy Advisory Committee for their next meeting, for them to proceed on reviewing Public Forum and Presentation policies and continue on with their regular process to review that policy with the information that has been provided.”

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

*Play and Learn
Program*

CARRIED

*Division School Council
Trustee Attendance*

12.3 Play and Learn Program

Superintendent Mike Nightingale provided an update on the play and learn program in the agenda.

*Fish and Game
Association Support
Letter*

12.4 Division School Council Trustee Attendance

Superintendent Mike Nightingale provided an oral update from the discussion at Division School Council on October 2nd.

*Technology in Schools
Ad Hoc Committee*

12.5 Fish and Game Hut Association Support Letter

The draft letter in support of the Fish and Game Association purchase of the Hut included in the agenda was approved for distribution.

*Request for
Information-
Enrollment*

12.6 Technology in Schools Ad Hoc Committee

A memo outlining the progress with the Technology in Schools Ad Hoc Committee was included in the agenda.

*Facilities Committee
Report*

12.7 Request for Information- Enrollment

A memo requesting current and historical enrollment and capacity numbers has been included in the agenda.

PSBAA Report

12.8 Facilities Committee Report

Associate Superintendent Christine Lee reviewed the Vape Detector pilot project information that was included in the Facilities Committee memo.

*Extend the Meeting
7187/23*

12.9 PSBAA Report

Craig Whitehead gave an overview of the PSBAA conference he attended including his discussion with the Minister of Education and professional development sessions he attended.

*Correspondence
Received
Streets Alive Letter*

Trustee Allison Purcell moved:

“That the board extend the meeting past 6:00pm”

CARRIED UNANIMOUSLY

*Correspondence Sent
Public Forum Response
to Viviana Lártiga
Castillo*

13 Correspondence Received

13.1 Streets Alive Letter

*Move to In-Camera
7188/23*

14. Correspondence Sent

14.1 Public Forum Response to Viviana Lártiga Castillo

Meeting Reconvened

13 Adjournment

Trustee Christine Light moved:

“to move into in-camera at 6:02 P.M.”

*Adjournment
7189/23*

CARRIED UNANIMOUSLY

Trustee Christine Light reconvened the meeting at 6:34 P.M.”

Trustee Allison Purcell moved:

“To adjourn the meeting at 6:34P.M.”

CARRIED UNANIMOUSLY

Allison Purcell,
Chair

Christine Lee,
Associate Superintendent
Business and Operations

MEMORANDUM

November 28, 2023

To: Board of Trustees

From: Christine Lee
Associate Superintendent, Business and Operations

Re: Business and Operations Report

Background

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

Recommendation

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

Respectfully submitted,
Christine Lee

LETHBRIDGE SCHOOL DIVISION



BUSINESS AND OPERATIONS REPORT

NOVEMBER 2023



Kids Are Our Business

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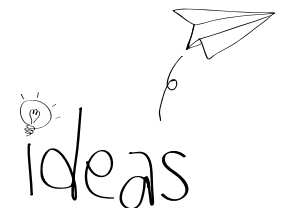
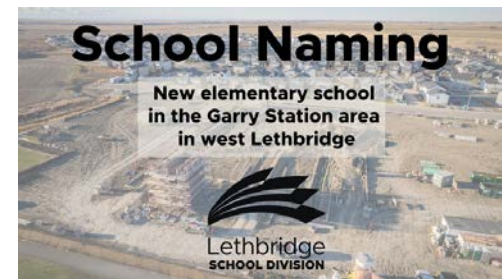


FACILITY SERVICES



Aerial photo taken by Mike Harris, Lethbridge Headshots on November 10th, 2023.

Photo shows the the completed masonry of the of north west stairwell, work in progress of south stairwell and the preparation for the gym walls to begin masonry work following completion of the stairwell.



We need assistance in naming the new K-5 school in Garry Station. To provide your ideas on a great name for this new school, go to our website.



WEST LETHBRIDGE ELEMENTARY SCHOOL BOUNDARY CHANGES

COMMUNITY ENGAGEMENT

NOVEMBER 8
AND
NOVEMBER 22
6:30 PM - 8:30 PM
AT CHINOOK HIGH
SCHOOL



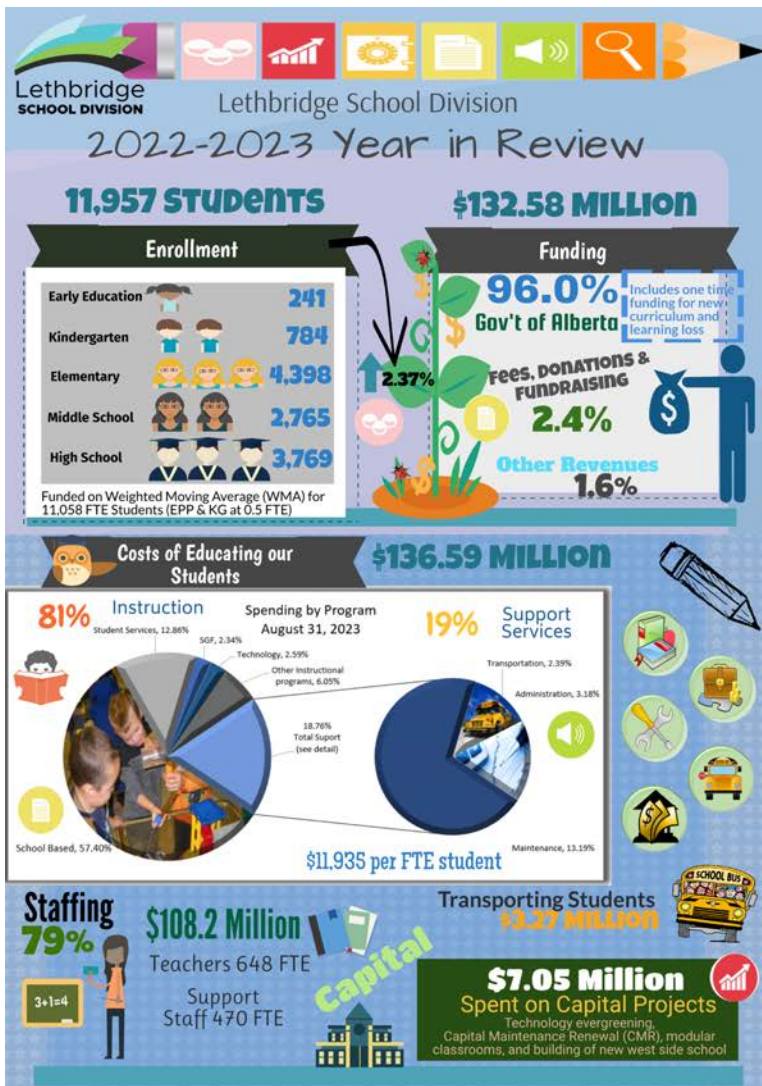
Over 50 people participated in the first engagement session held on November 8th.

Please visit the Community Engagement website on November 23rd for a video presentation and a survey, designed to gather input from stakeholders who were unable to attend the in person session.

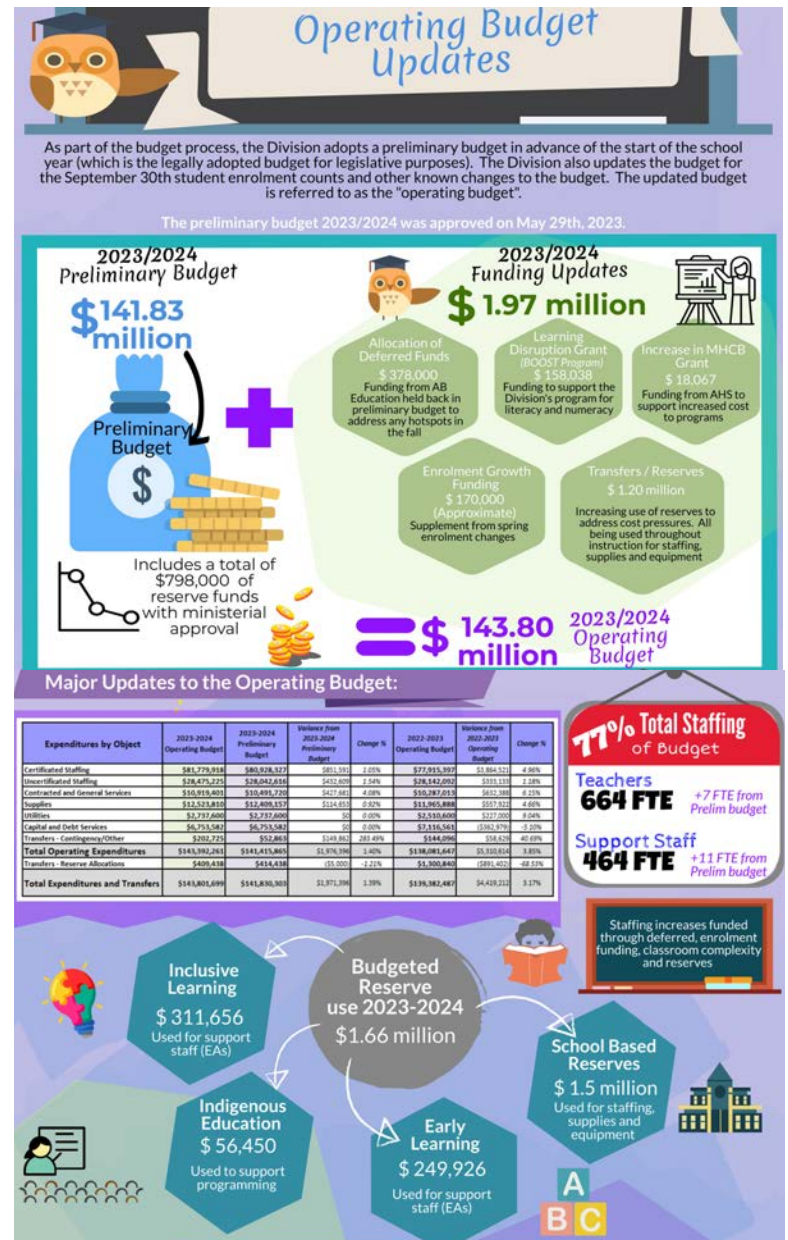
FINANCE



ASBO International 2023-2024 Meritorious Budget Award Recipient



These infographics, detailed Audited Financial Statements, and the Budget Update will be presented in the Board Meeting. See the Board Agenda package for further information.



Further details related to the 2022-2023 Audited Financial Statements and the 2023-2024 Fall Budget Update, may be found on the Division's website.

OCCUPATIONAL HEALTH AND SAFETY

October has left us and we had a dose of snow and ice conditions. Our caretaking and maintenance staff do a great job of clearing walkways and parking lots. However with southern Alberta freeze and thaw cycles, sometimes ice will get built up before the clearing can take place. It is important that we all practice good safety habits to prevent slips, trips and fall in winter.

A few tips:

- Use care when you are exiting your vehicle;
- Avoid caring items that reduce you ability to see the ground in front of you;
- Scan the path six or more feet ahead to look for tripping hazards;
- Walk slowly, full weight on your whole foot, and take small steps. Walk like a penguin! Find out how through this [video](#).
- Lastly always wear appropriate footwear. Footwear should have slip-resistant soles.

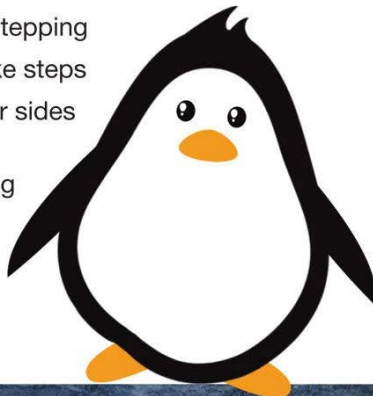


Trustees at ASBA FGM, November 20th, listening to Premier Danielle Smith's priorities for education

Do the Penguin Walk!

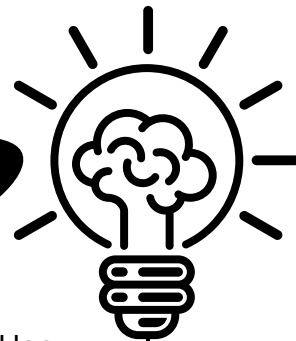
Stay healthy and active, avoid a fall and possible injuries.

- Bend slightly and walk flat footed
- Point your feet out slightly like a penguin
- Keep your centre of gravity over your feet as much as possible
- Watch where you are stepping
- Take shorter, shuffle-like steps
- Keep your arms at your sides (not in your pockets!)
- Concentrate on keeping your balance
- Go S-L-O-W-L-Y



www.penguinwalk.ca

DID YOU KNOW?



Thanks to the Joint Use Agreement with the City of Lethbridge, Lethbridge School Division had **386** bookings at City of Lethbridge recreation facilities for **free** in 2022-2023! That is a value of:

\$114,000

INTERESTING FACT



TECHNOLOGY

- The technology department will be hosting a STEAM coding workshop for elementary teachers on December 8th.
- Members of the technology team enjoy supporting our students to learn new skills. Students at Senator Buchanan Elementary School are learning how to create 3D characters developed on Minecraft.
- The technology team led the Board of Trustees on an innovation tour around the Division. The tour included stops at Senator Buchanan Elementary School, Dr. Robert Plaxton Elementary, Senator Joyce Fairbairn Middle School and the Lethbridge Collegiate Institute. Trustees and Executive learned about 3D character design, 360 VR, ESports, one to one laptop and the value of maker spaces. See photos on the right.
- As seen below, members of Lethbridge School Division attended the OASBO ICT Fall Conference in Ontario as panelists to discuss the ESports Program at LCI. The session was a conversation with leaders and educators to discuss the “why” behind scholastic Esports, what partnerships to focus on as you build the program, and what programs look like from kindergarten to college and beyond.



THE TECHNOLOGY TEAM EXTENDS A WARM INVITATION TO ALL BOARD MEMBERS FOR AN IMMERSIVE TOUR OF THE INCREDIBLE INNOVATIONS TAKING PLACE WITHIN OUR SCHOOLS. THE TOUR IS SCHEDULED TO DEPART FROM THE ED CENTER AT 10:00 AM ON NOVEMBER 14. OUR ITINERARY WILL INCLUDE VISITS TO MULTIPLE SCHOOLS WHERE WE'LL EXPLORE CAPTIVATING ASPECTS SUCH AS 3D PRINTING, OUR ONE-TO-ONE PROGRAM, VR FACILITIES, ESPORTS AREAS, AND VARIOUS OTHER DYNAMIC SPACES WITHIN OUR EDUCATIONAL INSTITUTIONS.



TRANSPORTATION



Cold Weather Reminder

Winter
is
Coming

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. Please take a moment and review this important information with your children.

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.

Assume schools are open unless you hear otherwise from your school. Information regarding any school closures due to weather will also be posted on the Division website, on Twitter, Facebook 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 await 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 school books and lunches are carried in a back pack.

DID YOU KNOW?



Thanks to the Joint Use Agreement with the City of Lethbridge, community groups had **341** after school hours bookings at division schools in 2022-2023! That is a value of:

\$57,000

INTERESTING FACT





Be a Re3 Hero

Reduce, Reuse, Recycle

Contest

Re3
Program

Congratulations!

To our contest winners

Grades 1-5 Category

RE3

Grades 6-12 Category

HEROES

Dr. Robert Plaxton Elementary School
4C-Lazano/Holmes
Variety of Projects from the waste
management science unit

Lethbridge Christian School
Grade 7/8-Kish
Stop Motion Video Projects from
Grade 7/8 project based learning class

See the Division website to view some of the projects submitted. Our **Re3 Heroes** did a great job of providing positive messaging on the importance of being good stewards of our environment.

Both of these classes will get an opportunity to go to the City of Lethbridge Waste and Recycling Centre followed by a pizza party!





MEETINGS AND EVENTS

- Garry Station Elementary Construction meetings (bi-weekly)
- Leadership Team Meetings (monthly)
- Administrator's meetings (monthly)
- Levelled Principal Meetings (monthly)
- USIC Risk Management and Claims Committee (monthly)
- Marsh and LSD risk management discussion (monthly)
- USIC meetings to bind new insurance terms
- Community Engagement Committee Meeting
- WCHS School Council Meeting
- CPA Alberta Certificate in Enterprise Risk Management Course, 3 days, online
- Board Committee of the Whole Meeting
- West Lethbridge Elementary School Boundary Engagement Sessions, November 8th and 22nd
- Technology Innovation Tour for the Board of Trustees
- USIC General Meeting, Calgary
- Digital Wellness Parent Night
- OHS Management Committee Meeting
- Audit Committee Meeting
- ASBA FGM, Edmonton
- City of Lethbridge and school division administration Joint Use Agreement meeting
- CASSIX/ASBOA Retirement and Christmas event
- USIC Lunch and Learn webinars



Above Superintendent Mike Nightingale supports Tim Hortons and the Logan Boulet Foundation by decorating Smile Cookies. Below the Truth About Youth parent engagement session held on November 15th at the Yates.



[illegible]



Lethbridge School Division Enrolment and Capacity by Sector of City

School	Type	Sector	Capacity (as of the 2022-2023 school year)				Capacity (as of the 2023-2024 school year)				Enrolment (actual and projected)	
			*Core Area Only	Total Area	Utilization % Core Area Only	Utilization % Total Area (see note)	*Core Area Only	Total Area	Utilization % Core Area Only	Utilization % Total Area (see note)	2022-2023 (actuals)	2023-2024 (actuals)
Galbraith Elementary School	Elementary (PK to grade 5)	North Lethbridge	515	515	62%	62%	515	515	62%	62%	317	321
Park Meadows Elementary School	Elementary (PK to grade 5)	North Lethbridge	300	509	106%	63%	300	509	104%	61%	319	311
Senator Buchanan Elementary School	Elementary (K to grade 5)	North Lethbridge	369	369	74%	74%	369	369	77%	77%	273	284
Westminster Elementary School	Elementary (PK to grade 5)	North Lethbridge	367	367	58%	58%	367	367	59%	59%	213	217
Immanuel Christian Elementary School	Alternative Christian (PK to grade 5)	North Lethbridge	310	310	79%	79%	310	310	76%	76%	245	237
Lethbridge Christian School	Alternative Christian (K to grade 8)	North Lethbridge	346	346	64%	64%	346	346	64%	64%	222	221
Wilson Middle School	Middle (grades 6 to 8)	North Lethbridge	886	886	75%	75%	886	886	69%	69%	662	612
Winston Churchill High School	High (grades 9 - 12)	North Lethbridge	1094	1094	86%	86%	1094	1094	93%	93%	937	1013
Immanuel Christian Secondary School	Alternative Christian (grades 6-12)	North Lethbridge	657	657	42%	42%	657	657	46%	46%	277	303
Total North Lethbridge Schools			4844	5053	72%	67%	4844	5053	72%	68%	3465	3519
Sector growth %												1.56%
Coalbanks Elementary School	Elementary (K to grade 5)/Spanish Bilingual	West Lethbridge	300	611	218%	107%	300	633	221%	105%	655	664
Dr. Gerald B. Probe Elementary School	Elementary (K to grade 5)	West Lethbridge	325	668	150%	73%	325	668	145%	71%	489	471
Nicholas Sheran Elementary School	Elementary (PK to grade 5)	West Lethbridge	300	727	132%	55%	300	727	131%	54%	397	392
Mike Mountain Horse Elementary School	Elementary (PK to grade 5)	West Lethbridge	350	771	180%	82%	350	771	169%	77%	629	591
G.S. Lakie Middle School	Middle (grades 6 to 8)	West Lethbridge	674	770	75%	66%	674	770	76%	67%	508	514
Senator Joyce Fairbairn Middle School	Middle (grades 6 to 8)	West Lethbridge	775	799	81%	78%	775	799	80%	77%	626	619
Chinook High School	High (grades 9 - 12)	West Lethbridge	1263	1263	92%	92%	1263	1323	97%	93%	1168	1225
Total West Lethbridge Schools			4099	5721	132%	78%	3987	5691	131%	78%	4472	4476
Sector growth %												0.09%
Total All Schools			14,387	16,868	95%	71%	14,275	16,838	95%	71%	11,957	12,229
District growth %												2.27%

* Core utilization does not include modular facility additions

MEMORANDUM

November 28, 2023

To: Board of Trustees

From: Morag Asquith
Associate Superintendent, Instructional Services

Re: Instructional Services Report

Background

The November report of the Associate Superintendent, Instructional Services is attached.

Recommendation

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

Respectfully submitted,
Morag Asquith

ASSOCIATE SUPERINTENDENT REPORT

Instructional Services

NOVEMBER 2023

A Note from Morag

A special thank you to **Dawn Walmsley** who has supported some of the work in Instructional Services while Jackie Fletcher has been away on medical leave.

In Instructional Services, we have been working on the Annual Education Report, consolidating provincial achievement test results, diploma results, Positive Spaces Committee Meeting, reviewing department budgets and plans for this school year, School Plan visits with elementary school Administrators and supporting specialized programs for students with exceptionalities and supporting parents.

NEWS & Updates

November 15th was our Digital Wellness Parent Engagement Evening, **"The Truth About Youth": Cultivating Digital Wellness**, hosted at the Yates Theatre.



DIGITAL WELLNESS



We received a lot of positive feedback and thanks from parents who attended the Digital Wellness "The Truth About Youth" evening. Thank you to Jesse Sadlowski, Cason Machacek and Sydnie Erlendson for all the planning and organizing to make this event a success!!! Cason and Sydnie continue to program and support our schools through promotion of lessons and education regarding healthy ways to engage in our digital world.

CASON MACHACEK & SYDNIE ERLENDSON

Digital Wellness Teacher & Family Support Worker



ASSOCIATE SUPERINTENDENT REPORT

Instructional Services

NOVEMBER 2023

INDIGENOUS EDUCATION

JOEL TAILFEATHERS

Indigenous Education Coordinator

On November 13th the Indigenous Education team took a group of 30 teachers to an On Reserve Learning experience with Shane Little Bear. This opportunity for our Indigenous Education Teacher representatives at each school was one of two PL events the team is hosting that support the 2 goals our Indigenous Education Team is focusing on: Indigenous Education for all and direct support to our students who self identify as Indigenous. The next PL event the team will host will be on April 8th.

EVENTS & DATES

November

- 1-2 Train the Trainer VTRA @ LethSD
- 7 Placement Committee Meeting
- 7 Grade 9 Human Development/Health Curriculum Committee
- 9 Complex Case Meeting (SWRC)
- 13 Professional Learning—Collaborative Communities & Indigenous Education Learning Series Part 1
- 14 Elementary Numeracy Committee 1-3:30 PM
- 14 LST Meeting @ Public Library
- 15 Middle School Numeracy Committee 1-3:30 PM
- 15 Middle School Human Development/Health Curriculum Committee
- 15 Safer Play Meeting with High School Principals
- 15 "The Truth About Youth", Digital Wellness Parent Evening
- 17 SWCSS Leadership Meeting 9-12PM
- 20 Elementary Literacy Committee Meeting
- 20-21 VTRA Training @ Lethbridge School Division
- 21 Middle School Literacy Meeting
- 23 Complex Case SWCSS 9-12PM

December

- 1 Introduction to the Trades Student Presentations @ Lethbridge College
- 8 Pathway Partners of Southern Alberta @ Lethbridge College

ROCHELLE NEVILLE

Early Education Coordinator

Rochelle travelled to Medicine Hat with a Team of Lethbridge representatives to explore what other areas of the province are doing to support early learning given the recent challenges with funding and sustainability. As we move into the planning season for the next school year, we are reviewing our structures and programming so that we are providing optimal learning opportunities for early education students identified with exceptionalities.

EARLY EDUCATION

ANDREW KRUL

Off-Campus Coordinator



Lethbridge College Dual Credit

Lethbridge School Division has closed registration for winter (semester 2) dual credit with Lethbridge College. It is anticipated that we will have 30 total spaces available, including 16 for Trades courses for Grade 10-12 students.

Trades course options include:

- Intro to the Trades
- Intro to Culinary Trades
- Intro to Construction Trades
- Intro to Electrical Trades
- Intro to Transportation Trades

Students interested in the trades courses can contact Andrew Krul, Off-Campus Coordinator by emailing andrew.krul@lethsd.ab.ca. View the [Dual Credit Guidebook for 2023/24 here](#)

DUAL CREDIT & CAREERS



University of
Lethbridge

University of Lethbridge Dual Credit

We will have 3 cohorts of dual credit running with the University of Lethbridge for the winter semester. Spaces are still available and students can speak to the Dual Credit Teacher at their school if they are interested.

Hello
November

MEMORANDUM

November 28, 2023

To: Board of Trustees

From: Robbie Charlebois
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 28, 2023



Supporting Schools

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

- 34 Staff onboarded since October 16th (10 teachers and 24 support staff)
- Teachers added to the substitute list since October 17th – 6
- Teacher contracts extended since October 17th – 13
- Teachers hired since October 17th - 7
- CUPE 290 hired 4 temporary Caretakers assigned to the Division to meet the needs of all locations and as such will be assigned to multiple locations determined by the Coordinator of Caretaking.
- CUPE 290 hired one internal Head Caretaker and one Casual Caretaker
- CUPE 2843 and Non-Union hired 18 staff for contracted positions and hired 7 new EA substitutes.

Other Highlights

- HR team attended the Job Canada Career Fair
- HR team attended the administrative professionals meeting.
- Rhonda AOs and Robbie Charlebois provided an ASEBP Benefit overview presentation for employees at Ecole Agnes Davidson
- Robbie Charlebois and Rhonda AOs hosted a Collaborative Community on Staff Wellness (for Administrators)
- Continued sessions of Parabytes (professional learning for Educational Assistants) were offered at the end of October.
- Robbie Charlebois presented to PS III Students from the University of Lethbridge about hiring and interview processes – tips and advice.
- Robbie Charlebois and Rhonda AOs attended the Administrators meeting.
- Robbie Charlebois and Rhonda AOs attended the Ed Centre Leadership team meeting.
- Robbie Charlebois attended school council meetings for LCI, General Stewart, and Coalbanks

- Robbie Charlebois attended the Tech Innovation Tour for Board members hosted by Jesse Sadlowski
- Robbie Charlebois attended the ICSS Society meet and greet.
- Robbie Charlebois attended the CASS First Nations, Metis, and Inuit Education Action Committee Meeting
- Robbie Charlebois and Rhonda Aas attended CASSIX meetings.



Number of Combined Classes 2023-2024

Grade 1/2	1
Grade 2/3	21
Grade 3/4	3
Grade 4/5	21
6/7/8 Learning Support	1
7/8 K&E	1
6/7/8/ EAL	2
6/7 Online	1
7/8 Online	1
8/9 Online	1
9/10/11/12 EAL	3



Combined, Multi-Age, Split and Multi-Grade Classrooms

There is a total of 46 elementary classrooms that have combined grades.

Grades	School	Number of Classes
2/3	Coalbanks	10
4/5	Coalbanks	9
4/5	Nicholas Sheran	1
2/3	Park Meadows	1
2/3	Fleetwood Bawden	5
3/4	Fleetwood Bawden	1
4/5	Fleetwood Bawden	4
1/2	Westminster	1
3/4	Westminster	2
4/5	Westminster	2
2/3	Senator Buchanan	5
4/5	Senator Buchanan	5

Multi-Age or Combined Grade Classroom

- Students are taught and assessed according to developmental stages, the child's individual needs.
- The teacher develops integrated projects over two years OR the teaching team decides what part of the curriculum will be followed during the two-year cycle.
- Students remain with the same teacher for two years.
- The intention is for students of different ages and grade levels to be socially and academically integrated into a single learning community.

Split/Multi Grade Classroom

- Students are taught and assessed according to grade designation.
- Specific graded groups covering grade designated curriculum. Teachers plan instruction for two curriculum requirements in the one year.
- Students remain with the teacher for one year.
- In traditional multi-grade classrooms, each grade level group has tended to maintain its distinct identity.

MEMORANDUM

November 28, 2023

To: Board of Trustees

From: Mike Nightingale
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 2023-2024 Assurance Plan.

Recommendation

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

Respectfully submitted,

Mike Nightingale
Superintendent

**2023-2024 DIVISION PRIORITIES
REPORT TO THE BOARD**

PRIORITY: GOVERNANCE

Engagement with Stakeholders

- The Human Resources Team attended Job Canada Career Fair on November 1st from 11:00 – 2:00.
- Two engagement sessions were held with West Lethbridge families on November 8th and 22nd to present information and gather perspective for West Lethbridge Elementary School Boundaries. With the opening of the new K-5 School in Garry Station, new boundaries need to be created. The engagement sessions are also soliciting perspective related to redrawing boundaries to address capacity concerns at other West Lethbridge elementary schools.
- John Thai and Koji Nagahama were esteemed guests at the Ontario Association of School Business Officials conference in Toronto, where they served as panelists. Their discussion focused on the complexities of successfully managing a competitive esports program. Their session garnered attention as one of the most well-attended in the entire conference, generating substantial interest and curiosity from school divisions across the country. We extend our gratitude to CDW for sponsoring the trip, enabling our team to attend and present.
- Morag submitted the Mental Health Grant report to Alberta Education for December.

Collaboration with other School Authorities, Municipalities, and Community Agencies (all)

- Jen Day met with CFS, AHS, and LPS to discuss the need for greater community collaboration when VTRA's are high risk.
- The Human Resources Team attended the U of L Career Fair on September 20th, 2023.
- The Digital Wellness Team partnered with local registered Psychologist, Lethbridge Police Services, Holy Spirit membership and parents to host a parent night at the Yates, November 15th
- Erin attended a session on balanced assessment practices by Damian Cooper with the Holy Spirit School Division.
- Erin attended CASS events in Calgary from November 1st – 3rd and joined sessions based on systemic instructional leadership, division-wide improvement and aligning report cards with the new K-6 curriculum.

PRIORITY: GROWING LEARNING AND ACHIEVEMENT

Literacy

- Erin attended the assessment evening at Dr. Probe School where teachers displayed various forms of literacy assessment and student work so families could become aware of student performance and measures.
- Erin provided professional development for Fleetwood Bawden Elementary teachers on the new K-3 Science curriculum, along with the new 4-5 ELAL and Math curricula.

- One of our elementary teachers, Alison Stewart, has been selected to be part of the working group with Alberta Education in relation to the new K-6 Social Studies Curriculum. We are thrilled that a teacher from our division will have a voice in the curriculum development process.
- A small committee of elementary teachers is working to align human growth and development resources with the new Physical Education and Wellness curriculum outcomes for grades 4-5. Alberta Health Services has developed resources in alignment with new curriculum which are being incorporated into the resources teachers will utilize.
- Collaborative Communities across the division were created and organized for the morning of November 13th. A total of 96 communities met, some of which included workshops by Dr. Robin Bright and Dr. Chris Mattattal from the University of Lethbridge.
- Lethbridge School Division received a grant in the amount of \$158,000 from Alberta Education to support learning loss in grades 1-3. The funds will be distributed to schools in greatest need based on the data collected from the LeNS, CC3 and Numeracy screening assessments mandated by Alberta Education. Funding will be utilized to provide targeted literacy supports for students from January – June. Hiring and training of teachers to provide the intervention will occur throughout November and December.

Literacy Lead Teacher

- Elementary and secondary literacy committees met on November 20th and 21st. Jodie Babki hosted the meetings and provided a lead teacher report, reflection on new curriculum, discussion about literacy framework and resources, and time to discuss school literacy plans.
- Jodie has provided residencies in the following schools: General Stewart, Coalbanks, ICES, Lethbridge Christian and Park Meadows.
- Jodie has provided professional development sessions in the following schools: MMH, SJF, G.S. Lakie, Westminster, Coalbanks, Paterson, and Lethbridge Christian.

Numeracy

Numeracy Lead Teacher

- Elementary and secondary numeracy committees met on November 14th and 15th. Adam Palmer hosted the meeting and provided a lead teacher report, reflection on new curriculum, discussion about numeracy frameworks and resources, and time to discuss school numeracy plans.
- Adam attended the SAPDC Math advisory committee meeting.

- Adam has provided professional development sessions in the following schools: SJF, Wilson, and Dr. Plaxton. He also facilitated a collaborative community on math workshop structures.
- Adam has provided residencies at Dr. Probe, Paterson and is planning a residency for SJF.

Experiential Learning including secondary initiatives:

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

- On December 7th, Jesse Sadlowski will be conducting a full-day workshop titled "Coding for Elementary Teachers." Given that coding is now a part of the new Science curriculum for grades 1-3, it is essential that our teachers grasp the concepts of computational thinking in the context of coding. This workshop will be interactive and practical, allowing teachers to not only learn but also create coding lessons tailored to their classrooms.
- Our IT team has been collaborating with CTS teachers to address issues arising from new security settings. Several of our high schools have been conducting pilots using virtual computers as a secure means to teach computer programming and robotics. While the project has faced challenges, we've made significant progress. Additionally, we are consulting with them to explore the next generation of computers needed for future growth in the CTS area. The current machines are beginning to struggle with the multimedia software that teachers currently rely on.
- In early November our dual credit registration will open for second semester to our grade 10-12 students!
- Lethbridge College hosted its monthly meeting for off-campus coordinators in Zone 6, businesses and Career Transitions.
- Morag and High School principals have met twice to discuss how our high schools can enhance and support extra-curricular and co-curricular activities and supervision into the next year.

Innovation and Technology

- On November 30th, our tech team members will be organizing a full-day workshop, perfectly timed for the holiday season. In December, our team encounters numerous requests to facilitate live stream events, and this training session aims to provide valuable support to schools during this hectic period.
- On November 13, Jesse Sadlowski orchestrated the formation of a professional learning community centered on the prospect of hosting a STEAM Olympics. The committee convened and acknowledged the necessity for increased opportunities for high school students to educate their younger counterparts about Science and STEAM. Currently, the committee is exploring innovative approaches to engage our younger students while simultaneously enhancing the capabilities of our high school students.

- On November 14th the Board of Trustees participated in a innovation tour of the Division. Trustees had the opportunity to experience innovative learning in our schools including 3D printing, 360 VR, ESports, and the use of one-to-one laptops.

Early Learning

- Rochelle hosted a Lethbridge School Division table at National Child Day on November 18.
- 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.
- Rochelle attended a Lethbridge Plays committee meeting on November 22 and as Building Brains Advisory Breakfast, hosted at Lethbridge School Division on November 2.

Wellness

- Rhonda Aos, Avice DeKevler and Lana Johnson met with ASEBP on November 9, 2023 to review and discuss potential benefit plan changes
- Robbie Charlebois and Rhonda Aos hosted a Collaborative Community on Staff Wellness (for Administrators)- November 13, 2023.

Diversity

- Carmen and Saajan continue to complete student intakes and communicate with school personnel about new student registration and programming needs.
- Classroom visits for EAL student support were arranged with LCI, Nicholas Sheran and Agnes Davidson. Carmen and Saajan also provided six Elementary EAL Art Lab Residencies at MMH and Fleetwood.
- Saajan connected with families to support accessing FSCD.
- Jen continues to work on pro-active Crisis Response Strategies and reflect on current practices.
- Our new Behavior Support Team service delivery model continues to receive positive feedback from the schools assigned an AES. We expect to have a 5th member of the team in place in December.
- Rebecca and Mackenzie continue to support our psychologist team through classroom and student observations to help identify targeted instructional strategies and environmental adaptations that may support student success in classroom with a high degree of diversity.
- Since September, we have processed 54 speech-language pathology referrals, 12 occupational therapy referrals, 9 physiotherapy referrals, and 3 low incidence referrals (vision and hearing).
- Morag met with SWCSS Directors of Inclusion, managers from FSCD, CFS and AHS this is a monthly meeting that builds relationship and understanding across systems and divisions.

PRIORITY: LEADING LEARNING AND CAPACITY BUILDING

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

- SIVA certification continues to be offered to staff. We have certified 72 staff in SIVA and 48 staff are registered for training in November and December.
- Jen Day and Jim Kerr attended a 3-day VTRA trainer re-certification course in November.
- Jim and Jen provided VTRA training for the division on November 21 and 22.
- Rochelle Neville and Mackenzie Penner attended “Success with Autism; Developing Different Minds, Talents and Thinking” with keynote speaker Temple Grandin on November 20.
- Staff throughout the Division, as part of the Division’s Occupational Health and Safety Program, received online courses to support safety within Lethbridge School Division. Staff are encouraged to complete this training in November.
- Human Resources team members attended the Release Demo session for Atrieve (PowerSchool) on October 26th.
- Rhonda and Stacey attended an investigations report writer professional learning session on November 7.
- Collaborative Community for Division Administrative Assistants was provided on November 13, 2023.
- Commons Connections Conference – invited learning commons facilitators across Alberta with in-person and online opportunities to attend- November 13, 2023 – Erin Hurkett and Kathy Knelson.
- On October 23, the tech department engaged in a collaborative day with technology teachers from each school. During this event, we actively sought feedback from teachers on ways to enhance our department's resources and support for the classroom. We also delved into discussions about robotics, 360-degree videos, virtual computers, the new digital sign system, and various other relevant topics.

PRIORITY: SUPPORTING LEARNING AND WELLBEING

Building Staff Capacity to Meet the Needs of all Learners

- Carmen facilitated a Collaborative Community Meeting with a focus on Benchmark Assessment.
- Carmen provided an EAL Benchmarks 2.0 PL Presentation to Park Meadows School and is offering ongoing EAL Benchmark assessment support for administrators, LSTs and teachers.
- Rebecca and Rochelle continue to go into schools and observe students who are demonstrating a need for additional supports and strategies with the goal of providing strategies to and collaborating with school staff to address student need.
- Carmen is working on building the capacity of our teachers to teach EAL learners impactfully by offering art residencies in which she models best practice for English language learning.

Collaborative Partnerships to Support Learning

- We continue to work closely with outside agencies and families to support some unique programs for students that require additional planning or support (Bridges and Family Ties)
- Lethbridge Immigrant Services, Children’s Allied Health (AHS) and Southwest Collaborative Support Services presented at the LST meeting on November 14 to provide information around supports and services.

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

- The Division submitted its request for Capital Maintenance and Renewal (CMR) funding for the 2024-2025 year. This submission included continued funding support for the Victoria Park Upgrade and accessibility (elevators) for Senator Buchanan and Westminster Elementary Schools.
- As we continue to grow, the Division continues to request additional modular classrooms. The 2024 Modular Classroom Program request was submitted requesting four modular classrooms for Coalbanks Elementary School and two for Chinook High School.

Teacher Induction Program

- TIP will be occurring this Friday, November 24th. The focus will be assessing and reporting.

MEMORANDUM

October 24, 2023

To: Board of Trustees

From: Mike Nightingale
Superintendent of Schools

Re: Donations and Support

Background:

Lethbridge School Division is fortunate to be in a community that strongly supports programs and services for students. The Division is appreciative of the difference the support makes to the lives of children. These partnerships and support further the efforts of helping children come to school ready to learn, providing opportunities for engagement, and facilitating student growth and well-being. Listed below and attached are the donations and support received by the Division in November 2023.

- Mitten's Piano Studio donated \$350 towards instrument repairs at Nicholas Sheran Elementary.
- Dominos West donated \$200 worth of pizza sales to the Nicholas Sheran Elementary School Choir/Handbell Programs.
- Lakeview Elementary received \$500 from the Southern Alberta Bikers.
- McNally Contractors donated \$500, Brickstone Kitchen and Bar donated \$1018 and Ladies Auxillary donated \$600 to Westminster Elementary.

Recommendation:

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

Respectfully submitted,

Mike Nightingale

MEMORANDUM

November 28, 2023

To: Board of Trustees

From: Mike Nightingale, 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 began by welcoming Linda Bateman to the role of acting vice-principal as well as Candace Friesen and Alyssa Bergen as new teachers to our school. Our school year kicked off with the goal of building thinking classrooms, based on the work of Garfield Gini-Newman. We also are continuing to work on sharpening our mission and vision to help us better fulfill our role as an alternative faith-based school within the school division.

September is always busy, but there is lots of excitement at our school. LCS participated in the Terry Fox walk as well as the “Run for Reconciliation”. This kept our students very active during the month, but also gave them opportunities to support the broader community in tangible ways. October brought about Thanksgiving and our “Feed the Bus” initiative, in which students collected 868 pounds of food that was donated to the Interfaith Food Bank. Amy Granger from the food bank also spoke with LCS students about the importance of supporting the local community. Further on the topic of developing servanthood, Tim and Jen from My City Care also spoke to our students about the many different ways that they meet needs within our city.

Later in the year, students will have the opportunity to put their learning to practice as we plan on running our “serving Lethbridge” extra-curricular club. Last year our students served different areas within our school, as well as in a senior’s care home and at the Interfaith Food bank. We will continue to look for ways to provide additional opportunities for our students to serve the people around us.

LCS students continue to develop their musical talents in middle school band. Last year, they participated in Music Monday with other middle schools in Lethbridge as well as Spring Musicale, which is a large gathering of school bands in Three Hills held each year in the spring. Students also perform fall and spring concerts, which are very well attended by families.

Last year, LCS ran its first Family Literacy evening, which was a great success and saw most of our families come out to experience different ways that they can participate in literacy activities at home. We are planning to follow up with a Family Numeracy evening on February 1, 2024. We hope to see many people from our school and our community come out and learn fun ways to engage in numeracy.

Dr. Robert Plaxton:

The staff at Dr. Plaxton is excited to share with the board some highlights from our school year thus far! We are now in year three of our school opening and continue to build our school culture and focus on our school mission – nurturing innovative thinking in bright, vibrant spaces through intentional learning opportunities. To support this learning and focus, we started our year with some amazing professional learning with Garfield Gini-Newman to begin framing our instructional practices around inquiry and critical thinking with the lens of the new curriculum. All school staff teams are committed to building a minimum of one inquiry-based project or unit this school year. Also, we are spending time this year during professional learning to continue to refine and examine our literacy and numeracy practice, our structure of supports for literacy and numeracy intervention, and how to best support student learning with the fantastic new resources provided by the school division.

We are also very fortunate to have the opportunity to use some additional grant funding on two fronts this year – the nutritional grant funding and the KidDoodleTV grant funding. In June, we were fortunate to be one of 100 other schools selected to win \$10,000 from KidDoodleID. Our school has been moving forward with allocating these funds to support additional texts in our learning commons (graphic novels more specifically), adding additional technology to support VR creation and recording, a set of iPads for our Learning Commons/Makerspace and additional technology for podcasting software and hardware. All of these technology tools are part of the intentional focus around allowing students to create and share their learning in various forms and media with the school and with the larger audience. We also felt there was a need to enhance our graphic novel selection at our school and we are excited to be able to grow in that area.

And finally, we have been fortunate to access grant funding for our Farm to Table nutrition project. Our nutrition program proposal aims to empower and educate elementary students with the knowledge and skills necessary to make healthy food choices, emphasizing the importance of a balanced diet and incorporating more vegetables into their meals. By fostering connection with local farms, greenhouses and/or suppliers, we intend to promote an understanding of where food comes from and the benefits of supporting local food systems. Our grade 5 students have been involved in preparing the food items in our kitchen, and sharing their MasterChef creations with the school! Last month we made homemade fries and chips from potatoes, and this month we are harvesting pumpkin puree for baking! As always, we welcome the chance for any board member to come by and visit our school to share in the learning and opportunities. Thank you!

MEMORANDUM

November 28, 2023

To: Board of Trustees

From: Mike Nightingale, Superintendent of Schools

Re: Board Strategic Planning

Background

The Board Strategic Planning session is scheduled for March 7 and 8, 2024.

It is an opportunity for the Board to work together to set the strategic direction for the 2024-2025 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,
Mike Nightingale
Superintendent

Calendar of Events for Board of Trustees

December	4	Division School Council 6:30 pm, Education Centre / Microsoft Teams
	5	Board Committee of the Whole 3:00 pm, Education Centre
	6	Community Engagement Committee 7pm, Education Centre/TEAMS
	6	Policy Advisory Committee 12:30 pm, Education Centre
	7	Boundary Alignment Committee 3:00pm, Education Centre Conference Room
	11	Facilities Committee 11:30am, Education Centre Conference Room
	12	Poverty Intervention Committee 1:00pm, Education Centre Board Room
	19	Board Meeting 1:00 pm, Education Centre / Microsoft Teams

MEMORANDUM

November 28, 2023

To: Board of Trustees

From: Mike Nightingale, Superintendent

Re: Town Hall

Background:

The Division will host its annual Town Hall event on February 6, 2024. This year the format will be a little different. Stakeholders will have a chance to provide feedback in the following areas:

School Levels

Elementary

- What are the successes of the Elementary school experience in Lethbridge School Division?
- Where can we improve the Elementary school experience in Lethbridge School Division?

Middle School

- What are the successes of the Middle School experience in Lethbridge School Division?
- Where can we improve the Middle School experience in Lethbridge School Division?

High School

- What are the successes of the High School experience in Lethbridge School Division?
- Where can we improve the High School experience in Lethbridge School Division?

Specific Topics

Learning and the Future of Education

- What should the future of learning and education look like?

Kindergarten and Early Learning

- What can the school division do to make early learning programs and kindergarten more accessible to parents?

Technology

- What are the positive aspects of using technology in schools?
- What are the negative aspects of using technology in schools?
- What suggestions do you have related to technology in schools?

Governance

- What feedback do you have for the Board of Trustees about how they govern the Division?

Students, staff, parents & guardians and community members will have an opportunity to provide feedback related to these areas through a survey and/or in-person at the town hall event in February.

Recommendation

It is recommended that the Board receive this as information.

Respectfully submitted,
Mike Nightingale

MEMORANDUM

November 28, 2023

To: Board of Trustees

From: Christine Lee
Associate Superintendent, Business and Operations

RE: 2023-24 Budget Update

Background

Included with this memo is a Budget update for the 2023-24 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 2023-24 fiscal year as information.

Respectfully submitted,
Christine Lee

Lethbridge School Division



**G.S. Lakie Middle School Production
of Oz with a Twist**

2023-2024 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

2023-2024 Preliminary Budget Index to Operating Information

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

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LETHBRIDGE SCHOOL DIVISION

BOARD OF TRUSTEES BELIEF STATEMENTS FOR PREPARATION OF THE 2023-2024 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*.

Board Values:

Learning, Inclusion, Respect, Wellbeing, Leadership

- 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 in collaboration with municipalities, other boards, and community-based service agencies to effectively address the needs of all students which promotes the efficient use of public resources.
- 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 board priorities within schools.

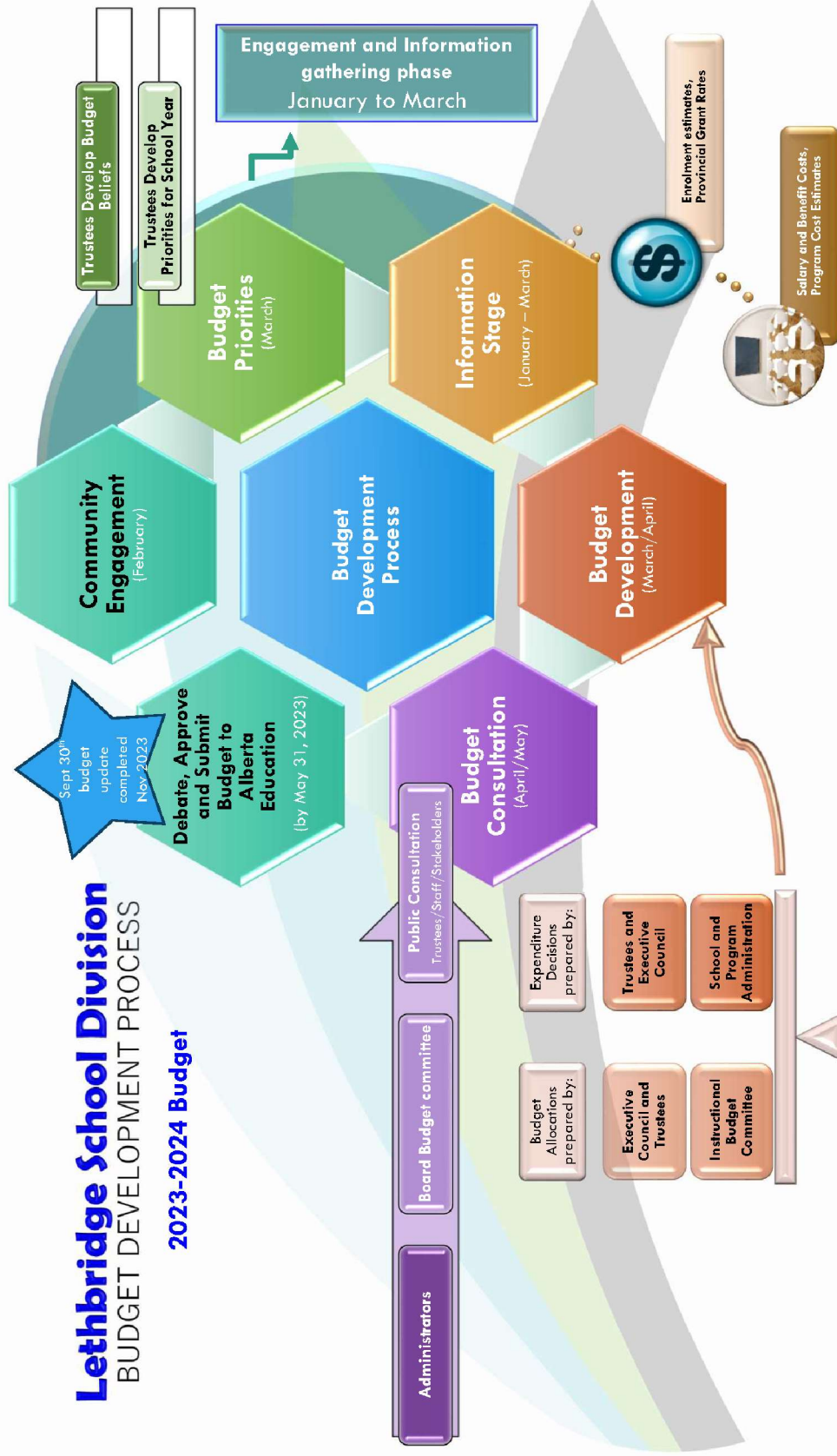
Board Priorities:

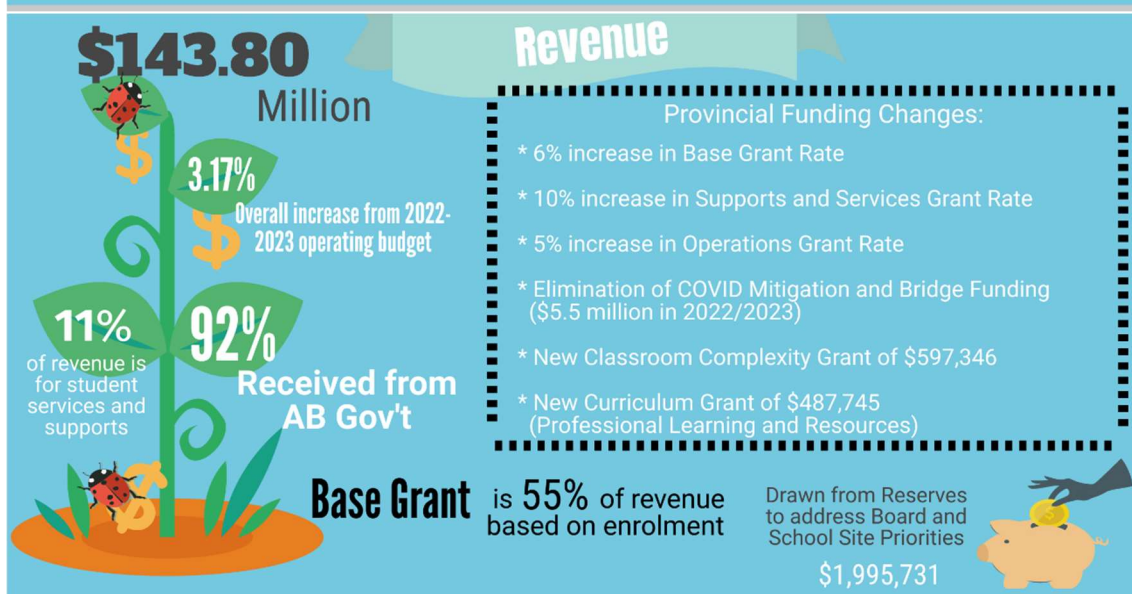
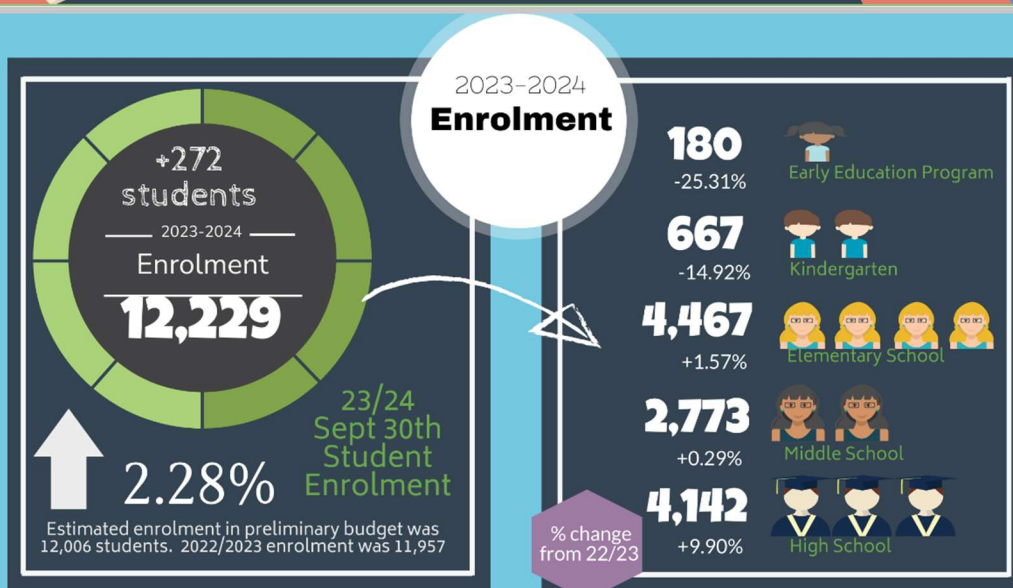
- **Growing Learners and Achievement**
 - **Leading Learning and Building Capacity**
 - **Supporting Learning and Wellbeing**

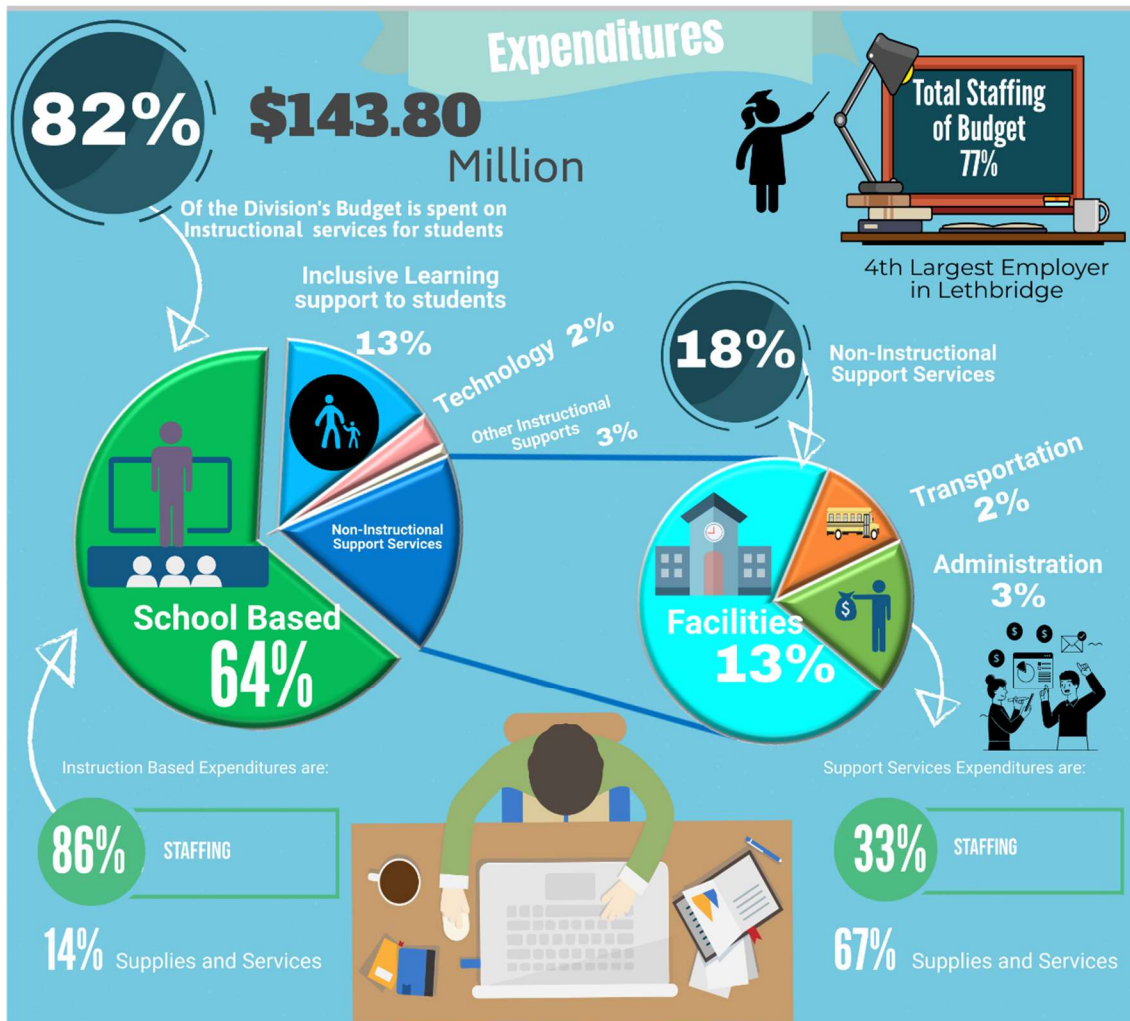
Lethbridge School Division

BUDGET DEVELOPMENT PROCESS

2023-2024 Budget







2023/2024

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".

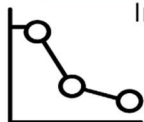
The preliminary budget 2023/2024 was approved on May 29th, 2023.

2023/2024 Preliminary Budget

\$141.83 million



Preliminary Budget



Includes a total of \$798,000 of reserve funds with ministerial approval



2023/2024 Funding Updates

\$1.97 million



Allocation of Deferred Funds

\$ 378,000

Funding from AB Education held back in preliminary budget to address any hotspots in the fall

Learning Disruption Grant (BOOST Program)

\$ 158,038

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

Increase in MHCB Grant

\$ 18,067

Funding from AHS to support increased cost to programs

Enrolment Growth Funding

\$ 170,000 (Approximate)

Supplement from spring enrolment changes

Transfers / Reserves

\$ 1.20 million

Increasing use of reserves to address cost pressures. All being used throughout instruction for staffing, supplies and equipment

= \$ 143.80 million 2023/2024 Operating Budget

Revenues and Allocations	2023-2024 Operating Budget	2023-2024 Preliminary Budget	Variance from 2023-2024 Preliminary Budget	Change %	2022-2023 Operating Budget	Variance from 2022-2023 Operating Budget	Change %
Alberta Education - Base Instruction	\$78,345,038	\$77,934,815	\$410,223	0.53%	\$76,357,845	\$1,987,193	2.60%
Alberta Education - Services and Supports	\$16,357,788	\$16,227,405	\$130,383	0.80%	\$14,547,679	\$1,810,109	12.44%
Alberta Education - Schools/Facilities	\$15,893,896	\$15,885,740	\$8,156	0.05%	\$14,802,435	\$1,091,461	7.37%
Alberta Education - Community	\$3,772,018	\$3,772,018	\$0	0.00%	\$3,723,161	\$48,857	1.31%
Alberta Education - Jurisdiction	\$4,253,325	\$4,253,325	\$0	0.00%	\$4,092,216	\$161,109	3.94%
Projects/Contracts	\$862,008	\$667,745	\$194,263	29.09%	\$269,153	\$592,855	220.27%
Other Provincial Revenue	\$821,346	\$803,279	\$18,067	2.25%	\$1,304,787	(\$483,441)	-37.05%
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	\$9,465,745	\$9,452,773	\$12,972	0.14%	\$8,012,800	\$1,452,945	18.13%
Capital and Debt Services	\$5,145,860	\$5,145,860	\$0	0.00%	\$5,084,555	\$61,305	1.21%
Total Operating Revenue	\$141,805,968	\$141,031,904	\$774,064	0.55%	\$135,083,575	\$6,722,393	4.98%
Prior Years Reserves (one-time funds)	\$1,995,731	\$798,399	\$1,197,332	149.97%	\$4,298,912	(\$2,303,181)	-53.58%
Total Revenue and Allocations	\$143,801,699	\$141,830,303	\$1,971,396	1.39%	\$139,382,487	\$4,419,212	3.17%

GRANTS Added



Reserve spending for 2023-2024 is all within instruction on staffing, supplies and equipment



Major Updates to the Operating Budget:

Expenditures by Object	2023-2024 Operating Budget	2023-2024 Preliminary Budget	Variance from 2023-2024 Preliminary Budget	Change %	2022-2023 Operating Budget	Variance from 2022-2023 Operating Budget	Change %
Certificated Staffing	\$81,779,918	\$80,928,327	\$851,591	1.05%	\$77,915,397	\$3,864,521	4.96%
Uncertificated Staffing	\$28,475,225	\$28,042,616	\$432,609	1.54%	\$28,142,092	\$333,133	1.18%
Contracted and General Services	\$10,919,401	\$10,491,720	\$427,681	4.08%	\$10,287,013	\$632,388	6.15%
Supplies	\$12,523,810	\$12,409,157	\$114,653	0.92%	\$11,965,888	\$557,922	4.66%
Utilities	\$2,737,600	\$2,737,600	\$0	0.00%	\$2,510,600	\$227,000	9.04%
Capital and Debt Services	\$6,753,582	\$6,753,582	\$0	0.00%	\$7,116,561	(\$362,979)	-5.10%
Transfers - Contingency/Other	\$202,725	\$52,863	\$149,862	283.49%	\$144,096	\$58,629	40.69%
Total Operating Expenditures	\$143,392,261	\$141,415,865	\$1,976,396	1.40%	\$138,081,647	\$5,310,614	3.85%
Transfers - Reserve Allocations	\$409,438	\$414,438	(\$5,000)	-1.21%	\$1,300,840	(\$891,402)	-68.53%
Total Expenditures and Transfers	\$143,801,699	\$141,830,303	\$1,971,396	1.39%	\$139,382,487	\$4,419,212	3.17%

77% Total Staffing
of Budget

Teachers

664 FTE

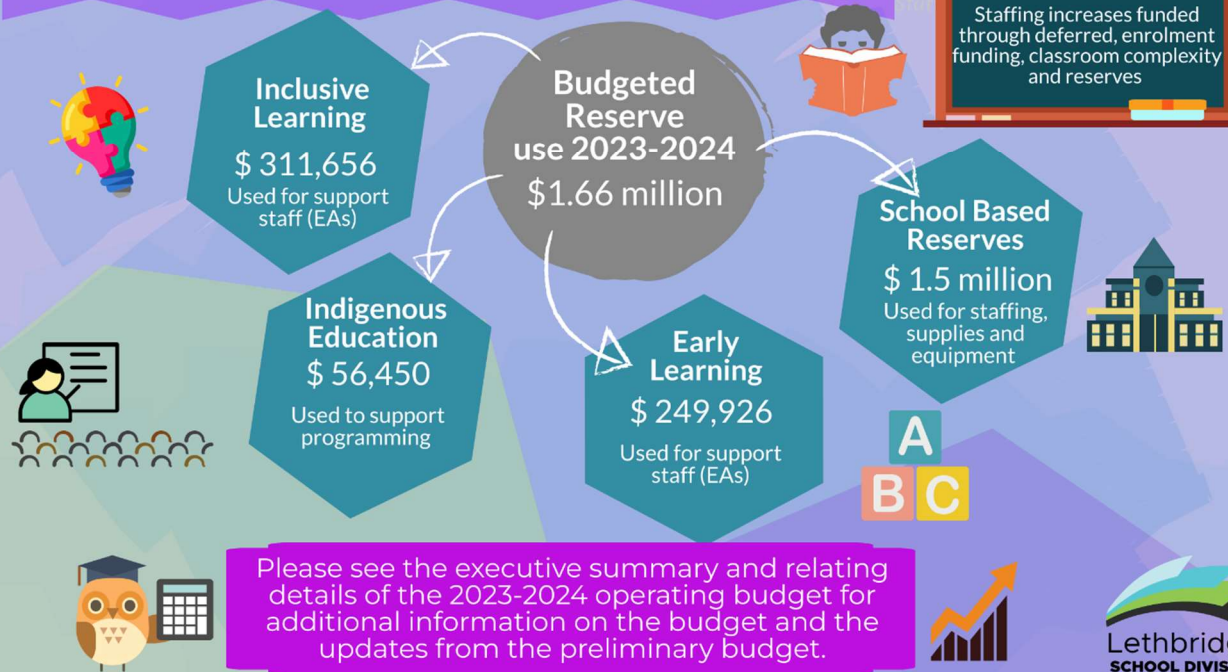
+7 FTE from
Prelim budget

Support Staff

464 FTE

+11 FTE from
Prelim budget

Staffing increases funded
through deferred, enrolment
funding, classroom complexity
and reserves



Lethbridge School Division

2023-2024 Operating Budget

Executive Summary

Lethbridge School Division has a total operating budget of \$143.80 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 12,229 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. After two years of virtual Town Halls, the Division was happy to once again welcome the stakeholders back to an in person session. Over 1,000 responses were received for the following two questions:

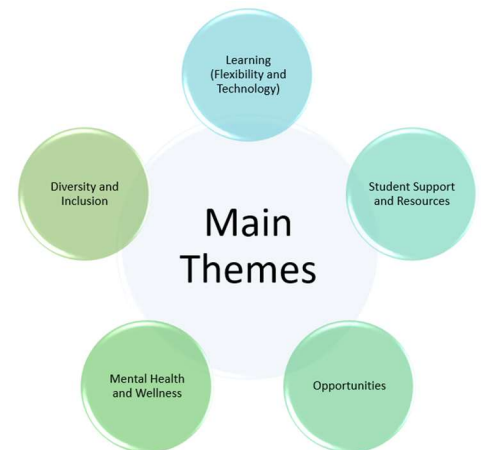


In what ways are we successfully supporting students to grow as learners?

Where do you see room for improvement in supporting students as learners?

There were five (5) main themes that emerged from the discussions and feedback our Division received from the Town Hall:

1. Learning (flexibility, technology)
2. Student Support and Resources
3. Opportunities
4. Mental Health and Wellness
5. Diversity and Inclusion



The feedback assisted the Board of Trustees in establishing priorities for 2023-2024.

Priorities:

Growing Learning and Achievement
Leading Learning and Capacity Building
Supporting Learning and Well-Being

Values:

Learning to inspire curiosity, creativity, critical thinking and ownership of learning in a culture of innovation.

Inclusion to create a safe and welcoming place where every person feels valued, respected, and can participate fully as a member of the community.

Well-Being to foster the physical, mental, and emotional wellness of every person in an optimal learning environment.

Respect to uphold a culture where every person treats each other with kindness, empathy and dignity.

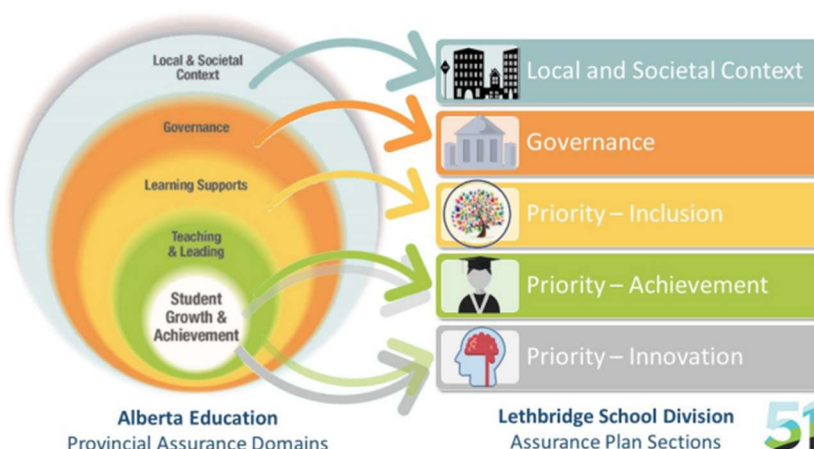
Leadership to empower every person to be responsible, ethical and effective leaders in their communities.

The Board of Trustees used this information to inform the belief statements for the development of the 2023-2024 budget and then the resources available are allocated with these priorities and values in mind.



Division Bands Participate in Lethbridge and District Music and Speech Arts Festival

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

Learning Supports

OUTCOMES:

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



Meritorious Budget Award Program

[Lethbridge School Division](#) is pleased to participate in the Association of School Business Officials (ASBO) International Meritorious Budget Award Program (MBA) for presentation of the 2023-2024 budget. The Division received its first MBA for excellence in the presentation of the 2006-2007 budget and the seventeen (18) subsequent years up to and including the 2023-2024 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 2023-2024 budget. An in person Town Hall meeting was held in February 2023 involving parents, students, staff, and the community to explore and discuss two main questions:

- In what ways are we successfully supporting students to grow as learners?
- Where do you see room for improvements in supporting students as learners?

The feedback on these questions influenced the development of Board priorities. The Board of Trustees developed belief statements in March 2023 and set priorities which guided the development of the 2023-2024 budget. The budget process and policies used to develop the budget remained relatively consistent from the development of the 2022-2023 budget.

New for the 2023-2024 year was the creation of a budget engagement survey which sought input into the development of the instruction area of the budget. Using this tool, respondents had the opportunity to provide input into the percentage of the instruction budget that should be allocated to each area. A total of 419 responses were received and the feedback was considered in the development of the instruction budget for 2023/2024.

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 2023 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 29th, 2023. 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.

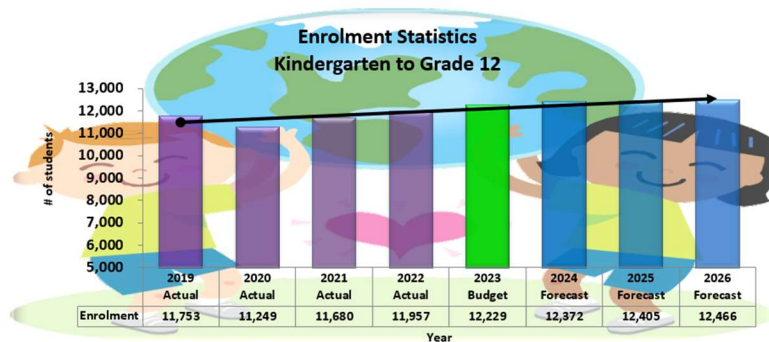
The preliminary budget is then adjusted for updated enrolment numbers as at September 30th as well as any new information that has been received by the Division. This creates the operating budget which the Division will now use for the 2023-2024 school year.

Enrolment

Lethbridge School Division has 12,229 students enrolled in early education (pre-school) through Grade 12 in the 2023-2024 school year as compared to 11,957 in 2022-2023. This is an increase of 272 students or 2.28% from the prior year. These enrolment numbers are based on counts completed on September 30th, 2023. Early learning and kindergarten show decreases, while elementary and middle school has slight increases. High School is anticipated to see the largest increase of almost 10% due to a large grade 8 class in 2022-2023 that entered high school in 2023-2024. The grade 8 class for 2022-2023 is the largest grade within the Division (with over 1,000 students).

Enrolment had been estimated in the preliminary budget to be 12,006 students. Due to the enrolment increase being over 2% from the prior year, the Division expects to receive an additional \$170,000 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 2023	Change	
	September 2019	September 2020	September 2021	September 2022			
Early Education	497	357	299	241	180	-61	-25.31%
Kindergarten	806	725	747	784	667	-117	-14.92%
Elementary (Grades 1 - 5)	4,467	4,111	4,279	4,398	4,467	69	1.57%
Middle School (Grades 6 - 8)	2,631	2,687	2,787	2,765	2,773	8	0.29%
High School (Grades 9 - 12)	3,352	3,369	3,568	3,769	4,142	373	9.90%
Total	11,753	11,249	11,680	11,957	12,229	272	2.27%
% Change		-4.29%	3.83%	2.37%	2.27%		



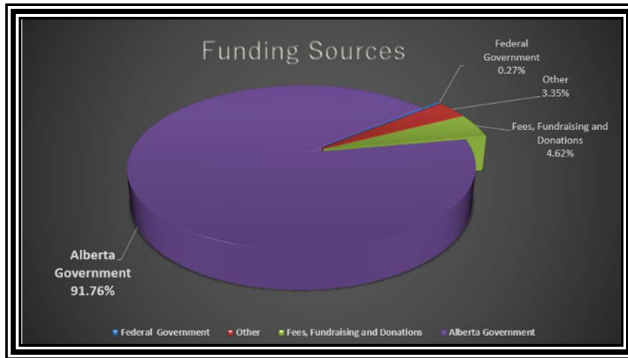
Historical enrolment data and other factors are used to predict enrolment for subsequent budget periods. The preceding chart illustrates the change in enrolment from September 2019 to September 2023 and projected enrolment over the next four years to September 2026. There has typically been an upward 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 2023 to 2026 enrolments are projected to increase by 509 students or 4.16%. 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 2023-2024 funding:

School Year	FTE	Weighting	WMA
2021-2022 Actual FTE Enrolment	10,990.0	20%	2,198.0
2022-2023 Estimated FTE Enrolment	11,312.0	30%	3,393.6
2023-2024 Projected FTE Enrolment	11,523.5	50%	5,761.8

Weighted Moving Average (WMA) FTE Enrolment **11,353**

Note that provincially funded full time equivalent enrolment is factors at 0.5 FTE for early education and KG programs. The 2023-2024 FTE for Lethbridge School Division is 11,806. This means due to the Weight Moving Average (WMA) funding model, the Division will be underfunded by 453 FTE.

Funding Sources

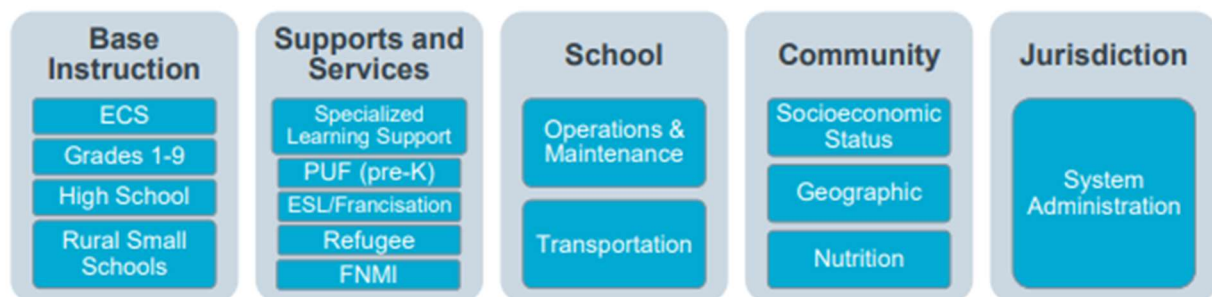


Lethbridge School Division is financially dependent on funding from the Province of Alberta. The School Division receives approximately 91.76% of its funding from the Provincial Government. The Division has control over other revenues such as school fees, school generated funds, outside grants, investment revenues, and one-time reserve funds, which comprise 8.24% of the Division's revenue.

Total budgeted revenues and allocations for 2023-2024 are \$143.80 million. Included in these revenues is \$1,995,731 of prior year's reserves. Total revenues and allocations for the Division increased by 3.17% over 2022-2023.

Revenues and Allocations	2023-2024 Operating Budget	2023-2024 Preliminary Budget	Variance from 2023-2024 Preliminary Budget	Change %	2022-2023 Operating Budget	Variance from 2022-2023 Operating Budget	Change %
Alberta Education - Base Instruction	\$78,345,038	\$77,934,815	\$410,223	0.53%	\$76,357,845	\$1,987,193	2.60%
Alberta Education - Services and Supports	\$16,357,788	\$16,227,405	\$130,383	0.80%	\$14,547,679	\$1,810,109	12.44%
Alberta Education - Schools/Facilities	\$15,893,896	\$15,885,740	\$8,156	0.05%	\$14,802,435	\$1,091,461	7.37%
Alberta Education - Community	\$3,772,018	\$3,772,018	\$0	0.00%	\$3,723,161	\$48,857	1.31%
Alberta Education - Jurisdiction	\$4,253,325	\$4,253,325	\$0	0.00%	\$4,092,216	\$161,109	3.94%
Projects/Contracts	\$862,008	\$667,745	\$194,263	29.09%	\$269,153	\$592,855	220.27%
Other Provincial Revenue	\$821,346	\$803,279	\$18,067	2.25%	\$1,304,787	(\$483,441)	-37.05%
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	9,465,745	\$9,452,773	\$12,972	0.14%	8,012,800	\$1,452,945	18.13%
Capital and Debt Services	\$5,145,860	\$5,145,860	\$0	0.00%	\$5,084,555	\$61,305	1.21%
Total Operating Revenue	\$141,805,968	\$141,031,904	\$774,064	0.55%	\$135,083,575	\$6,722,393	4.98%
Prior Years Reserves (one-time funds)	\$1,995,731	\$798,399	\$1,197,332	149.97%	\$4,298,912	(\$2,303,181)	-53.58%
Total Revenue and Allocations	\$143,801,699	\$141,830,303	\$1,971,396	1.39%	\$139,382,487	\$4,419,212	3.17%

Alberta Education funding falls into 5 main targeted grants:



Alberta Education - Base Instruction – 54.48% 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 2023-2024 WMA is calculated based the following:

- 20% of actual FTE enrolments of 2021-2022,
- 30% of the estimated final FTE enrolments of 2022-2023, and
- 50% of the projected funded FTE student enrolments for 2023-2024.

The Base Instruction grant is the largest grant the Division receives and is based on WMA enrolment amounts for ECS, Grades 1-9, High School and Outreach Programs. The WMA is set by Alberta Education for the 2023/2024 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.

The Base Instruction grant will see an increase of 6% in its grant rates for the 2023-2024 year. As well, included in this area of the budget is \$2.3 million of funding for teacher salary settlement to address the 2% salary grid increase for teachers for September 1, 2023.

Although, there is a 6% increase in the Base Instruction Grant, Lethbridge School Division will also see the elimination of Bridge Funding and COVID Mitigation Funding that the Division received for the last several years. It was anticipated that this funding would not continue for the 2023-2024 school year. The Division received \$5.5 million in 2022-2023 in relation to these two funding areas and over 99% of this funding was used to support instruction.

September 30th, 2023 budget update includes an increase of 0.53% (or \$410,223). This is from the \$170,000 estimated supplement enrolment growth and the \$240,223 that was funding held back in the preliminary budget to ensure the Division met their enrolment estimates. This funding has been used for staffing.

Alberta Education – Services and Supports – 11.38% 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 an Additional Language (EAL), First Nations Metis and Inuit Education, Refugee, and other Institutional Programs. Most of these grants also use the WMA to determine the funding levels.

For the 2023-2024 school year, the Services and Supports funding will see an increase of 10% in its grant rates. There is also a new classroom complexity grant that has been introduced for the 2023-2024 school year. This funding (\$597,346 for the 2023-2024 school year) can be used to address students' diverse needs within the classroom. The majority of this funding is going towards staffing.

September 30th, 2023 budget update includes an increase of 0.80% (or \$130,383). This is from funding held back in the preliminary budget to ensure the Division met their enrolment estimates. This funding has been used for staffing.

Alberta Education – Schools/Facilities – 11.05% 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 5% increase in the Operations and Maintenance grant for the 2023-2024 school year. 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 2023-2024, the Division will receive approximately \$778,000 in CMR funding. These funds are capital grants and not included in the operating budget. The CMR funding the Division will receive will continue to be used for the Victoria Park modernization project that started in the 2022-2023 school year.

A new transportation funding model will be implemented starting September 1, 2024 (for the 2024-2025 school year). The distance for eligible riders will change from 2.4 KM to 1.0 KM for grades K-6 and 2.0 KM

for grades 7-12. The transportation grant rate for 2023-2024 will increase by 32% which will help address cost pressures for fuel and contracted bussing costs.

September 30th, 2023 budget update includes an increase of 0.05% (or \$8,156). This is from funding held back in the preliminary budget to ensure the Division met their enrolment estimates. This funding has been used for staffing.

Alberta Education – Community – 2.62% of Division Revenues

As part of the Provincial Funding Framework, the Community funding is a 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.

For the 2023-2024 budget, Lethbridge School Division is receiving an increase of \$49,500 for its School Nutrition Grant which is dispersed throughout the Division.

There was no change in this revenue area in the September 30th budget update.

Alberta Education – Jurisdiction – 2.96% 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.

For the 2023-2024 budget, the grant amount has increased by approximately \$161,000.

There was no change in this revenue area in the September 30th budget update.

Other Provincial Revenues:

Projects/Contracts – 0.60% of Division Revenues

Project/contract funding is for specific one-time targeted grants that have been provided for specific projects/contracts. For the 2023-2024 budget, two Alberta Education specific grants have been included, \$519,116 for new curriculum funding, \$180,000 for the mental health in schools pilot program (known in the Division as the Digital Wellness program).

September 30th, 2023 budget update includes an increase of 29.09% (or \$194,263). This is from the Learning Loss funding (known in the Division as BOOST) totaling \$158,038. The remaining funding is from new curriculum funding that was deferred from the 2022-2023 school year that is to be spent on professional learning opportunities.

Other Provincial Revenues – 0.57% of Division Revenues

Other provincial revenue includes the provincially funded Making Connections programs for Alberta Mental Health and the Family Resource Network.

September 30th, 2023 budget update includes an increase of 2.25% (or \$18,067) as the Making Connections program for Alberta Mental Health grant agreement has increased to address inflationary concerns.

Teacher Pension Costs – 4.52% 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.

There was no change in this revenue area in the September 30th budget update.

Other Division Revenues:

Federal Government – 0.27% 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.

There was no change in this revenue area in the September 30th budget update.

Other Revenues – 6.58% of Division Revenues

Other revenues include donations, fees and fundraising related to school generated activities, optional course fees, early education fees, international student tuition fees and interest income which has a budgeted increase due to higher interest rates.

September 30th, 2023 budget update includes an increase of 0.14% (or \$12,972) in interest revenue due to increased interest rates.

Capital Block – 3.58% of Division Revenues

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

There was no change in this revenue area in the September 30th budget update.

Prior Year Reserves – 1.39% of Division Revenues

Prior year reserves are the amounts of one-time reserves used to address priority areas. All reserve usage for the 2023-2024 preliminary budget are within instruction.

September 30th, 2023 budget update includes an increase of 149.97% (or \$1.1 million) in school based or instructional based reserve use. These funds are being used for staffing, supplies and equipment (depending on the program).

Provincial Revenue Estimates:

(Excluding reserves and other revenue sources)

	Operating 2023-2024	Preliminary 2023-2024	Total Change	% Change	Operating 2022-20023	Total Change	% Change
Alberta Education Operating Grants	106,658,198	105,905,262	\$752,936	0.71%	102,703,625	\$3,954,573	3.85%
Operations and Maintenance	11,511,373	11,503,217	\$8,156	0.07%	10,570,786	\$940,587	8.90%
Transportation	2,848,800	2,848,800	\$0	0.00%	2,723,518	\$125,282	4.60%
Capital and Debt Servicing	5,145,860	5,145,860	\$0	0.00%	5,084,555	\$61,305	1.21%
Infrastructure Maintenance Renewal (IMR)	1,533,723	1,533,723	\$0	0.00%	1,508,131	\$25,592	1.70%
Jurisdiction	4,253,325	4,253,325	\$0	0.00%	4,092,216	\$161,109	3.94%
	131,951,279	131,190,187	\$761,092	0.58%	126,682,831	\$5,268,448	4.16%

Funding Allocations and Programs:

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

Revenues Sources	2023-2024 Operating Budget			2023-2024 Preliminary Budget			Variance from 2023-2024 Preliminary Budget			
	Operating Revenues	One-time Reserves	2023-2024 Operating Budget	Operating Revenues	One-time Reserves	2023-2024 Preliminary Budget	Operating Revenues	One-time Reserves	Variance from 2023-2024 Preliminary Budget	Change %
Alberta Government	\$131,951,279	\$0	\$131,951,279	\$131,190,187	\$0	\$131,190,187	\$761,092	\$0	\$761,092	0.58%
Fees, Fundraising and Donations	\$6,649,105	\$0	\$6,649,105	\$6,649,105	\$0	\$6,649,105	\$0	\$0	\$0	0.00%
Other Revenues	\$2,816,640	\$0	\$2,816,640	\$2,803,668	\$0	\$2,803,668	\$12,972	\$0	\$12,972	0.46%
Federal Government	\$388,944	\$0	\$388,944	\$388,944	\$0	\$388,944	\$0	\$0	\$0	0.00%
One-time Reserves	\$0	\$1,995,731	\$1,995,731	\$0	\$798,399	\$798,399	\$0	\$1,197,332	\$1,197,332	149.97%
Total Allocations	\$141,805,968	\$1,995,731	\$143,801,699	\$141,031,904	\$798,399	\$141,830,303	\$774,064	\$1,197,332	\$1,971,396	1.39%

As shown above, there is a \$1.97 million increase in revenue from the 2023-2024 preliminary budget. This is mainly due to recognizing held back Alberta Education funding from the preliminary budget (\$378,000), additional funding from Alberta Education to be received (\$170,000 enrolment and \$158,000 learning loss). As well as an \$1.1 million increase from the preliminary budget in use of one time reserves throughout the instructional area of the budget.

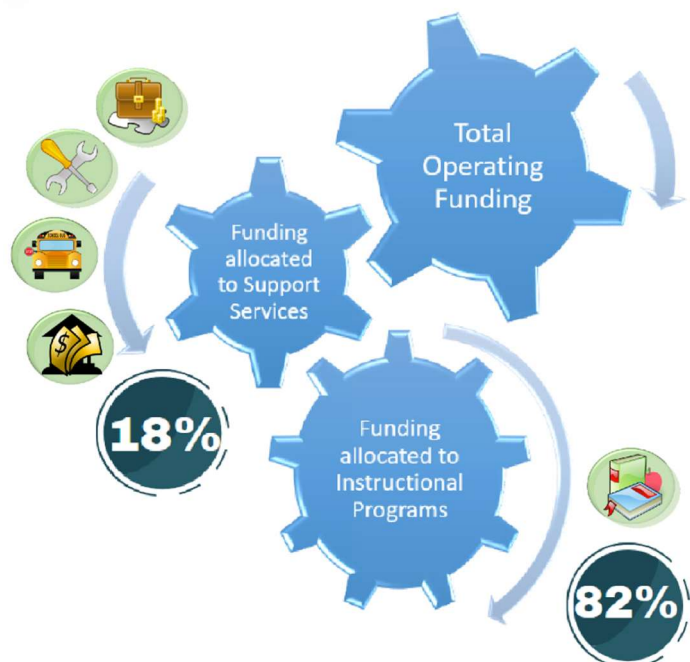
Funding Allocations	2023-2024 Operating Budget			2023-2024 Preliminary Budget			Variance from 2023-2024 Preliminary Budget			
	Operating Revenues	One-time Reserves	2023-2024 Operating Budget	Operating Revenues	One-time Reserves	2023-2024 Preliminary Budget	Operating Revenues	One-time Reserves	Variance from 2023-2024 Preliminary Budget	Change %
Instruction	\$116,715,270	\$1,995,731	\$118,711,001	\$115,941,206	\$798,399	\$116,739,605	\$774,064	\$1,197,332	\$1,971,396	1.69%
Administration	\$4,253,329	\$0	\$4,253,329	\$4,253,329	\$0	\$4,253,329	\$0	\$0	\$0	0.00%
Plant Operations and Maintenance	\$10,751,228	\$0	\$10,751,228	\$10,751,228	\$0	\$10,751,228	\$0	\$0	\$0	0.00%
Transportation	\$3,332,559	\$0	\$3,332,559	\$3,332,559	\$0	\$3,332,559	\$0	\$0	\$0	0.00%
Capital and Debt Services	\$6,753,582	\$0	\$6,753,582	\$6,753,582	\$0	\$6,753,582	\$0	\$0	\$0	0.00%
Total Allocations	\$141,805,968	\$1,995,731	\$143,801,699	\$141,031,904	\$798,399	\$141,830,303	\$774,064	\$1,197,332	\$1,971,396	1.39%

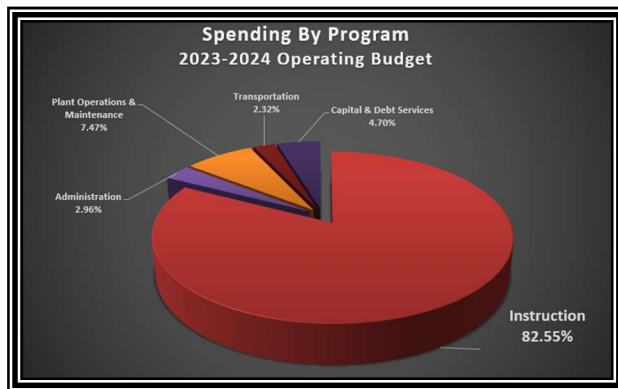
The five (5) major programs include Instruction, Administration, Plant Operations and Maintenance (POM), Transportation, and Capital and Debt Services. Many of these funding allocations are directly correlated to the types and amounts of funding provided for each area and the applicable restrictions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

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

The **Support Services** areas of Administration, Plant Operations & Maintenance, Transportation, and Capital & Debt Services are funded by specific/ targeted provincial funding for their respective areas of supports. These represent approximately **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 \$148.80. million of funding resources are allocated to five (5) 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 2023-2024 Operating Budget, the 2023-2024 Preliminary Budget, and with the 2022-2023 Operating Budget:

Spending by Program	2023-2024 Operating Budget	2023-2024 Preliminary Budget	Variance from 2023-2024 Preliminary Budget	Change %	2022-2023 Operating Budget	Variance from 2022-2023 Operating Budget	Change %
Instruction	\$118,711,001	\$116,739,605	\$1,971,396	1.69%	\$114,112,571	\$4,598,430	4.03%
Administration	\$4,253,329	\$4,253,329	\$0	0.00%	\$4,159,340	\$93,989	2.26%
Plant Operations and Maintenance	\$10,751,228	\$10,751,228	\$0	0.00%	\$10,805,214	(\$53,986)	-0.50%
Transportation	\$3,332,559	\$3,332,559	\$0	0.00%	\$3,188,800	\$143,759	4.51%
Capital and Debt Services	\$6,753,582	\$6,753,582	\$0	0.00%	\$7,116,562	(\$362,980)	-5.10%
Total Expenditures and Transfers	\$143,801,699	\$141,830,303	\$1,971,396	1.39%	\$139,382,487	\$4,419,212	3.17%

Instruction Allocations – 82.55% 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.

Instruction is the allocation to all schools (elementary, middle, and high), Inclusive learning, technology 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, school generated funds (SGF), early learning, international students and other initiatives both within the Division and by Alberta Education (examples new curriculum funding and dual credit).

On the following page is a summary of certain budget items under instruction and how they align with the Board Priorities, Budget Engagement Tool Feedback, and the Instructional Budget Committee priorities.

Budget Item	Board Priorities	Budget Engagement Tool	Instructional Budget Committee
	Informed by Town Hall & Strategic Planning	Feedback	Priority
Inclusive Learning Supports	Growing Learners and Achievement	Inclusive Learning Supports	Supports for Inclusive Learning
- Approximately \$1,000,000 of funding allocated from K-12 Base Grant to support services	Supporting Learning and Wellbeing		
- Reserves added in September 30th budget to support staffing (Educational Assistants, approximately \$311,000)			
- New Classroom Complexity grant (approximately \$597,000)	Supporting Learning and Wellbeing	Support Wellbeing	Support Wellbeing
- To be allocated to:		Inclusive Learning Supports	Inclusive Learning Supports
VTRA Supports, E-learning, Bridge Program at the Middle and High Schools and EA Supports at Elementary		Intervention Strategies	Intervention Strategies
- Mental Health in Schools Pilot Program (Digital Wellness Initiatives)	Supporting Learning and Wellbeing	Support Wellbeing	Maintain Counselling Supports
- Maintaining counselling supports at the middle and high school levels and additional money for elementary counselling supports			
- Continuance of Learning Loss Grant (BOOST program) for the 23/24 school year (\$158,000 received)	Growing Learners and Achievement	Intervention Strategies	
- Maintain Lead Teachers and support teachers in the classroom	Leading Learning and Building Capacity	Intervention Strategies	
- Early Education Program has been right sized to reflect the continued decrease in enrolment. Not supported by Alberta Education but is supported from a transfer from the K-12 Base Grant (approximately \$485,000)	Growing Learners and Achievement	Intervention Strategies	
- Reserves added in September 30th budget to support staffing (Educational Assistants, approximately \$249,000)			
- Maintaining Elementary allocation to support increased costs and staffing	Growing Learners and Achievement	Maintain Class Size	Maintain Class Size
- Allocated funding to secondary schools to address enrolment growth and salary costs	Growing Learners and Achievement	Maintain Class Size	Maintain Class Size
- Maintained technology evergreening capital fund to ensure planned and equitable replacements of technology	Growing Learners and Achievement	Technology and Other Materials to Support Learnings	
- New Curriculum funding from Alberta Education for resources and professional learning opportunities (Division receiving \$487,745)	Leading Learning and Building Capacity		

The increase in instructional expenses from the 2022-2023 operating budget is a combination of the following:

- An increase (approximately \$2.9 million or 3.81%) in certificated staffing is due to an increase in salary costs (4% increase in average teacher rate for 2023-2024).
- A decrease (approximately \$226,000 or -1.10%) in uncertificated staffing due to the right sizing of the early education programs due to declining enrolment in the last number of years. Early Education is not funded specifically by Alberta Education. Funds have been allocated from the K-12 Base Grant to support Early Education.
- An increase (approximately \$408,000 or 11.80%) in contracted and general services from an increase in professional learning (from the new curriculum funding), increase in international student homestay costs (offset by international student revenue), and increase in insurance premiums.
- An increase (approximately \$482,000 or 4.21%) in supplies from an increase in school generated funds, and in general supplies (new curriculum funding and classroom complexity grants).
- A decrease (approximately \$977,635 or -71.83%) in contingency and capital purchases from a decrease in the technology evergreening transfer as well as in 2022-2023 many of the schools used excess reserves to purchase capital items (furniture and equipment) for the individual school's needs.

Changes from the 2023-2024 preliminary to operating budget are due to allocating the funds deferred in the spring (approximately \$378,000), new Alberta Education funding (approximately \$170,000 for enrolment and \$158,000 for BOOST) and allocation of reserves within the school and other instructional departments.

Administration Allocations – 2.96% of Division Spending

The allocation to Administration directly correlates to the specific provincial funding the jurisdiction (covering Board and System Administration). There was approximately \$161,000 increase in the funding for these areas for 2023-2024 (from the 2022-2023 preliminary budget). Administration includes Board Governance, Business and Finance, Human Resources, Office of the Superintendent, and System Instructional Support.

This funding increase has been used to cover increased costs of salaries and benefits, Board Governance memberships and professional learning, and consultants. There have been no changes within this budget area from the 2023-2024 preliminary budget.

Plant Operation and Maintenance (POM) – 7.47% 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 2023-2024 grant funding, the POM allocation resulted in a \$166,014 increase as the POM grant rates were increased from the prior year. However, the overall budget is less than in 2022-2023 as the Division utilized \$220,000 of one-time reserves to support the continued pressures in this program due to inflation. This funding was no longer available for the 2023-2024 year.

There have been no changes within this budget area from the 2023-2024 preliminary budget.

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.

Transportation – 2.32% 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 15.58% increase (or approximately \$443,760) in the grant funding for the 2023-2024 school year, however this is being offset by increased bussing costs due to a 2% service contract increase, increased fuel charges, and additional buses being added. 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).

As well, in 2022-2023, \$300,000 was used from reserves in the Transportation budget to help offset raising costs. This funding is no longer available for the 2023-2024 school year.

There have been no changes within this budget area from the 2023-2024 preliminary budget.

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 – 4.70% 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. The Division currently does not have any long-term of debenture debt and there are no plans to incur any additional debt.

Capital and Debt Services includes the amortization of capital assets and the Infrastructure Maintenance Renewal Program (IMR). For the 2023-2024 school year, the Division saw a \$10,000 decrease in its IMR funding.

There have been no changes within this budget area from the 2023-2024 preliminary budget.

Expenditures by Program and Object	Instruction	Administration	Plant Operations and Maintenance	Transportation	Capital and Debt Services	Total
Certificated Staffing	\$81,034,790	\$745,128	\$0	\$0		\$81,779,918
Uncertificated Staffing	\$20,824,528	\$2,302,202	\$5,218,548	\$129,947		\$28,475,225
Contracted and General Services	\$4,307,225	\$1,045,887	\$2,426,277	\$3,140,012		\$10,919,401
Supplies	\$12,016,195	\$81,212	\$416,403	\$10,000		\$12,523,810
Utilities	\$0	\$47,600	\$2,690,000	\$0		\$2,737,600
Capital and Debt Services	\$0	\$0	\$0	\$0	\$6,753,582	\$6,753,582
Transfers - Contingency/Other	\$118,825	\$31,300	\$0	\$52,600		\$202,725
Total Operating Expenditures	\$118,301,563	\$4,253,329	\$10,751,228	\$3,332,559	\$6,753,582	\$143,392,261
Transfers - Reserve Allocations	\$409,438	\$0	\$0	\$0	\$0	\$409,438
Transfers - Board Funded Capital	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Transfers	\$118,711,001	\$4,253,329	\$10,751,228	\$3,332,559	\$6,753,582	\$143,801,699

Expenditures by Object

Lethbridge School Division will spend approximately \$110.26 million on staffing, which is about 77% of the Division's \$143.80 million budget.

The chart below compares the expenditures of the 2023-2024 Preliminary Budget, the 2022-2023 Operating Budget, and with the 2022-2023 Preliminary Budget:

Expenditures by Object	2023-2024 Operating Budget	2023-2024 Preliminary Budget	Variance from 2023-2024 Preliminary Budget	Change %	2022-2023 Operating Budget	Variance from 2022-2023 Operating Budget	Change %
Certificated Staffing	\$81,779,918	\$80,928,327	\$851,591	1.05%	\$77,915,397	\$3,864,521	4.96%
Uncertificated Staffing	\$28,475,225	\$28,042,616	\$432,609	1.54%	\$28,142,092	\$333,133	1.18%
Contracted and General Services	\$10,919,401	\$10,491,720	\$427,681	4.08%	\$10,287,013	\$632,388	6.15%
Supplies	\$12,523,810	\$12,409,157	\$114,653	0.92%	\$11,965,888	\$557,922	4.66%
Utilities	\$2,737,600	\$2,737,600	\$0	0.00%	\$2,510,600	\$227,000	9.04%
Capital and Debt Services	\$6,753,582	\$6,753,582	\$0	0.00%	\$7,116,561	(\$362,979)	-5.10%
Transfers - Contingency/Other	\$202,725	\$52,863	\$149,862	283.49%	\$144,096	\$58,629	40.69%
Total Operating Expenditures	\$143,392,261	\$141,415,865	\$1,976,396	1.40%	\$138,081,647	\$5,310,614	3.85%
Transfers - Reserve Allocations	\$409,438	\$414,438	(\$5,000)	-1.21%	\$1,300,840	(\$891,402)	-68.53%
Transfers - Board Funded Capital	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
Total Expenditures and Transfers	\$143,801,699	\$141,830,303	\$1,971,396	1.39%	\$139,382,487	\$4,419,212	3.17%

Certificated Staffing – 56.87% of Division Spending

Approximately \$81.78 million is expended on teaching staff (certificated staffing), which includes all staff that hold a teaching certificate (i.e., classroom teachers, principals, directors and superintendents). There is an approximate \$851,000 increase from the preliminary budget as contingency funding held back in the spring was allocated to hot spots. Allocations from the enrolment funding, classroom complexity and BOOST funds were also added, the majority of which are being used for certificated staffing.

Uncertificated Staffing – 19.80% of Division Spending

Approximately \$28.46 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). There is a \$432,609 increase from the preliminary budget as allocations from the enrolment funding, and classroom complexity were used to hire additional EA positions.

Contracted and General Services – 7.59% of Division Spending

Contracted and General Services increased by \$427,000 from the preliminary budget due to increased professional learning funds (from the targeted new curriculum grant) and building repairs to be paid for through school based reserves.

Supplies – 8.71% of Division Spending

Supplies increased by \$114,650 from the preliminary budget due to commitments at August 31, 2023 that had been started but not completed.

Utilities – 1.90% of Division Spending

Utilities did not change from the preliminary budget estimations.

Capital and Debt Services – 4.70% of Division Spending

Capital and debt services did not change from the preliminary budget estimations.

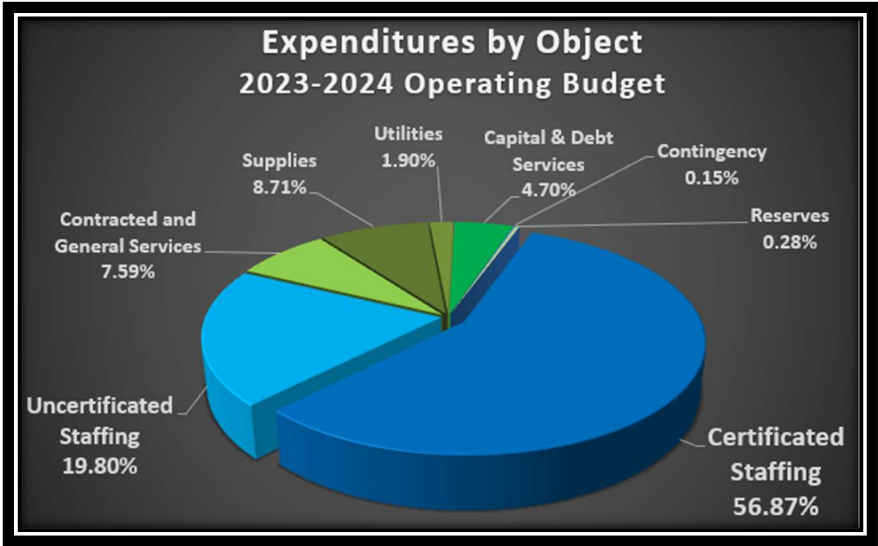
Transfers – Contingency/Other – 0.15% of Division Spending

Contingencies and Commitments have increased by approximately \$150,000 due to some departments allocating surplus funds to contingency for the 2023-2024 operating budget.

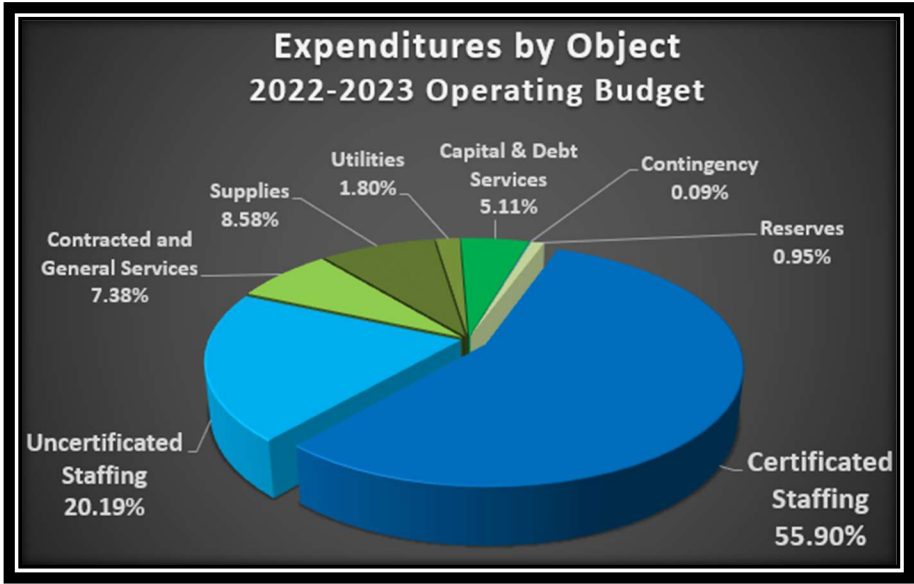
Transfers – Reserve Allocations – 0.25% of Division Spending

Reserve allocations are projected to be similar to the 2023-2024 preliminary budget.

In 2022-2023, the cost was approximately \$11,548 to educate a student in [Lethbridge School Division](#) as compared to the provincial average of all public school authorities of \$11,564 per student (most recent info available from 2021-2022). For 2023-2024, the cost is estimated to be \$11,726 for student. The Board implements a responsible fiscal plan to ensure that resources entrusted to the Division are spent efficiently, effectively, and reflects the Board’s priorities to provide the best learning opportunities for [Lethbridge School Division](#) students.

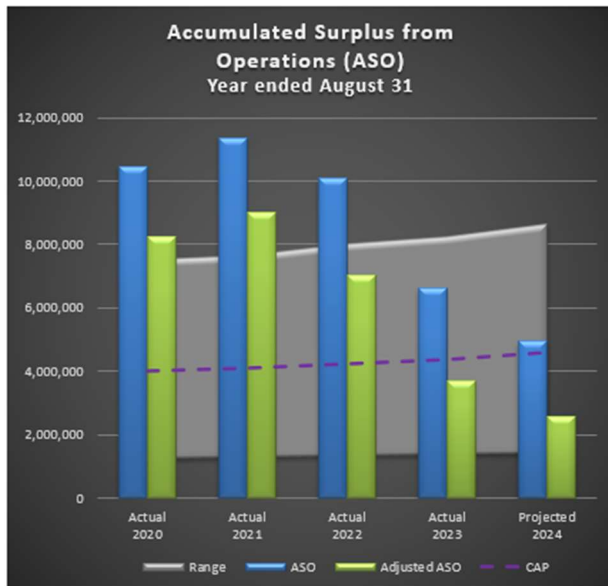


Expenditures for the 2023-2024 operating budget are compared with budgeted expenditures from 2022-2023 operating budget to illustrate the similarity between the two years.



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 3.20% by the end of 2022-2023 (August 31, 2023). The Division has monitored its reserve balances to ensure proper planning was done to meet this limit.

	Actual	Actual	Actual	Actual	Projected
School Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Adjusted ASO ratio	6.61%	7.07%	5.29%	2.70%	1.79%

In budget 2022-2023, there was a total of \$4.00 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 Board of Trustees 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.

At the completion of the year-end ending August 31, 2023, \$3.2 million of operating reserves have been spent. The majority were within instruction at \$3 million.

In budget 2023-2024, there was a total of \$1.6 million in reserve funds planned to be utilized to balance expenditures. The entire amount is to be used within instruction and will be used within specific schools or departments for staffing, supplies and equipment.

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 77% of the Division's budget. The Division will employ 664 full-time equivalent (FTE) teachers and 464 full-time equivalents (FTE) support staff in 2023-2024.



The Division spends 57% of the budget on teaching staff. The majority of the staffing is determined in the preliminary budget completed in May 2023. However, a portion of funding is held back in the spring to ensure the Division meets enrolment projections in September 2023. The Division exceed those enrolment projections and staffing was allocated to “hot spots” within the Division. As well, the new classroom complexity grant was allocated and a portion went to teachers at the middle school level (3.55 FTE) and to the new off campus outreach program (1.0 FTE). This listing does not include any teachers that may be hired from the Learning Loss (BOOST) grant as those decisions have not been finalized yet. The \$158,000 to be spent on staffing is listed within the casual / substitute costs of the budget due to the temporary nature of the position(s).

Teacher Staffing (Certificated):	Operating	Preliminary	Operating				
	2023/2024	2023/2024	FTE Change	% Change	2022/2023	FTE Change	% Change
Elementary Schools	291.90	288.40	3.50	1.20%	288.40	3.50	1.21%
Middle Schools	132.58	128.08	4.50	3.39%	129.58	3.00	2.32%
High Schools	190.14	190.14	0.00	0.00%	183.44	6.70	3.65%
Inclusive Learning	25.00	25.00	0.00	0.00%	24.85	0.15	0.60%
Other Instructional	12.25	11.25	1.00	8.16%	11.20	1.05	9.38%
Classroom Teachers	651.87	642.87	9.00	1.38%	637.47	14.40	2.26%
Other Certificated Staffing	12.600	14.600	-2.00	(15.87%)	16.500	(3.90)	(23.64%)
Total Teacher Staffing	664.47	657.47	7.00	1.05%	653.97	10.50	1.61%

The Division spends 20% of the budget on support staff. The majority of the staffing is determined in the preliminary budget completed in May 2023. However, a portion of funding is held back in the spring to ensure the Division meets enrolment projections in September 2023. The Division exceed those enrolment projections and staffing was allocated to “hot spots” within the Division. As well, the new classroom complexity grant was allocated and a portion went to educational assistance at the elementary and middle school level. Lastly, reserve funds were also utilized within the inclusive education and early learning budgets (including PUF) to help complete staffing once enrolment numbers were finalized.

Support Staffing (Uncertificated):	Operating	Preliminary	Operating				
	2023/2024	2023/2024	FTE Change	% Change	2022/2023	FTE Change	% Change
Grade 1 - Grade 12	189.51	183.59	5.92	3.12%	185.63	3.88	2.09%
Specialized Learning Supports - Severe KG	17.20	17.25	-0.05	-0.29%	17.45	(0.25)	(1.43%)
Program Unit Funding (PUF)	16.72	11.62	5.10	30.50%	24.80	(8.08)	(32.58%)
Early Education Program (EEP)	4.00	3.60	0.40	10.00%	3.77	0.23	6.10%
Educational Assistants	227.43	216.06	11.37	43.34%	231.65	(4.22)	(1.82%)
Other Support Staffing	237.31	238.05	-0.74	-0.31%	242.20	(4.89)	(2.02%)
Total Support Staffing	464.74	454.11	10.63	43.02%	473.85	-9.11	(1.92%)

Capital Plan

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

The Division's comprehensive Three (3) Year Capital Plan (2023-2024 to 2025-2026) 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.

Construction on the new westside elementary school that was announced as part of the provincial budget in 2021 is scheduled to start construction in the summer of 2023. It is anticipated this new 900 student school will be opened for the 2025-2026 school year. It will be the Division's first two story elementary build since the 1950s when Senator Buchanan Elementary School and Westminster Elementary School were constructed.



Site ceremony celebrates beginning of construction for Garry Station area K-5 school

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 received planning funds to begin the pre-design work for this project in the 2023 budget.

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. Priority areas for the upgrade include ventilation, air conditioning, and accessibility to all learning spaces.

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

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

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

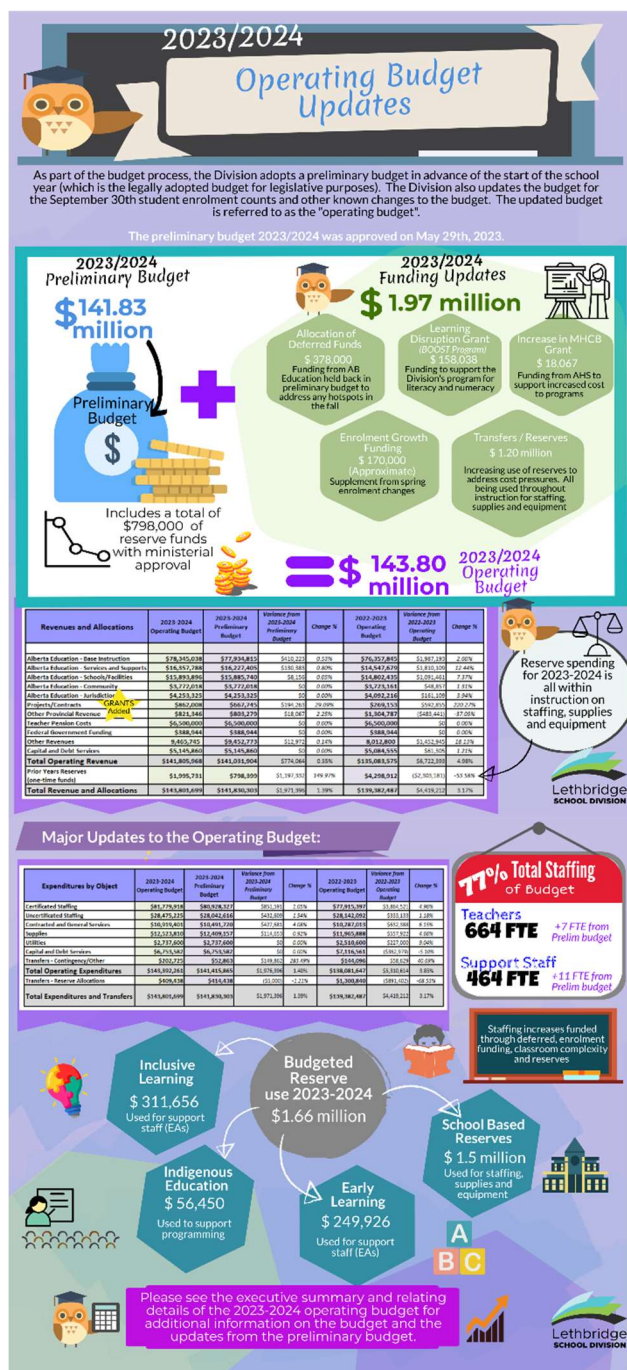
*Mike Nightingale,
Superintendent*

*Morag Asquith,
Associate Superintendent, Instructional Services*

*Christine Lee,
Associate Superintendent, Business and Operations*

*Robbie Charlebois,
Associate Superintendent, Human Resources*

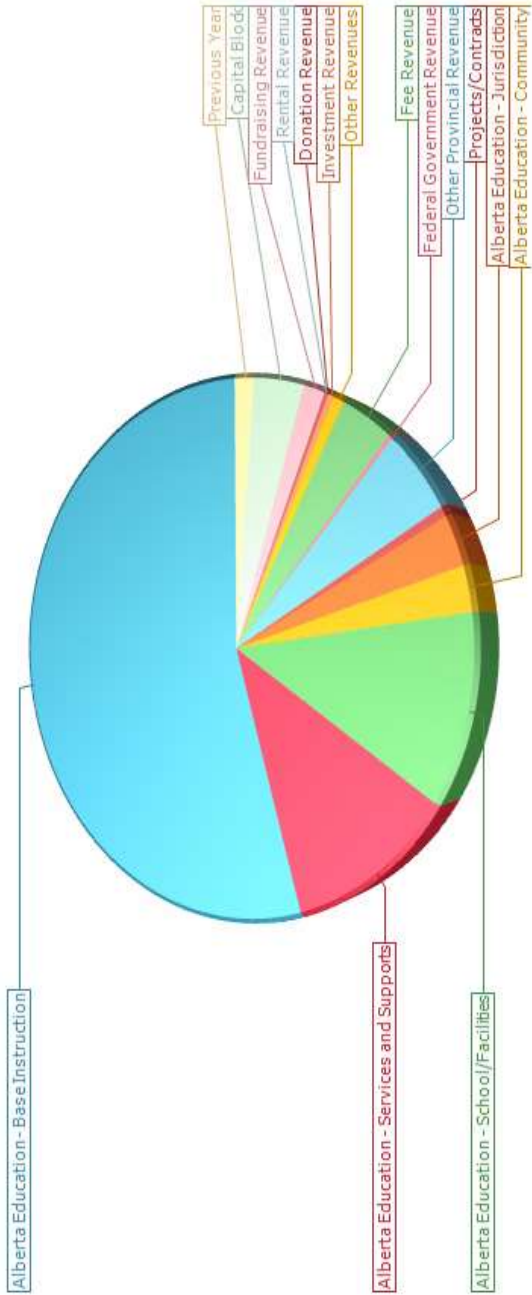
Lethbridge School Division prides itself on providing outstanding educational opportunities for the students of the City of Lethbridge and believes in its mission **“Lethbridge School Division is inclusive, forward-thinking, and accountable for engaging students in quality learning experiences that develop 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

Lethbridge School Division
2023-2024 Operating Budget

Lethbridge School Division

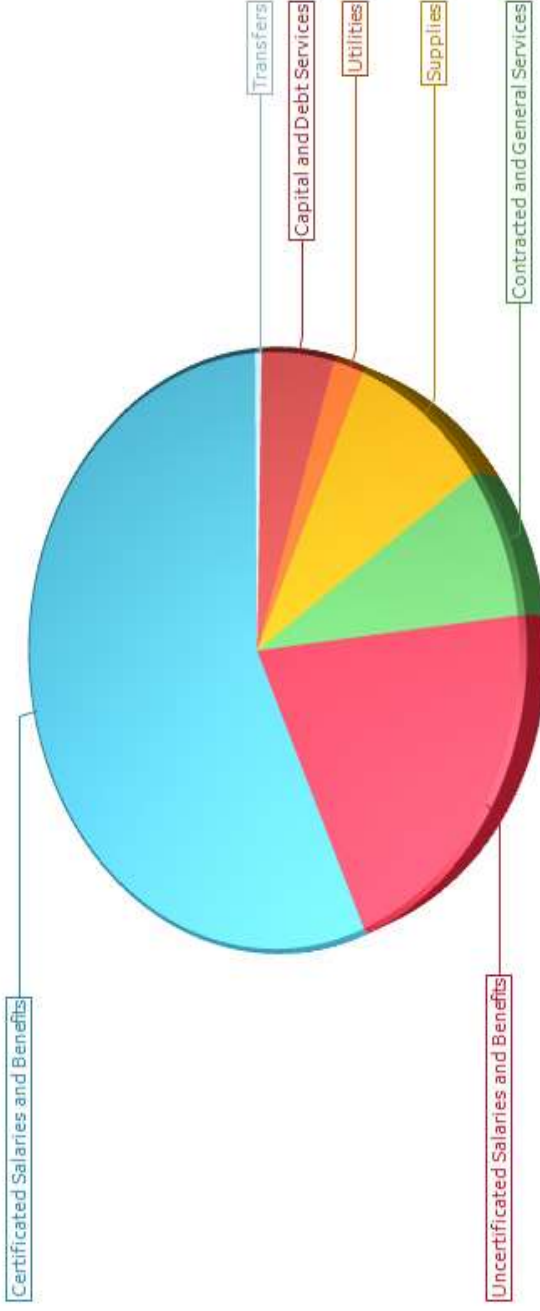


Category	Amount	Percentage
Alberta Education - Base Instruction	\$78,345,038	54%
Alberta Education - Services and Supports	\$16,357,788	11%
Alberta Education - School/Facilities	\$15,893,896	11%
Alberta Education - Community	\$3,772,018	3%
Alberta Education - Jurisdiction	\$4,253,325	3%
Projects/Contracts	\$862,008	1%
Other Provincial Revenue	\$7,321,346	5%
Federal Government Revenue	\$388,944	0%
Fee Revenue	\$5,238,261	4%
Other Revenues	\$1,089,150	1%
Investment Revenue	\$590,031	0%
Donation Revenue	\$368,000	0%
Rental Revenue	\$20,304	0%
Fundraising Revenue	\$2,160,000	2%
Capital Block	\$5,145,860	4%
Previous Year	\$1,995,731	1%
Total Revenue	\$143,801,699	

Expenditures

Lethbridge School Division
2023-2024 Operating Budget

Lethbridge School Division



Category	Amount	Percentage
Certificated Salaries and Benefits	\$81,779,918	57%
Uncertificated Salaries and Benefits	\$28,475,225	20%
Contracted and General Services	\$10,919,401	8%
Supplies	\$12,523,810	9%
Utilities	\$2,737,600	2%
Capital and Debt Services	\$6,753,582	5%
Transfers	\$612,164	0%
Total Expenditures	\$143,801,699	

Overview - Revenue and Expenditures

Lethbridge School Division
2023-2024 Operating Budget

Lethbridge School Division

Revenue and Allocations to Budget Center

Alberta Education - Base Instruction	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Kindergarten - Base Funding	\$3,084,731	\$3,084,731
WMA Rate - ECS Base Instruction	\$3,246.06	\$3,246.06
Weighted Moving Average - ECS Students	950.30 FTE	950.30
Grades 1-9 - Base Funding	\$52,582,277	\$52,582,277
WMA Rate - G1-9 Base Instruction	\$6,492.12	\$6,492.12
Weighted Moving Average - Gr 1-9 Students	8,099.40 FTE	8,099.40
Grades 10-12 - Base Funding	\$19,925,050	\$19,925,050
G10-12 (Yr 1-3) Base Instruction	\$19,070,208	\$19,070,208
G10-12 (Yr 4) Base Instruction	\$342,784	\$342,784
G10-12 (Yr 5+) Base Instruction	\$22,138	\$22,138
Online - Full Time	\$0	\$0
Online - Part Time	\$0	\$0
Summer school	\$489,920	\$489,920
Outreach Program Funding	\$250,000	\$250,000
Total Number of Outreach Sites	1 sites	1
Outreach Base Funding	\$250,000.00	\$250,000.00
Home Education	\$0	\$0
WMA Rate - Home Education	\$1,717.00	\$1,717.00
Weighted Moving Average - Home Education	0.00 FTE	0.00
Stabilization Funding	\$2,502,980	\$2,332,980
Projected WMA Clawback	\$0	(\$240,223)
Total Alberta Education - Base Instruction	\$78,345,038	\$77,934,815
% of Revenue and Allocations to Budget Center	54%	55%

Alberta Education - Services and Supports	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Program Unit Funding (PUF)	\$1,128,270	\$1,128,270
PUF - Standard Code 47 - Half Day	\$696,960	\$696,960
PUF - Standard Code 47 - Full Day	\$0	\$0
PUF - Profound Code 47 - Half Day	\$116,160	\$116,160
PUF - Profound Code 47 - Full Day	\$0	\$0
PUF - Code 41-46 - Half Day	\$315,150	\$315,150
PUF - Code 41-46 - Full Day	\$0	\$0
Specialized Learning Supports - KG Severe	\$1,056,660	\$1,056,660
SLS-KG - Standard Code 47 - Half Day	\$655,380	\$655,380
SLS-KG - Standard Code 47 - Full Day	\$0	\$0
SLS-KG - Profound Code 47 - Half Day	\$109,230	\$109,230
SLS-KG - Profound Code 47 - Full Day	\$0	\$0
SLS-KG - Code 41-46 - Half Day	\$292,050	\$292,050
SLS-KG - Code 41-46 - Full Day	\$0	\$0
Specialized Learning Support	\$9,135,518	\$9,135,518
Learning Support - Multi-Disciplinary Teams	\$7,161,458	\$7,161,458
Learning Support - Mental Health	\$978,397	\$978,397
Learning Support - Jurisdiction Compositions	\$995,664	\$995,664
Moderate Language Delay (Code 48)	\$127,600	\$127,600
Classroom Complexity Grant	\$597,345	\$597,345
English as a Second Language (ESL/FSL)	\$672,738	\$672,738
WMA Rate - ESL	\$1,320.00	\$1,320.00
Weighted Moving Average - ESL	509.65 FTE	509.65
Refugee	\$1,534,885	\$1,534,885
WMA Rate - Refugee	\$6,050.00	\$6,050.00
Weighted Moving Average - Refugee	253.70 FTE	253.70
First Nations Metis and Inuit (FNMI)	\$1,243,639	\$1,243,639
FNMI Student Self Identification	\$1,014,024	\$1,014,024
FNMI Truth & Reconciliation	\$43,911	\$43,911
FNMI Demographics	\$185,704	\$185,704
Institutional Program Grants	\$861,133	\$861,133
Projected WMA Clawback	\$0	(\$130,383)
Total Alberta Education - Services and Supports	\$16,357,788	\$16,227,405
% of Revenue and Allocations to Budget Center	11%	11%

Alberta Education - School/Facilities	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Operations and Maintenance	\$10,789,641	\$10,789,641
Baseline POM Funding	\$2,828,609	\$2,828,609
Utilized Space	\$6,486,289	\$6,486,289
Under-utilized Space	\$1,474,743	\$1,474,743
Transportation	\$3,292,560	\$3,292,560
SuperNet Funding	\$287,976	\$287,976
Infrastructure Maintenance and Renewal Grant Revenue	\$1,523,719	\$1,523,719
Projected WMA Clawback	\$0	(\$8,156)
Total Alberta Education - School/Facilities	\$15,893,896	\$15,885,740
% of Revenue and Allocations to Budget Center	11%	11%

Alberta Education - Community	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Socio-Economics Status	\$2,206,818	\$2,206,818
Geographic	\$1,265,700	\$1,265,700
Nutrition	\$299,500	\$299,500
Total Alberta Education - Community	\$3,772,018	\$3,772,018
% of Revenue and Allocations to Budget Center	3%	3%

Alberta Education - Jurisdiction	2023-2024 Operating Budget	2023-2024 Preliminary Budget
System Administration	\$4,253,325	\$4,253,325
Overall Base Admin Funding	\$4,830,262	\$4,830,262
Base Factor - System Admin	0.88056 Factor	0.88056
Total Alberta Education - Jurisdiction	\$4,253,325	\$4,253,325
% of Revenue and Allocations to Budget Center	3%	3%

Projects/Contracts	2023-2024 Operating Budget	2023-2024 Preliminary Budget
FNMI One-time Grant	\$4,854	\$0
Learning Disruption Grant	\$158,038	\$0
Mental Health in Schools Pilot Program	\$180,000	\$180,000
New Curriculum Funding	\$519,116	\$487,745
Total Projects/Contracts	\$862,008	\$667,745
% of Revenue and Allocations to Budget Center	1%	0%

Other Provincial Revenue	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Alberta Mental Health - MC#3	\$406,392	\$388,325
Family Resource Network - MC#5	\$90,000	\$90,000
French Immersion Revenue	\$231,454	\$231,454
Support for Ukrainian Students	\$93,500	\$93,500
Teacher Pension Costs Paid by Government	\$6,500,000	\$6,500,000
Total Other Provincial Revenue	\$7,321,346	\$7,303,279
% of Revenue and Allocations to Budget Center	5%	5%

Federal Government Revenue	2023-2024 Operating Budget	2023-2024 Preliminary Budget
First Nation's Revenue	\$388,944	\$388,944
First Nations ECS Enrollment	0 students	0
First Nations 10-12 Enrollment	17 students	17
First Nations 1-9 Enrollment	21 students	21
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	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Fees for Optional Courses or Materials	\$234,290	\$224,290
Fee Revenue Collected	\$234,290	\$224,290
School Fees - School Generated Funds	\$5,003,971	\$5,003,971
Total Fee Revenue	\$5,238,261	\$5,228,261
% of Revenue and Allocations to Budget Center	4%	4%

Other Revenues	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Early Education Program Fees	\$60,000	\$60,000
Lethbridge FCSS - MC#4	\$197,233	\$197,233
Miscellaneous Sales Revenue	\$138,802	\$138,802
Teacher Secondment Revenue	\$153,115	\$153,115
Transportation Consulting Services	\$40,000	\$40,000
Tuition Fees (Foreign)	\$500,000	\$500,000
International Student Tuition Fees	\$500,000	\$500,000
Total Other Revenues	\$1,089,150	\$1,089,150
% of Revenue and Allocations to Budget Center	1%	1%

Investment Revenue	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Interest and Investment Income	\$590,031	\$587,059
Total Investment Revenue	\$590,031	\$587,059
% of Revenue and Allocations to Budget Center	0%	0%

Donation Revenue	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Gifts and Donations	\$368,000	\$368,000
Total Donation Revenue	\$368,000	\$368,000
% of Revenue and Allocations to Budget Center	0%	0%

Rental Revenue	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Rentals - Facilities	\$20,304	\$20,304
Total Rental Revenue	\$20,304	\$20,304
% of Revenue and Allocations to Budget Center	0%	0%

Fundraising Revenue	2023-2024 Operating Budget	2023-2024 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	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Amortization of Capital Allocations	\$5,145,860	\$5,145,860
Total Capital Block	\$5,145,860	\$5,145,860
% of Revenue and Allocations to Budget Center	4%	4%

Previous Year	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Instruction Surplus/(Deficit) Carry Forward	\$1,664,305	\$798,399
Previous Year Committed funds	\$331,426	\$0
Prior Year Committed funds	\$331,426	\$0
Total Previous Year	\$1,995,731	\$798,399
% of Revenue and Allocations to Budget Center	1%	1%

Total Revenue and Allocations to Budget Center	\$143,801,699	\$141,830,303
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Expenditures

Certificated Salaries and Benefits	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Certificated Salaries and Benefits	\$81,779,918	\$80,928,327
% of Expenditures	57%	57%

Uncertificated Salaries and Benefits	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Uncertificated Salaries and Benefits	\$28,475,225	\$28,042,616
% of Expenditures	20%	20%

Contracted and General Services	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Alberta Home and School AGM Registration Fees	\$9,200	\$9,200
Board Communications	\$8,000	\$8,000
Building Maintenance	\$983,501	\$705,501
Grounds Maintenance	\$133,719	\$133,719
Insurance/Bond Premium	\$1,250,426	\$1,259,800
District Health and Wellness Committee	\$24,000	\$24,000
Extra Curricular	\$84,775	\$84,675
Professional Learning	\$1,052,987	\$913,931
Auditor	\$41,500	\$41,500
Legal Services	\$30,000	\$30,000
Computer Services	\$225,000	\$225,000
Consultants	\$789,718	\$782,356
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720

Postage	\$29,149	\$32,950
Telephone	\$223,320	\$219,020
Wide Area Network (WAN) Communications	\$321,688	\$321,688
Bussing Costs	\$2,933,012	\$2,933,012
Bus Pass Purchases	\$140,000	\$140,000
Bussing - Field Trips	\$57,655	\$53,155
Equipment Repair	\$210,309	\$198,309
Building Rentals & Leases	\$19,600	\$19,600
Equipment Rental/Leases	\$68,835	\$68,835
Server Evergreen	\$70,000	\$70,000
Dues/Fees	\$364,018	\$365,704
ASBA Membership Fees	\$70,000	\$70,000
Membership Zone 6	\$3,000	\$3,000
Printing	\$329,131	\$336,531
Advertising	\$28,233	\$28,233
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$79,500	\$79,500
Miscellaneous Services	\$309,617	\$306,618
Joint Use Agreement - City of Lethbridge	\$212,000	\$212,000
Grant Transfer to Societies	\$454,600	\$454,600
Operational Health and Safety (OHS)	\$20,000	\$20,000
Employee Recognition	\$20,000	\$20,000
Technology Department Costs	\$23,501	\$23,501
Multimedia Infrastructure Repairs	\$5,000	\$5,000
Travel and Subsistence	\$115,203	\$113,503
Car Allowances	\$108,120	\$108,195
Co-curricular	\$52,364	\$52,364
Total Contracted and General Services	\$10,919,401	\$10,491,720
% of Expenditures	8%	7%

Supplies	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Services, Contracts and Supplies School Generated Activities	\$7,657,971	\$7,657,971
Special Events	\$1,500	\$1,500
Early Education Program	\$1,200	\$1,200
Supplies	\$3,026,741	\$3,334,746
Learning Commons	\$74,931	\$75,431
Computer Supplies and Software	\$689,164	\$691,785
Textbooks	\$148,434	\$147,631
Furniture and Equipment (Under \$5000)	\$335,519	\$303,442
Computer Purchases	\$256,924	\$195,451
Commitments from prior year	\$331,426	\$0
Prior Year Committed funds	\$331,426	\$0
Total Supplies	\$12,523,810	\$12,409,157
% of Expenditures	9%	9%

Utilities	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Electricity	\$1,628,000	\$1,628,000
Gas	\$917,000	\$917,000
Water and Sewer	\$192,600	\$192,600
Total Utilities	\$2,737,600	\$2,737,600
% of Expenditures	2%	2%

Capital and Debt Services	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Amortization of Capital Assets	\$5,229,863	\$5,229,863
Infrastructure Maintenance and Renewal	\$1,523,719	\$1,523,719
Total Capital and Debt Services	\$6,753,582	\$6,753,582
% of Expenditures	5%	5%

Transfers	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Capital Purchases (Over \$5000)	\$409,439	\$414,438
Reserves	\$123,726	\$18,864
Contingency (Unallocated Expense)	\$78,999	\$33,999
Total Transfers	\$612,164	\$467,301
% of Expenditures	0%	0%

Total Expenditures	\$143,801,699	\$141,830,303
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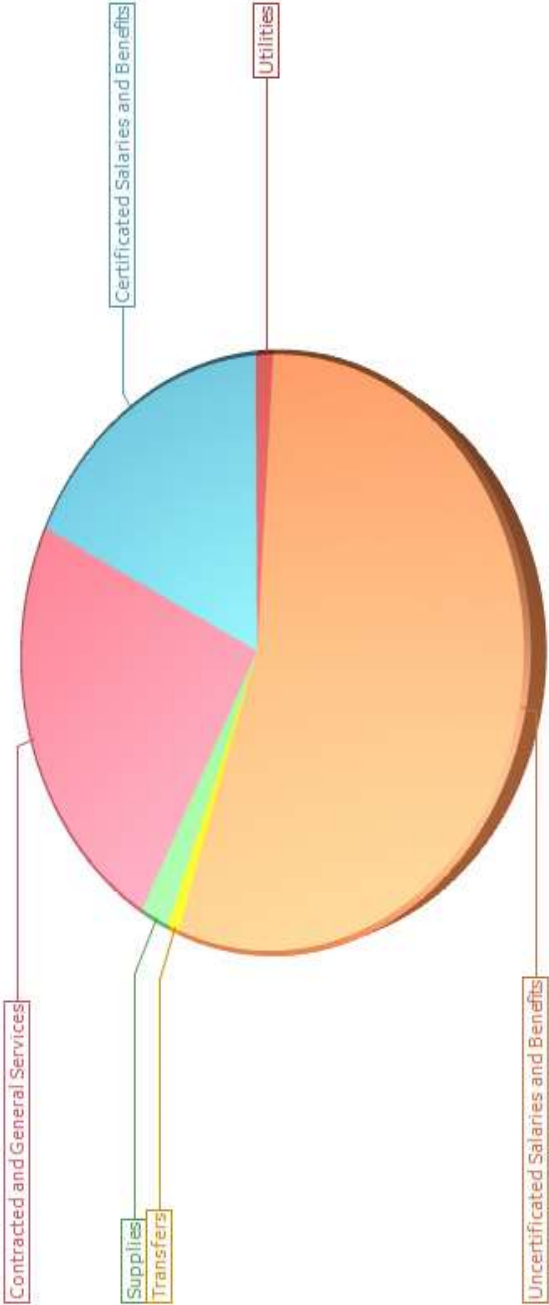
Summary

	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Revenues and Allocations To Budget	\$143,801,699	\$141,830,303
Total Expenditures	\$143,801,699	\$141,830,303
Variance	\$0	\$0

Administration

Lethbridge School Division
2023-2024 Operating Budget

Total Administration



Category	Amount	Percentage
Certificated Salaries and Benefits	\$745,128	18%
Contracted and General Services	\$1,045,887	25%
Supplies	\$81,213	2%
Transfers	\$31,300	1%
Uncertificated Salaries and Benefits	\$2,302,202	54%
Utilities	\$47,600	1%
Total Expenditures	\$4,253,330	

Administration

Lethbridge School Division
2023-2024 Operating Budget

Total Administration

Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Basic Program Allocation	\$4,253,329	\$4,253,329
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$4,253,329	\$4,253,329
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Expenditures

Certificated Salaries and Benefits	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Certificated Salaries and Benefits	\$745,128	\$749,509
% of Expenditures	18%	18%

Uncertificated Salaries and Benefits	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Uncertificated Salaries and Benefits	\$2,302,202	\$2,301,070
% of Expenditures	54%	54%

Contracted and General Services	2023-2024 Operating Budget	2023-2024 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	\$148,450	\$148,450
Professional Learning	\$49,500	\$49,500
Auditor	\$41,500	\$41,500
Legal Services	\$30,000	\$30,000
Computer Services	\$225,000	\$225,000
Consultants	\$82,175	\$78,200
Election Expenses	\$12,000	\$12,000
Employee Assistance Expense	\$720	\$720
Postage	\$5,149	\$5,150
Telephone	\$28,000	\$28,000
Equipment Repair	\$5,000	\$5,000
Equipment Rental/Leases	\$25,000	\$25,000
Dues/Fees	\$57,052	\$57,053
ASBA Membership Fees	\$70,000	\$70,000
Membership Zone 6	\$3,000	\$3,000
Printing	\$32,000	\$32,000
Advertising	\$25,000	\$25,000
Advertising & Recruitment of Personnel	\$6,000	\$6,000
Banquets and Lunches	\$50,000	\$50,000
Miscellaneous Services	\$3,000	\$3,000
Employee Recognition	\$20,000	\$20,000
Travel and Subsistence	\$67,500	\$67,500
Car Allowances	\$22,640	\$22,640
Total Contracted and General Services	\$1,045,886	\$1,041,913
% of Expenditures	25%	24%

Supplies	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Supplies	\$55,213	\$55,937
Furniture and Equipment (Under \$5000)	\$16,000	\$16,000
Computer Purchases	\$10,000	\$10,000
Total Supplies	\$81,213	\$81,937
% of Expenditures	2%	2%

Utilities	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Electricity	\$18,000	\$18,000
Gas	\$27,000	\$27,000
Water and Sewer	\$2,600	\$2,600
Total Utilities	\$47,600	\$47,600
% of Expenditures	1%	1%

Transfers	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Transfers to (-) / from other sites (+)	\$31,300	\$31,300
Total Transfers	\$31,300	\$31,300
% of Expenditures	1%	1%

Total Expenditures	\$4,253,329	\$4,253,329
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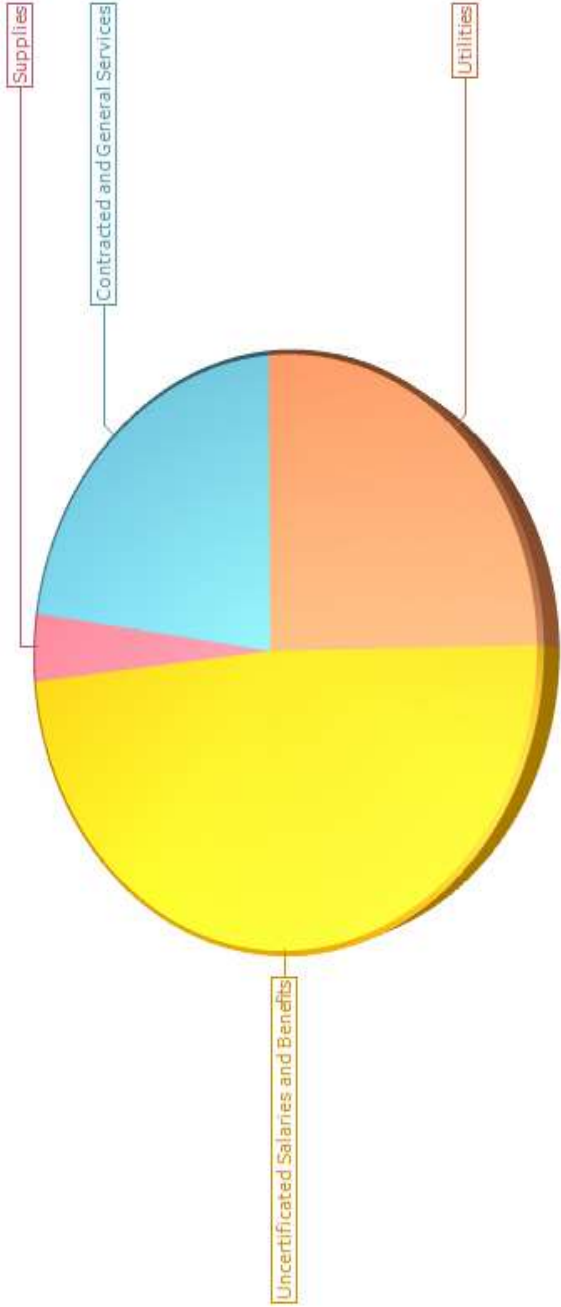
Summary

	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Revenues and Allocations To Budget	\$4,253,329	\$4,253,329
Total Expenditures	\$4,253,329	\$4,253,329
Variance	\$0	\$0

Plant Operations and Maintenance

Lethbridge School Division
2023-2024 Operating Budget

Plant Operations and Maintenance



Category	Amount	Percentage
Contracted and General Services	\$2,426,277	23%
Supplies	\$416,403	4%
Uncertificated Salaries and Benefits	\$5,218,548	49%
Utilities	\$2,690,000	25%
Total Expenditures	\$10,751,228	

Plant Operations and Maintenance

Lethbridge School Division
2023-2024 Operating Budget

Plant Operations and Maintenance

Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Basic Program Allocation	\$10,751,228	\$10,751,228
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$10,751,228	\$10,751,228
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Expenditures

Uncertificated Salaries and Benefits	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Uncertificated Salaries and Benefits	\$5,218,548	\$5,209,174
% of Expenditures	49%	48%

Contracted and General Services	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Building Maintenance	\$509,310	\$509,310
Grounds Maintenance	\$133,719	\$133,719
Insurance/Bond Premium	\$928,476	\$937,850
Professional Learning	\$8,832	\$8,832
Telephone	\$59,500	\$59,500
Equipment Repair	\$84,100	\$84,100
Dues/Fees	\$2,000	\$2,000
Banquets and Lunches	\$2,500	\$2,500
Miscellaneous Services	\$2,000	\$2,000
Joint Use Agreement - City of Lethbridge	\$212,000	\$212,000
Grant Transfer to Societies	\$454,600	\$454,600
Operational Health and Safety (OHS)	\$20,000	\$20,000
Travel and Subsistence	\$5,240	\$5,240
Car Allowances	\$4,000	\$4,000
Total Contracted and General Services	\$2,426,277	\$2,435,651
% of Expenditures	23%	23%

Supplies	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Supplies	\$332,503	\$332,503
Computer Supplies and Software	\$61,900	\$61,900
Furniture and Equipment (Under \$5000)	\$22,000	\$22,000
Total Supplies	\$416,403	\$416,403
% of Expenditures	4%	4%

Utilities	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Electricity	\$1,610,000	\$1,610,000
Gas	\$890,000	\$890,000
Water and Sewer	\$190,000	\$190,000
Total Utilities	\$2,690,000	\$2,690,000
% of Expenditures	25%	25%

Total Expenditures	\$10,751,228	\$10,751,228
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Summary

	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Revenues and Allocations To Budget	\$10,751,228	\$10,751,228
Total Expenditures	\$10,751,228	\$10,751,228
Variance	\$0	\$0

Transportation

Lethbridge School Division
2023-2024 Operating Budget

Transportation



Category	Amount	Percentage
Contracted and General Services	\$3,140,012	94%
Supplies	\$10,000	0%
Transfers	\$52,600	2%
Uncertificated Salaries and Benefits	\$129,947	4%
Total Expenditures	\$3,332,559	

Transportation

Lethbridge School Division
2023-2024 Operating Budget

Transportation

Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Basic Program Allocation	\$3,332,559	\$3,332,559
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$3,332,559	\$3,332,559
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Expenditures

Uncertificated Salaries and Benefits	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Uncertificated Salaries and Benefits	\$129,947	\$129,947
% of Expenditures	4%	4%

Contracted and General Services	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Professional Learning	\$10,000	\$10,000
Consultants	\$55,000	\$55,000
Bussing Costs	\$2,933,012	\$2,933,012
Bus Pass Purchases	\$140,000	\$140,000
Travel and Subsistence	\$2,000	\$2,000
Total Contracted and General Services	\$3,140,012	\$3,140,012
% of Expenditures	94%	94%

Supplies	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Computer Purchases	\$10,000	\$10,000
Total Supplies	\$10,000	\$10,000
% of Expenditures	0%	0%

Transfers	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Transfers to (-) / from other sites (+)	\$52,600	\$52,600
Total Transfers	\$52,600	\$52,600
% of Expenditures	2%	2%

Total Expenditures	\$3,332,559	\$3,332,559
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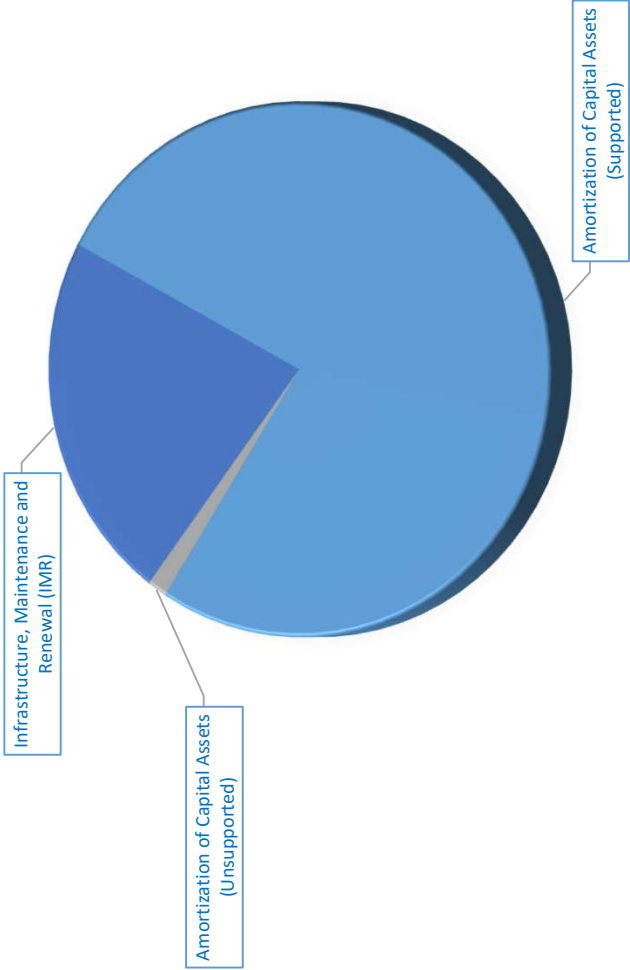
Summary

	2023-2024 Operating Budget	2023-2024 Preliminary Budget
Total Revenues and Allocations To Budget	\$3,332,559	\$3,332,559
Total Expenditures	\$3,332,559	\$3,332,559
Variance	\$0	\$0

Capital and Debt Services

Lethbridge School Division
2023-2024 Operating Budget

Capital and Debt Services



Category	Amount	Percentage
Amortization of Capital Assets (Supported)	\$5,145,860	76%
Amortization of Capital Assets (Unsupported)	\$84,003	1%
Infrastructure, Maintenance and Renewal (IMR)	\$1,523,719	23%
Total Expenditures		\$6,753,582

Capital and Debt Services

Lethbridge School Division
2023-2024 Operating Budget

Capital and Debt Services

Revenue and Allocations to Budget Center

Basic Program Allocation	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Basic Program Allocation	\$6,753,582	\$7,116,561
% of Revenue and Allocations to Budget Center	100%	100%

Total Revenue and Allocations to Budget Center	\$6,753,582	\$7,116,561
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Expenditures

Capital and Debt Services	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Amortization of Capital Assets	\$5,229,863	\$5,582,838
Infrastructure Maintenance and Renewal	\$1,523,719	\$1,533,723
Total Capital and Debt Services	\$6,753,582	\$7,116,561
% of Expenditures	100%	100%

Total Expenditures	\$6,753,582	\$7,116,561
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Summary

	2023-2024 Preliminary Budget	2022-2023 September 30th Budget
Total Revenues and Allocations To Budget	\$6,753,582	\$7,116,561
Total Expenditures	\$6,753,582	\$7,116,561
Variance	\$0	\$0

MEMORANDUM:

November 28, 2023

To: The Board of Trustees

From: Morag Asquith, Associate Superintendent, Instructional Services

Re: Approval of an International Trip

Background:

Jen Scott from Lethbridge Collegiate Institute is requesting approval to take approximately 42 Grade 9-12 students on an International Trip to Portugal/Spain from March 28 – April 10, 2024. Information regarding the educational benefits of the trip and proposed itinerary are attached. The estimated cost per student is approximately \$4700 in Canadian Funds. Formal fundraising plans are yet to be explored. One item of note is that Portugal has recently raised the threat level of terrorism to 3, “significant” on a 5-step scale due to recent terrorist attacks in Europe and the Middle East.

Recommendation:

That the Lethbridge Collegiate Institute trip to Portugal/Spain in March/April 2024 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.

Respectfully submitted,
Morag Asquith

A stylized map of Southern Europe and North Africa, showing travel routes and locations. The map is in shades of blue and grey. A solid line connects several locations: Cascais, Lisbon (2), Seville, Granada (1), and Gibraltar. A dotted line connects Barcelona (2), Valencia (1), Provence (1), Monaco, and French Riviera (2). Airplane icons are placed along the routes, indicating flight segments. The text 'Portugal and Spain 2024' is overlaid in a large, white, outlined font.

Portugal and Spain 2024

An experience students will never forget.



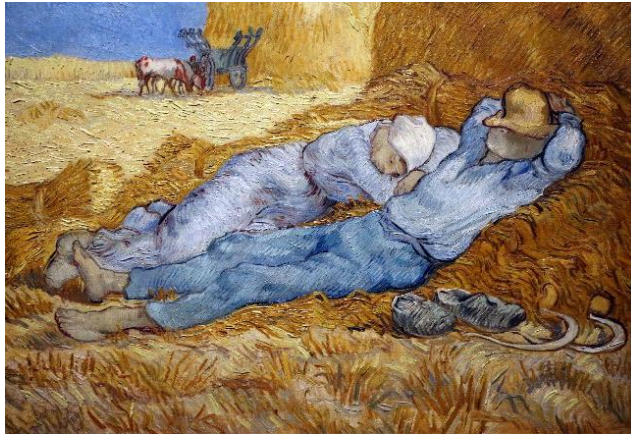
Educational Benefits

- Experience science, history and culture that they only hear about in class
- Develop appreciation for other cultures
 - makes them more curious and accepting, and more likely to consider cultural contexts
 - expands their worldview
- Making connections to what they learn in class and the real world
 - Political and social issues
 - Scientific issues (conservation and biological diversity in particular)
 - students are inspired to appreciate and understand the importance of their education
- Travel increases empathy for others
 - they become more aware of how they live and learn in comparison to others
 - improved understanding of their own cultural values
- Expand horizons and experience the world without sacrificing safety
 - manage their own time and money
 - learn to work through problems like navigating a new city and dealing with language barriers
- Increase self-confidence and improve personal responsibility
 - newfound understanding of who they are as individuals
 - Make new friends



Educational Goals – Science

- Interest in Science – Students will be encouraged to develop enthusiasm and continuing interest in the study of science.
- Mutual Respect – Students will be encouraged to appreciate that scientific understanding evolves from the interaction of ideas involving people with different views and backgrounds.
- Scientific Inquiry – Students will be encouraged to develop attitudes that support active inquiry, problem solving and decision making.
- Collaboration – Students will be encouraged to develop attitudes that support collaborative activity.
- Stewardship – Students will be encouraged to develop responsibility in the application of science and technology in relation to society and the natural environment
- Social and Environmental Contexts – Students will be prepared to critically address science related societal, economic, ethical and environmental issues
- Safety – Students will be encouraged to demonstrate a concern for safety in science and technology contexts
- **Visit the City of Arts and Sciences in Valencia**



Educational Goals – Social Studies

- value the diversity, respect the dignity and support the equality of all human beings
- demonstrate social compassion, fairness and justice
- appreciate and respect how multiple perspectives shape political, socioeconomic, linguistic and cultural realities
- honour and value the traditions, concepts and symbols that are the expression of cultural identity
- thrive in their evolving identity with a legitimate sense of belonging to their communities, Canada and the world
- demonstrate a global consciousness with respect to humanity and world issues
- demonstrate a consciousness for the limits of the natural environment, stewardship for the land and an understanding of the principles of sustainability
- understand historic and contemporary issues, including controversial issues, from multiple perspectives
- engage in active inquiry and critical and creative thinking
- engage in problem solving and conflict resolution with an awareness of the ethical consequences of decision making
- apply historical and geographic skills to bring meaning to issues and events
- understand that humans exist in a dynamic relationship with the natural environment
- Tapas, Nochevieja, Vale, Siestas, etc!



Educational Goals - Art

- Art is a study of culture through images designed to take the student from consideration of his or her own experiences with art, through an historical analysis of art forms, to a more global investigation of art in the emerging culture
- Investigate natural forms, human-made forms, cultural traditions and social activities as sources of imagery through time and across cultures
- Understand that the role and form of art differs through time and across cultures
- Understand that art reflects and affects cultural character
- El Greco, Bartolomé, Salvador Dali, Antoni Gaudí, Pablo Picasso

The Places We'll GO...

- Lisbon
- Evora
- Algarve
- Seville
- Costa del Sol
- Gibraltar
- Granada
- Valencia
- Barcelona



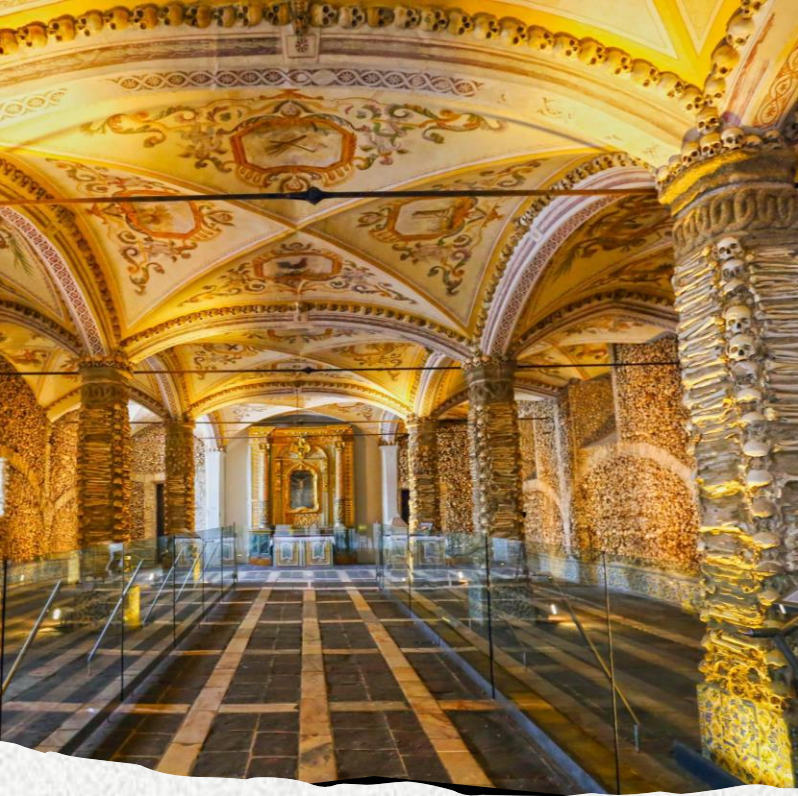
An aerial night photograph of a city, likely Lisbon, showing a dense network of glowing yellow and orange lights from buildings and streets. The city is partially obscured by dark, billowing clouds in the foreground and middle ground. The sky above the city is a deep blue with some lighter, hazy clouds near the horizon. The overall scene is a high-angle, wide-area shot from an elevated perspective, possibly from an airplane.

Fly to Lisbon from
Calgary



Lisbon

- Torre de Belém
- Padrão dos Descobrimentos
- Visit the Castelo de São Jorge
- Visit the Mosteiro dos Jerónimos



Evora and Algarve

Chapel of Bones

Sagres

Cabo San Vincente

Seville

- Alcazar
- Cathedral
- Plaza de Espana
- Barrio de Santa Cruz





Costa del Sol

- Birthplace of Picasso

Gibraltar

- The Rock of Gibraltar
- Saint Michael's Cave





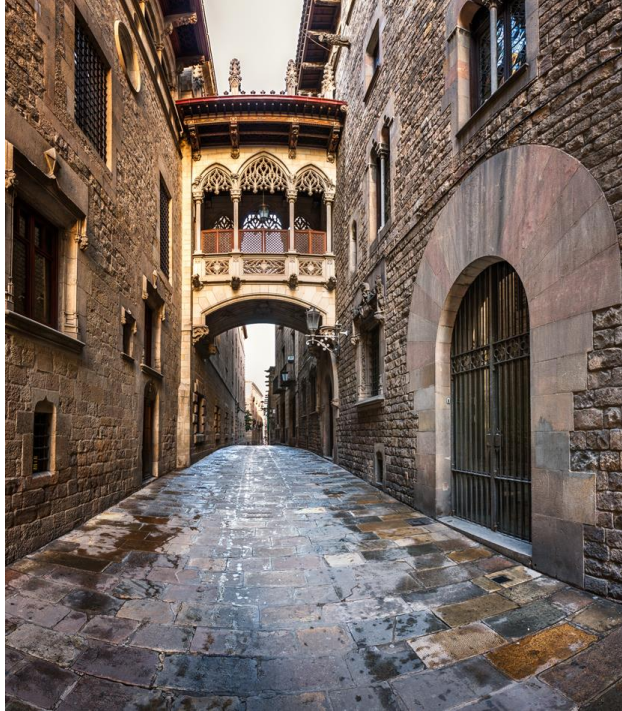
Granada

- Alhambra
- Walking tour



Valencia

- Walking tour
- Visit the City of Arts and Science



Barcelona

- La Sagrada Família
- Montjuïc Hill
- Barrio Gótico
- Barcelona Cathedral
- Visit Parque Güell
- Las Ramblas



Flamenco Experience

- Feel the pulse of Spain on the final evening of your trip.

COST = \$4678





Questions?

MEMORANDUM:

November 28, 2023

To: Board of Trustees

From: Christine Lee
Associate Superintendent, Business and Operations

RE: 2022-2023 Audited Financial Statements

Background

School Divisions are required to submit an audited financial report to Alberta Education. Will ZoBell, Audit Partner and Kylee Hogg, Audit Senior 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 2022-2023 fiscal year as presented.

Respectfully submitted,
Christine Lee

**AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2023**
[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

Mr. Michael Nightingale

Name

Signature

SECRETARY-TREASURER OR TREASURER

Ms. Christine Lee

Name

Signature

November 28th, 2023

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: Kevin Luu: (780) 422-0314; Angel Tsui: (780) 427-3855 FAX: (780) 422-6996

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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, 2023 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, 2023, 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.

Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Schedule of Fees (Schedule 9) and Schedule of System Administration Expenses (Schedule 10) on pages 37 and 38 of the Division's financial statements.

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 28, 2023

STATEMENT OF FINANCIAL POSITION
As at August 31, 2023 (in dollars)

		2023	2022
			Restated - Note 3
<u>FINANCIAL ASSETS</u>			
Cash and cash equivalents	(Schedule 5)	\$ 10,362,471	\$ 10,485,801
Accounts receivable (net after allowances)	(Note 4)	\$ 2,233,787	\$ 5,622,462
Portfolio investments			
Operating	(Schedule 5)	\$ 6,813,785	\$ 10,154,108
Endowments		\$ -	\$ -
Inventories for resale		\$ -	\$ -
Other financial assets		\$ -	\$ -
Total financial assets		\$ 19,410,043	\$ 26,262,371
<u>LIABILITIES</u>			
Bank indebtedness	(Note 5)	\$ -	\$ -
Accounts payable and accrued liabilities	(Note 6)	\$ 6,101,636	\$ 8,664,972
Unspent deferred contributions	(Schedule 2)	\$ 2,733,506	\$ 2,668,316
Employee future benefits liabilities	(Note 7)	\$ 246,196	\$ 234,014
Asset retirement obligations and environmental liabilities	(Note 11)	\$ 6,134,165	\$ 5,909,600
Other liabilities		\$ -	\$ -
Debt			
Unsupported: Debentures		\$ -	\$ -
Mortgages and capital loans		\$ -	\$ -
Capital leases		\$ -	\$ -
Total liabilities		\$ 15,215,503	\$ 17,476,902
Net financial assets		\$ 4,194,540	\$ 8,785,469
<u>NON-FINANCIAL ASSETS</u>			
Tangible capital assets	(Schedule 6)	\$ 160,547,947	\$ 160,458,529
Inventory of supplies	(Note 8)	\$ 256,784	\$ 403,124
Prepaid expenses	(Note 9)	\$ 1,176,767	\$ 1,326,484
Other non-financial assets		\$ -	\$ -
Total non-financial assets		\$ 161,981,498	\$ 162,188,137
Net assets before spent deferred capital contributions		\$ 166,176,038	\$ 170,973,606
Spent deferred capital contributions	(Schedule 2)	\$ 151,137,826	\$ 151,924,751
Net assets		\$ 15,038,212	\$ 19,048,855
Net assets	(Note 10)		
Accumulated surplus (deficit)	(Schedule 1)	\$ 15,038,212	\$ 19,048,855
Accumulated remeasurement gains (losses)		\$ -	\$ -
		\$ 15,038,212	\$ 19,048,855
Contractual rights	(Note 13)		
Contractual liabilities	(Note 14)		
Contractual obligations	(Note 15)		

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

STATEMENT OF OPERATIONS
For the Year Ended August 31, 2023 (in dollars)

	Budget 2023 Note 21	Actual 2023	Actual 2022 Restated - Note 3
<u>REVENUES</u>			
Government of Alberta	\$ 124,804,721	\$ 127,352,374	\$ 126,344,341
Federal Government and other government grants	\$ 388,944	\$ 319,948	\$ 443,760
Property taxes	\$ -	\$ -	\$ -
Fees	\$ 4,755,305	\$ 1,694,252	\$ 1,427,326
Sales of services and products	\$ 594,000	\$ 1,160,906	\$ 902,636
Investment income	\$ 193,000	\$ 428,701	\$ 215,398
Donations and other contributions	\$ 2,520,000	\$ 1,541,762	\$ 1,670,192
Other revenue	\$ 34,704	\$ 85,970	\$ 123,227
Total revenues	\$ 133,290,674	\$ 132,583,913	\$ 131,126,880
<u>EXPENSES</u>			
Instruction - ECS	\$ 5,497,134	\$ 7,173,186	\$ 6,573,479
Instruction - Grades 1 to 12	\$ 104,635,861	\$ 103,337,045	\$ 100,541,604
Operations and maintenance (Schedule 4)	\$ 17,152,865	\$ 18,019,706	\$ 18,352,828
Transportation	\$ 3,088,800	\$ 3,270,279	\$ 3,074,335
System administration	\$ 4,181,195	\$ 4,340,254	\$ 4,198,952
External services	\$ 300,000	\$ 454,086	\$ 315,268
Total expenses	\$ 134,855,855	\$ 136,594,556	\$ 133,056,466
Annual operating surplus (deficit)	\$ (1,565,181)	\$ (4,010,643)	\$ (1,929,586)
Endowment contributions and reinvested income	\$ -	\$ -	\$ -
Annual surplus (deficit)	\$ (1,565,181)	\$ (4,010,643)	\$ (1,929,586)
Accumulated surplus (deficit) at beginning of year	\$ 19,048,855	\$ 19,048,855	\$ 20,978,441
Accumulated surplus (deficit) at end of year	\$ 17,483,674	\$ 15,038,212	\$ 19,048,855

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

STATEMENT OF CASH FLOWS
For the Year Ended August 31, 2023 (in dollars)

2023 **2022**
Restated - Note 3

CASH FLOWS FROM:

A. OPERATING TRANSACTIONS

Annual surplus (deficit)	\$ (4,010,643)	\$ (1,929,586)
Add (Deduct) items not affecting cash:		
Amortization of tangible capital assets	\$ 6,959,634	\$ 6,619,761
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ (36,955)
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ -
(Gain)/Loss on sale of portfolio investments	\$ -	\$ -
Spent deferred capital recognized as revenue	\$ (5,990,428)	\$ (6,092,360)
Deferred capital revenue write-down / adjustment	\$ -	\$ -
Increase/(Decrease) in employee future benefit liabilities	\$ 12,182	\$ 5,737
Donations in kind	\$ -	\$ -
	\$ -	\$ -
	\$ (3,029,255)	\$ (1,433,403)
(Increase)/Decrease in accounts receivable	\$ 3,388,675	\$ 394,866
(Increase)/Decrease in inventories for resale	\$ -	\$ -
(Increase)/Decrease in other financial assets	\$ -	\$ -
(Increase)/Decrease in inventory of supplies	\$ 146,340	\$ (8,970)
(Increase)/Decrease in prepaid expenses	\$ 149,713	\$ (471,000)
(Increase)/Decrease in other non-financial assets	\$ -	\$ -
Increase/(Decrease) in accounts payable, accrued and other liabilities	\$ (2,563,336)	\$ 62,993
Increase/(Decrease) in unspent deferred contributions	\$ 65,190	\$ (640,740)
Increase/(Decrease) in asset retirement obligations and environmental liabilities	\$ 224,565	\$ 5,909,600
	\$ -	\$ -
Total cash flows from operating transactions	\$ (1,618,108)	\$ 3,813,346

B. CAPITAL TRANSACTIONS

Acquisition of tangible capital assets	\$ (4,888,458)	\$ (10,328,770)
Net proceeds from disposal of unsupported capital assets	\$ -	\$ 150,599
	\$ -	\$ -
Total cash flows from capital transactions	\$ (4,888,458)	\$ (10,178,171)

C. INVESTING TRANSACTIONS

Purchases of portfolio investments	\$ (279,766)	\$ (153,587)
Proceeds on sale of portfolio investments	\$ 3,620,089	\$ -
	\$ -	\$ -
	\$ -	\$ -
Total cash flows from investing transactions	\$ 3,340,323	\$ (153,587)

D. FINANCING TRANSACTIONS

Debt issuances	\$ -	\$ -
Debt repayments	\$ -	\$ -
Increase (decrease) in spent deferred capital contributions	\$ 3,042,913	\$ 2,885,969
Capital lease issuances	\$ -	\$ -
Capital lease payments	\$ -	\$ -
	\$ -	\$ -
	\$ -	\$ -
Total cash flows from financing transactions	\$ 3,042,913	\$ 2,885,969

Increase (decrease) in cash and cash equivalents	\$ (123,330)	\$ (3,632,443)
Cash and cash equivalents, at beginning of year	\$ 10,485,801	\$ 14,118,244
Cash and cash equivalents, at end of year	\$ 10,362,471	\$ 10,485,801

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

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

For the Year Ended August 31, 2023 (in dollars)

	Budget 2023	2023	2022 Restated - Note 3
Annual surplus (deficit)	\$ -	\$ (4,010,643)	\$ (1,929,586)
Effect of changes in tangible capital assets			
Acquisition of tangible capital assets	\$ -	\$ (4,888,458)	\$ (10,328,770)
Amortization of tangible capital assets	\$ -	\$ 6,959,634	\$ 6,619,761
Net (gain)/loss on disposal of tangible capital assets	\$ -	\$ -	\$ (36,955)
Net proceeds from disposal of unsupported capital assets	\$ -	\$ -	\$ 150,599
Write-down carrying value of tangible capital assets	\$ -	\$ -	\$ -
Transfer of tangible capital assets (from)/to other entities	\$ -	\$ (2,160,590)	\$ (478,824)
Other changes	\$ -		
Total effect of changes in tangible capital assets	\$ -	\$ (89,414)	\$ (4,074,189)
Acquisition of inventory of supplies	\$ -	\$ 146,340	\$ (8,970)
Consumption of inventory of supplies	\$ -	\$ -	\$ -
(Increase)/Decrease in prepaid expenses	\$ -	\$ 149,713	\$ (471,000)
(Increase)/Decrease in other non-financial assets	\$ -	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ -	\$ -
Change in spent deferred capital contributions (Schedule 2)		\$ (786,925)	\$ (2,727,567)
Other changes	\$ -	\$ -	\$ -
Increase (decrease) in net financial assets	\$ -	\$ (4,590,929)	\$ (9,211,312)
Net financial assets at beginning of year	\$ -	\$ 8,785,469	\$ 17,996,781
Net financial assets at end of year	\$ -	\$ 4,194,540	\$ 8,785,469

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

STATEMENT OF REMEASUREMENT GAINS AND LOSSES
For the Year Ended August 31, 2023 (in dollars)

2023

2022

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, 2023 (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, 2022	\$ 22,822,745	\$ -	\$ 22,822,745	\$ 6,398,067	\$ 319,874	\$ 471,484	\$ 9,608,640	\$ 6,024,680
Prior period adjustments:								
Asset Retirement Obligations	\$ (3,773,890)	\$ -	\$ (3,773,890)	\$ (3,773,890)	\$ -		\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Adjusted Balance, August 31, 2022	\$ 19,048,855	\$ -	\$ 19,048,855	\$ 2,624,177	\$ 319,874	\$ 471,484	\$ 9,608,640	\$ 6,024,680
Operating surplus (deficit)	\$ (4,010,643)		\$ (4,010,643)			\$ (4,010,643)		
Board funded tangible capital asset additions				\$ 1,620,983		\$ -	\$ (178,927)	\$ (1,442,056)
Board funded ARO tangible capital asset additions				\$ -			\$ -	\$ -
Disposal of unsupported or board funded portion of supported tangible capital assets	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Disposal of unsupported ARO tangible capital assets	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Write-down of unsupported or board funded portion of supported tangible capital assets	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
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	\$ -			\$ (6,814,381)		\$ 6,814,381		
Amortization of ARO tangible capital assets	\$ -			\$ (145,253)		\$ 145,253		
Amortization of supported ARO tangible capital assets	\$ -			\$ -		\$ -		
Board funded ARO liabilities - recognition	\$ -			\$ -				
Board funded ARO liabilities - remediation	\$ -			\$ -		\$ -		
Capital revenue recognized	\$ -			\$ 5,990,428		\$ (5,990,428)		
Debt principal repayments (unsupported)	\$ -			\$ -		\$ -		
Additional capital debt or capital leases	\$ -			\$ -		\$ -		
Net transfers to operating reserves	\$ -					\$ -	\$ -	
Net transfers from operating reserves	\$ -					\$ 3,291,441	\$ (3,291,441)	
Net transfers to capital reserves	\$ -					\$ (250,000)	\$ 250,000	
Net transfers from capital reserves	\$ -					\$ -	\$ -	
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2023	\$ 15,038,212	\$ -	\$ 15,038,212	\$ 3,275,954	\$ 319,874	\$ 471,488	\$ 6,138,272	\$ 4,832,624

SCHEDULE 1

SCHEDULE OF NET ASSETS
For the Year Ended August 31, 2023 (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, 2022	\$ 8,716,401	\$ 4,105,822	\$ 286,707	\$ 584,066	\$ 277,461	\$ 1,006,629	\$ 328,071	\$ 328,163	\$ -	\$ -
Prior period adjustments:										
Asset Retirement Obligations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2022	\$ 8,716,401	\$ 4,105,822	\$ 286,707	\$ 584,066	\$ 277,461	\$ 1,006,629	\$ 328,071	\$ 328,163	\$ -	\$ -
Operating surplus (deficit)										
Board funded tangible capital asset additions	\$ (178,927)	\$ (1,315,569)	\$ -	\$ (46,172)	\$ -	\$ -	\$ -	\$ (80,315)	\$ -	\$ -
Board funded ARO tangible capital asset additions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported or board funded portion of supported tangible capital assets		\$ -		\$ -		\$ -		\$ -		\$ -
Disposal of unsupported ARO tangible capital assets		\$ -		\$ -		\$ -		\$ -		\$ -
Write-down of unsupported or board funded portion of supported tangible capital assets		\$ -		\$ -		\$ -		\$ -		\$ -
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										
Amortization of ARO tangible capital assets										
Amortization of supported ARO tangible capital assets										
Board funded ARO liabilities - recognition										
Board funded ARO liabilities - remediation										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Additional capital debt or capital leases										
Net transfers to operating reserves			\$ -		\$ -		\$ -			
Net transfers from operating reserves	\$ (3,001,963)		\$ (20,758)		\$ (113,836)		\$ (300,000)		\$ 145,116	
Net transfers to capital reserves		\$ 497,848		\$ -		\$ -		\$ (247,848)		\$ -
Net transfers from capital reserves				\$ -		\$ -				\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2023	\$ 5,535,511	\$ 3,288,101	\$ 265,949	\$ 537,894	\$ 163,625	\$ 1,006,629	\$ 28,071	\$ -	\$ 145,116	\$ -

**SCHEDULE OF DEFERRED CONTRIBUTIONS
(EXTERNALLY RESTRICTED CONTRIBUTIONS ONLY)
For the Year Ended August 31, 2023 (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, 2022	\$ 1,689,787	\$ 766,855	\$ -	\$ 139,353	\$ 2,595,995	\$ -	\$ 13,467	\$ -	\$ -	\$ 13,467
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ 1,689,787	\$ 766,855	\$ -	\$ 139,353	\$ 2,595,995	\$ -	\$ 13,467	\$ -	\$ -	\$ 13,467
Received during the year (excluding investment income)	\$ 1,533,723	\$ 778,122	\$ -	\$ 993,245	\$ 3,305,090	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer (to) grant/donation revenue (excluding investment income)	\$ (1,093,449)	\$ -	\$ -	\$ (413,577)	\$ (1,507,026)	\$ -	\$ (13,467)	\$ -	\$ -	\$ (13,467)
Investment earnings - Received during the year	\$ 90,247	\$ -	\$ -	\$ -	\$ 90,247	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings - Transferred to investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from UDCC	\$ (801,401)	\$ (963,906)	\$ -	\$ -	\$ (1,765,307)	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred directly (to) SDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOC closing balance at August 31, 2023	\$ 1,418,907	\$ 581,071	\$ -	\$ 719,021	\$ 2,718,999	\$ -	\$ -	\$ -	\$ -	\$ -
Unspent Deferred Capital Contributions (UDCC)										
Balance at August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Received during the year (excluding investment income)	\$ -	\$ -	\$ -	\$ 4,728	\$ 4,728	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,277,606	\$ -	\$ -	\$ -	\$ 1,277,606
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	\$ 801,401	\$ 963,906	\$ -	\$ -	\$ 1,765,307	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from (to) SDCC	\$ (801,401)	\$ (963,906)	\$ -	\$ -	\$ (1,765,307)	\$ (1,277,606)	\$ -	\$ -	\$ -	\$ (1,277,606)
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UDCC closing balance at August 31, 2023	\$ -	\$ -	\$ -	\$ 4,728	\$ 4,728	\$ -	\$ -	\$ -	\$ -	\$ -
Total Unspent Deferred Contributions at August 31, 2023	\$ 1,418,907	\$ 581,071	\$ -	\$ 723,749	\$ 2,723,727	\$ -	\$ -	\$ -	\$ -	\$ -
Spent Deferred Capital Contributions (SDCC)										
Balance at August 31, 2022	\$ 8,068,374	\$ 5,835,994	\$ 213,769	\$ 353,199	\$ 14,471,336	\$ 135,630,705	\$ -	\$ -	\$ -	\$ 135,630,705
Prior period adjustments - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted ending balance August 31, 2022	\$ 8,068,374	\$ 5,835,994	\$ 213,769	\$ 353,199	\$ 14,471,336	\$ 135,630,705	\$ -	\$ -	\$ -	\$ 135,630,705
Donated tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Alberta Infrastructure managed projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,160,590	\$ -	\$ -	\$ -	\$ 2,160,590
Transferred from DOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred from UDCC	\$ 801,401	\$ 963,906	\$ -	\$ -	\$ 1,765,307	\$ 1,277,606	\$ -	\$ -	\$ -	\$ 1,277,606
Amounts recognized as revenue (Amortization of SDCC)	\$ (310,620)	\$ (192,885)	\$ -	\$ (6,250)	\$ (509,755)	\$ (5,431,103)	\$ -	\$ -	\$ -	\$ (5,431,103)
Disposal of supported capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transferred (to) from others - please explain:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SDCC closing balance at August 31, 2023	\$ 8,559,155	\$ 6,607,015	\$ 213,769	\$ 346,949	\$ 15,726,888	\$ 133,637,798	\$ -	\$ -	\$ -	\$ 133,637,798

	Gov't of Canada		Other Sources Donations and grants from others		Other	Total other sources	Total			
Deferred Operating Contributions (DOC)										
Balance at August 31, 2022	\$	-	\$	58,854	\$	-	\$	58,854	\$	2,668,316
Prior period adjustments - please explain:		-		-		-		-		-
Adjusted ending balance August 31, 2022	\$	-	\$	58,854	\$	-	\$	58,854	\$	2,668,316
Received during the year (excluding investment income)	\$	-	\$	97,814	\$	-	\$	97,814	\$	3,402,904
Transfer (to) grant/donation revenue (excluding investment income)	\$	-	\$	(146,889)	\$	-	\$	(146,889)	\$	(1,667,382)
Investment earnings - Received during the year	\$	-	\$	-	\$	-	\$	-	\$	90,247
Investment earnings - Transferred to investment income	\$	-	\$	-	\$	-	\$	-	\$	-
Transferred (to) from UDCC	\$	-	\$	-	\$	-	\$	-	\$	(1,765,307)
Transferred directly (to) SDCC	\$	-	\$	-	\$	-	\$	-	\$	-
Transferred (to) from others - please explain:	\$	-	\$	-	\$	-	\$	-	\$	-
DOC closing balance at August 31, 2023	\$	-	\$	9,779	\$	-	\$	9,779	\$	2,728,778
Unspent Deferred Capital Contributions (UDCC)										
Balance at August 31, 2022	\$	-	\$	-	\$	-	\$	-	\$	-
Prior period adjustments - please explain:	\$	-	\$	-	\$	-	\$	-	\$	-
Adjusted ending balance August 31, 2022	\$	-	\$	-	\$	-	\$	-	\$	-
Received during the year (excluding investment income)	\$	-	\$	-	\$	-	\$	-	\$	4,728
UDCC Receivable	\$	-	\$	-	\$	-	\$	-	\$	1,277,606
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	\$	-	\$	-	\$	-	\$	-	\$	1,765,307
Transferred from (to) SDCC	\$	-	\$	-	\$	-	\$	-	\$	(3,042,913)
Transferred (to) from others - please explain:	\$	-	\$	-	\$	-	\$	-	\$	-
UDCC closing balance at August 31, 2023	\$	-	\$	-	\$	-	\$	-	\$	4,728
Total Unspent Deferred Contributions at August 31, 2023	\$	-	\$	9,779	\$	-	\$	9,779	\$	2,733,506
Spent Deferred Capital Contributions (SDCC)										
Balance at August 31, 2022	\$	-	\$	1,822,710	\$	-	\$	1,822,710	\$	151,924,751
Prior period adjustments - please explain:	\$	-	\$	-	\$	-	\$	-	\$	-
Adjusted ending balance August 31, 2022	\$	-	\$	1,822,710	\$	-	\$	1,822,710	\$	151,924,751
Donated tangible capital assets	\$	-	\$	-	\$	-	\$	-	\$	-
Alberta Infrastructure managed projects							\$	-	\$	2,160,590
Transferred from DOC	\$	-	\$	-	\$	-	\$	-	\$	-
Transferred from UDCC	\$	-	\$	-	\$	-	\$	-	\$	3,042,913
Amounts recognized as revenue (Amortization of SDCC)	\$	-	\$	(49,570)	\$	-	\$	(49,570)	\$	(5,990,428)
Disposal of supported capital assets	\$	-	\$	-	\$	-	\$	-	\$	-
Transferred (to) from others - please explain:	\$	-	\$	-	\$	-	\$	-	\$	-
SDCC closing balance at August 31, 2023	\$	-	\$	1,773,140	\$	-	\$	1,773,140	\$	151,137,826

SCHEDULE 3

School Jurisdiction Code: 3040

SCHEDULE OF PROGRAM OPERATIONS
For the Year Ended August 31, 2023 (in dollars)

2023

2022
Restated

REVENUES		Instruction		Operations and	Transportation	System	External	TOTAL	TOTAL
		ECS	Grades 1 - 12	Maintenance		Administration	Services		
(1)	Alberta Education	\$ 5,784,178	\$ 96,048,970	\$ 12,357,757	\$ 2,916,136	\$ 4,140,719	\$ 8,034	\$ 121,255,794	\$ 120,213,696
(2)	Alberta Infrastructure	\$ -	\$ 502,731	\$ 4,946,765	\$ -	\$ 49,737	\$ -	\$ 5,499,233	\$ 5,601,165
(3)	Other - Government of Alberta	\$ -	\$ 556,347	\$ -	\$ -	\$ -	\$ -	\$ 556,347	\$ 489,480
(4)	Federal Government and First Nations	\$ -	\$ 319,948	\$ -	\$ -	\$ -	\$ -	\$ 319,948	\$ 443,760
(5)	Other Alberta school authorities	\$ -	\$ -	\$ -	\$ 41,000	\$ -	\$ -	\$ 41,000	\$ 40,000
(6)	Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7)	Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8)	Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9)	Fees	\$ 147,529	\$ 1,546,723	\$ -	\$ -	\$ -	\$ -	\$ 1,694,252	\$ 1,427,326
(10)	Sales of services and products	\$ -	\$ 357,521	\$ -	\$ -	\$ -	\$ 803,385	\$ 1,160,906	\$ 902,636
(11)	Investment income	\$ -	\$ 210,592	\$ 175,000	\$ 13,143	\$ 29,966	\$ -	\$ 428,701	\$ 215,398
(12)	Gifts and donations	\$ -	\$ 352,498	\$ -	\$ -	\$ -	\$ -	\$ 352,498	\$ 576,160
(13)	Rental of facilities	\$ -	\$ -	\$ 36,400	\$ -	\$ -	\$ -	\$ 36,400	\$ 36,702
(14)	Fundraising	\$ -	\$ 1,189,264	\$ -	\$ -	\$ -	\$ -	\$ 1,189,264	\$ 1,094,032
(15)	Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,955
(16)	Other	\$ -	\$ -	\$ 49,570	\$ -	\$ -	\$ -	\$ 49,570	\$ 49,570
(17)	TOTAL REVENUES	\$ 5,931,707	\$ 101,084,594	\$ 17,565,492	\$ 2,970,279	\$ 4,220,422	\$ 811,419	\$ 132,583,913	\$ 131,126,880
EXPENSES									
(18)	Certificated salaries	\$ 4,057,226	\$ 59,218,498			\$ 645,981	\$ 74,363	\$ 63,996,068	\$ 61,859,608
(19)	Certificated benefits	\$ 314,432	\$ 15,551,339			\$ 221,575	\$ 18,502	\$ 16,105,848	\$ 15,688,051
(20)	Non-certificated salaries and wages	\$ 2,038,499	\$ 13,812,917	\$ 3,762,770	\$ 97,105	\$ 1,809,726	\$ 42,048	\$ 21,563,065	\$ 21,235,652
(21)	Non-certificated benefits	\$ 664,837	\$ 4,329,360	\$ 1,124,373	\$ 27,565	\$ 417,477	\$ 14,162	\$ 6,577,774	\$ 6,131,707
(22)	SUB - TOTAL	\$ 7,074,994	\$ 92,912,114	\$ 4,887,143	\$ 124,670	\$ 3,094,759	\$ 149,075	\$ 108,242,755	\$ 104,915,018
(23)	Services, contracts and supplies	\$ 98,192	\$ 9,287,523	\$ 7,426,332	\$ 3,145,609	\$ 1,088,762	\$ 305,011	\$ 21,351,429	\$ 21,459,761
(24)	Amortization of supported tangible capital assets	\$ -	\$ 522,663	\$ 5,418,028	\$ -	\$ 49,737	\$ -	\$ 5,990,428	\$ 6,092,360
(25)	Amortization of unsupported tangible capital assets	\$ -	\$ 574,007	\$ 142,950	\$ -	\$ 106,996	\$ -	\$ 823,953	\$ 387,466
(26)	Amortization of supported ARO tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27)	Amortization of unsupported ARO tangible capital assets	\$ -	\$ -	\$ 145,253	\$ -	\$ -	\$ -	\$ 145,253	\$ 139,935
(28)	Accretion expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(29)	Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30)	Other interest and finance charges	\$ -	\$ 11,353	\$ -	\$ -	\$ -	\$ -	\$ 11,353	\$ 61,926
(31)	Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(32)	Other expense	\$ -	\$ 29,385	\$ -	\$ -	\$ -	\$ -	\$ 29,385	\$ -
(33)	TOTAL EXPENSES	\$ 7,173,186	\$ 103,337,045	\$ 18,019,706	\$ 3,270,279	\$ 4,340,254	\$ 454,086	\$ 136,594,556	\$ 133,056,466
(34)	OPERATING SURPLUS (DEFICIT)	\$ (1,241,479)	\$ (2,252,451)	\$ (454,214)	\$ (300,000)	\$ (119,832)	\$ 357,333	\$ (4,010,643)	\$ (1,929,586)

SCHEDULE OF OPERATIONS AND MAINTENANCE
For the Year Ended August 31, 2023 (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	2023 TOTAL Operations and Maintenance	2022 TOTAL Operations and Maintenance Restated
Non-certificated salaries and wages	\$ 2,980,134	\$ 579,344	\$ -	\$ -	\$ 204,428			\$ 3,763,906	\$ 4,001,996
Non-certificated benefits	\$ 829,537	\$ 248,599	\$ -	\$ -	\$ 45,100			\$ 1,123,236	\$ 1,115,270
SUB-TOTAL REMUNERATION	\$ 3,809,671	\$ 827,943	\$ -	\$ -	\$ 249,528			\$ 4,887,142	\$ 5,117,266
Supplies and services	\$ 336,489	\$ 1,863,542	\$ -	\$ 1,607,238	\$ 44,749			\$ 3,852,018	\$ 3,914,363
Electricity			\$ 1,691,786					\$ 1,691,786	\$ 1,685,752
Natural gas/heating fuel			\$ 809,357					\$ 809,357	\$ 807,022
Sewer and water			\$ 218,616					\$ 218,616	\$ 178,691
Telecommunications			\$ 84,636					\$ 84,636	\$ 105,393
Insurance					\$ 769,920			\$ 769,920	\$ 726,454
ASAP maintenance & renewal payments							\$ -	\$ -	\$ -
Amortization of tangible capital assets									
Supported							\$ 5,418,028	\$ 5,418,028	\$ 5,526,702
Unsupported						\$ 288,203		\$ 288,203	\$ 291,185
TOTAL AMORTIZATION						\$ 288,203	\$ 5,418,028	\$ 5,706,231	\$ 5,817,887
Accretion expense						\$ -	\$ -	\$ -	\$ -
Interest on capital debt - Unsupported						\$ -		\$ -	\$ -
Lease payments for facilities				\$ -				\$ -	\$ -
Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Losses on disposal of capital assets						\$ -		\$ -	\$ -
TOTAL EXPENSES	\$ 4,146,160	\$ 2,691,485	\$ 2,804,395	\$ 1,607,238	\$ 1,064,197	\$ 288,203	\$ 5,418,028	\$ 18,019,706	\$ 18,352,828

SQUARE METRES

School buildings	135,485.0	135,485.0
Non school buildings	5,525.0	5,525.0

Notes:

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

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

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

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

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

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

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

SCHEDULE OF CASH, CASH EQUIVALENTS, AND PORTFOLIO INVESTMENTS
For the Year Ended August 31, 2023 (in dollars)

Cash & Cash Equivalents

		2023		2022	
	Average Effective (Market) Yield	Cost	Amortized Cost	Amortized Cost	
Cash	5.40%	\$ 8,762,471	\$ 8,762,471	\$ 10,485,801	
Cash equivalents					
Government of Canada, direct and		-	-	-	
Provincial, direct and guaranteed		-	-	-	
Corporate		-	-	-	
Other, including GIC's	5.20%	1,600,000	1,600,000	-	
Total cash and cash equivalents		\$ 10,362,471	\$ 10,362,471	\$ 10,485,801	

See Note 5 for additional detail.

Portfolio Investments

Portfolio Investments	2023										2022		
	Average Effective (Market) Yield	Investments Measured at Cost/Amortize d Cost	Investments Measured at Fair Value								Book Value	Fair Value	Total
			Cost	Fair Value (Level 1)	Fair Value (Level 2)	Fair Value (Level 3)	Subtotal of Fair Value	Total					
Interest-bearing securities													
Deposits and short-term securities	5.13%	\$ 6,813,785	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,813,785	\$ 10,154,108	\$ -	\$ 10,154,108	
Bonds and mortgages	-	-	-	-	-	-	-	-	-	-	-	-	
	0.00%	6,813,785	-	-	-	-	-	-	6,813,785	10,154,108	-	10,154,108	
Equities													
Canadian equities - public	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Canadian equities - private	-	-	-	-	-	-	-	-	-	-	-	-	
Global developed equities	-	-	-	-	-	-	-	-	-	-	-	-	
Emerging markets equities	-	-	-	-	-	-	-	-	-	-	-	-	
Private equities	-	-	-	-	-	-	-	-	-	-	-	-	
Hedge funds	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	-	
Inflation sensitive													
Real estate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	
Renewable resources	-	-	-	-	-	-	-	-	-	-	-	-	
Other investments	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	-	
Strategic, tactical, and currency investments													
	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Total portfolio investments	5.13%	\$ 6,813,785	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,813,785	\$ 10,154,108	\$ -	\$ 10,154,108	
									\$ -	\$ -	\$ -	-	

Portfolio Investments

	Level 1	2023 Level 2	Level 3	Total
Pooled investment funds	\$ -	\$ -	\$ -	\$ -

Portfolio Investments Measured at Fair Value

	Level 1	2023 Level 2	Level 3	Total	2022 Total
Portfolio investments in equity instruments that are quoted in an active market.	\$ -	\$ -	\$ -	\$ -	\$ -
Portfolio investments designated to their fair value category.	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -

Reconciliation of Portfolio Investments**Classified as Level 3**

	2023	2022
Opening balance	\$ -	\$ -
Purchases	-	-
Sales (excluding realized gains/losses)	-	-
Realized Gains (Losses)	-	-
Unrealized Gains/(Losses)	-	-
Transfer-in - please explain:	-	-
Transfer-out - please explain:	-	-
Ending balance	\$ -	\$ -

	2023	2022
Operating		
Cost	\$ 6,813,785	\$ 10,154,108
Unrealized gains and losses	-	-
	<u>6,813,785</u>	<u>10,154,108</u>
Endowments		
Cost	\$ -	\$ -
Unrealized gains and losses	-	-
Deferred revenue	-	-
	-	-
Total portfolio investments	<u>\$ 6,813,785</u>	<u>\$ 10,154,108</u>

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

	2023	2022
Under 1 year	57.0%	100.0%
1 to 5 years	43.0%	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%
	<u>100.0%</u>	<u>100.0%</u>

SCHEDULE 6School Jurisdiction Code: **3040**

SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended August 31, 2023 (in dollars)

Tangible Capital Assets

	2023						2022	
	Land	Work In Progress	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total	Total Restated - Note 3
Estimated useful life			20 to 40 Years	3 to 10 Years	5-10 Years	3-5 Years		
Historical cost								
Beginning of year	\$ 1,715,118	\$ 1,671,579	\$ 227,807,854	\$ 11,995,662	\$ 995,060	\$ 2,278,272	\$ 246,463,545	241,779,941
Prior period adjustments (Note 3)	-	-	5,909,600	-	-	-	5,909,600	5,909,600
Additions	-	4,402,102	1,204,892	422,489	-	1,019,565	7,049,048	4,897,994
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	(63,051)	-	-	-	(63,051)	(214,390)
Historical cost, August 31, 2023	\$ 1,715,118	\$ 6,073,681	\$ 234,859,295	\$ 12,418,151	\$ 995,060	\$ 3,297,837	\$ 259,359,142	\$ 252,373,145
Accumulated amortization								
Beginning of year	\$ -	\$ -	\$ 78,796,949	\$ 7,601,156	\$ 810,177	\$ 932,444	\$ 88,140,726	81,761,648
Prior period adjustments (Note 3)	-	-	3,773,890	-	-	-	3,773,890	3,773,890
Amortization	-	-	5,721,630	739,928	49,463	448,609	6,959,630	6,479,824
Other additions	-	-	-	-	-	-	-	-
Transfers in (out)	-	-	-	-	-	-	-	-
Less disposals including write-offs	-	-	(63,051)	-	-	-	(63,051)	(100,746)
Accumulated amortization, August 31, 2023	\$ -	\$ -	\$ 88,229,418	\$ 8,341,084	\$ 859,640	\$ 1,381,053	\$ 98,811,195	\$ 91,914,616
Net Book Value at August 31, 2023	\$ 1,715,118	\$ 6,073,681	\$ 146,629,877	\$ 4,077,067	\$ 135,420	\$ 1,916,784	\$ 160,547,947	
Net Book Value at August 31, 2022	\$ 1,715,118	\$ 1,671,579	\$ 151,146,615	\$ 4,394,506	\$ 184,883	\$ 1,345,828		\$ 160,458,529

	2023	2022
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 (2022 - \$nil).

SCHEDULE 7School Jurisdiction Code: **3040****SCHEDULE OF REMUNERATION AND MONETARY INCENTIVES
For the Year Ended August 31, 2023 (in dollars)**

Board Members:		FTE	Remuneration	Benefits	Allowances	Performance Bonuses	ERIP's / Other Paid	Other Accrued Unpaid Benefits	Expenses
Allison Purcell, Chair		1.00	\$35,540	\$3,269					\$3,621
Genny Steed, Vice Chair		1.00	\$28,860	\$2,819					\$0
Andrea Andreachuk		1.00	\$26,000	\$2,574					\$0
Tyler Demers		1.00	\$28,600	\$2,762					\$3,966
Christine Light		1.00	\$28,616	\$2,763					\$3,367
Craig Whitehead		1.00	\$33,300	\$1,340					\$11,606
Kristina Larkin		1.00	\$26,000	\$2,574					\$2,433
Subtotal		7.00	\$206,916	\$18,103	\$0			\$0	\$24,993
Superintendent 1	Cheryl Gilmore	0.92	\$268,980	\$37,868	\$4,583				\$9,596
Superintendent 2	Michael Nightingale	0.08	\$17,500	\$2,861	\$500				\$0
Treasurer	Christine Lee	1.00	\$183,519	\$37,773	\$5,000				\$5,588
Certificated			\$63,727,088	\$16,034,420	\$28,977				
School based		636.00							
Non-School based		11.00							
Non-certificated			\$21,155,130	\$6,444,853	\$68,686				
Instructional		355.20							
Operations & Maintenance		73.09							
Transportation		1.50							
Other		39.21							
TOTALS		1,125.00	\$85,559,133	\$22,575,878	\$107,746	\$0	\$0	\$0	\$40,177

SCHEDULE 8

School Jurisdiction Code: 3040

SCHEDULE OF ASSET RETIREMENT OBLIGATIONS
For the Year Ended August 31, 2023 (in dollars)

Continuity of ARO (Liability) Balance

	2023					
(in dollars)	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
Opening Balance, Aug 31, 2022	\$ -	\$ 5,909,600	\$ -	\$ -	\$ -	\$ 5,909,600
Liability incurred from Sept. 1, 2022 to Aug. 31, 2023	-	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2022 to Aug. 31, 2023 - Alberta	-	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2022 to Aug. 31, 2023 - Other	-	-	-	-	-	-
Accretion expense (only if Present Value technique is used)	-	-	-	-	-	-
Add/(Less): Revision in estimate Sept. 1, 2022 to Aug. 31, 2023	-	224,565	-	-	-	224,565
Reduction of liability resulting from disposals of assets Sept. 1, 2022 to Aug. 31, 2023	-	-	-	-	-	-
Balance, Aug. 31, 2023	\$ -	\$ 6,134,165	\$ -	\$ -	\$ -	\$ 6,134,165

	2022					
(in dollars)	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
Opening Balance, Aug 31, 2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liability incurred from Sept. 1, 2021 to Aug. 31, 2022	-	5,909,600	-	-	-	5,909,600
Liability settled/extinguished from Sept. 1, 2021 to Aug. 31, 2022 - Alberta	-	-	-	-	-	-
Liability settled/extinguished from Sept. 1, 2021 to Aug. 31, 2022 - Other	-	-	-	-	-	-
Accretion expense (only if Present Value technique is used)	-	-	-	-	-	-
Add/(Less): Revision in estimate Sept. 1, 2021 to Aug. 31, 2022	-	-	-	-	-	-
Reduction of liability resulting from disposals of assets Sept. 1, 2021 to Aug. 31, 2022	-	-	-	-	-	-
Balance, Aug. 31, 2022	\$ -	\$ 5,909,600	\$ -	\$ -	\$ -	\$ 5,909,600

Continuity of TCA (Capitalized ARO) Balance

	2023					
(in dollars)	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
ARO Tangible Capital Assets - Cost						
Opening balance, August 31, 2022	\$ -	\$ 5,909,600	\$ -	\$ -	\$ -	\$ 5,909,600
Additions resulting from liability incurred	-	-	-	-	-	-
Revision in estimate	-	224,565	-	-	-	224,565
Reduction resulting from disposal of assets	-	-	-	-	-	-
Cost, August 31, 2023	\$ -	\$ 6,134,165	\$ -	\$ -	\$ -	\$ 6,134,165

ARO TCA - Accumulated Amortization

Opening balance, August 31, 2022	\$ -	\$ 3,773,890	\$ -	\$ -	\$ -	\$ 3,773,890
Amortization expense	-	139,935	-	-	-	139,935
Revision in estimate	-	5,318	-	-	-	5,318
Less: disposals	-	-	-	-	-	-
Accumulated amortization, August 31, 2023	\$ -	\$ 3,919,143	\$ -	\$ -	\$ -	\$ 3,919,143
Net Book Value at August 31, 2023	\$ -	\$ 2,215,022	\$ -	\$ -	\$ -	\$ 2,215,022

	2022					
(in dollars)	Land	Buildings	Equipment	Vehicles	Computer Hardware & Software	Total
ARO Tangible Capital Assets - Cost						
Opening balance, August 31, 2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additions resulting from liability incurred	-	5,909,600	-	-	-	5,909,600
Revision in estimate	-	-	-	-	-	-
Reduction resulting from disposal of assets	-	-	-	-	-	-
Cost, August 31, 2022	\$ -	\$ 5,909,600	\$ -	\$ -	\$ -	\$ 5,909,600
ARO TCA - Accumulated Amortization						
Opening balance, August 31, 2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization expense	-	3,773,890	-	-	-	3,773,890
Revision in estimate	-	-	-	-	-	-
Less: disposals	-	-	-	-	-	-
Accumulated amortization, August 31, 2022	\$ -	\$ 3,773,890	\$ -	\$ -	\$ -	\$ 3,773,890
Net Book Value at August 31, 2022	\$ -	\$ 2,135,710	\$ -	\$ -	\$ -	\$ 2,135,710

The Lethbridge School Division

Notes to Financial Statements

August 31, 2023

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 Ministerial Grants Regulation (AR 215/2022). 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 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. Cash shown in schedule 5 is measured at cost.

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.

Portfolio investments are written down when there has been a loss in value that is other than a temporary decline.

The Lethbridge School Division

Notes to Financial Statements

August 31, 2023

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. SCDD is amortized into revenue 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, 2023

iv) Asset Retirement Obligations

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets. Asset retirement activities include all activities relating to an asset retirement obligation. These may include, but are not limited to;

- Decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed;
- Remediation of contamination of tangible capital asset created by its normal use;
- Post-retirement activities such as monitoring; and
- Constructing other tangible capital assets to perform post-retirement activities.

A liability for an asset retirement obligation is recognized when, as at the financial reporting date:

- (a) There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) The past transaction or event giving rise to the liability has occurred;
- (c) It is expected that future economic benefits will be given up; and
- (d) A reasonable estimate of the amount can be made.

When a liability for asset retirement obligation is recognized, asset retirement costs related to recognized tangible capital assets in productive use are capitalized by increasing the carrying amount of the related asset and are amortized over the estimated useful life of the underlying tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets and those not in productive use are expensed.

The asset retirement obligation is measured at the current estimated cost to settle or otherwise extinguish the liability. The estimated timing of settlement of the asset retirement obligation is unknown.

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.

Non-financial assets include tangible capital assets, inventories or supplies and prepaid expenses.

i) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded initially 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 and asset retirement cost.

The Lethbridge School Division

Notes to Financial Statements

August 31, 2023

- 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.
- Except for land and work in progress, 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

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 Net Assets.

Effective for the 2022-2023 fiscal year, the total of the Division's adjusted accumulated surplus from operations (net of school generated funds) cannot exceed 3.15% of Division expenditures.

The Lethbridge School Division

Notes to Financial Statements

August 31, 2023

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).

See 2(b)(ii) for detail on recognizing government contributions for UDCC and 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).

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.

The Lethbridge School Division

Notes to Financial Statements

August 31, 2023

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.

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-

The Lethbridge School Division

Notes to Financial Statements

August 31, 2023

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.

h) 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.

i) 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.

j) 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, 2023, the amount contributed by the Government was \$6.17 million (2022 - \$6.53 million). The total current service contribution by employees of the Division to the Alberta Teachers' Retirement Fund is \$6.32 million for the year ended August 31, 2023 (2022 - \$6.65 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 \$1.45 million for the year ended August 31, 2023 (2022 - \$1.49 million). The total current service contribution by employees of the Division to the Local Authorities Pension Plan (LAPP) is \$1.28 million for the year ended August 31, 2023 (2022 - \$1.32 million). At December 31, 2022, the Local Authorities Pension Plan (LAPP) reported a surplus of \$12.7 billion (2021: surplus of \$11.9 billion).

The Lethbridge School Division

Notes to Financial Statements

August 31, 2023

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, asset retirement obligations 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.

There is measurement uncertainty related to asset retirement obligations as it involves estimates in determining settlement amount, discount rates and timing of settlement. Changes to any of these estimates and assumptions may result in change to the obligation.

l) Future Accounting Changes

During the fiscal 2023-24, the School Division will adopt the following new accounting standards approved by the Public Sector Accounting Board.

- PS 3400 Revenue (effective September 1, 2023)
This standard provides guidance on how to account for and report on revenue, and specifically, it addresses revenue arising from exchange transactions and non-exchange transactions.
- PS 3160 Public Private Partnerships (effective September 1, 2023)
This 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.
- PS 1202 Financial Statement Presentation (effective September 1, 2026)
This standard establishes general and specific requirements for the presentation of information in general purpose financial statements.

The School Division has not yet adopted these three accounting standards. Management is currently assessing the impact of these standards on the financial statements.

The Lethbridge School Division

Notes to Financial Statements

August 31, 2023

3. CHANGE IN ACCOUNTING POLICY

Effective September 1, 2022, the School Division adopted the new accounting standard PS 3450 Financial Instruments and the Division determined there no material impact on the financial statements.

Effective September 1, 2022, the School Division adopted the new accounting standard PS 3280 Asset Retirement Obligations and applied the standard using the modified retroactive approach with restatement of prior year comparative information.

On the effective date of the PS 3280 standard, the School Division recognized the following to conform to the new standard:

- Asset retirement obligations;
- Asset retirement cost capitalized as an increase to the carrying amount of the related tangible capital assets in productive use;
- Accumulated amortization on the capitalized cost; and
- Adjustment to the opening balance of the accumulated surplus

Amounts are measured using information, assumptions and discount rates where applicable that are current on the effective date of the standard. The amount recognized as an asset retirement obligation cost is measured as of the date the asset retirement obligation was incurred. Accumulated amortization is measured for the period from the date the liability would have been recognized had the provisions of this standard been effect to the date as of which this standard is first applied.

Impact on the prior year's financial statements as a result of the change in account policy is as follows:

		2022	
	As previously reported	Adjustment recognized	As restated
Statement of Operations			
Revenue	\$ 131,126,880	\$ -	\$ 131,126,880
Expense	132,916,531	139,935	133,056,466
Annual surplus (deficit)	(1,789,651)	(139,935)	(1,929,586)
Accumulated surplus (deficit) at beginning of year	24,612,396	(3,633,955)	20,978,441
Accumulated surplus (deficit) at end of year	22,822,745	(3,773,890)	19,048,855
Statement of Financial Position			
Financial asset	26,262,371	-	26,262,371
Liability	11,567,302	5,909,600	17,476,902
Net financial assets (Net debt)	14,695,069	-	8,785,469
Non-financial asset	160,052,427	2,135,710	162,188,137
Net assets (Net liabilities)	22,822,745	(3,773,890)	19,048,855
Statement of Cash Flow			
Annual surplus (deficit)	(1,789,651)	(139,935)	(1,929,586)
Amortization of tangible capital assets	6,479,826	139,935	6,619,761
Increase/(decrease) in asset retirement obligations	-	5,909,600	5,909,600
Change in non-cash items	(2,096,254)	5,909,600	3,813,346
Statement of Change in Net Financial Assets (Net Debt)			
Annual surplus (deficit)	(1,789,651)	(139,935)	(1,929,586)
Other Changes-E.g. Amortization, Acquisition, Disposal of TCA	6,479,826	139,935	6,619,761
Net financial assets (net debt) at beginning of year	17,996,781	-	17,996,781
Net financial assets (net debt) at end of year	\$ 14,695,069	-\$ 5,909,600	\$ 8,785,469

The Lethbridge School Division

Notes to Financial Statements

August 31, 2023

4. ACCOUNTS RECEIVABLE

Accounts Receivable consists of the following:

	2023			2022
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Alberta Education - Grants	\$ 54,826	\$ -	\$ 54,826	\$ 23,255
Alberta Infrastructure - Capital	540,784	-	540,784	3,656,916
Alberta Education - CMR	389,061	-	389,061	572,146
Alberta Education - (Assessment Sector)	9,385	-	9,385	-
Other Alberta school jurisdictions	-	-	-	9,847
Alberta Health Services	33,253	-	33,253	30,959
Federal government	708,655	-	708,655	694,305
Other	497,823	-	497,823	635,034
Total	\$ 2,233,787	\$ -	\$ 2,233,787	\$ 5,622,462

5. 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, 2023.

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts Payable and Accrued Liabilities consists of the following:

	2023	2022
Accounts Payable		
Alberta Education - WMA	\$ 232,902	\$ 2,115,398
Alberta Education - Other	19,772	-
Accrued vacation pay liability	667,416	749,177
Other trade payables and accrued liabilities	4,589,649	5,112,916
Unearned Revenue		
School Generated Funds, including fees	109,288	79,203
Other fee revenue not collected at school level	482,609	608,278
Total	\$ 6,101,636	\$ 8,664,972

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.

The Lethbridge School Division

Notes to Financial Statements

August 31, 2023

7. EMPLOYEE FUTURE BENEFIT LIABILITY

Employee future benefit liabilities consist of the following:

	2023	2022
Accumulating sick pay liability (non-vested)	230,943	222,206
Other compensated absences	15,253	11,808
Total	\$ 246,196	\$ 234,014

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, 2023, management has accrued \$230,943 (2022 - \$222,206) for estimated sick time benefits. Refer to significant accounting policies section for additional details (Note 2(k) – Measurement Uncertainty).

8. INVENTORY OF SUPPLIES

Inventory of supplies consists of the following:

	2023	2022
Caretaking inventory	\$ 96,526	\$ 110,310
Warehouse inventory	118,363	102,470
Other inventory	41,895	190,344
Total	\$ 256,784	\$ 403,124

9. PREPAID EXPENSES

Prepaid Expenses consists of the following:

	2023	2022
Prepaid insurance	\$ 167,544	\$ 204,325
Prepaid software licensing / maintenance costs	282,990	471,274
Prepaid ASEBP premiums	725,124	643,857
Other supplies and materials	1,109	7,028
Total	\$ 1,176,767	\$ 1,326,484

The Lethbridge School Division

Notes to Financial Statements

August 31, 2023

10. NET ASSETS

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

	2023	2022
Unrestricted surplus	\$ 471,488	\$ 471,484
Operating reserves	6,138,272	9,608,640
Accumulated surplus (deficit) from operations	\$ 6,609,760	\$ 10,080,124
Investment in tangible capital assets	3,275,954	2,624,177
Capital reserves	4,832,624	6,024,680
Endowments (1)	319,874	319,874
Accumulated remeasurement gains (losses)	-	-
Accumulated surplus (deficit)	\$ 15,038,212	\$ 19,048,855

Included in Accumulated surplus from operations are school generated funds to which the School Division has no claim.

	2023	2022
Accumulated surplus (deficit) from operations	\$ 6,609,760	\$ 10,080,124
Add: Non-vesting accumulating employee future benefits charged to accumulated surplus	-	-
Deduct: School generated funds included in accumulated surplus (Note 17)	2,916,960	3,045,375
Adjusted accumulated surplus (deficit) from operations (2)	\$ 3,692,800	\$ 7,034,749

(1) Terms of the endowments stipulate that the principal balance be maintained permanently. Investment income of \$67,348 (2022 - \$46,129) is externally restricted for scholarships and is included in deferred revenue. Investment income of \$428,701 (2022 - \$215,398) is unrestricted.

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

The Lethbridge School Division

Notes to Financial Statements

August 31, 2023

11. ASSET RETIREMENT OBLIGATIONS

	2023	2022
		Restated - See Note 3
Asset Retirement Obligations, beginning of year	\$ 5,909,600	\$ 5,909,600
Liability incurred	-	-
Liability settled	-	-
Accretion expense	-	-
Revision in estimates	224,565	-
Asset Retirement Obligations, end of year	\$ 6,134,165	\$ 5,909,600

The School Division has asset retirement obligations to remove hazardous asbestos fibre containing materials from various buildings under its control. Regulations require the School Division to handle and dispose of the asbestos in a prescribed manner when it is disturbed, such as when the building undergoes renovations or is demolished. Although timing of the asbestos removal is conditional on the building undergoing renovations or being demolished, regulations create an existing obligation for the School Division to remove the asbestos when asset retirement activities occur.

Asset retirement obligations are initially measured as of the date the legal obligation was incurred, based on managements best estimate of the amount required to retire tangible capital assets and subsequently re-measured considering any new information and the appropriateness of assumptions used. The estimate of the liability is based on third-party quotes and professional judgement.

The asset retirement obligation estimate is measured at the current cost to settle. Due to uncertainty about when hazardous materials would be removed, the present value technique is not used. The estimated recoveries are nil.

12. 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, 2023

13. 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.

	2023	2022
Contractual rights from capital project agreements	\$ 850,000	\$ -
Other	-	-
Total	\$ 850,000	\$ -

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

	Capital Project Agreements	Other
2023-2024	\$ 283,333	\$ -
2024-2025	566,667	-
2025-2026	-	-
2026-2027	-	-
2027-2028	-	-
Thereafter	-	-
Total	\$ 850,000	\$ -

14. CONTINGENT ASSETS AND LIABILITIES

- 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, 2023 is \$266,795 (2022 - \$244,153).

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, 2023

15. CONTRACTUAL OBLIGATIONS

Contractual Obligations are summarized as follows:

	2023	2022
Service providers (1)	\$ 14,543,891	\$ 18,761,592
Other (2)	331,426	297,401
Total	\$ 14,875,317	\$ 19,058,993

1. Service providers: As of August 31, 2023, the School Division has \$14.54 million (2022 - \$18.76 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 \$2.9 million.
2. Other: The School Division is committed for purchase orders for supplies, materials and equipment that has been ordered but not received before August 31, 2023.

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

	Service Providers	Other	Total
2023-2024	\$ 4,954,004	\$ 331,426	\$ 5,285,430
2024-2025	4,548,919	-	4,548,919
2025-2026	4,144,621	-	4,144,621
2026-2027	896,347	-	896,347
2027-2028	-	-	-
Thereafter	-	-	-
Total	\$ 14,543,891	\$ 331,426	\$ 14,875,317

16. 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:

	2023	2022
Scholarship trusts	\$ 269,905	\$ 253,129
Chinook Regional Foundation for Career Transitions	41,216	53,221
Total	\$ 311,121	\$ 306,350

The Lethbridge School Division

Notes to Financial Statements

August 31, 2023

17. SCHOOL GENERATED FUNDS

School Generated Funds (SGF) include optional programing fees to enhance a student's educational experience. These funds are collected by the School Division and are restricted in their use.

School Generated Funds (SGF) are summarized as follows:

	2023	2022
School Generated Funds, Beginning of Year	\$ 3,045,375	\$ 2,364,504
Gross Receipts:		
Fees	1,432,237	1,004,900
Fundraising	1,189,264	1,094,032
Gifts and donations	296,885	498,200
Grants to schools	-	-
Other sales and services	263,459	270,488
Total gross receipts	\$ 3,181,845	\$ 2,867,620
Total Related Expenses and Uses of Funds	1,104,611	852,183
Total Direct Costs Including Cost of Goods Sold to Raise Funds	2,096,361	1,255,363
School Generated Funds, End of Year	\$ 3,026,248	\$ 3,124,578
Balance included in Deferred Contributions	\$ -	\$ -
Balance included in Accounts Payable	\$ 109,288	\$ 79,203
Balance included in Accumulated Surplus (Operating Reserves)	\$ 2,916,960	\$ 3,045,375

The Lethbridge School Division

Notes to Financial Statements

August 31, 2023

18. 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	\$ 443,887	\$ 232,902		
Prepaid expenses / Deferred operating revenue	-	1,999,978		
Unexpended deferred capital contributions		4,728		
Expended deferred capital revenue		15,726,888	2,160,590	
Grant revenue & expenses			114,592,275	
ATRF payments made on behalf of district			6,171,897	
Other revenues & expenses			-	536
Other Alberta school jurisdictions	-	-	40,000	34,738
Alberta Health	-	-	426,646	-
Post-secondary institutions	-	-	-	75,626
Alberta Infrastructure	-	-	-	-
Alberta Infrastructure	540,784	-	-	-
Unexpended deferred capital contributions		-		
Spent deferred capital contributions		133,637,798	5,990,428	
Other:				
Children's Services	-	-	129,701	-
TOTAL 2022/2023	\$ 984,671	\$ 151,602,294	\$129,511,537	\$ 110,900
TOTAL 2021/2022	\$4,252,317	\$ 154,674,082	\$125,586,504	\$ 77,551

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, 2023

19. FINANCIAL RISK MANAGEMENT

It is management's opinion that the Division is not exposed to significant currency, interest rate, market, credit, or liquidity risks arising from its financial instruments. The Division's financial risk exposure is as follows:

Interest Rate Risk

Interest rate risk relates to the possibility that the fair value of investments will change due to future fluctuations in interest rates. The Division mitigates this risk by having their investments comprise of only GICs which are locked in for a shorter period at a specified interest rate. Shorter-term financial instruments are less sensitive to interest rate changes than longer terms.

There have not been any changes from the prior year in the Division's exposure to interest rate risk or the policies, procedures and methods it uses to manage and measure the risk.

Credit Risk

Counterparty credit risk is the risk of loss arising from the failure of a counterparty to fully honour its financial obligations with the Division. The Division is exposed to credit risk as it grants credit to parents, students, and other customers in the normal course of business. To mitigate this risk, the Division regularly reviews its accounts receivable list and follows up on past due accounts.

Liquidity Risk

Liquidity risk is the risk that the Division will encounter difficulty in meeting obligations associated with its financial liabilities. The Division manages its liquidity risk by maintaining sufficient cash and cash equivalents. The Division ensures that it operates within its budget and has reserves and an unrestricted operating surplus.

20. 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.

21. BUDGET AMOUNTS

The budget was prepared by the School Division and approved by the Board of Trustees on May 24th, 2022. It is presented for information purposes only and has not been audited.

SCHEDULE 9

UNAUDITED SCHEDULE OF FEES
For the Year Ended August 31, 2023 (in dollars)

Please provide a description, if needed.	Actual Fees Collected 2021/2022	Budgeted Fee Revenue 2022/2023	(A) Actual Fees Collected 2022/2023	(B) Unspent September 1, 2022*	(C) Funds Raised to Defray Fees 2022/2023	(D) Expenditures 2022/2023	(A) + (B) + (C) - (D) Unspent Balance at August 31, 2023*
Transportation Fees	\$0	\$135	\$0	\$0	\$0	\$0	\$0
Basic Instruction Fees							
Basic instruction supplies	\$0	\$5,078	\$0	\$0	\$0	\$0	\$0
Fees to Enhance Basic Instruction							
Technology user fees	\$74,229	\$74,830	\$83,650	\$181,286	\$0	\$0	\$264,936
Alternative program fees	\$3,198	\$771,810	\$0	\$902	\$0	\$0	\$902
Fees for optional courses	\$291,018	\$737,932	\$375,953	\$119,121	\$0	\$191,672	\$303,402
Activity fees	\$15,961	\$539,449	\$30,726	\$26,103	\$0	\$30,135	\$26,694
Early childhood services	\$232,244	\$0	\$149,232	\$1,601	\$0	\$149,588	\$1,245
Other fees to enhance education	\$4,876	\$100,155	\$2,858	\$91,068	\$0	\$6,636	\$87,290
Non-Curricular fees							
Extracurricular fees	\$560,420	\$1,114,760	\$699,513	\$272,967	\$0	\$718,796	\$253,684
Non-curricular travel	\$50,843	\$974,255	\$86,120	\$0	\$0	\$153,978	\$0
Lunch supervision and noon hour activity fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-curricular goods and services	\$194,537	\$421,609	\$266,200	\$326,007	\$0	\$222,951	\$369,256
Other fees	\$0	\$15,292	\$0	\$0	\$0	\$0	\$0
TOTAL FEES	\$1,427,326	\$4,755,305	\$1,694,252	\$1,019,055	\$0	\$1,473,756	\$1,307,409

*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 2023	Actual 2022
Cafeteria sales, hot lunch, milk programs	\$0	\$0
Special events, graduation, tickets	\$0	\$0
International and out of province student revenue	\$803,385	\$477,848
Sales or rentals of other supplies/services (clothing, agendas, yearbooks)	\$114,660	\$111,301
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	\$918,045	\$589,149

Please provide a
description, if needed.

SCHEDULE 10**UNAUDITED SCHEDULE OF SYSTEM ADMINISTRATION**

For the Year Ended August 31, 2023 (in dollars)

Allocated to System Administration
2023

EXPENSES	Salaries & Benefits	Supplies & Services	Other	TOTAL
Office of the superintendent	\$ 447,195	\$ 65,484	\$ -	\$ 512,679
Educational administration (excluding superintendent)	314,328	9,720	-	324,048
Business administration	808,457	226,649	-	1,035,106
Board governance (Board of Trustees)	258,371	232,483	-	490,854
Information technology	-	238,287	-	238,287
Human resources	801,892	63,492	-	865,384
Central purchasing, communications, marketing	277,612	9,652	-	287,264
Payroll	181,037	-	-	181,037
Administration - insurance			242,995	242,995
Administration - amortization			156,732	156,732
Administration - other (admin building, interest)			-	-
Occupational Health and Safety	5,868	-	-	5,868
Other (describe)	-	-	-	-
Other (describe)	-	-	-	-
TOTAL EXPENSES	\$ 3,094,760	\$ 845,767	\$ 399,727	\$ 4,340,254
Less: Amortization of unsupported tangible capital assets				(\$106,996)
TOTAL FUNDED SYSTEM ADMINISTRATION EXPENSES				4,233,258
REVENUES				2023
System Administration grant from Alberta Education				4,092,216
System Administration other funding/revenue from Alberta Education (ATRF, secondment revenue, etc)				48,503
System Administration funding from others				79,703
TOTAL SYSTEM ADMINISTRATION REVENUES				4,220,422
Transfers (to)/from System Administration reserves				12,836
Transfers to other programs				
SUBTOTAL				4,233,258
2022 - 23 System Administration expense (over) under spent				\$0

Lethbridge School Division

Year End Report

August 31st

2023

This document is Management's Discussion and Analysis of the Audited Financial Statements for the year ended August 31, 2023. *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 28, 2023



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, 2022 to August 31st, 2023

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<ul style="list-style-type: none">• Budget Update• Statement of Operations• Statement of Program Operations• Revenues• Expenditures• Statement of Instructional (Pre-K 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 \$139.38 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 11,957 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.

The Division has experienced continued growth in enrolment in 2022-2023 of 277 students (2.37%) over the 2021-2022 enrolment. The Division has continued to recover since the decline in students in 2020-2021 due to the COVID-19 pandemic.

Lethbridge School Division believes in fiscal accountability and transparency through regular financial monitoring and reporting. Under *Policy 801.1 System Budgeting*, the Board directs that the expenditure of funds be within the guidelines established and be the responsibility of the designated Division or school-based administrator. The executive summary presents highlights of the School Division's financial operations for the period September 1, 2022 until August 31st, 2023 to provide fiscal accountability within the established guidelines.



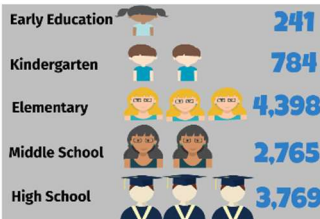
**Nicholas Sheran Elementary School
Petting Zoo with Gentle Giant Acres**

2022-2023 Year in Review

11,957 STUDENTS

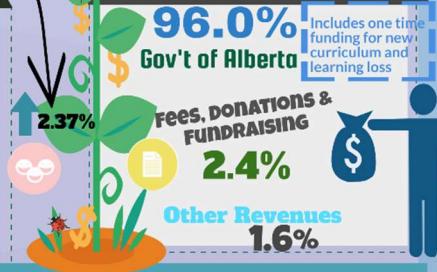
\$132.58 MILLION

Enrollment



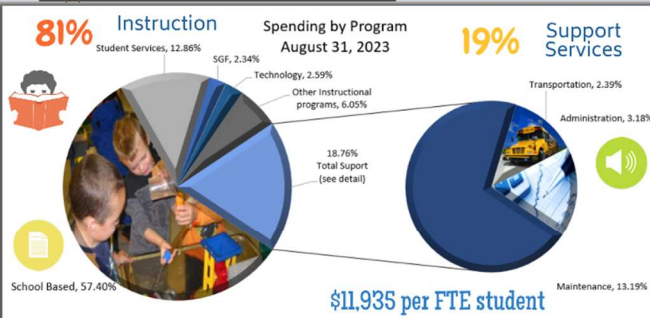
Funded on Weighted Moving Average (WMA) for 11,058 FTE Students (EPP & KG at 0.5 FTE)

Funding



Costs of Educating our Students

\$136.59 MILLION



Staffing
79%

\$108.2 Million

Teachers 648 FTE
Support Staff 470 FTE

Transporting Students
\$3.27 MILLION

\$7.05 Million
Spent on Capital Projects

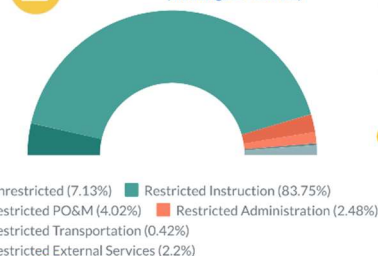
Technology evergreening, Capital Maintenance Renewal (CMR), modular classrooms, and building of new west side school

Operating Deficit (\$4,010,643)

Planned use of savings

Accumulated Surplus From Operations

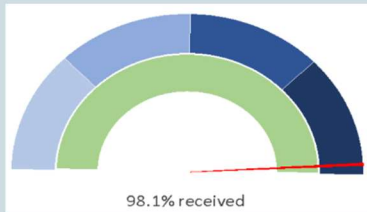
\$6.61 Million
(Including SGF reserves)



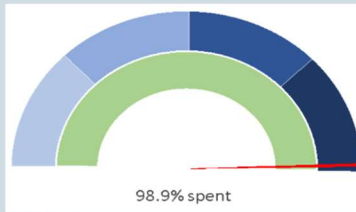
Adjusted ASO Ratio of 2.70%

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

- The last several years, the Division has done strategic planning for the use of reserves to ensure the cap implemented by Alberta Education of 3.20% was met.
- \$968,000 for school based reserves. To be used for staffing, supplies and equipment
- \$696,000 for instructional based reserves. To be used for staffing mainly within Inclusive learning and Early Learning



Total Revenues



Total Expenditures

Overview:

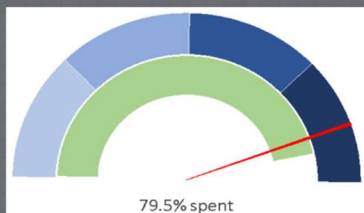
The following is an overview of the quarterly reporting on the operations of Lethbridge School Division. This report is for the year-end report (up to August 31, 2023).

The graphs/charts compare the year-to-date amounts to the budget for the period. The budget included in this report is the Division's 2022/2023 operating budget (updated fall budget - may differ from legally adopted budget as included in the financial statements).

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

DEPARTMENTS

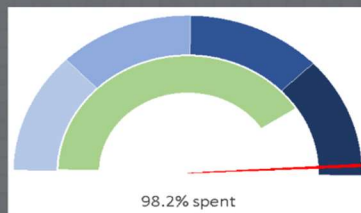
Instruction - Pre-K



Budget: \$ 3,649,310
Year-to-date: \$ 2,900,130 (79.5%)



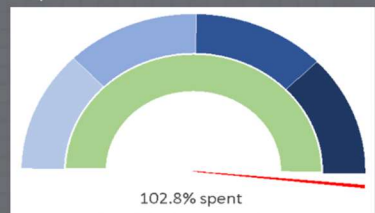
Instruction - ECS to Grade 12



Budget: \$ 109,231,128
Year-to-date: \$ 107,610,101 (98.2%)



Operation & Maintenance



Budget: \$ 17,523,243
Year-to-date: \$ 18,019,706 (102.8%)



Transportation



Budget: \$ 3,188,800
Year-to-date: \$ 3,270,279 (102.6%)



System Administration



Budget: \$ 4,189,894
Year-to-date: \$ 4,340,254 (103.6%)



External Services (International Program)

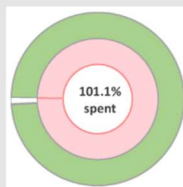


Budget: \$ 300,000
Year-to-date: \$ 454,086 (151.4%)



Salaries, Benefits & Professional Development

For all the Departments

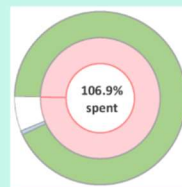


Budget: \$ 107,045,905
Year-to-date: \$ 108,242,755 (101.1%)



Contracted Services

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

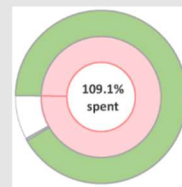


Budget: \$ 8,156,853
Year-to-date: \$ 8,715,683 (106.9%)



Other Services

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

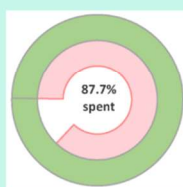


Budget: \$ 2,678,746
Year-to-date: \$ 2,922,714 (109.1%)



Supplies

General supplies, Technology, Maintenance, Small Equipment

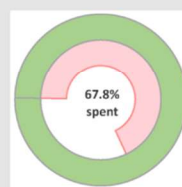


Budget: \$ 5,680,944
Year-to-date: \$ 4,981,110 (87.7%)



Other Expenditures

Contingency, Travel, Car Allowances, Renovations

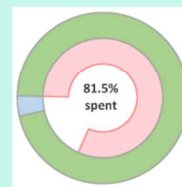


Budget: \$ 664,400
Year-to-date: \$ 442,406 (67.8%)



Transfers, SGF, & Capital/IMR

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



Budget: \$ 13,855,529
Year-to-date: \$ 11,289,888 (81.5%)



TYPES OF EXPENSES

Operations Overview

As shown in the Finance at a Glance report, [Lethbridge School Division](#) is overall 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 101.1% of budget. Substitute costs exceeded budgeted amounts. This deficit will be covered by operating reserves at year-end.
- **Contracted Services** costs at year-end were 106.9% of budget. This is mostly due to inflationary costs such as utilities and transportation costs as well as increased consultant fees incurred by the Board of Trustees. This deficit will be covered by operating reserves at year-end.
- **Other Services** costs at year-end were 109.1% of budget. This is due to increased demand within the international student program. However, the international fees were also above budget therefore there are revenues to cover these costs. (The international program is a self-sustaining program).
- **Supplies** costs at year-end were 87.7% of budget. This is due to general supplies being under budget (less spending occurred during the year than was anticipated).
- **Other Expenditures** costs at year-end were 67.8% of 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** costs at year-end were 81.5% of budget. This is mostly due to savings within the school generated funds account (all expenses were budgeted for during the year), as well as IMR expenses being less than budgeted (more projects were capital in nature versus repairs and maintenance).

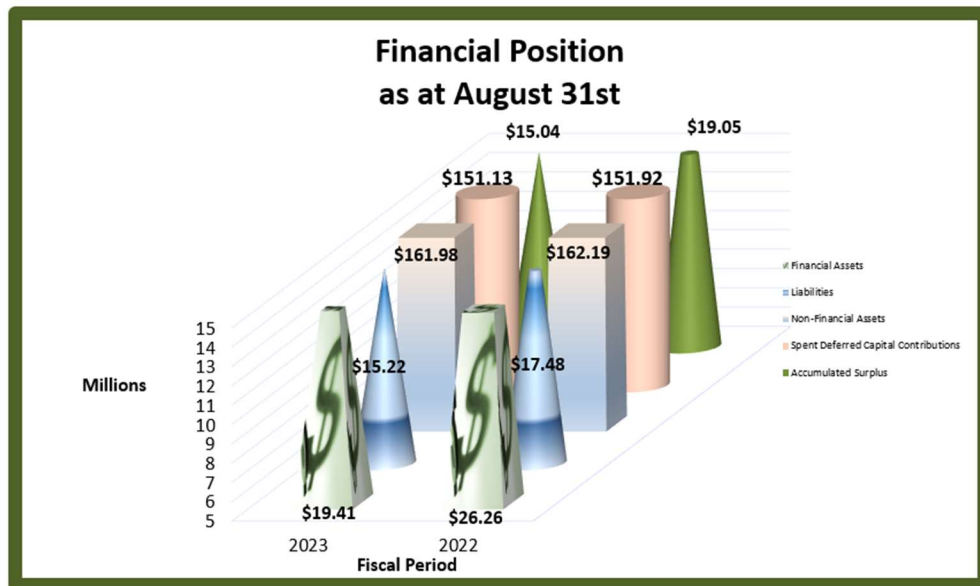
Financial Position

As at August 31, 2023, [Lethbridge School Division](#) has total financial assets of \$19.41 million and liabilities of \$15.22 million for net financial assets of \$4.19 million. A net financial asset position indicates that the Division has sufficient assets to cover its financial obligations.

There is \$161.98 million of non-financial assets (tangible capital assets, inventory of supplies, and prepaid expenses) which are represented mostly by supported capital assets of \$160.55 million, prepaid expenses of \$1.18 million, and inventory of \$256,784.

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 \$15.04 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, 2023

	August 31, 2023	August 31, 2022 restated
FINANCIAL ASSETS		
Cash and cash equivalents	\$10,362,471	\$10,485,801
Accounts receivable (net after allowances)	\$2,233,787	\$5,622,462
Portfolio investments	\$6,813,785	\$10,154,108
Other financial assets	\$0	\$0
Total financial assets	\$19,410,043	\$26,262,371
LIABILITIES		
Bank indebtedness	\$0	\$0
Accounts payable and accrued liabilities	\$6,101,636	\$8,664,972
Deferred contributions	\$2,733,506	\$2,668,316
Employee future benefit liabilities	\$246,196	\$234,014
Asset retirement obligations	\$6,134,165	\$5,909,600
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	\$15,215,503	\$17,476,902
Net Financial Assets (Net Debt)	\$4,194,540	\$8,785,469
NON-FINANCIAL ASSETS		
Tangible capital assets	\$160,547,947	\$160,458,529
Inventory of supplies	\$256,784	\$403,124
Prepaid expenses	\$1,176,767	\$1,326,484
Total non-financial assets	\$161,981,498	\$162,188,137
Net assets before spent deferred contributions	\$166,176,038	\$170,973,606
Spent deferred capital contribution (SDCC)	\$151,137,826	\$151,924,751
Net assets	\$15,038,212	\$19,048,855
NET ASSETS (ACCUMULATED SURPLUS)		
Unrestricted surplus	\$471,488	\$471,484
Operating reserves	\$6,138,272	\$9,608,640
Accumulated Surplus from Operations	\$6,609,760	\$10,080,124
Investment in capital assets	\$3,275,954	\$2,624,177
Capital reserves	\$4,832,624	\$6,024,680
Endowments	\$319,874	\$319,874
Total Accumulated Surplus (Deficit)	\$15,038,212	\$19,048,855

Lethbridge School Division
Notes to the Statement of Financial Position
As at August 31st, 2023

FINANCIAL ASSETS:

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

Cash and Cash Equivalents

Cash at August 31, 2023 includes deferred contributions, endowment funds, and accumulated surplus from operations.

Accounts Receivable

Accounts receivable at August 31, 2023 includes GST rebates receivable, capital contributions from the Province, and other miscellaneous funds owing to the Division. There is a decrease from August 31, 2023 of approximately \$3.4 million which was the balance owing to the Division from the Province from the completion of Dr. Robert Plaxton Elementary School. This was paid during the 2022-2023 school year.

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, 2023 are \$19.41 million.



**Division middle school bands
participate in music festival
on Music Monday**

FINANCIAL LIABILITIES:

Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities at August 31, 2023 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.

Asset Retirement Obligations – New for 2022-2023

A new accounting standard is now applicable to public sector entities (including school divisions) who follow Public Sector Accounting Standards (PSAS). Asset retirement obligations (ARO) are legal obligations associated with the retirement of tangible capital assets. An estimate for the obligation has been completed for both the August 31, 2022 (through a restatement for comparative purposes) and for the August 31, 2023 year-end. The obligation at August 31, 2023 is \$6.1 million (2022 was \$5.9 million).

Total Financial Liabilities as of August 31, 2023 are \$15.22 million.



General Stewart hosts Under the Sea: In Search of Buried Treasure – A Celebration of Learning

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 \$4.19 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, 2023 are \$4.19 million.

NON-FINANCIAL ASSETS:

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

Tangible Capital Assets

Tangible capital assets include land, buildings, equipment and vehicles used in the operations of the Division. These assets are amortized over their estimated useful lives to arrive at a net value of \$160.55 million as of August 31, 2023.

Supported capital activity during the year included capital modernization continuing at Victoria Park High School through Capital Maintenance and Renewal (CMR) grant funding, capital costs for projects throughout the Division with Infrastructure Maintenance and Renewal (IMR) 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, \$5.6 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, \$1.4 million has been capitalized on these projects and was funded through capital reserves.

**Site ceremony celebrates beginning of construction for Garry
Station area K-5 school**

**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, 2023 are \$161.98 million.

SPENT DEFERRED CAPITAL CONTRIBUTIONS (SDCC)

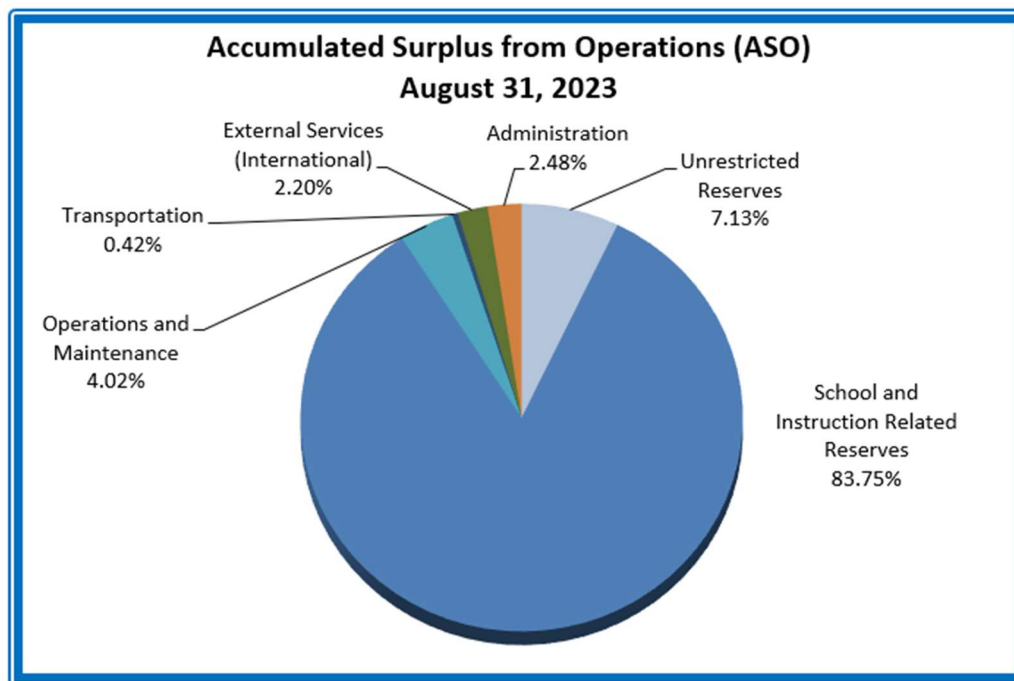
Spent Deferred Capital Contributions (SDCC) relates to deferred contributions related to the unamortized portion of supported capital assets (referred to as SDCC), which will be amortized into revenues in subsequent years to offset the amortization cost of supported capital assets. Supported capital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

Total SDCC as of August 31, 2022 are \$151.14 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 83.75% 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, 2023

	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, 2022	\$8,716,401	\$4,105,822	\$286,707	\$584,066	\$277,461	\$1,006,629	\$328,071	\$328,163	\$0	\$0
TRANSFERS IN / (OUT)										
Board Funded Tangible Capital Asset Additions	(\$178,927)	(\$1,315,569)		(\$46,172)				(\$80,315)		
Net Transfers in to Operating Reserves									\$349,299	
Net Transfers from Operating Reserves	(\$3,001,963)	\$497,848	(\$20,758)		(\$113,836)		(\$300,000)	(\$247,848)	(\$204,180)	
Balance at August 31, 2023	\$5,535,511	\$3,288,101	\$265,949	\$537,894	\$163,625	\$1,006,629	\$28,071	\$0	\$145,119	\$0

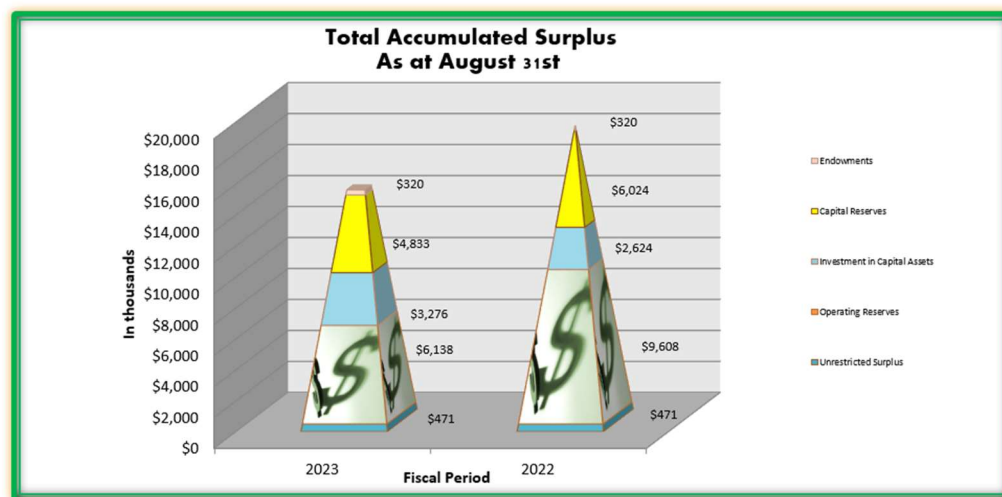
Schedule of Net Assets

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

- School and Instruction Related:
 - A significant amount of operating reserves were budgeted to be spent in the 2022-2023 school year due to the cap of 3.20% implemented by Alberta Education by August 31, 2023. The Division has met this cap by planning spending through supplementing staffing, and the purchasing of supplies and equipment.
 - Capital reserves are being used for the purchase of the elementary school phase of the technology evergreening program as well as the bins needed for the recycling program implemented throughout the Division.
- Operations and Maintenance:
 - Operating reserves are being used in the year to cover the deficit in this department (less board funded amortization and amortization on ARO).
 - Capital reserves are being used for the purchase of maintenance capital assets during the 2022-2023 school year.
- System Administration:
 - Operating reserves are being used in the year to cover the deficit in this department (less board funded amortization). As well, \$101,000 was budgeted to be spent from the system administration reserves to cover additional counselling costs.
 - No capital reserves were used in the year.
- Transportation:
 - Operating reserves are being used in the year to cover the budgeted deficit in this department.
 - Capital reserves were used in the year to pay for the Division's portion of cameras to be installed on school buses operated by Southland Transportation. The remaining amount was transferred to instructional capital reserves to help maintain the technology evergreening program.

- External Services:
 - Operating reserves include the surplus within this department at year-end less the transfer to schools that participate in the international program during the year.
 - 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 3.20%. Planning occurred throughout the 2022-2023 school year and the Division has met the target with adjusted accumulated surplus from operations (less school generated funds) at 2.70% at the end of August 31, 2023.



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. New for 2022-2023 the net book value of the asset retirement obligation is also included within this account.

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. When the funds are available, 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 \$15.04 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, 2023.

Operations

Budget Update as of September 30th

The revised budget for the 2022-2023 school year reflects changes to the Division budget as of September 30th, 2022, based on the additional information received since the preliminary budget.

The Division originally planned on a projected student enrolment of 11,813 students, however the budget was updated for the actual enrolment of 11,957 students. This increase in students made the Division eligible for an enrolment growth grant from Alberta Education. The Division received \$153,300 in the 2022-2023 year.

The Division also initially received \$219,153 of Learning Disruption Grant (BOOST Program – for literacy and number programs), \$50,000 for the Dual Credit program with Lethbridge College and the University of Lethbridge, \$162,000 for a new mental health pilot program grant (Digital Wellness), \$93,000 for support for Ukrainian students (included in the Inclusive Education budget), \$1.08 million for teacher salary settlement (to cover salary increases from the new ATA agreement as was finalized after the preliminary budget submission) and \$540,800 of Facility Lease grant funding (flow through funding for facility leases). Overall revenue, including use of reserves, in the revised budget increased by \$3.42 million over preliminary budget projections developed in May 2022.

In budget 2022-2023 \$4.3 million of one-time reserves will be utilized for Division and school based priorities. The use of reserves was increased from the preliminary budget with additional reserves being utilized to ensure that the Division will meet Alberta Education's reserve cap of 3.20% at August 31, 2023.



Yote Day at Chinook High School

Lethbridge School Division
STATEMENT OF OPERATIONS
For the period ended August 31, 2023

	Budget Information		Actual Results	Variances
	Preliminary Budget 2022-2023 (May 2022)	Updated "September 30th" Operating Budget 2022-2023 (Sept 30th 2022)	Actual Year Ended August 31st	% Expended Revised Budget
REVENUES				
Government of Alberta	\$124,804,721	\$127,357,821	\$127,352,374	100.00%
Federal and Other Government	\$388,944	\$388,944	\$319,948	82.26%
Fees	\$4,755,305	\$3,995,105	\$1,694,252	42.41%
Sales and services	\$594,000	\$594,000	\$1,160,906	195.44%
Investment income	\$193,000	\$193,000	\$428,701	222.12%
Donations and Other Contributions	\$2,520,000	\$2,520,000	\$1,541,762	61.18%
Other Revenues	\$34,704	\$34,704	\$85,970	247.72%
Total Revenues	\$133,290,674	\$135,083,574	\$132,583,913	98.15%
EXPENSES				
Instruction - Pre-K	\$3,564,197	\$3,649,310	\$2,900,130	79.47%
Instruction - K to Grade 12	\$106,568,798	\$109,231,128	\$107,610,101	98.53%
Operations and Maintenance	\$17,152,865	\$17,523,243	\$18,019,706	102.83%
Transportation	\$3,088,800	\$3,188,800	\$3,270,279	102.56%
Administration	\$4,181,195	\$4,189,894	\$4,340,254	103.59%
External services <i>[International Services]</i>	\$300,000	\$300,000	\$454,086	151.36%
Total Expenses	\$134,855,855	\$138,082,375	\$136,594,556	98.92%
Operating surplus (deficit)	(\$1,565,181)	(\$2,998,801)	(\$4,010,643)	
Accumulated Surplus from Operations beginning of Year	\$10,080,124	\$10,080,124	\$10,080,124	
Transfers to/from capital reserves, endowments, & capital	(\$977,516)	(\$1,300,111)	\$540,279	
Accumulated Operating Surplus (ASO) at end of period	\$7,537,427	\$5,781,212	\$6,609,760	
School Generated Funds included in Accumulated Operating Surplus	(\$3,045,375)	(\$3,045,375)	(\$2,916,960)	
Adjusted Accumulated Operating Surplus (Adjusted ASO) at end of period	\$4,492,052	\$2,735,837	\$3,692,800	
Adjusted ASO as a % of budgeted expenditures (excluding SGF accounts)	3.33%	1.98%	2.70%	

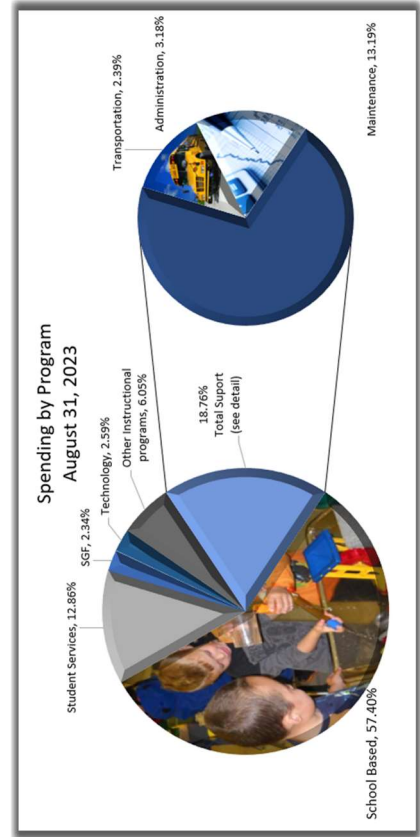
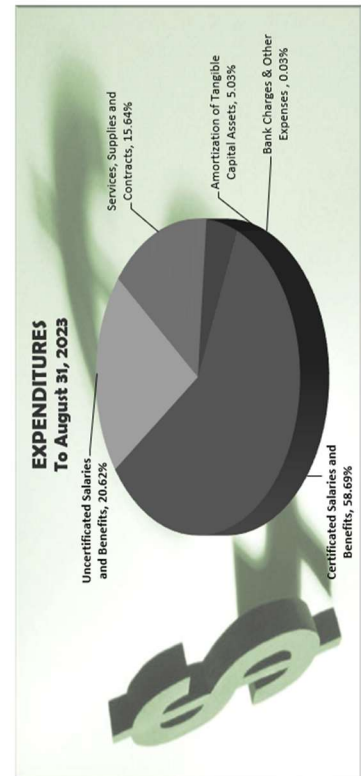
About The Statement

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 2022. 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, 2023

	Instruction (Pre-K to Grade 12)	Operations & Maintenance	Transportation	System Administration	External Services	TOTAL
Revenues	\$107,016,301	\$17,565,492	\$2,970,279	\$4,220,422	\$811,419	\$132,583,913
EXPENSES						
Certificated salaries and benefits	\$79,141,495	\$0	\$0	\$867,556	\$92,865	\$80,101,916
Non-certificated salaries and benefits	\$20,845,613	\$4,887,143	\$124,670	\$2,227,203	\$56,210	\$28,140,839
SUB - TOTAL	\$99,987,108	\$4,887,143	\$124,670	\$3,094,759	\$149,075	\$108,242,755
Services, contracts and supplies	\$9,385,715	\$7,426,332	\$3,145,609	\$1,088,762	\$305,011	\$21,351,429
Amortization of capital assets	\$1,096,670	\$5,706,231	\$0	\$156,733	\$0	\$6,959,634
Interest and charges	\$11,353	\$0	\$0	\$0	\$0	\$11,353
Other expense	\$29,385	\$0	\$0	\$0	\$0	\$29,385
TOTAL EXPENSES	\$110,510,231	\$18,019,706	\$3,270,279	\$4,340,254	\$454,086	\$136,594,556
Total unexpended funds period to date	(\$3,493,930)	(\$454,214)	(\$300,000)	(\$119,832)	\$ 357,333	(\$4,010,643)



Lethbridge School Division
Notes to the Statement of Operations
For the year ended August 31st, 2023

REVENUES:

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 100% of the operating budget for the 2022-2023 school year. Targeted grants (new curriculum, digital wellness and school nutrition) that were not fully spent in the 2022-2023, any excess funding has been deferred to the 2023-2024 budget to align with the timing of the program's expenses.

Federal Government and First Nations

Represents amounts billed for tuition for students living on the Kainai reserve that are attending Lethbridge School Division schools. This amount fluctuates from year to year depending on enrolment.

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. All programming fees are budgeted for during the school year based on estimates of enrolments from the school, therefore it is expected to be under budget at year-end.

Sales and Services

Sales and services are mainly from school generated activities and tuition fees for international students. The Division received 195.44% of the operating budget. The overage is mainly due to collecting more international fees than was budgeted (\$300,000 budgeted versus \$803,385 actual). The success of the international program is expected to continue and will be reflected in the 2023-2024 budget.

Investment Income

Interest earned on operating revenue was over budget due to increases in interest rates throughout the year.

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, 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.

**Overall, revenues are under the operating budget for the year ended
August 31, 2023 (98.1% of the operating budget).**

EXPENDITURES:

Instruction

Instruction Pre-K to Grade 12, represent expenditures from Pre-K 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 early learning programs) had unexpended funds left over at year-end which have been carried forward and allocated for use in the 2023-2024 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 had budgeted a \$220,000 overage to be covered by operating reserves at the end of the year. This was due to inflationary factors such as increased costs in fuel and utilities. The remaining overage is due to increased amortization (due to the new asset retirement obligation amortization) that is a non-cash transaction.

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 had budgeted a \$300,000 overage to be covered by operating reserves at the end of the year. This was due to additional routes being added due to growth as well as due to an increase in fuel costs.

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. This department had budgeted a \$23,700 overage to be covered by operating reserves at the end of the year. This was to cover the Public School Boards of Alberta membership. The remaining overage is due to additional consulting costs incurred on behalf of the Board of Trustees.

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 operating reserves to be used in future budgets.

**Overall, expenditures are under the operating budget for the year ended
August 31, 2023 (98.9% of the operating budget).**

Lethbridge School Division
Schedule of Instructional (Pre K to Grade 12) Program Expenditures
For the period ended August 31, 2023

PROGRAM	Budget	Actual Results	Variances
	Updated Budget	Actual Year Ended	% Expended
	2022-2023 (Sept 30th 2022)	31-Aug-23	Updated Budget
Early Education Programs	\$3,649,310	\$2,900,130	79.47%
School Based Instruction (K-12)	\$71,396,647	\$71,396,647	100.00%
Inclusive Learning Supports	\$10,572,361	\$10,305,296	97.47%
Shared Instructional Services	\$10,879,138	\$12,300,970	113.07%
School Generated Funds Activities	\$6,649,105	\$3,201,062	48.14%
Technology	\$3,045,280	\$3,534,443	116.06%
Institutional Programs	\$1,036,911	\$1,018,963	98.27%
Division of Instructional Services	\$798,054	\$770,363	96.53%
Indigenous Programming	\$639,097	\$655,362	102.54%
Counselling Program	\$3,111,517	\$3,083,420	99.10%
Other Instructional Programs	\$1,103,018	\$1,343,575	121.81%
Total Instructional (Pre K to Grade 12) Program Expenditures	\$112,880,438	\$110,510,231	97.90%

Other Instructional Programs:

Community Outreach School
Downtown LA
High School Off Campus
Distance Learning Program
Poverty Committee
Making Connections
BOOST Program
Ready Set Go Program
Digital Wellness

Institutional Programs:

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

Inclusive Learning Supports:

Inclusive Education
English as an Additional Language



Market Day at Park Meadows Elementary School

Lethbridge School Division
Notes to the Schedule of Instructional (Pre-K to Grade 12)
For the year ended August 31st, 2023

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

Early Education Programs

These expenditures represent expenditures within program unit funding (PUF) and early learning programs. Pre-K is at 79.47% of their total budget. This is due to contingency staffing that wasn't utilized in the 2022-2023 school year due to decreased enrolment. These funds have been carried forward to the 2023-2024 school year to continue to support staffing.

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 an Additional 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 97% 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, staff professional development and the employer share of teacher retirement fund costs that are supported by the Province. Shared Instructional Services expenditures are at 116% of the total operating budget. The main reason for this overage is due to sub costs exceeding the allocated budget.



**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. All possible fees were budgeted. Revenues are under budget, therefore it is expected that expenses are also under budget at year-end. SGF activity expenditures are at 48.14% of the total operating budget. See the *Schedule of School Generated Funds (SGF)* for details of 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 116.06% of the total operating budget. This overage is due to the changing ways technology is being delivered (cloud based versus physical servers) and the increases for technology subscription costs and increased costs for network security.

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 98.27% of the total operating budget. This was due to savings within professional learning and supplies budgets.

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 96.53% of the total operating budget. This was due to savings within professional learning and supplies budgets.

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 102.54% of the total operating budget. The deficit was covered by the program's reserves.



Division Indigenous Graduation Celebration

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 99.10% of the total operating budget.

Other Instructional Program

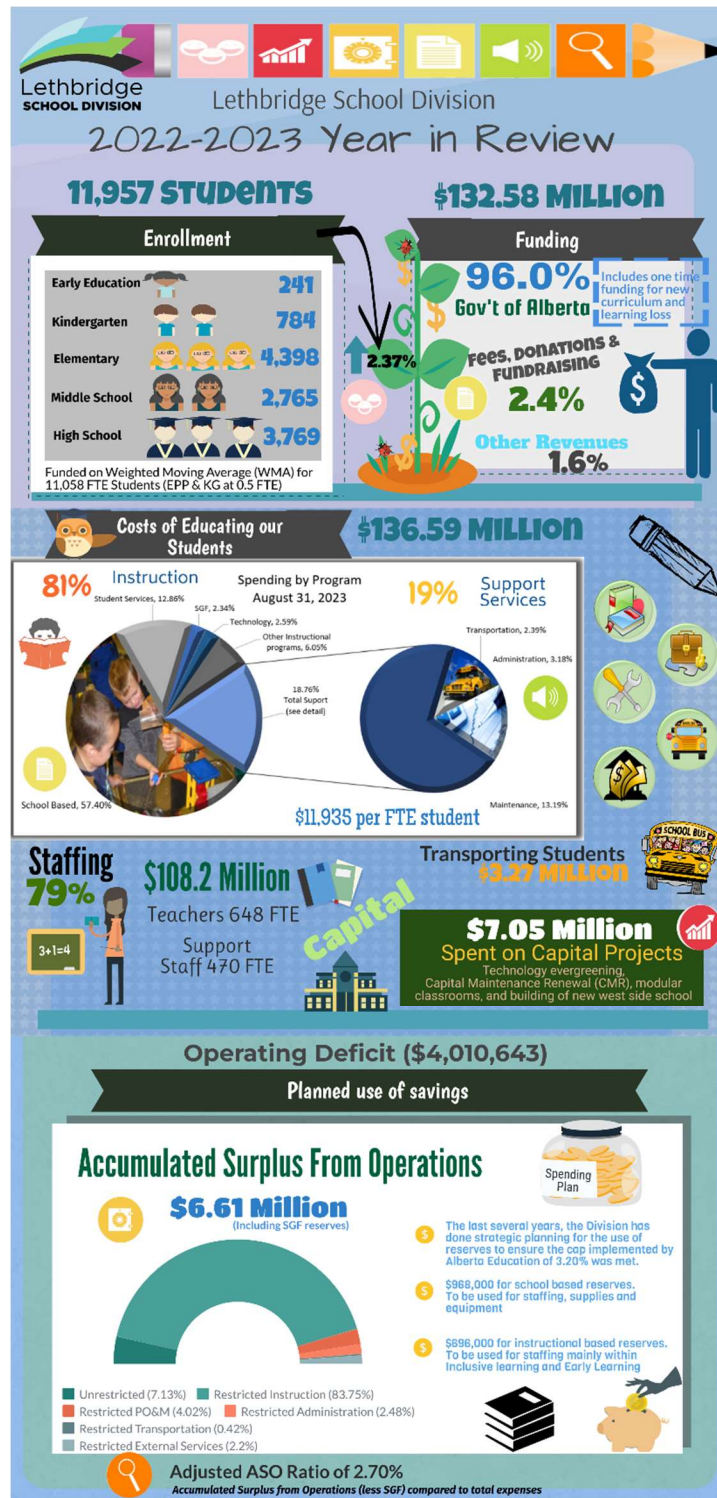
These are the other instructional programs and initiatives that support Pre-K to Grade 12 instruction other than those programs specifically listed above. These include Community Outreach School, Downtown LA, High School Off campus, Distant Learning Program, Poverty Committee, Making Connections, BOOST, Digital Wellness and New Curriculum funding. Other Instructional Program expenditures are at 121.81% of the total operating budget. The excess is due to receiving additional BOOST funding during the year that wasn't initially budgeted for, as well as new curriculum funding that wasn't initially budgeted for (the Division was not aware it would be receiving this funding when the operating budget was completed).



Division's Welcome Back Breakfast

Lethbridge School Division
Schedule of School Generated Funds (SGF)
For the period ended August 31, 2023

SCHOOL	SGF Balances	Actual Results		SGF Balances	Change in SGF
	August 31st 2022	Revenues	Expenses	August 31st 2023	Increase (Decrease)
UPDATED BUDGET 2022-2023 (September 30th)	N/A	\$6,649,105	(\$6,649,105)	N/A	N/A
High Schools:					
Lethbridge Collegiate Institute	\$235,186	\$350,534	(\$415,605)	\$170,115	(\$65,071)
Winston Churchill High School	\$347,507	\$173,105	(\$255,254)	\$265,358	(\$82,149)
Chinook High School	\$199,491	\$392,581	(\$393,031)	\$199,041	(\$450)
Victoria Park High School	\$408,043	\$102,544	(\$47,230)	\$463,357	\$55,314
Immanuel Christian Secondary School	\$108,367	\$114,198	(\$112,695)	\$109,870	\$1,503
Middle Schools:					
GS Lakie Middle School	\$344,959	\$198,563	(\$227,970)	\$315,552	(\$29,407)
Wilson Middle School	\$195,412	\$73,018	(\$85,003)	\$183,427	(\$11,985)
Gilbert Paterson	\$181,321	\$145,396	(\$189,872)	\$136,845	(\$44,476)
Senator Joyce Fairbairn Middle School	\$154,140	\$113,664	(\$76,532)	\$191,272	\$37,132
Elementary Schools:					
Senator Buchanan	\$26,742	\$16,238	(\$4,905)	\$38,075	\$11,333
Immanuel Christian Elementary School	\$20,568	\$3,033	(\$385)	\$23,216	\$2,648
Ecole Agnes Davidson	\$140,416	\$21,859	(\$41,714)	\$120,561	(\$19,855)
Fleetwood-Bawden	\$89,534	\$7,265	(\$27,258)	\$69,541	(\$19,993)
Galbraith	\$93,292	\$11,881	(\$8,018)	\$97,155	\$3,863
Lakeview	\$59,756	\$12,917	(\$1,159)	\$71,514	\$11,758
General Stewart	\$4,076	\$956	(\$596)	\$4,436	\$360
Westminster	\$63,282	\$27,530	(\$23,847)	\$66,965	\$3,683
Lethbridge Christian School	\$39,995	\$28,136	(\$20,778)	\$47,353	\$7,358
Coalbanks Elementary School	\$35,962	\$29,117	(\$7,125)	\$57,954	\$21,992
Nicholas Sheran	\$44,435	\$17,688	(\$8,741)	\$53,382	\$8,947
Park Meadows	\$31,768	\$22,698	(\$18,890)	\$35,576	\$3,808
Dr. Robert Plaxton	\$17,613	\$29,886	(\$21,702)	\$25,797	\$8,184
Mike Mountain Horse	\$26,619	\$40,851	(\$8,913)	\$58,557	\$31,938
Dr. Probe Elementary School	\$176,891	\$45,750	(\$110,600)	\$112,041	(\$64,850)
School Generated Funds	\$3,045,375	\$1,979,408	(\$2,107,823)	\$2,916,960	(\$128,415)
Total SGF investment accounts (GICs)	\$0	\$0		\$0	\$0
Total School Generated Funds	\$3,045,375	\$1,979,408	(\$2,107,823)	\$2,916,960	(\$128,415)



Additional information on Lethbridge School Division's financial results for 2022-2023 can be found within the audited financial statements that must be submitted to Alberta Education by November 30, 2023. They can be found on our website at:

<https://www.lethsd.ab.ca/our-district/plans-reports/financial-reporting>



Financial Health Indicators Report

For the year ended August 31, 2023

November 2023

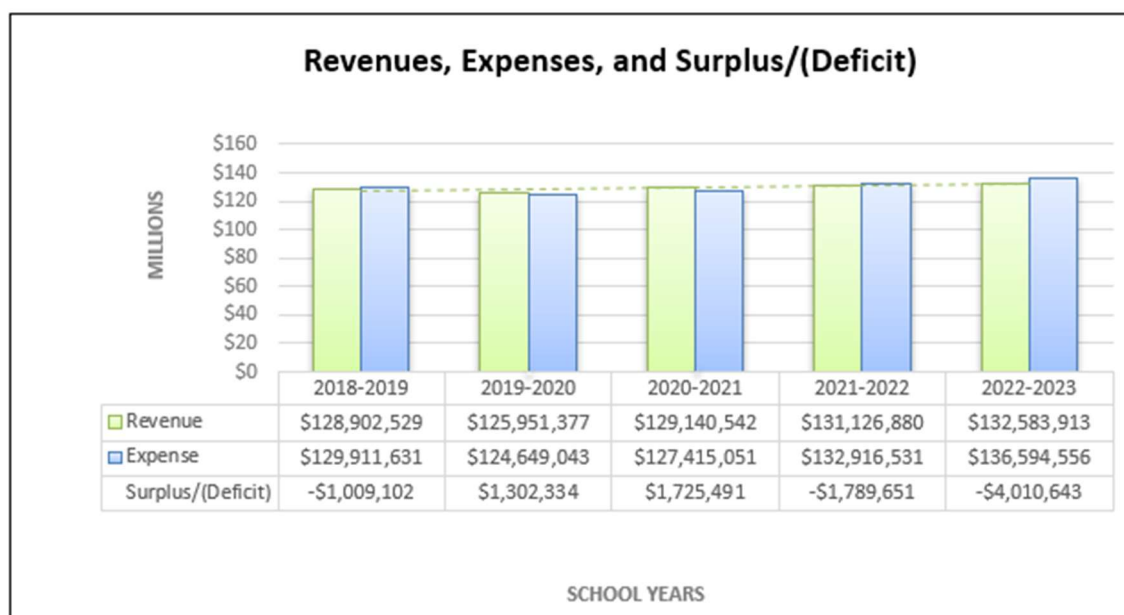
Prepared by the Department of Business and Operations

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 2018-2019 to 2021-2022 with only the Division's data available for the 2022-2023 school year.

Revenues, Expenses, and Operating Surplus

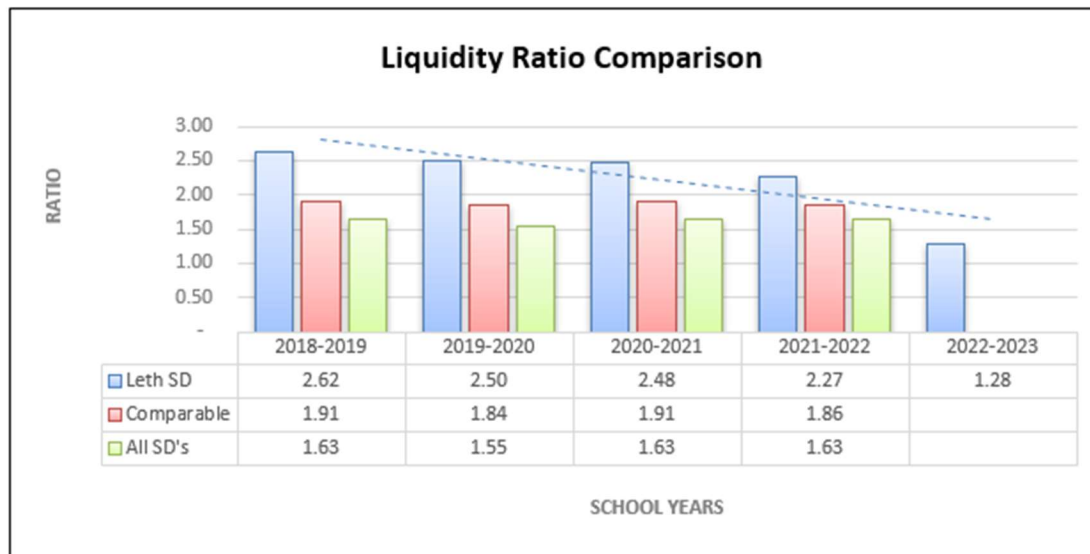


This chart shows Lethbridge School Division's operating revenues, expenses and net operating surplus (deficit) over a five-year period. This chart demonstrates that there is an upward trend in revenues and expenditures. However, there is fluctuation in surplus or deficit over the five-year period. Revenues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

In 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 and 2022-2023 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 3.20% by August 31, 2023.

Liquidity

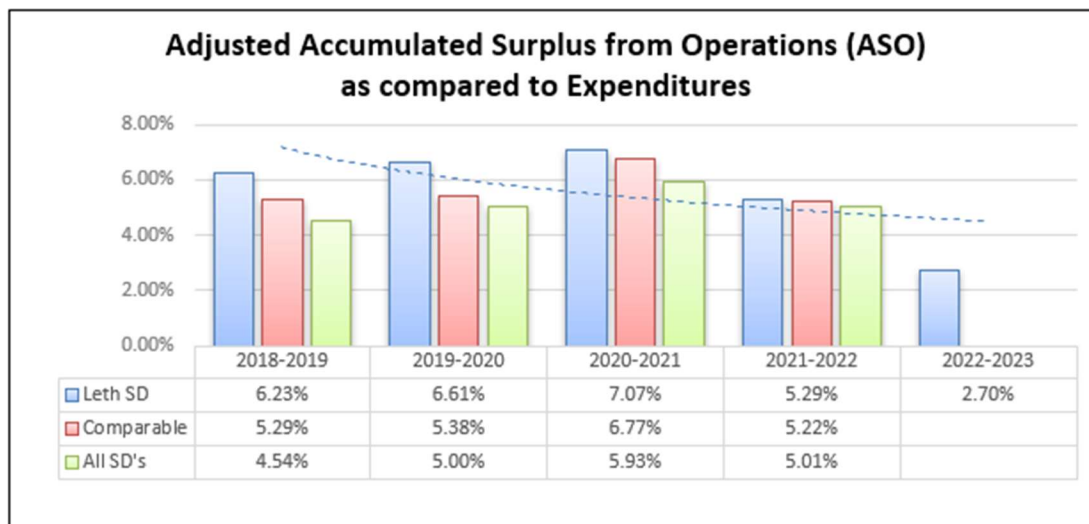
Liquidity is measured by taking financial assets, less liabilities (excluding the spent deferred capital contributions). A liquidity ratio greater than one is desirable. This means that the Division has the ability to pay current liabilities as they are due. A liquidity ratio less than one indicates 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 (2018-2019 to 2022-2023) with an average of 2.23. The addition of the new asset retirement obligation (ARO) in 2022-2023 also impacted the Division's liquidity rate (if the ARO liability is removed, the liquidity rate for 2022-2023 increases to 2.14). The majority of the Division's financial assets are comprised of cash, cash equivalents and short-term portfolio investments (representing approximately 88.5%), 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 3.20%. The Division has met this target and the reserve balance at August 31, 2023 is 2.70%.



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 2.70% and 7.07% in the last five years. In 2018-2019, the adjusted ASO decreased from the prior year, as there was a planned increase in expenditures for new school startup costs, reimplementation of human resources/payroll software, and other Division initiatives.

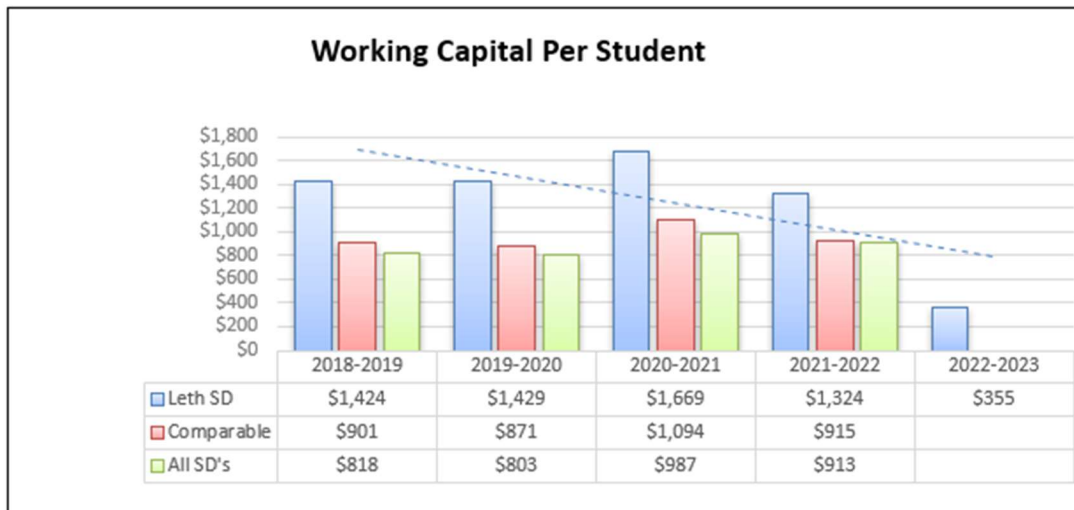
In 2019-2020 and 2020-2021, the adjusted ASO had a slight increase, as there were surpluses generated from reduced expenditures, additional COVID-19 grants received, and additional transportation revenues. The adjusted ASO rate also increased as there was a reduction in expenditures which is the factor 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 continues to be in good financial health and the ASO ratio is higher than comparable divisions with the most recent financial information from Alberta Education.

The Division has met Alberta Education's ASO requirement of being below 3.20% as at August 31, 2023. The Division's ASO is at 2.70% as at 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 \$1,324 to \$1,669 from 2018-2022. The reasons for there being such a decrease in 2022-2023 is due to the increase in students to the Division, and both the spending of reserves to meet the Alberta Education cap (decrease in cash), and the introduction of the asset retirement obligation (ARO) accounting standard which resulted in a \$6 million liability being added to the Division's financial statements.

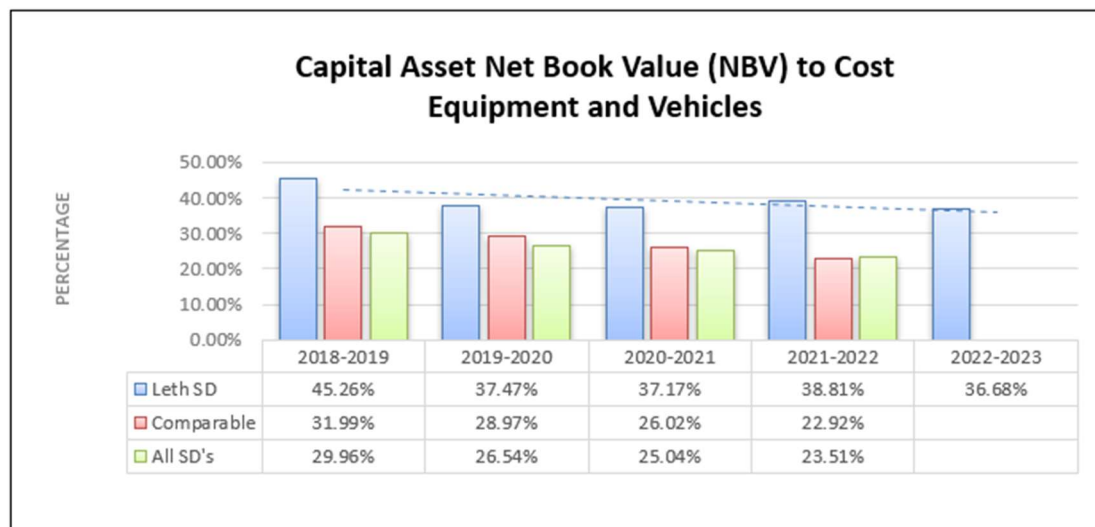
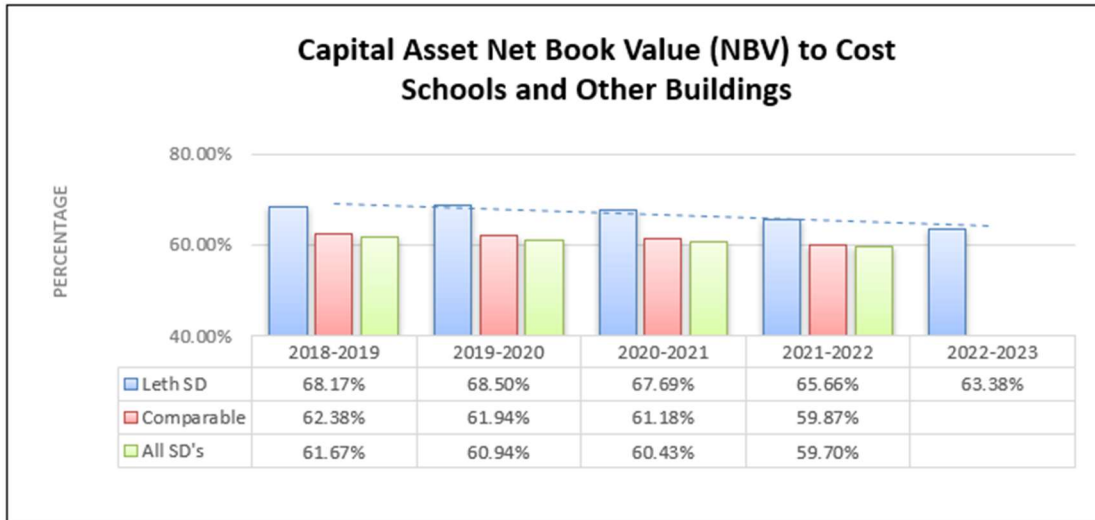
Capital Assets – Net Book Value Compared to Historical Cost

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.

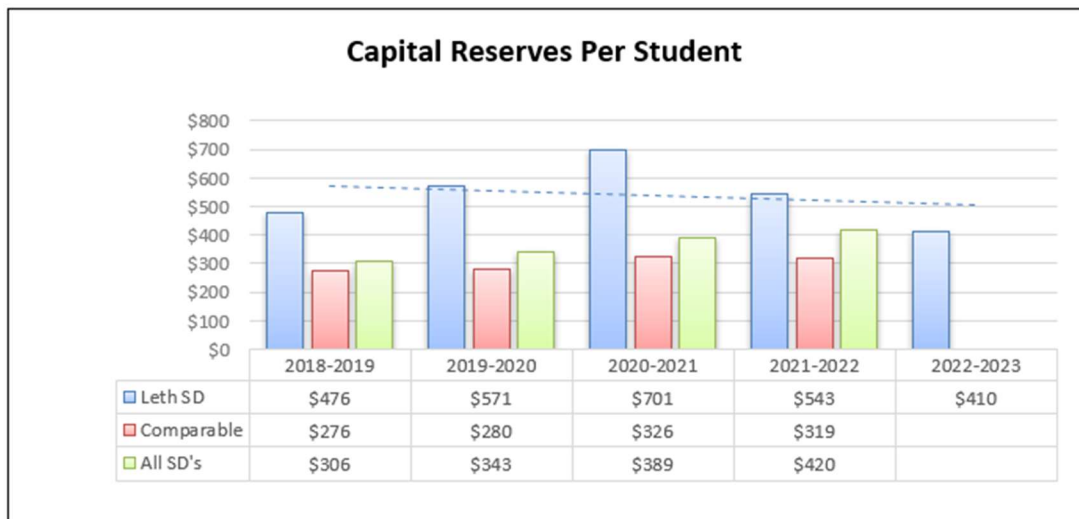
Over the five-year period, the Division's percentage of Net Book Value to cost for schools and other buildings and vehicles and equipment has fluctuated, however has been higher than the average of all school divisions and comparable FTE student divisions. This means that Lethbridge School Division has 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 have 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. Technology evergreening continues to occur as just over \$1 million was spent in 2022-2023 on technology upgrades.

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 from 2018-2019 to 2021-2022. This is shown throughout this report, including liquidity, accumulated surplus, working capital, and in its tangible capital assets. There are some significant changes in 2022-2023 due to the introduction of the asset retirement obligations accounting standard resulting in an increase of \$6 million to the Division's liabilities, and the use of reserves in order to meet Alberta Education's cap at August 31, 2023.

MEMORANDUM

November 28, 2023

To: Board of Trustees

From: Mike Nightingale
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 2022-23 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 2022-2023 Assurance Results Report as presented or as amended.

Respectfully submitted,
Mike Nightingale



2022

2023

ANNUAL
ASSURANCE
RESULTS REPORT



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Message from the Board Chair

On behalf of the Board of Trustees, I am pleased to present the Lethbridge School Division Assurance Results Report for 2022/2023.

The report captures the measures identified in each of the Assurance Domains outlined in the Board 2020/2023 Three-Year Plan.

The Division looks at results to inform planning for the next school year.

Parents are the primary educators and critical partners in navigating challenges to ensure student success. We look forward to engaging our partners in ongoing dialogue throughout the year to inform planning and decision-making. Please refer to the Lethbridge School Division Community Engagement website for ongoing communication with parents and feedback initiatives. [\[Community Engagement\]](#)

We are very proud of our Division and the tireless efforts of our staff and students and thank them for their continual commitment to making us better tomorrow than we were today.



Allison Purcell
Board Chair



Accountability Statement

The Assurance Results Report for Lethbridge School Division for the 2023/2023 school year was prepared under the direction of the Board in accordance with the responsibilities under the Education Act and the Fiscal Planning and Transparency Act. The Board is committed to using the results in this report, to the best of its abilities, to improve outcomes for students and to ensure that all students in the school authority can acquire the knowledge, skills and attitudes they need to be successful and contributing members of society. This Assurance Results Report for 2022/2023 was approved by the Board on November 28, 2023.

Signed:



Allison Purcell
Board Chair



Mike Nightingale
Superintendent of Schools





Vision Statement

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

Mission Statement

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.

Priorities

Growing Learning and Achievement
Leading Learning and Capacity Building
Supporting Learning and Well-Being

Values

We are growing, leading and supporting through the following values:
Inclusion, Well-Being, Learning, Respect and Leadership

Board of Trustees



Allison Purcell
Board Chair



Christine Light
Vice-Chair



Andrea Andreachuk
Board Member



Tyler Demers
Board Member



Kristina Larkin
Board Member



Genny Steed
Board Member



Craig Whitehead
Board Member

Senior Administration

Mike Nightingale – Superintendent of Schools

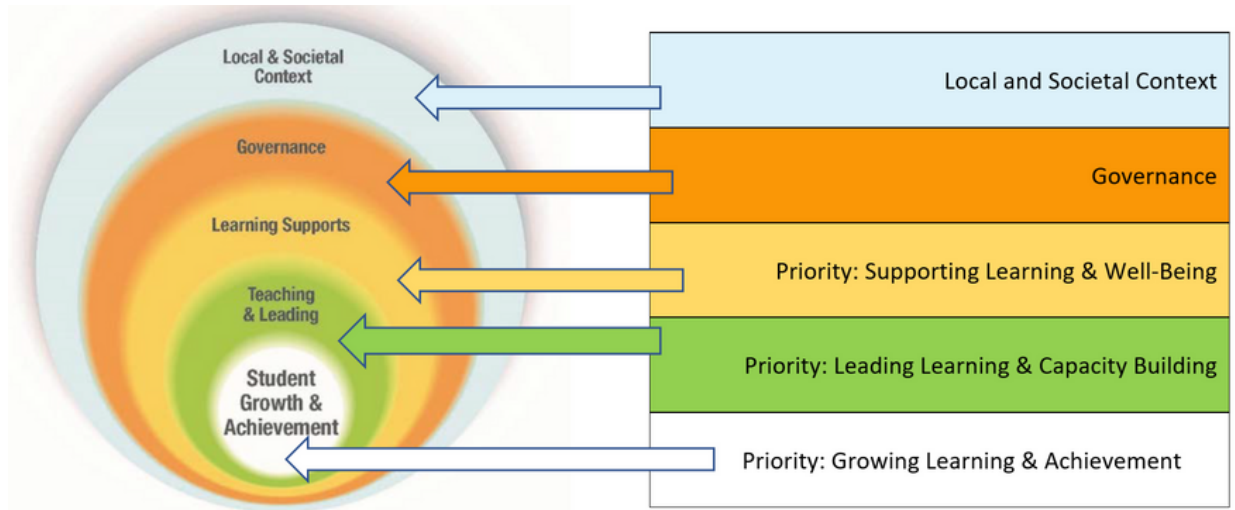
Morag Asquith – Associate Superintendent, Instructional Services

Christine Lee – Associate Superintendent, Business and Operations

Robbie Charlebois – Associate Superintendent, Human Resources

Assurance Domains

The provincial assurance model that guides planning and reporting has five assurance domains. The chart below illustrates the connection between the Board priorities of Achievement, Inclusion and Innovation and the Assurance framework.



DOMAIN: Local and Societal Context

Since 1886, Lethbridge School Division has offered high quality learning experiences over a broad range of programs to meet the needs of a wide variety of learners. In the 2022/2023 school year, the Division educated approximately 11,957 Early Learning through Grade 12 students within The City of Lethbridge and employed 675 full time equivalent (FTE) certificated staff and 548 FTE support staff.



Lethbridge School Division takes pride in the diversity of its programs, the expertise of its staff and the quality of its facilities in 24 schools and several outreach facilities throughout the city. Our schools primarily have a grade structure composed of Kindergarten to Grade 5 students in elementary schools, Grade 6 to Grade 8 students in middle schools and Grade 9 to Grade 12 students in high schools.

All schools provide instruction in the core subjects (Language Arts, Mathematics, Social Studies and Science), Physical Education, and the Fine Arts. Students at each school have access to Learning Commons that provide a blend of print materials and access to state-of-the art computers and digital resources. French language instruction is offered in Grade 4 through Grade 12 and a French Immersion/French Bilingual program is available for students from Kindergarten through Grade 12. A Spanish Bilingual program is in place at Coalbanks Elementary School. During the 2022/2023 school year, it spanned Kindergarten to Grade 5. G.S. Lakie Middle School also offers a Spanish Bilingual Program for students. The program is designed to provide students with opportunities to improve their Spanish speaking, writing, reading and listening skills in a diverse set of contexts.

At the secondary level, students can experience a wide range of complementary courses or options designed to meet their unique needs and interests, including those related to Career and Technology Studies. Information and Communication Technology instruction is integrated into all student programs. International Baccalaureate, Dual Credit and Knowledge and Employability courses are also offered to high school students. High school students have access to a robust Off-Campus program including RAP (Registered Apprenticeship Program) and Work Experience. The Division has an active International Student program involved in recruitment of students from around the world, mainly at the high school level.

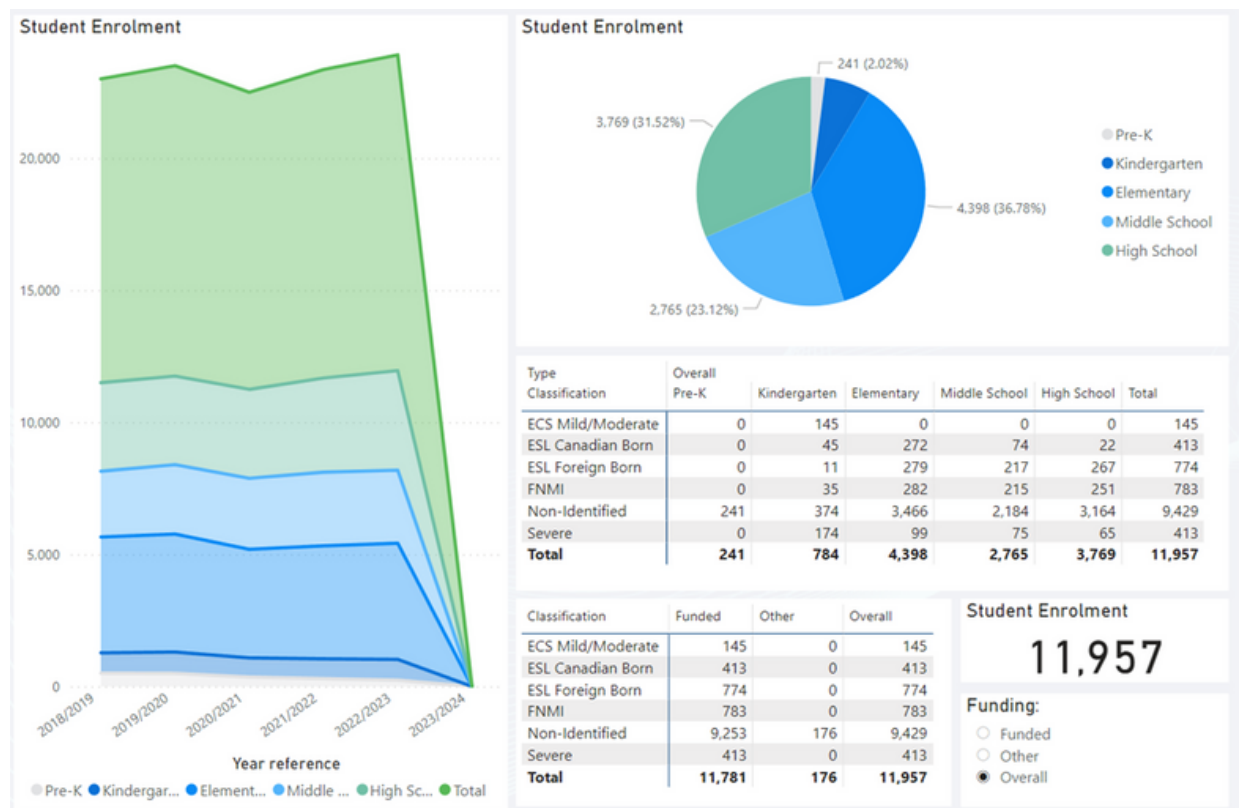


Other instructional programs include Kindergarten, offered in all elementary schools, Indigenous Education and the universal strategy of early literacy. Early Education Programs were offered in nine schools during the 2023/2023 school year. The Montessori program for students in Grade 1 to Grade 5 continues at Fleetwood-Bawden Elementary School. Lethbridge Christian School, Immanuel Christian Elementary School and Immanuel Christian Secondary School are Alternative Schools that provide Christian education for students from Kindergarten to Grade 12.

The Division continues to enhance inclusive practices to provide all students with the most appropriate learning environments and opportunity to achieve their potential. The instructional program is enhanced by the provision of counselling services in all schools including social/emotional, educational and career counselling. These services are enriched by long-standing, community partnerships with the Lethbridge Police Service, Alberta Health Services, Southwest Alberta Child and Family Services, Alberta Human Resources and Employment and other agencies.

Student Demographics

See below for the student demographics for the 2022/2023 school year. Demographics are updated as information becomes available on our Student Demographic Dashboard available on the website. [Microsoft Power BI](#)



Staff

Employee well-being was a Division-wide imperative for the 2022/2023 school year. The Division believes that employee well-being is a shared responsibility that focuses on foundations of wellness, a culture of wellness and personalization of wellness.

Staff

In the fall of 2022, focus groups for staff engagement were offered to begin discussions. Staff were grouped according to their roles within the Division. Those groups included Teachers, Support Staff, Health Champions, School Administrators and Trustees. Our purpose for offering the focus groups were;

- To begin to reframe and expand the way we view staff wellness in Lethbridge School Division.
- To better understand the concept of a wellness partnership between the Division and individual staff members.
- To begin to generate ideas for moving staff wellness forward across the Division.

Conversations around individual and organizational wellness occurred, bringing to light the importance of a shared responsibility for well-being in the workplace. Groups provided detailed feedback about what the school division does well, and areas for improvement. The Human Resources team compiled the data and provided information to Trustees and division leadership. Initial and actionable responses to the feedback included;

- Approving wellness spending accounts for support staff
- Review of professional learning for all staff
 - o Increased flexibility in choice and delivery of Division-wide professional learning for teachers for 2023/2024.
 - o Creation of professional learning designed for educational assistants for the 2023/2024 school year and beyond.
 - o Creation and implementation of head caretaking supervisory professional learning
- Providing increased time for educational assistants and teachers to collaborate at the beginning of the school year.
- Revamping our employee service awards to include employee choice.

Key priorities in Human Resources continue to be focused on the recruitment, retention and development of high-quality staff. We are committed to develop and implement strategies to retain and attract a skilled and diverse workforce.



Staff

Lethbridge School Division has exceptional staff who deliver exceptional educational opportunities to our students in a safe and caring environment. The Human Resources team is committed to support and grow our organizational culture that prioritizes well-being where staff can contribute, feel valued and belong.



Trends, Issues and Opportunities

Examining trends in the planning process informs strategic decisions and ensures Lethbridge School Division builds capacity to meet the current and future needs of our students. Trends stem from examining academic results over time, changing demographics, changing needs of students and changing provincial and global direction in the vision of education. In Alberta, provincial work continues to inform changes in curriculum.

Adhering to the philosophy that strong pedagogy will drive curriculum implementation, the Division invests in professional learning for teachers to build instructional capacity. Another key issue is navigating increasing classroom complexity as the Division grows and evolves. To meet this challenge there is ongoing analysis of the structure of programs and services designed to create an inclusive learning environment that is flexible and focused on personalization. In addition, the Division continues to examine the appropriate integration of technology in the classroom.

Trends and issues need to be examined with a solution-based perspective that aligns with the vision of the Division and brings exciting opportunities.



Summary of Accomplishments

1. Lethbridge School Division started construction on a new K-5 Elementary School in Garry Station in west Lethbridge. This school which will open at 600 student capacity will allow for 12 modular classrooms to grow to 890 capacity in the future. This project is managed by Alberta Infrastructure as a Design Bid process. Planning and Design work commenced during the year.
2. Lethbridge School Division received planning funds for the modernization of Galbraith Elementary School. These planning funds place the modernization on a path to full approval by Alberta Education. The planning funds will be utilized to further site readiness and develop preliminary design for the modernization.
3. Three modular classrooms were installed at Chinook High School to provide additional classroom space.
4. Think Outside, a land-based program that supports cross-curricular outcome-based learning outdoors, continued for another year.
5. Lethbridge School Division hosted 49 graduates at our Indigenous Graduation Ceremony.
6. Lethbridge School Division offered over 30 dual credit courses from the University of Lethbridge and the Lethbridge College to our high school students.
7. The Wellness Committee initiated a Wellness Visioning process that is continuing into the 2023/2024 school year.
8. The Division received the Meritorious Budget Award (MBA) from ASBO International for the 2023/2024 Annual Budget Report.
9. One modular classroom and one washroom unit was installed at Coalbanks Elementary to assist with enrolment growth pressures.
10. In August, the Division held the Third Annual First Ride Event. This event is supported by the Division in partnership with Holy Spirit Catholic School Division and Southland Transportation. Over 200 people attended the event to learn about school bus safety.
11. Marsh Canada recognized the Technology Department as having one of the most secure networks in the province for the Urban Schools Insurance Consortium, earning it a high ranking.
12. The Technology Department organized a groundbreaking Lego Challenge, which showcased impressive engineering accomplishments by participating students.
13. Throughout the year, the Technology Department provided numerous learning opportunities and engagements for staff, covering a wide range of activities such as 3D printing, developing VR for the classroom and conducted PowerSchool user training, among other opportunities.

Summary of Accomplishments

14. Alberta Education Mental Health Grant was secured and a Digital Wellness Team was hired in March 2023.

15. A Division Wide Student Forum was hosted in February and issues of wellness and inclusion were discussed.

16. Extensive professional learning support was provided to support a comprehensive/balanced literacy structure.

17. Schools created comprehensive literacy plans that support building and sustaining a school culture in which high quality literacy instruction for all students is a priority.

18. Professional learning on the new K-3 Science curriculum and 4-6 Math and ELAL curricula was provided for K-6 teachers and administrators in September 2023. These representatives took learning back to their schools to share with colleagues.

19. Resources which include reading and writing resources, fact fluency kits, math manipulatives, and science literature were provided to schools to support curriculum implementation.

20. Immanuel Christian School celebrated its 60th anniversary with an event that marked a look back at the history books and an eye toward the future.

21. Lethbridge Collegiate Institute successfully hosted the 2023 ASAA High School Provincial Wrestling Championships.

22. The Division completed a Values Survey and arrived at a statement and five core values: We are growing, leading and supporting through the following values: Inclusion, Well-Being, Learning, Respect and Leadership.



Alberta Education Assurance Measures - Overall Summary Fall 2023

Division All Students Report

Assurance Domain	Measure	Lethbridge School Division			Alberta			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Student Growth and Achievement	Student Learning Engagement	82.6	83.8	83.8	84.4	85.1	85.1	n/a	Declined	n/a
	Citizenship	78.5	76.6	78.0	80.3	81.4	82.3	High	Maintained	Good
	3-year High School Completion	73.0	80.4	77.9	80.7	83.2	82.3	Low	Declined Significantly	Concern
	5-year High School Completion	86.4	85.1	82.8	88.6	87.1	86.2	Intermediate	Improved Significantly	Good
	PAT: Acceptable	61.7	58.9	n/a	63.3	64.3	n/a	Very Low	n/a	n/a
	PAT: Excellence	12.7	14.7	n/a	16.0	17.7	n/a	Low	n/a	n/a
	Diploma: Acceptable	77.4	71.2	n/a	80.3	75.2	n/a	Low	n/a	n/a
Teaching & Leading	Diploma: Excellence	15.1	11.1	n/a	21.2	18.2	n/a	Intermediate	n/a	n/a
	Education Quality	87.4	87.8	88.4	88.1	89.0	89.7	High	Declined	Acceptable
Learning Supports	Welcoming, Caring, Respectful and Safe Learning Environments (WCRSLE)	83.4	83.3	83.3	84.7	86.1	86.1	n/a	Maintained	n/a
	Access to Supports and Services	80.8	79.2	79.2	80.6	81.6	81.6	n/a	Improved	n/a
Governance	Parental Involvement	76.8	75.2	78.0	79.1	78.8	80.3	Intermediate	Maintained	Acceptable

Indigenous Report

Assurance Domain	Measure	Lethbridge School Division (FNMI)			Alberta (FNMI)			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Student Growth and Achievement	Student Learning Engagement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Citizenship	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	3-year High School Completion	43.6	39.2	49.3	57.0	59.5	59.1	Very Low	Maintained	Concern
	5-year High School Completion	77.5	70.3	60.2	71.3	68.0	67.0	Low	Improved	Acceptable
	PAT: Acceptable	34.6	30.8	n/a	40.5	43.3	n/a	Very Low	n/a	n/a
	PAT: Excellence	3.2	3.9	n/a	5.5	5.9	n/a	Very Low	n/a	n/a
	Diploma: Acceptable	68.0	73.2	n/a	74.8	68.7	n/a	Very Low	n/a	n/a
Teaching & Leading	Diploma: Excellence	1.0	8.9	n/a	11.3	8.5	n/a	Very Low	n/a	n/a
	Education Quality	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Learning Supports	Welcoming, Caring, Respectful and Safe Learning Environments (WCRSLE)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Access to Supports and Services	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Governance	Parental Involvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

English as an Additional Language (EAL) Report

Assurance Domain	Measure	Lethbridge School Division (EAL)			Alberta (EAL)			Measure Evaluation		
		Current Result	Prev Year Result	Prev 3 Year Average	Current Result	Prev Year Result	Prev 3 Year Average	Achievement	Improvement	Overall
Student Growth and Achievement	Student Learning Engagement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Citizenship	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	3-year High School Completion	50.2	74.0	69.0	72.8	78.5	77.1	Very Low	Declined Significantly	Concern
	5-year High School Completion	86.2	79.4	80.6	88.7	86.1	86.0	Intermediate	Maintained	Acceptable
	PAT: Acceptable	32.4	44.0	n/a	57.9	59.7	n/a	Very Low	n/a	n/a
	PAT: Excellence	3.6	7.2	n/a	12.2	13.7	n/a	Very Low	n/a	n/a
	Diploma: Acceptable	40.3	27.1	n/a	67.1	59.0	n/a	Very Low	n/a	n/a
Teaching & Leading	Diploma: Excellence	8.4	1.2	n/a	13.8	10.8	n/a	Very Low	n/a	n/a
	Education Quality	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Learning Supports	Welcoming, Caring, Respectful and Safe Learning Environments (WCRSLE)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Access to Supports and Services	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Governance	Parental Involvement	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a



DOMAIN: Student Growth and Achievement

Lethbridge School Division uses a wide variety of indicators to measure student success. One measure used is the results from the provincial testing program (Provincial Achievement Tests and Diploma Exams). The provincial testing program was put on hold for two years during the COVID-19 Pandemic. Overall, achievement has not yet returned to pre-pandemic levels.

There were a number of challenges that presented in our schools in the 2022/2023 school year as we returned back to in-person learning. Many outside services (medical, mental health) and supports have become more challenging to access in Lethbridge.

At the Grade 6 level we are above or within two percentage points of the provincial level of acceptable in English Language Arts, Mathematics, Science and Social Studies.

At the Grade 9 level, we are below the province with the percentage of all students meeting the acceptable standard across all subjects. This was also reflected in the diploma examination program with all subjects below the province in meeting the acceptable standard except English 30-1. The results for the 2024 administration of the provincial testing program will serve as good benchmarks for growth. The Division will continue to focus on literacy and numeracy at the elementary level. The Grade 6 results demonstrate that the literacy/numeracy focus is having some positive impact. The results at the Grade 9 level demonstrate the need for increased focus on literacy, numeracy, the implementation of Universal Design for Learning and intervention strategies.

The Division has had a sustained focus in elementary literacy for seven years, and for the past two years has also started to focus on middle school literacy. A comprehensive literacy strategy delineated through a Division Literacy Work Plan guides strategies and both elementary and middle schools have developed Literacy Work Plans specific to their schools. A universal literacy assessment, Fountas and Pinnell Reading Assessment was put in place during the 2015/2016 school year, enabling teachers to use results to inform instruction, implement targeted intervention strategies, and move forward with benchmark data. Early years literacy is also informed by the Alberta Education assessments, Castles and Coltheart (CC3) as well as the Letter Name-Sounds (LeNS).

English Language Arts at the elementary and middle school levels is supported through lead teacher residencies, professional learning and literacy committee meetings that occur three times/year.



DOMAIN: Student Growth and Achievement

Writing instruction is currently being informed by materials and resources created by Serravallo and Calkins. Word study and spelling is supported by Words Their Way, Rime Magic and Morpheme Magic. The elementary narrative writing continuum is being utilized by many schools to inform writing assessment and goal setting, while a middle school narrative continuum is a work in progress with the aim to be completed by the end of this school year.

Mathematics continues to be an area identified as a focus for growth across all grade levels. A Numeracy Lead Teacher was put in place the 2019/2020 school year, and this position continues into the current school year. A middle and elementary mathematics steering committee examines learning gaps and members work together to explore best practice. A mathematics assessment tool, Math Intervention and Programming Instrument (MIPI), was piloted during the 2019/2020 school year, and is now universally used for all students in Grade 1 through Grade 9. Students in the early years are also assessed using the Provincial Numeracy Screening Assessment from Alberta Education.

High levels of competency in the areas of literacy and numeracy is an important priority for Lethbridge School Division. Skill in literacy and numeracy provides students with the core competencies necessary for higher-level thinking and the opportunity to think critically, create and explore innovation.



Provincial Achievement Tests

		Lethbridge School Division							Alberta			
		Achievement	Improvement	Overall	2023		Prev 3 Year Average		2023		Prev 3 Year Average	
Course	Measure				N	%	N	%	N	%	N	%
English Language Arts 6	Acceptable Standard	Low	n/a	n/a	836	78.1	n/a	n/a	52,106	76.2	n/a	n/a
	Standard of Excellence	Low	n/a	n/a	836	10.6	n/a	n/a	52,106	18.4	n/a	n/a
French Language Arts 6 année	Acceptable Standard	Intermediate	n/a	n/a	71	77.5	n/a	n/a	3,131	77.6	n/a	n/a
	Standard of Excellence	Intermediate	n/a	n/a	71	14.1	n/a	n/a	3,131	12.5	n/a	n/a
Français 6 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	578	78.9	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	578	19.4	n/a	n/a
Mathematics 6	Acceptable Standard	Low	n/a	n/a	835	65.7	n/a	n/a	52,551	65.4	n/a	n/a
	Standard of Excellence	Intermediate	n/a	n/a	835	13.9	n/a	n/a	52,551	15.9	n/a	n/a
Science 6	Acceptable Standard	Low	n/a	n/a	834	67.3	n/a	n/a	54,859	66.7	n/a	n/a
	Standard of Excellence	Intermediate	n/a	n/a	834	17.9	n/a	n/a	54,859	21.8	n/a	n/a
Social Studies 6	Acceptable Standard	Intermediate	n/a	n/a	835	69.5	n/a	n/a	57,655	66.2	n/a	n/a
	Standard of Excellence	High	n/a	n/a	835	20.0	n/a	n/a	57,655	18.0	n/a	n/a
English Language Arts 9	Acceptable Standard	Low	n/a	n/a	902	68.6	n/a	n/a	56,255	71.4	n/a	n/a
	Standard of Excellence	Low	n/a	n/a	902	8.8	n/a	n/a	56,255	13.4	n/a	n/a
K&E English Language Arts 9	Acceptable Standard	Very Low	n/a	n/a	16	12.5	n/a	n/a	1,254	50.2	n/a	n/a
	Standard of Excellence	Intermediate	n/a	n/a	16	6.3	n/a	n/a	1,254	5.7	n/a	n/a
French Language Arts 9 année	Acceptable Standard	Intermediate	n/a	n/a	85	83.5	n/a	n/a	3,215	76.1	n/a	n/a
	Standard of Excellence	Intermediate	n/a	n/a	85	12.9	n/a	n/a	3,215	10.9	n/a	n/a
Français 9 année	Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	575	81.6	n/a	n/a
	Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	575	22.3	n/a	n/a
Mathematics 9	Acceptable Standard	Very Low	n/a	n/a	904	49.1	n/a	n/a	55,447	54.4	n/a	n/a
	Standard of Excellence	Low	n/a	n/a	904	9.5	n/a	n/a	55,447	13.5	n/a	n/a
K&E Mathematics 9	Acceptable Standard	Very Low	n/a	n/a	15	20.0	n/a	n/a	1,815	52.7	n/a	n/a
	Standard of Excellence	Intermediate	n/a	n/a	15	6.7	n/a	n/a	1,815	11.3	n/a	n/a
Science 9	Acceptable Standard	Intermediate	n/a	n/a	900	67.6	n/a	n/a	56,311	66.3	n/a	n/a
	Standard of Excellence	High	n/a	n/a	900	15.7	n/a	n/a	56,311	20.1	n/a	n/a
K&E Science 9	Acceptable Standard	*	*	*	15	*	n/a	n/a	1,197	52.9	n/a	n/a
	Standard of Excellence	*	*	*	15	*	n/a	n/a	1,197	10.9	n/a	n/a
Social Studies 9	Acceptable Standard	Very Low	n/a	n/a	904	55.1	n/a	n/a	56,309	58.4	n/a	n/a
	Standard of Excellence	Low	n/a	n/a	904	10.4	n/a	n/a	56,309	15.9	n/a	n/a
K&E Social Studies 9	Acceptable Standard	Very Low	n/a	n/a	14	35.7	n/a	n/a	1,140	49.6	n/a	n/a
	Standard of Excellence	Intermediate	n/a	n/a	14	14.3	n/a	n/a	1,140	10.6	n/a	n/a



Provincial Diploma Examinations

		Lethbridge School Division							Alberta			
		Achievement	Improvement	Overall	2023		Prev 3 Year Average		2023		Prev 3 Year Average	
Course	Measure				N	%	N	%	N	%	N	%
English Lang Arts 30-1	Diploma Examination Acceptable Standard	Low	n/a	n/a	451	84.3	n/a	n/a	31,493	83.7	n/a	n/a
	Diploma Examination Standard of Excellence	Intermediate	n/a	n/a	451	8.9	n/a	n/a	31,493	10.5	n/a	n/a
English Lang Arts 30-2	Diploma Examination Acceptable Standard	Low	n/a	n/a	287	85.4	n/a	n/a	17,112	86.2	n/a	n/a
	Diploma Examination Standard of Excellence	Intermediate	n/a	n/a	287	13.2	n/a	n/a	17,112	12.7	n/a	n/a
French Language Arts 30-1	Diploma Examination Acceptable Standard	Low	n/a	n/a	41	80.5	n/a	n/a	1,236	93.1	n/a	n/a
	Diploma Examination Standard of Excellence	Low	n/a	n/a	41	4.9	n/a	n/a	1,236	6.1	n/a	n/a
Français 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	n/a	n/a	n/a	n/a	127	99.2	n/a	n/a
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	127	30.7	n/a	n/a
Mathematics 30-1	Diploma Examination Acceptable Standard	n/a	n/a	n/a	254	67.3	n/a	n/a	19,763	70.8	n/a	n/a
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	254	21.3	n/a	n/a	19,763	29.0	n/a	n/a
Mathematics 30-2	Diploma Examination Acceptable Standard	n/a	n/a	n/a	181	70.7	n/a	n/a	14,418	71.1	n/a	n/a
	Diploma Examination Standard of Excellence	n/a	n/a	n/a	181	9.9	n/a	n/a	14,418	15.2	n/a	n/a
Social Studies 30-1	Diploma Examination Acceptable Standard	Low	n/a	n/a	438	79.9	n/a	n/a	24,023	83.5	n/a	n/a
	Diploma Examination Standard of Excellence	Intermediate	n/a	n/a	438	9.4	n/a	n/a	24,023	15.9	n/a	n/a
Social Studies 30-2	Diploma Examination Acceptable Standard	Low	n/a	n/a	278	72.3	n/a	n/a	21,045	78.1	n/a	n/a
	Diploma Examination Standard of Excellence	Low	n/a	n/a	278	7.6	n/a	n/a	21,045	12.3	n/a	n/a
Biology 30	Diploma Examination Acceptable Standard	Intermediate	n/a	n/a	390	79.7	n/a	n/a	23,270	82.7	n/a	n/a
	Diploma Examination Standard of Excellence	Intermediate	n/a	n/a	390	24.1	n/a	n/a	23,270	32.8	n/a	n/a
Chemistry 30	Diploma Examination Acceptable Standard	Intermediate	n/a	n/a	246	79.3	n/a	n/a	18,364	80.5	n/a	n/a
	Diploma Examination Standard of Excellence	Intermediate	n/a	n/a	246	27.2	n/a	n/a	18,364	37.0	n/a	n/a
Physics 30	Diploma Examination Acceptable Standard	Low	n/a	n/a	152	60.5	n/a	n/a	9,241	82.3	n/a	n/a
	Diploma Examination Standard of Excellence	Intermediate	n/a	n/a	152	26.3	n/a	n/a	9,241	39.9	n/a	n/a
Science 30	Diploma Examination Acceptable Standard	Low	n/a	n/a	51	74.5	n/a	n/a	8,007	79.4	n/a	n/a
	Diploma Examination Standard of Excellence	Low	n/a	n/a	51	7.8	n/a	n/a	8,007	23.1	n/a	n/a



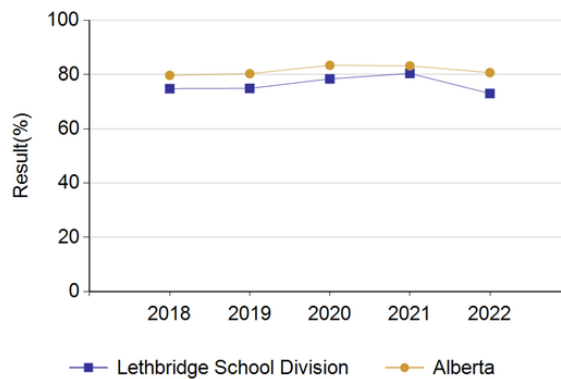
High School Completion

All students:

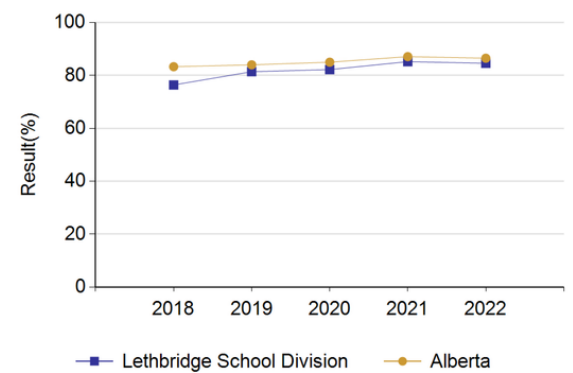
Percentages of students who completed high school within three, four and five years of entering Grade 10.

	Lethbridge School Division													Alberta									
	2018		2019		2020		2021		2022		Measure Evaluation			2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
3 Year Completion	740	74.8	729	74.9	805	78.4	749	80.4	839	73.0	Low	Declined Significantly	Concern	44,978	79.7	45,354	80.3	46,245	83.4	47,675	83.2	48,340	80.7
4 Year Completion	701	76.4	743	81.4	729	82.2	808	85.2	746	84.6	Intermediate	Maintained	Acceptable	44,994	83.3	44,980	84.0	45,351	85.0	46,242	87.1	47,660	86.5
5 Year Completion	758	81.1	701	78.9	744	84.3	728	85.1	807	86.4	Intermediate	Improved Significantly	Good	44,842	85.2	44,988	85.3	44,972	86.2	45,344	87.1	46,238	88.6

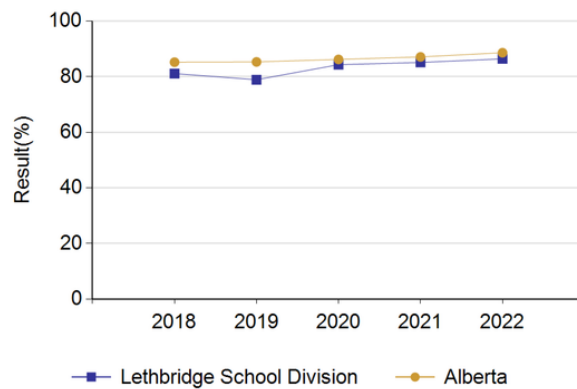
3 Year Completion



4 Year Completion



5 Year Completion



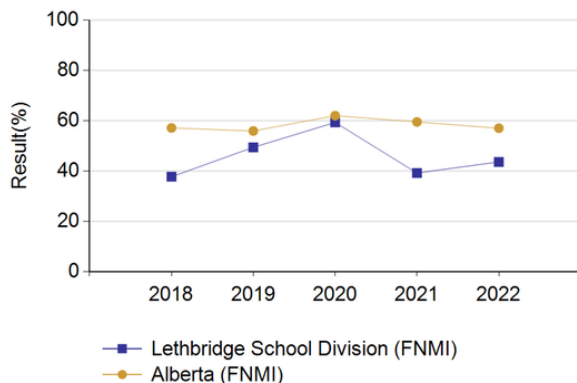
High School Completion – Indigenous Students

	Lethbridge School Division (FNMI)											Measure Evaluation			Alberta (FNMI)									
	2018		2019		2020		2021		2022		2018				2019		2020		2021		2022			
	N	%	N	%	N	%	N	%	N	%	N				%	N	%	N	%	N	%	N	%	
3 Year Completion	52	37.7	52	49.4	57	59.3	55	39.2	72	43.6	Very Low	Maintained	Concern	3,632	57.1	3,750	55.9	3,814	62.0	3,972	59.5	3,943	57.0	
4 Year Completion	39	45.6	56	55.2	47	66.9	57	73.5	48	55.8	Very Low	Maintained	Concern	3,453	60.8	3,524	64.2	3,670	63.6	3,729	68.6	3,936	65.8	
5 Year Completion	58	51.6	38	52.2	53	58.0	46	70.3	52	77.5	Low	Improved	Acceptable	3,266	64.5	3,407	65.0	3,469	68.1	3,593	68.0	3,719	71.3	

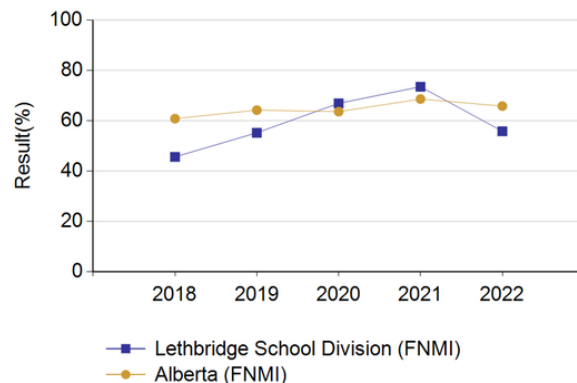


High School Completion – Indigenous Students

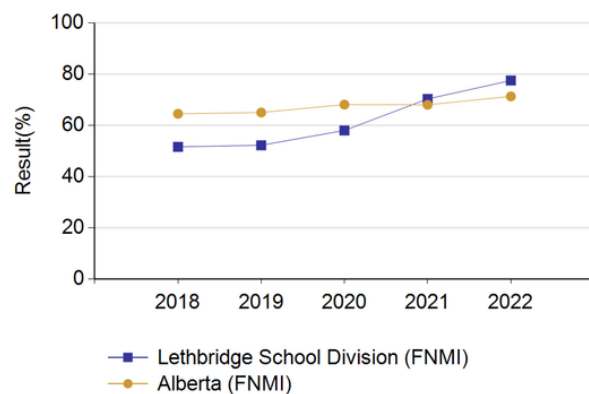
3 Year Completion



4 Year Completion

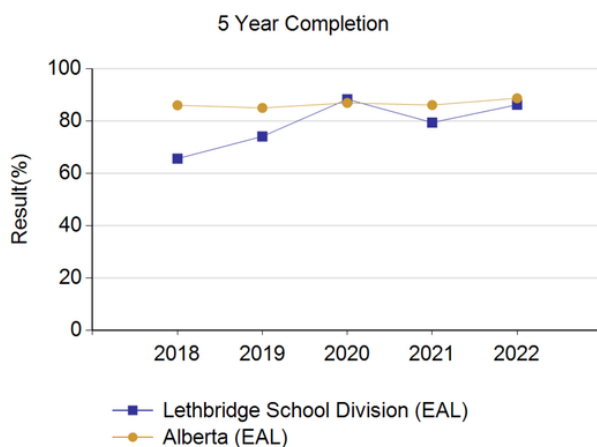
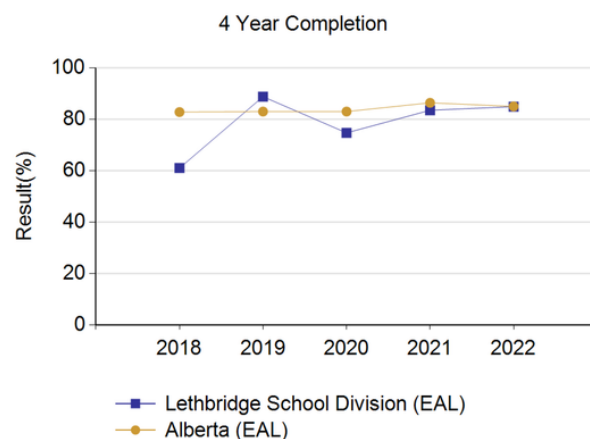
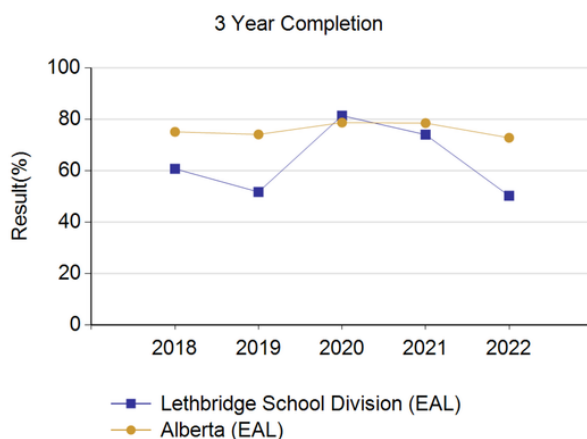


5 Year Completion



High School Completion – English as an Additional Language Students

	Lethbridge School Division (EAL)										Alberta (EAL)												
	2018		2019		2020		2021		2022		Measure Evaluation			2018		2019		2020		2021		2022	
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%
3 Year Completion	28	60.7	51	51.7	41	81.4	42	74.0	66	50.2	Very Low	Declined Significantly	Concern	3,388	75.1	3,307	74.1	3,654	78.7	3,646	78.5	3,805	72.8
4 Year Completion	27	61.0	25	88.8	51	74.7	40	83.5	38	84.9	Intermediate	Maintained	Acceptable	2,784	82.8	3,076	83.0	2,993	83.0	3,278	86.4	3,337	85.0
5 Year Completion	40	65.6	25	74.1	24	88.3	48	79.4	40	86.2	Intermediate	Maintained	Acceptable	2,410	86.0	2,664	85.0	2,960	86.9	2,874	86.1	3,151	88.7



Evaluation

Over the course of the last few years, a number of strategies have been put in place to target high school completion. Completion rates for five-year graduation continue to increase which may have been directly impacted by the pandemic. Strategies for completion include a flexible approach to programming in all high schools that places emphasis on student engagement. As well, Victoria Park outreach school provides a highly personalized learning experience for students. The Division has a Fast Forward High School Completion Program, Indigenous Graduation Coaches at the high school level as well as dual credit and off campus program opportunities.

Lethbridge School Division has a robust off-campus program. Approximately 440 students in high school enrolled in off-campus courses (Registered Apprenticeship Program or Work Experience) earning over 3,000 credits.

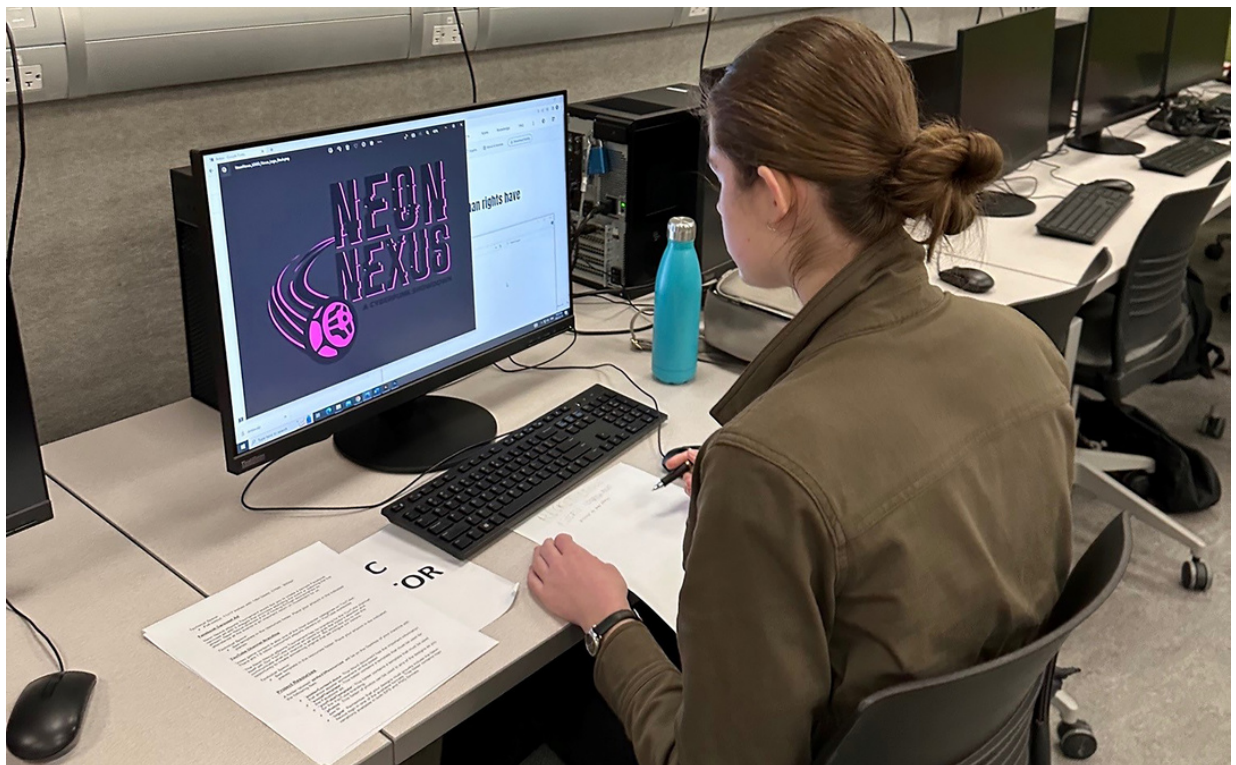
Evaluation

The centralized off-campus program has invested heavily in building relationships with business and industry to nurture ongoing opportunities for our students. The team has also taken on the promotion of dual credit trades programming at Lethbridge College. Students who can envision the future and are able to experience success in school are more likely to complete high school. When students are engaged and find areas of study interesting, challenging and fulfilling, they are more likely to stay in school. Schools offer a breadth of program options at the secondary level to engage students. Satisfaction for the measure of Program of Studies is very high, evidencing students and parents are happy with program opportunities.

Students have access to a breadth of career services highlighted on our website. The tools and opportunities offered throughout the year are structured to help students make informed decisions about pathways and life after high school. All secondary students have access to myBlueprint, a comprehensive online education and career planning process with tools to help students learn, explore, reflect, and plan. Lethbridge School Division is a member of the south organization called Career Transitions that offers a variety of resources and events for students. This current school year the Division is building on interest in off-campus pursuits with an Introduction to the Trades dual credit pathway with Lethbridge College and partnered with local industry and business for a Trades4U job shadow opportunity with over 200 students participating.

Of note, specific strategies have been put in place to support our Indigenous high school students as well as our EAL population.

We have seen success in five-year completion rates for Indigenous and EAL students. Lethbridge School Division will continue to examine strategies that target both populations with the goal of exceeding the provincial average in graduation rates and closing the gap on all learners.



High School Completion – English as an Additional Language Learners

To improve high school completion rates for English as an Additional Language (EAL) Learners, we have employed several strategies in recent years. Newcomer refugee students with limited formal schooling may still access a separate EAP classroom in middle and high school to build language proficiency and adjust to schooling in Alberta, but they transition much more quickly to mainstream classes with support to access curriculum. It is important to note that our numbers of EAL learners have tripled in seven years. EAP (English for Access Program) and school-based EAL teachers, together with the division's EAL lead teacher, work closely with teachers to scaffold instruction, develop resources and implement effective strategies.

A challenge we face each year in terms of high school completion is that not all English as an Additional Language Learners start high school in Grade 10, we register many newcomers to Canada in Grade 11 and Grade 12 with varying ability levels in English. We have students whose plan, whether by choice or necessity, is to build language proficiency so that they can get a job, and some leave school as soon as they have achieved basic proficiency to attend a paid job-training program that prepares them for entry into the workforce.

Unfortunately, the pandemic presented some very real struggles for our English as an Additional Language Learners. As we know, face-to-face classroom interactions are the most helpful in building and enhancing language acquisition and online learning was not as beneficial for these learners. As a result of the pandemic, we would anticipate for the next few years our four and five-year completions may be a little higher.

High School Completion – Indigenous Students

In response to our lower-than-provincial-average FNMI graduation rates, it was collaboratively decided as a system to restructure the Indigenous Education Team and redefine high school support. In 2020, Graduation Coaches were established to support our high school students of Indigenous ancestry. This role was established to provide cultural connection and targeted support related to careers and post-secondary orientation to our students of Indigenous ancestry. Over the past three years, there has been an increase in the five-year completion rate for Indigenous students.



High School Completion – Indigenous Students

It is the responsibility of our Grad Coaches - Indigenous Education to track credits, connect with our students of Indigenous ancestry, provide post-secondary learning experiences and support MyBluePrint with our students of Indigenous ancestry. Within the restructuring process an Indigenous Education teaching team was established to support our teachers at each Division level - elementary, middle school and high school. We have found within the year the number of Indigenous learning events and cultural opportunities has doubled. Due to the level of interest of Indigenous Education shared by teachers, school sites are now primarily leading and hosting these learning opportunities. Over the next three years we are hoping to exceed the provincial average in graduation rates and close the gap on all learners. We are pleased to note that our drop-out rates have decreased over the past five years.

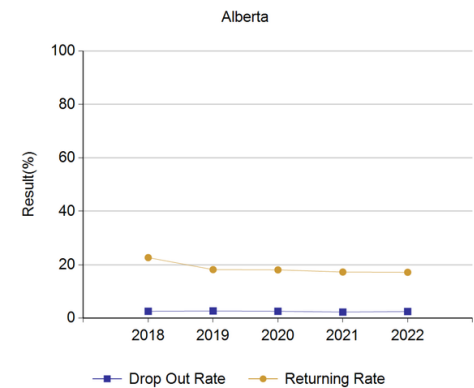
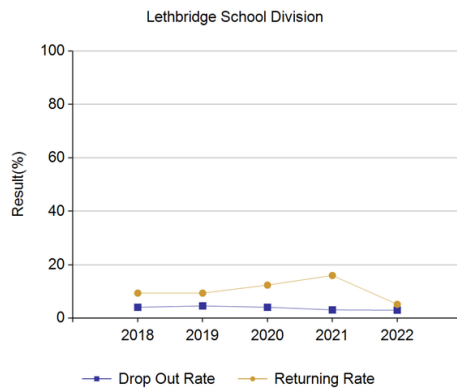
Over the pandemic we did see many of our Indigenous students move to on reserve living with fewer urban to rural transitions mid-year. Our three-year completion rate did decrease. However, our five-year completion rate increased, which reflects the phenomenal work Fast Forward Programming did to support students who did not graduate in the typical three-year pattern, but did graduate during the pandemic in their fourth or fifth year. We are hopeful with a more “normal” year ahead of us we will be able to continue our trend to close the gap on our three-year completion rates with the province.



Drop Out Rate

	Lethbridge School Division																Alberta									
	2018		2019		2020		2021		2022		Measure Evaluation			2018		2019		2020		2021		2022				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall	N	%	N	%	N	%	N	%	N	%			
Drop Out Rate	2,870	4.1	2,964	4.6	3,069	4.1	3,111	3.1	3,144	3.0	High	Improved	Good	182,832	2.6	184,812	2.7	186,228	2.6	189,713	2.3	191,156	2.5			
Returning Rate	147	9.4	136	9.4	157	12.4	146	16.0	113	5.2	n/a	n/a	n/a	6,800	22.7	6,750	18.2	6,720	18.1	6,408	17.3	5,940	17.2			

Graph of Drop Out Rate and Return Rate - All Students



The drop out and return rates are encouraging. As mentioned, there has been a focused effort on engagement of students at the high school level to create a context where students feel successful, culturally connected and engaged. As well, the Division has a Fast Forward program with staff that seek students if they have not completed high school and work with them to establish a flexible high school program to facilitate work and/or children. The flexible program delivery is through Victoria Park High School, an Outreach school.



Citizenship

Percentage of teachers, parents and students who are satisfied that students model the characteristics of active citizenship.

	Lethbridge School Division												
	2019		2020		2021		2022		2023		Measure Evaluation		
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	3,504	79.2	3,593	79.4	3,125	79.9	3,570	76.6	3,231	78.5	High	Maintained	Good
Parent	410	76.1	479	80.0	415	77.8	484	73.7	394	77.5	High	Maintained	Good
Student	2,621	70.4	2,686	67.1	2,255	68.8	2,616	66.6	2,381	68.8	High	Improved	Good
Teacher	473	91.0	428	91.1	455	93.2	470	89.4	456	89.1	Intermediate	Maintained	Acceptable

Evaluation

The Division is pleased to note that overall citizenship slightly recovered from the drop experienced following COVID-19. Schools are not making assumptions about the drop being connected to COVID-19, however, and are actively pursuing strategies that promote attributes of good citizenship. Some schools have implemented Indigenous Ways of Knowing and the Circle of Courage that promotes the development of belonging, independence, generosity and mastery.

Other schools have a strong branding and student recognition associated with the development of character and citizenship such as Lethbridge Collegiate Institute's Green 2 Gold Program emphasizing grit, respect, empathy, responsibility and growth, Chinook High School's Coyote Character (Chinook High School Coyote Character - YouTube), and Winston Churchill High School's What we Believe values to guide actions and decisions. The secondary schools have been able to reinvigorate strong leadership programs that focus on development of leader qualities that contribute to community. Schools are also returning to volunteer programs to ensure that students understand the importance and value of contributing to community.

At the middle school level, G.S. Lakie features the FISH Philosophy (Be There, Choose Your Attitude, Play and Make Their Day,) The Wilson Way puts a focus on character words designed to bring awareness to and continue to build on positive school culture. Paterson is developing a new school philosophy for 2023/2024 to build upon the school's ROAR philosophy of respect, determination, acceptance and integrity. Fairbairn aims to serve its community by inspiring students to extend Senator Joyce Fairbairn's trail in becoming hard working, determined, strategic and strong. Lethbridge Christian School and Immanuel Christian School provides middle school students with alternative programs in the public system that teach from a Christ-centred perspective.

The School Division hosts a Division Student Leadership Council that brings students from across the secondary schools together to build leadership skills and share ideas about what they are doing for their school community, city community, and the global community. The Division hosted a Student Forum in February of 2023 where topics related to wellness and inclusion were discussed. As a Division we recognize student voice needs to continue to be a focus. We are continuing to host conversations with schools about the data they received from the forum and how they are embedding this feedback into shaping their annual school plans.

Evaluation

Many of our elementary schools have coupled their citizenship programs and strategies with a focus on self-regulation, diversity and inclusion. Many of our elementary schools participate in wellness grants yearly that promote citizenship and wellness. Many of the grants received support for promoting self-regulation, active learning and overall student wellness. The schools that have implemented self-regulation strategies and equipment have seen significant decreases in behavioural issues with students and increases in students assuming responsibility for self and others. Self-regulation strategies are starting to be implemented in middle schools as students move into this context, well-versed in their own responsibilities.

Student Learning Engagement

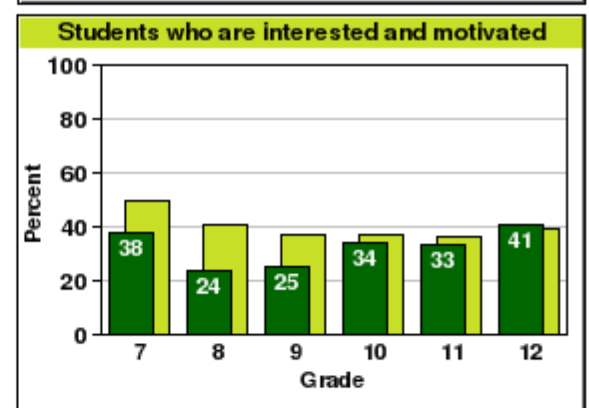
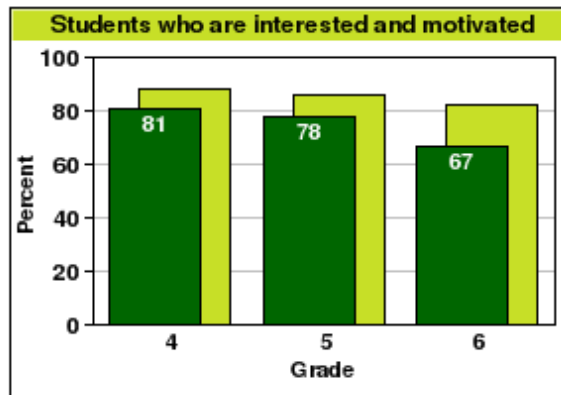
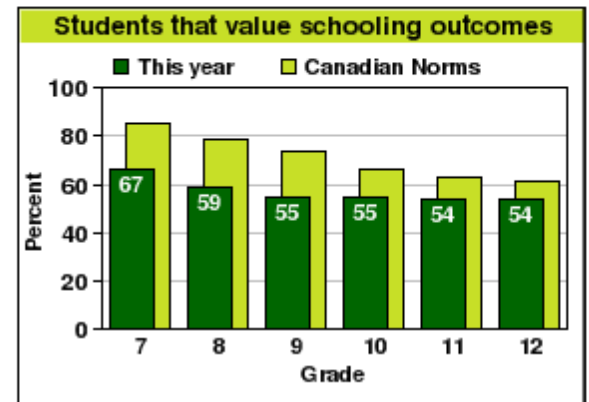
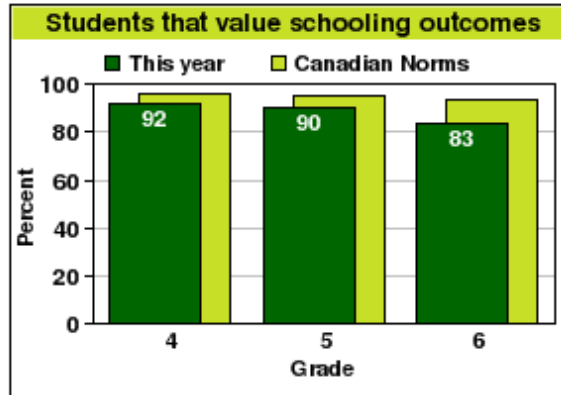
The percentage of teachers, parents and students who agree that students are engaged in their learning at school.

	Lethbridge School Division												
	2019		2020		2021		2022		2023		Measure Evaluation		
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	n/a	n/a	n/a	n/a	3,126	83.0	3,568	83.8	3,233	82.6	n/a	Declined	n/a
Parent	n/a	n/a	n/a	n/a	415	87.1	482	88.1	394	85.8	n/a	Maintained	n/a
Student	n/a	n/a	n/a	n/a	2,256	65.9	2,617	67.5	2,383	68.4	n/a	Maintained	n/a
Teacher	n/a	n/a	n/a	n/a	455	95.9	469	95.7	456	93.5	n/a	Declined	n/a



Measures from Our School Survey linked to student learning engagement

The Division administers an annual survey developed by The Learning Bar research and assessment organization to students across the division. The student survey measures 34 indicators based on the most recent research on school and classroom effectiveness. This report provides highlights based on data from 3,371 students in 10 schools that participated in the survey.



The results from the Assurance Survey suggest that both parents and teachers agree that students are engaged with their learning to a greater degree than students agree. When combined with the Our Schools survey results, it affirms that students' engagement declines as students move through the years of schooling. The most significant drop in engagement occurs after Grade 6. The degree of interest and motivation directly correlates to the degree that students value schooling outcomes.

Thinking classrooms that are structured around highly engaging student learning activities that are inquiry based, has been a focus of professional development for three years. As mentioned, at the secondary level, there has been targeted strategies for off-campus and engagement through dual credit programs.

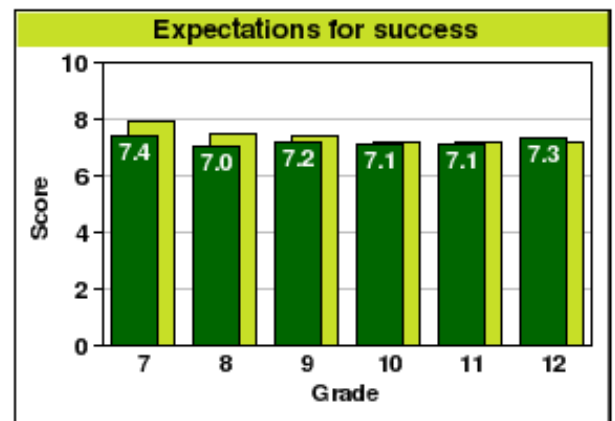
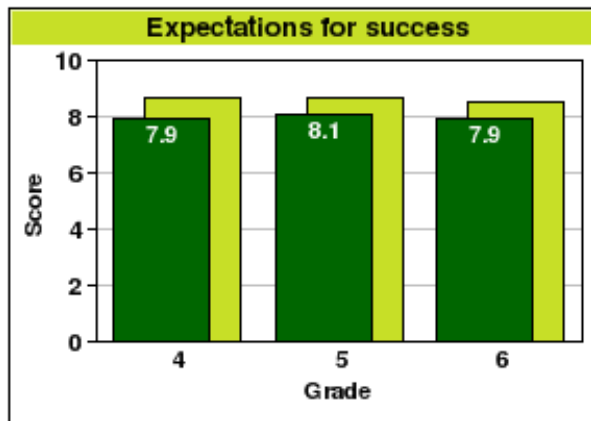
Lifelong Learning

Percentage of teacher and parent satisfaction that students demonstrate the knowledge, skills and attitudes necessary for lifelong learning.

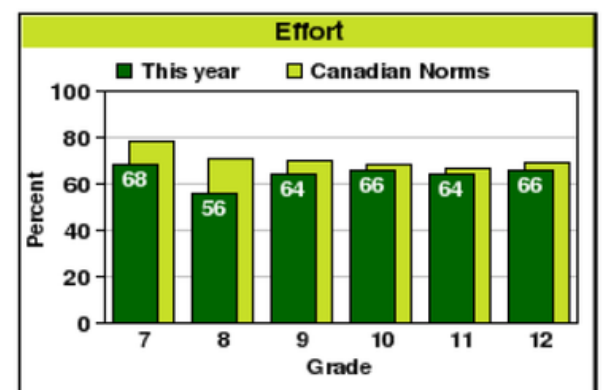
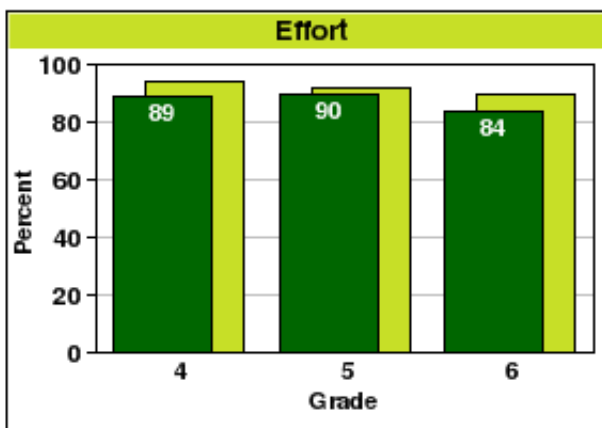
	Lethbridge School Division										Measure Evaluation		
	2019		2020		2021		2022		2023				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	865	67.8	885	67.7	837	79.8	920	79.2	809	76.8	High	Improved	Good
Parent	393	58.0	461	61.2	387	69.8	458	71.0	360	67.3	High	Maintained	Good
Teacher	472	77.5	424	74.2	450	89.8	462	87.4	449	86.3	High	Improved Significantly	Good

Measures from “Our School” Survey linked to lifelong learning

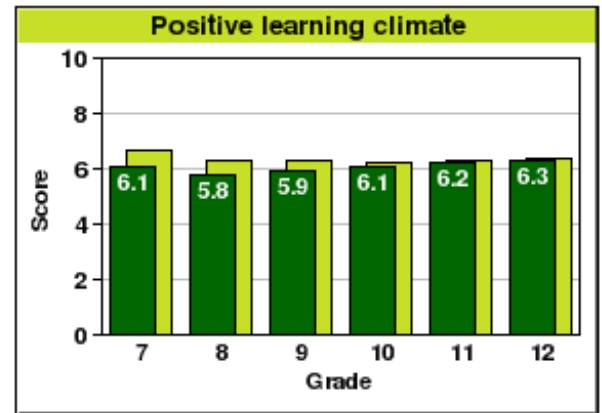
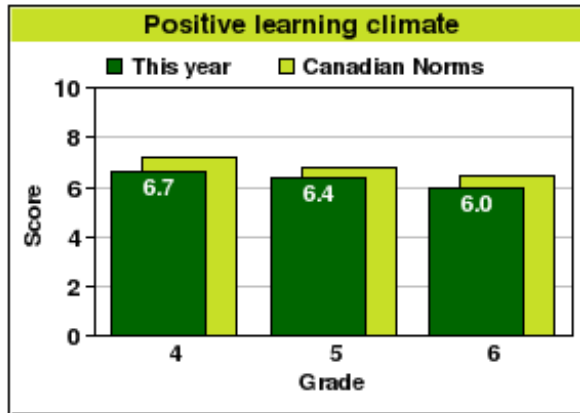
Expectations for success: The school staff emphasizes academic skills and hold high expectations for all students to succeed. This is considered a driver of ongoing student success (an important condition that drives student success).



Effort: Students who try hard to succeed in their learning. This is considered a social-emotional outcome that impacts ongoing student success (an important condition that underlies and influences student success).



Positive learning climate: There are clear rules and expectations for classroom behaviour. Students understand these and teachers maintain high expectations that they be followed. This is considered a driver of ongoing student success (an important condition that drives student success).



Evaluation

Based on the provincial Assurance Survey, it is apparent that teachers are more confident than parents that students are demonstrating the knowledge, skills and attitudes necessary for lifelong learning. There may be some contributing factors for this gap in perception. Parents know their children at a deeper level than teachers and would have greater knowledge of how students' learning manifests in real life. Teachers are more familiar with the outcomes in the curriculum and would have greater insight into whether students are achieving relative to the outcomes in the Programs of Study.

The Our School Survey outcomes suggest that the “drivers” of expectation for success and positive learning climate are relatively stable from grades 4 to 12, while the emotional-social condition of effort declines from grades 4 to 12. This suggests that learning conditions are present in the classroom, but similar to engagement scores, students become less inclined over the years to put forth effort in their schooling. There are a number of complex factors that may contribute to “effort” including engagement, interest, emotional wellbeing and stability.

The Division has been focusing on professional learning of school leaders on “Thinking Schools” and “Thinking Classrooms.” The focus is on shifting practice that compels students to think and engage in their learning. School leadership teams are now starting to use the strategies with their staff to model what thinking engagement strategies look like. The goal is to have “thinking classroom” strategies become embedded in classroom practice across the Division as part of new curriculum implementation.

A Digital Wellness team was established in March 2023 in response to a successful Alberta Education Mental Health Grant. This team has been connecting with school staff and students, scaffolding lessons, hosting small group interventions and team teaching with classroom teachers with hopes to enhance positive learning spaces and outcomes for all.

DOMAIN: Teaching and Learning

Education Quality:

Percentage of teachers, parents and students satisfied with the overall quality of basic education.

	Lethbridge School Division										Measure Evaluation		
	2019		2020		2021		2022		2023				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	3,507	89.7	3,597	89.0	3,126	87.5	3,562	87.8	3,244	87.4	High	Declined	Acceptable
Parent	410	85.8	479	86.3	415	85.1	484	86.0	395	83.6	High	Declined	Acceptable
Student	2,624	88.2	2,690	84.8	2,256	82.8	2,608	82.8	2,393	84.6	Intermediate	Maintained	Acceptable
Teacher	473	95.2	428	95.8	455	94.7	470	94.5	456	94.1	Intermediate	Maintained	Acceptable

Programs of Study:

Percentage of teachers, parents and students satisfied with the opportunity for students to receive a broad program of studies including fine arts, career, technology and health and physical education.

	Lethbridge School Division										Measure Evaluation		
	2019		2020		2021		2022		2023				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	2,405	84.6	2,493	84.2	2,154	81.6	2,349	84.8	2,174	85.9	Very High	Improved	Excellent
Parent	410	83.7	479	84.3	412	80.8	480	85.0	393	85.3	Very High	Maintained	Excellent
Student	1,522	78.6	1,586	78.8	1,287	73.7	1,399	77.3	1,325	80.5	Very High	Improved	Excellent
Teacher	473	91.6	428	89.5	455	90.2	470	92.0	456	91.9	Very High	Maintained	Excellent

Evaluation

Our Division celebrates teacher autonomy and choice in Professional Learning (PL) by offering a Collaborative Community (CC) structure two times in the school year. Teachers create the theme of a CC around a topic they are interested in learning more about and submit it to a platform where all other teachers can do the very same thing. Then, after a specific date, teachers choose one of these CC themes and join with other colleagues who have the same interest for a half-day of self-directed inquiry and learning. Within the 97 CCs created, some common learning themes included new curriculum, literacy, numeracy and complex needs. This year, teachers also had the option of attending workshops provided by professionals which included: The Art and Science of Teaching Reading (Dr. Robin Bright & Dr. Chris Mattatall, UofL), Understanding the New Health and Wellness Curriculum (Ever Active Schools), Assessment and the New Grades 4-6 Math Curriculum (Kim Motoska & Tammy Leslie, ARPDC), and Book Clubs (Tannis Niziol, ARPDC).

In terms of Programs of Study, the data clearly indicates satisfaction with the choice of programs offered in their school experience. We are proud of the elective courses and options our middle and high schools offer the student body. Students have an opportunity to pursue interests in the Fine Arts, Career Technology, Health, Physical Education and other areas of interest.

As new curriculum is being implemented, workshops have been held to support teachers with implementation. A teacher and administrator representative from each elementary and middle school came together in September to learn about the new ELAL and Math curricula, and a K-3 representative from each elementary school met on an additional day to learn about the new Science curriculum. Teachers are encouraged to attend sessions on new curriculum through SAPDC, ARPDC and ERLC. All sessions on the new curriculum are free for teachers throughout this school year.

Local Component: Accountability for Quality Standards

The policies that guide the growth, supervision, and evaluation of professional staff in Lethbridge School Division align with the provincial Growth, Supervision and Evaluation Policy and the provincial Quality Standards.

The Division policies can be found on the website (Policies | Lethbridge School Division (lethsd.ab.ca))

The Division hosts a new teacher induction program that helps teachers new to the profession align their practice with Division standards, which are related to provincial Quality Standards. As well, the Division has a mentorship program that supports school-based administrators new to their role as they work to meet the competencies outlined in the Leadership Quality Standard. In addition, school-based administrators are partnered with colleagues and have generative capacity building conversations that are designed to examine practice through the lens of the competencies in the Leadership Quality Standard.

In recent years, the Division has placed significant emphasis on inquiry based professional learning with inquiry rooted in reflection on practice and the competencies of the Teacher Quality Standard and Leadership Quality Standard. The University of Lethbridge worked with the Division for two years to fully implement Inquiry Based Professional Growth within our Division. This approach to professional learning and growth in competencies is widely embraced by administrators and staff.



DOMAIN: Learning Supports

Welcoming, Caring, Respectful, and Safe Learning Environment:

Percentage of teacher, parent and student agreement that: students are safe at school, are learning the importance of caring for others, are learning respect for others and are treated fairly in school.

	Lethbridge School Division										Measure Evaluation		
	2019		2020		2021		2022		2023				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	3,501	87.9	3,589	87.5	3,124	88.8	3,570	87.0	3,231	86.5	High	Maintained	Good
Parent	410	87.8	479	89.3	415	90.3	484	88.4	394	86.1	High	Declined	Acceptable
Student	2,618	81.8	2,682	79.1	2,254	81.6	2,616	80.3	2,381	80.7	High	Maintained	Good
Teacher	473	93.9	428	94.2	455	94.6	470	92.2	456	92.6	Intermediate	Maintained	Acceptable

Evaluation

The School Division and schools work hard to establish school climates that are welcoming, caring, respectful and safe. Overall results remain high in this area.

In the 2022/2023 school year, our schools were experiencing our new reality out of the pandemic. Schools experienced some new behaviours in our learners that required responding differently in the classroom. Through this last year we continued to recognize the importance of universal interventions and trauma-informed approaches in the classroom to support all learners to be able to engage in their learning (visual schedules, self regulation, outside learning and differentiation are key to ensuring all learners are connected to the classroom). Our Violence Threat Risk Assessment teams were exceptionally busy supporting schools to respond to safety in our schools.

There were many accomplishments related to diversity, inclusion and wellness in the Division over the 2022/2023 school year. The Administrators Committee continued their work with Anti-racism and Anti-oppression and the procedure for this policy was completed. The Indigenous Education and Helen Schuler Nature Centre continued their partnership in delivering an outdoor learning opportunity called Think Outside. The Student Forum took place, and a Diversity and Inclusion Parent Table was hosted in June 2023 to reflect upon the information gathered from the Student Forum.



Access to Supports and Services:

The percentage of teachers, parents, and students who agree that students have access to the appropriate supports and services at school.

	Lethbridge School Division												
	2019		2020		2021		2022		2023				
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	n/a	n/a	n/a	n/a	3,124	81.3	3,566	79.2	3,227	80.8	n/a	Improved	n/a
Parent	n/a	n/a	n/a	n/a	415	76.7	481	72.3	395	76.8	n/a	Improved	n/a
Student	n/a	n/a	n/a	n/a	2,254	77.9	2,615	79.2	2,376	80.5	n/a	Improved	n/a
Teacher	n/a	n/a	n/a	n/a	455	89.4	470	86.0	456	85.0	n/a	Maintained	n/a

Evaluation and Local Strategies

In Lethbridge School Division we are committed to creating a learning environment that is inclusive and provides choices to students and parents. Through a collaborative team-based approach we work with families and community agencies towards success for each student. We focus on the development of a continuum of supports, services and programming options that are intended to address student needs across a variety of settings. Through differentiating instruction and individually identified supports and services, the diverse learning needs of students are met within the context of the regular classroom to the greatest extent possible. Specialized programming is provided to those students who require a different curricular focus or who require a more structured setting. Over the pandemic and now in recovery, we recognize that Lethbridge struggles to access certain specialized supports for children and youth and are limited with the medical services available in the Lethbridge community (i.e. Psychiatrist, GPs, Occupational Therapy, Physiotherapy). When students are not able to access the medical assistance they require their learning is also impacted.

Continuum of Supports and Services

In 2022/2023 as a South West Regional Collaborative continued to team and support across the Zone 6 collective. Lethbridge School Division is an active participant with this group recognizing it collaboratively works to ensure quality supports and are accessed by all schools in the South Zone.

The Specialized Learning Support (SLS) Grant Lethbridge School Division received provides six speech-language pathologists (SLPs) and an occupational therapist (OT). These therapists work alongside our psychologist, Early Learning team, division wellness team, Indigenous team, lead teachers (literacy, numeracy, EAL), the behaviour support team, and the EAL student support worker in providing a continuum of supports and services for Division students.



All Division supports and services (academic, therapeutic, social/emotional/behavioural) adhere to the guiding principles of our Division Response to Instruction and Intervention (RTI2) framework – collective responsibility, certain access, convergent assessment and concentrated instruction – with a focus on removing barriers to participation and learning through provision of universal, targeted and individualized supports and strategies based on assessment of student need and frequent progress monitoring.

Having our own therapy team has provided the opportunity to have therapists work directly with teachers and students at the core instructional level to support receptive and expressive language, auditory processing, sensory processing, self-regulation and so on, and embed strategies within the classroom context.

In terms of physiotherapy and low-incidence supports, the Division contracted service through Southwest Collaborative Support Services (SWCSS), a regional initiative between local school divisions to share supports when it makes sense to do so, based on demand and availability of specialists. These supports include a teacher of the deaf and hard of hearing, a teacher of the visually impaired, audiology and complex communication (Level 3 Augmentative and Alternative Communication). We continue to explore creative ways to support behavioural and psychological supports and services.

Indigenous Learning

Our Indigenous Education team provides support to all students and staff in a variety of ways. The programs, services and strategies that are included within the Indigenous Education Assurance plan revolve around success for students of Indigenous ancestry as well as building greater understanding of Indigenous Culture for all students and staff in the system, valuing the rich learning and history Indigenous Cultures bring to our schools. The system recognizes that for Truth and Reconciliation to truly be realized all parties must take responsibility for healing, learning and growing.



In 2022/2023 our model benefitted from staffing three teachers, one at each level - elementary, middle and high school. Having this support continued to assist the challenges teachers have identified accessing authentic content and understanding how best to introduce this content in their classrooms. The teaching team provided many valuable professional learning opportunities throughout the year and also facilitated cultural learning for staff and students. In our second year of this model we have seen significant shifts in our teachers embedding Indigenous cultural and historical content into lessons that provides meaningful connection to our Blackfoot neighbours as well as other Indigenous groups across Canada.

Shifting the Indigenous Education staffing model from a targeted Indigenous social-emotional service to a program that kept achievement, curriculum, cultural connection/sharing and universal instruction at the foundation of our practices has moved our system forward considerably faster than the last five years.

We have had the most teacher participation in Indigenous Education professional learning and we have restructured the model so that the learning is occurring in a more intimate relationship-based, nature setting. As we know land and place have tremendous meaning to Indigenous people and first and foremost the Blackfoot First Nations who are our closest neighbour. Our model has changed dramatically from strictly a social emotional family support model to a targeted teacher capacity/cultural support and achievement support at our high schools with Graduation Coaches.

The Indigenous Education Department has focused on building stronger family and cultural connections over the past year. The team in partnership with schools offered five BINCO nights for our Indigenous families to attend. The schools and department also hosted their first Indigenous Education Awards Night in late May, and over 300 people attended to watch students receive academic and character-based awards.

The Lethbridge School Division Education Centre was also gifted a Blackfoot name – Aakaipookaiksi, meaning Many Children. Supt. Dr. Cheryl Gilmore, who retired following the 2022/2023 school year, also received a Blackfoot name, Eagle Standing Tall. The Blackfoot flag was also raised outside the building.



DOMAIN: Governance

Parental Involvement:

Percentage of teachers and parents satisfied with parental involvement in decisions about their child's education.

	Lethbridge School Division												
	2019		2020		2021		2022		2023		Measure Evaluation		
	N	%	N	%	N	%	N	%	N	%	Achievement	Improvement	Overall
Overall	882	78.5	903	80.7	866	76.6	950	75.2	848	76.8	Intermediate	Maintained	Acceptable
Parent	409	69.0	476	72.9	413	67.1	480	66.1	394	68.7	High	Maintained	Good
Teacher	473	88.0	427	88.6	453	86.1	470	84.2	454	84.8	Low	Maintained	Issue

Evaluation

Overall, the number of stakeholders satisfied with parental involvement in decisions about their child's education has increased slightly. One of the key strategies to engage parents is through School Councils. At the school level, School Councils meet monthly to discuss items relative to the school community. Principals review and discuss Assurance Plans and Results Reports in these meetings. The Division also has a Division School Council, which is comprised of representatives from School Councils. The Division School Council meets regularly to discuss and explore items of interest relative to schools and the Division.

Lethbridge School Division also has a Community Engagement Committee, which as the name suggests, is focused on engaging with parents and community members. One of the most significant events the committee facilitates is the annual Town Hall. The Town Hall event provides students, staff, parents and community members with an opportunity to provide feedback about schools and the Division. Recently, the Division website was upgraded to make information more accessible and user friendly.

Budget - Actual Comparison

School authorities report the "Total Expenses" line from Schedule 12 ("Unaudited Schedule of Variance Analysis") comparing and explaining the difference in the amount budgeted for 2022/2023, the actual spent and the variance (in both amount and percentage).

The preliminary budget (as shown on the financial statements) had total budgeted expenditures of \$134.86 million which was approved in May 2022. The budget was updated for the Division's operating budget in November 2022 once final enrolment numbers and other information was known. The operating budget was updated for the following major factors:

- The Division will receive \$1.08 million to cover salary increases from the new ATA agreement.
- The Division received Learning Disruption Grant (known within the Division as BOOST program) of \$219,153.
- The Division received \$540,800 of facility lease costs added to the schools owned by the Christian societies.

Budget - Actual Comparison

- Additional reserve allocation of \$1.46 million (total reserves budgeted was \$4.0 million) to ensure the Division meets the 3.20% reserve cap implemented by Alberta Education.

Budget Area	Preliminary Budget	Operating Budget	Actual Expenditures
Instruction - Pre K to Grade 12	110,132,995	112,511,731	110,510,231
Operations and Maintenance	17,152,865	17,921,776	18,019,706
Transportation	3,088,800	3,188,800	3,270,279
System Administration	4,181,195	4,159,340	4,340,254
External Services	300,000	300,000	454,086
Total Expenditures	\$ 134,855,855	\$ 138,081,647	\$ 136,594,556

The following are a comparison between operating budget and the year-end actuals:

- Instruction – Pre K to Grade 12 – the operating budget was \$112.51 million and actuals were \$110.51 million (98.2% of operating budget). Some areas within instruction that were under budget at year-end (inclusive learning, Pre K, school-generated funds and other instructional programs) offset overages in technology and shared instructional services (increased substitute costs during the year). Inclusive learning and Pre K programs were underspent due to vacancies in positions during the year. These funds will be used to assist with staffing in 2023/2024.
- Operations and Maintenance – the operating budget was \$17.92 million and actuals were \$18.02 million (100.1% of operating budget). Overages in this area are due to inflationary factors such as increased costs in fuel, utilities and insurance. Operating reserves have been used to cover the deficit.
- Transportation – the operating budget was \$3.18 million and actuals were \$3.27 million (102.8% of operation budget). Overages in this area are due to increased bus routes due to additional growth and more eligible riders as well as increased fuel costs. Operating reserves have been used to cover the deficit.
- System Administration – the operating budget was \$4.16 million and actuals were \$4.34 million (104.3% of operating budget). Additional costs in board governance related to consulting services and new memberships, as well as additional accounting fees for a preliminary asset retirement obligation audit on behalf of Alberta Education. Operating reserves have been used to cover the deficit.
- External Services (International Program) – the operating budget was \$300,000 and actuals were \$454,086 (151.4% of operating budget). The international program at year-end had more revenues than what had been budgeted for due to increased demand which covered the additional expenses within this department. The international program had a surplus of funds of the end of the 2022/2023 school year.

Please see the Division's 2022/2023 Year End Report for additional details and analysis of the audited financial statements and the related financial information.

Local Component: Summary of Financial Results

The school authority must identify and report results from local measures that yield useful data and/or provide a succinct description of the processes and strategies to demonstrate that the school authority has effectively managed its resources including how it collaborated with other school authorities, municipalities and community agencies.

- School boards and charter schools must include a web link to the Audited Financial Statements (AFS) and related unaudited schedules and a web link to the provincial roll up of AFS information: <https://www.alberta.ca/k-12-education-financial-statements.aspx>.

The Division's completed Audited Financial Statements and information pertaining to the sources and uses of School Generated Funds may be obtained on the Division website: <http://www.letbsd.ab.ca/our-district/plans-reports/financial-reporting>. For provincial school jurisdiction comparative data of the Audited Financial Statement please see the Alberta Education Website: <https://www.alberta.ca/k-12-education-financial-statements.aspx>.

Stakeholder Engagement

Lethbridge School Division launched a Community Engagement Website in September 2021 ([Home | Community Engagement \(schoolsites.ca\)](https://www.letbsd.ab.ca/our-district/plans-reports/financial-reporting)).

The purpose of the website was to increase public involvement, make ongoing engagement initiatives easy to find, provide notice of upcoming engagement projects, and ensure outcomes of previous engagement opportunities are accessible.

The 2022/2023 engagement activities can be found on the website under "Past Engagement Projects" including: Town Hall 2023, Division School Council, Digital Wellness Team, the 2022/2023 Lego Challenge and many others. As the Division launches projects, initiatives and information campaigns throughout the year, stakeholders are invited to share their ideas, give feedback, participate in information-sharing sessions and review relevant documents.





Stakeholder Engagement

Stakeholders have the option to sign up for email updates as projects are rolled out on the Community Engagement website. This allows the Division to deliver email updates throughout the community-engagement process, and deliver critical information surrounding upcoming surveys, open houses, meetings and website updates.

The Board's 2023/2024 Assurance Plan that was approved in May was informed by the Town Hall held February of 2023, monthly updates at Board meetings regarding work being accomplished in each of the Board's priority areas (see Board Priority Reports in monthly Board agenda packages) and a review of data. The Division's Assurance Dashboards continue to include a Live Financial Dashboard, Financial Reporting Dashboard and Performance Measures Dashboard. These can be accessed at any time by the public through the website [Financial Reporting | Lethbridge School Division \(lethsd.ab.ca\)](https://financialreporting.lethsd.ab.ca)

The Performance Measures Dashboard includes Demographics, Assurance Measures that are updated from provincial reports in a timely manner, Financial Ratios (adjusted accumulated surplus, liquidity ratios and capital assets) and Our School student survey results including specific measures on social-emotional outcomes and drivers of student outcomes.

Planning and reporting information is shared on the Division website. Schools engage with School Councils for Assurance Plan feedback. The final drafts of School Assurance Plans and School Results Reports are shared with School Councils and posted on the school websites.

Accountability/Assurance System

Lethbridge School Division develops a common template annually that all schools use for the development of their School Assurance Plan. The template ensures that all schools fulfill the school reporting requirements and contributes to coherence of priorities across the Division. Schools also use a template for their School Results Report. This ensures all schools meet the reporting requirements and that the reporting across the Division is accessible and coherent.

Schools share planning and reporting with School Councils and post planning and reporting documents on the school websites. School leadership teams meet with Division office personnel to reflect on areas of strength, areas for growth and identify strategies that will have the greatest impact on students and their learning.

Whistleblower Protection

Section 32 of the Public Interest Disclosure Act (2013) requires that school authorities include their annual report of disclosures in their AERR.

There were no disclosures of wrongdoing nor complaints of reprisal during the 2022/2023 school year.



Web Links

Lethbridge School Division - Budget Report:

<https://www.letbsd.ab.ca/download/424526>

Lethbridge School Division - Assurance Plan:

<https://www.letbsd.ab.ca/download/417007>

Lethbridge School Division - Combined Three Year Plan:

<https://www.letbsd.ab.ca/download/412401>

Lethbridge School Division - Year-End Report

<https://www.letbsd.ab.ca/download/432892>

For More Information

More detailed information regarding any component of Lethbridge School Division operations can be obtained by contacting the following:

Allison Purcell, Chair - Board of Trustees

433 - 15th Street South

Lethbridge, AB. T1J 2Z5 Phone 403-380-5301

Mike Nightingale, Superintendent

433 - 15th Street South

Lethbridge, AB. T1J 2Z5 Phone 403-380-5301

Christine Lee, Associate Superintendent, Business and Operations, and Secretary-Treasurer

433 - 15th Street South

Lethbridge, AB. T1J 2Z5 Phone 403-380-5307

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.letbsd.ab.ca. The website is a great resource to provide further information about Lethbridge School Division's services and resources.

MEMORANDUM

November 28, 2023

To: Board of Trustees

From: Mike Nightingale
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 2022-2023 school year.
- Identify Policies for review (including procedures, forms, and exhibits).
- 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.

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>
204.10	Board Meeting Agendas	For Approval

Respectfully submitted,
Mike Nightingale



204.10 Board Meeting Agendas

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Policy

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

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

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

Regulations

1. The agenda shall be prepared by the Chair and/or Vice Chair of the Board in consultation with the Superintendent.
 - 1.1. The agenda shall serve as the order paper.
2. Individual Trustees have the right to place items on the agenda for Regular Meetings or scheduled In Camera Meetings.
 - 2.1. Items shall be placed on the agenda through the Chair or the Superintendent.
 - 2.2. The Trustee shall specify the nature of the issue and provide necessary background information.
 - ~~2.3. Deadline for submission shall be communicated to Trustees at least 10 days in advance, shall normally be 12:00 noon on the Wednesday preceding the scheduled meeting.~~



204.10 Board Meeting Agendas, Cont'd

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

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

References

Alberta Education Act:
Division Policies:

Sections 64
204.2 Regular Board Meetings, 204.3 Special Board
Meetings, 204.6 Organizational Meetings, 204.4 In Camera
Board Meetings, 204.9 Board Meeting Procedures

MEMORANDUM

November 28, 2023

To: Board of Trustees

From: Mike Nightingale
Superintendent

Re: Division School Council representation on Policy Advisory Committee

Background:

Recently there has been conversation related to Division School Council representation on the Policy Advisory Committee. The current membership parameters are noted below:

Current Membership

- The Committee shall consist of Two Trustees, one of whom shall act as chair of the Policy Advisory Committee, Superintendent, Coordinator of Learning, and one representative from each of the following groups: Administrators' Committee, ATA Local 41, CUPE 290, CUPE 2843, Division School Council.

At the last Division School Council and Policy Advisory Committee meetings there were conversations and recommendations for the Board related to membership on the Policy Advisory Committee. The recommendations are noted below:

Division School Council Recommendation

At the November 6, 2023 Division School Council meeting, the following motion was passed regarding Division School Council representation on the Policy Advisory Committee:

- I move that it be recommended to the Policy Advisory Committee that four parent representatives be nominated by the DSC each year to be included at the Policy Advisory Committee which include an elementary, middle and high school parent in addition to a parent from a faith based alternative school.

Policy Advisory Committee Recommendation

At the November 8, 2023 Policy Advisory Committee meeting, the recommendation from Division School Council was discussed. Below is a summary of the recommendation from Policy Advisory Committee regarding Division School Council representation on the Policy Advisory Committee:

- The number of Division School Council representatives was discussed. The committee decided to recommend to the Board that 3 parent representatives from Division School Council (DSC) be included on the Policy Advisory Committee. The recommendation is to have 1 representative from the elementary level, 1 from middle school, and 1 from high

school, for a total of 3 DSC representatives. There was also discussion around ensuring that parents from faith based alternative schools have opportunities to provide input at the Policy Advisory Committee. It was acknowledged that perspectives from faith based alternative schools would be valued and welcome and to this end, one of the 3 DSC representatives could be from the faith based alternative schools. Further discussion on this recommendation will occur at the November Board Meeting.

Recommendation

It is recommended that the Board consider the recommendations from Division School Council and the Policy Advisory Committee and determine if there is a desire to change the membership of the Policy Advisory Committee to include additional representatives from Division School Council.

Respectfully submitted,
Mike Nightingale

MEMORANDUM

Date November 28, 2023

To: Board of Trustees

From: Craig Whitehead

RE: PSBAA Funding

Background

As a member of the Public School Board Association of Alberta, as trustees, we have the opportunity to attend the PSBAA Council meetings. The expenses associated with these meetings should come out of our general governance budget.

Recommendation

The board approve, effective September 1st, 2023, all expenses incurred by trustees in attending Public School Board Association meetings be paid out of the general governance budget.

Respectfully submitted,
Craig Whitehead

MEMORANDUM

Date

To: Board of Trustees

From: Craig Whitehead

RE: Per Diem Days

Background:

As trustees, we do have activities and responsibilities that require meetings outside of our regular responsibilities as a trustee. This sometimes requires travelling or all-day meetings where we are away from our regular duties. To compensate us, we use a per diem. If a trustee were to attend all the ABSA and PSBAA he/she would use up all their per diem days for the year.

Recommendation:

The board approve raising the number of per diem days from ten to a maximum of fifteen for ASBA, PSBAA, the board retreat and negotiations.

Respectfully submitted,
Craig Whitehead

MEMORANDUM

Date: November 28, 2023

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.

Trustee Allison Purcell will provide an oral update on upcoming community conversations events.

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

SCHOOL	Details
Agnes Davidson	Concert (Choir, Handbell, Carol Sing) on Dec 21 st at 9 am, AD Gym Outdoor Sing-a-Long on Dec 22 nd at 12:30 pm
Chinook High School	Band and Choir Concert on Dec 14 th at 7 pm, Chinook Media Centre “Natura” Dance Program on Nov 29 – Dec 1 at 7 pm nightly, Chinook Media Centre
Coalbanks Elementary	Christmas Concert on Dec 13 th & 14 th at 6 pm both nights, Coalbanks Gym
Dr. Probe Elementary	Winter Celebrations on Dec 21 st from 9 am – 3 pm for students at Dr. Probe School
Dr. Robert Plaxton	Winter Wonderland family gathering on Dec 13 th at 6 – 7:30 pm, Plaxton School
Fleetwood-Bawden	Family Winter Festival on Dec 7 th at TBD
G.S. Lakie	Winter Band Concert on Dec 7 th at 7 pm, GSL Foyer
Galbraith Elementary	Handbells and Sing Along on Dec 21 st at 6:30 pm, Galbraith Gym
General Stewart Elem.	Holiday Celebration on Dec 13 th at 6:30 pm, GS Gym
Gilbert Paterson	Choir/Handbells Concert on Dec 12 th at 7 pm, College Drive Church Band Concert on Dec 14 th at 7 pm, Southminster United Church
Immanuel Christ. Elem.	Hope Advent Chapel on Nov 27 th at 9 am, ICES Gym
	Peace Advent Chapel on Dec 4 th at 9 am, ICES Gym
	Joy Advent Chapel on Dec 11 th at 9 am, ICES Gym
	Love Advent Chapel on Dec 18 th at 9 am, ICES Gym
	Christmas Chapel on Dec 22 nd at 9 am, ICES Gym
Immanuel Christ. Sec.	ICSS Band and Choir Concert on Dec 7 th at 7 pm, Trinity Reformed Church
LCI	
Lakeview Elementary	Winterfest on Dec 12 th at 6 pm, Family event at Lakeview School Special December Assembly with Choir and Handbells on Dec 20 th at 3 pm, Lakeview Gym
Lethbridge Christian	Advent Chapels on Dec 1 st , 8 th , 11 th , 14 th , 21 st from 8:30 – 9am, LCS Gym
Mike Mountain Horse	Winter Gala on Dec 13 th at 5:30 pm, MMH Gym
Nicholas Sheran Elem.	
Park Meadows Elem.	“Into the Rime” Winter Showcase of Dance/Drumming/Singing on Dec 6 th at 6:30 pm, PM Gym
Sen. Buchanan Elem.	Snowflake Ball on Dec 6 th
Sen. Joyce Fairbairn	“Glow in the Snow: A Fine Arts Festival” on Dec 14 th at 6:45 pm, Fairbairn Atrium
Victoria Park	Christmas Dinner for Students on Dec 20 th
WCHS	WCHS Winter Band Concert on Dec 4 th at 7 pm, Southminster United Church Mean Girls in High School Drama on Dec 15 th at 1 pm, and Dec 13-16 at 7 pm nightly, Sterndale Bennett Theatre
Westminster Elem.	Winter Concert on Dec 6 th at 2:15 pm, and Dec 7 th at 6 pm, Westminster Gym
Wilson Middle School	Winter Dance on Nov 23 rd from 5 – 7 pm for Wilson Students only Winter Concert (Band and Choir) on Dec 7 th at 7 pm, Wilson Gym

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



Date: October 25, 2023

From: Allison Purcell
Board Chair, Lethbridge School Division &
Education Sector Representative, EDL Board

To: Adriana Mercader
President & Board Chair, Economic Development Lethbridge

RE: Sector Representation on the EDL Board

Adriana,

I would like to propose to the Board a change in its composition to allow for a permanent representative of each school division to be appointed.

In May 2019, the Board chose to enlarge the number of representatives to better reflect the diverse sectors of Lethbridge's economy. It was determined at that time the seat for the education sector would rotate after each 2-year term between the Public School division and the Holy Spirit School division. This is a similar approach to the Seniors sector which rotates between Nord Bridge and the LSCO as well as the REDA sector which rotates between SouthGrow and Alberta Southwest.

The Lethbridge Public School division is the City's 4th largest employer with ~1,200 staff. The Holy Spirit School division is the City's 10th largest employer with ~650 staff. Given the key role the schools play in developing a talented workforce and the foundational role school play in the wellbeing of community life, it is my view the Board should consider ensuring both school divisions have permanent representation.

It is my understanding that this could be accomplished in two ways:

1. The Board could amend its policies to reallocate one of the currently vacant sectors (airport and sector at large) and amend the definition of the current education sector seat.
2. Adopt a special resolution to amend the Society's corporate bylaws to expand the number of Board members from 31 to 32.

I would ask that this be added to the next Board meeting agenda for discussion as a new business item.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Allison Purcell', written in a cursive style.

Allison Purcell

Board Chair

Lethbridge School Division

cc: Board of Trustees, Superintendent

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

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Lethbridge, AB T1J 2Z4

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November 23, 2023

Aiden Fletcher

Sent via email

Good day Aiden,

Thank you for attending the Regular Board meeting on October 24, 2023 and sharing your perspective regarding the decision not to continue with the football season for the Chinook Coyotes football team.

We would like you to know that we were moved by the articulate and thoughtful way you presented your concerns. We understand the passion and commitment involved in athletics and the disappointment and frustration you and your teammates feel as a result of this decision. We saw the impact this had on you and your teammates, and we apologize this has been so hurtful and challenging.

We value the opportunity to hear from students and we appreciate your willingness to attend a Board meeting to share your thoughts with us. Trustees take public forum statements seriously and are grateful to hear directly from those most impacted by Division decisions. We want you to know that your comments will help us to learn and grow.

Sincerely,

A handwritten signature in black ink, appearing to read 'Allison Purcell', is written over a light blue horizontal line.

Allison Purcell

Board Chair

Lethbridge School Division

cc: Board of Trustees, Superintendent

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 23, 2023

Mel Fletcher

Sent via email

Good day Mel,

Thank you for attending the Regular Board meeting on October 24, 2023 and sharing your perspective regarding the decision not to continue with the football season for the Chinook Coyotes football team.

Thank you for sharing with us how connected your family is to Chinook football and the impact this decision has had on them. We acknowledge the frustration you and many other stakeholders feel as a result of this decision. We apologize for the hurt this has caused your family.

Trustees appreciate hearing from community members through Public Forum. We recognize a decision such as this elicits a wide range of responses, and it is important for Trustees to hear these responses. We take public forum statements seriously and are grateful to hear from the community on issues of interest.

Sincerely,

A handwritten signature in black ink, appearing to read "Allison Purcell", written in a cursive style.

Allison Purcell

Board Chair

Lethbridge School Division

cc: Board of Trustees, Superintendent

Lethbridge School Division Board of Trustees

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