



Parkland School Division No. 70

BOARD OF TRUSTEES

A G E N D A

November 25, 2014

Public Session: 9:30 AM

Our Vision:
Parkland School Division is a place where exploration, creativity and imagination make learning exciting and where all learners aspire to reach their dreams.

Parkland School Division No. 70

BOARD OF TRUSTEES REGULAR MEETING

November 25, 2014

Public Session 9:30 AM
Parkland School Division Centre for Education, Stony Plain

A G E N D A

Page Number

1. **CALL TO ORDER at 9:30 AM**
 - 1.1. National Anthem
 - 1.2. Announcements
 - 1.3. Changes to the Agenda
 - 1.4. Approval of the Agenda
- 3- 2. **APPROVAL OF MINUTES**
 - 2.1. Regular Board Meeting of November 04, 2014
3. **BUSINESS ARISING FROM THE MINUTES**
4. **DELEGATION/PRESENTATION**
 - 4.1 Student Success & Well-being – Leader in Me
 - 4.2 PriceWaterhouseCoopers LLP
5. **BOARD CHAIR REPORT**
 - 5.1. Correspondence
 - 5.1.1 Scholarship Thank-you letters
6. **SUPERINTENDENT REPORT**

Recess Break / Public Question Period
- 7- 7. **ACTION ITEMS**
 - 7.1. 2013-2014 Audited Financial Statement (C. Jonsson)
 - 44- 7.2. Three Year Education Plan and Annual Education Results Report (S. Johnston)

- 46- 8. **ADMINISTRATION REPORTS**
 - 8.1. Accountability Pillar Results Report (S. Johnston)
- 53- 9. **TRUSTEE REPORTS**
 - 56- 9.1. PSD Tomorrow (E. Cameron)
 - 59- 9.2. Student Advisory Committee (S. Kucher-Johnson)
 - 9.3. Advocacy Committee (R. Gilchrist)
 - 9.4. Public School Boards' Association of Alberta (S. Kucher-Johnson)
 - 9.5. Alberta School Boards Association (D. Kilduff)
 - 9.6. C-2 Committee (R. Gilchrist)

10. RESPONSES TO REQUEST FOR INFORMATION

11. FUTURE BUSINESS

11.1. Meeting Dates:

Open to the Public:

Dec 09, 2014Regular Board Meeting 9:30 am, Centre for Education
 Jan 06, 2015Regular Board Meeting 9:30 am, Centre for Education

Closed to the Public:

Nov 25, 2014PSD Tomorrow Meeting 12:00 pm, Centre for
 Education

11.2. Topics for future agendas

11.3. Requests for information

12. ADJOURNMENT



UNADOPTED

MINUTES OF THE REGULAR BOARD MEETING OF THE BOARD OF TRUSTEES OF PARKLAND SCHOOL DIVISION NO. 70 HELD AT THE PARKLAND SCHOOL DIVISION CENTRE FOR EDUCATION IN STONY PLAIN, ALBERTA ON NOVEMBER 04, 2014

TRUSTEE ATTENDANCE:

Eric Cameron, Chair	Present
Kathleen Linder, Vice-Chair	Present
Ron Heinrichs	Present
Richard Gilchrist	Present
Sally Kucher-Johnson	Present
Dorcas Kilduff	Present
Elsie Kinsey	Present

ADMINISTRATION ATTENDANCE:

Tim Monds, Superintendent of Schools
Kelly Wilkins, Deputy Superintendent
Claire Jonsson, Associate Superintendent (Business and Finance)
Dr. Dianne McConnell, Associate Superintendent (Learning Services)
Scott Johnston, Associate Superintendent
Jordi Weidman, Director Strategic Planning & Communications
Doug Aird, Director Business and Finance
Brenda Scott, Executive Assistant

CALL TO ORDER

The meeting was called to order by Chair Cameron at 6:30 pm.

NATIONAL ANTHEM

Following the playing of the national anthem, the Chair requested a moment for attendees to reflect on their purpose in attending the meeting.

ANNOUNCEMENTS

Trustees provided a verbal report on the activities that they have participated in. Trustee Kinsey reported on the “WE Day” session that four Trustees attended on November 3 in Calgary. Trustee Heinrichs reported on an excellent article in the local paper on Entwistle School.

CHANGES TO THE AGENDA

12.0 In Camera

APPROVAL OF THE AGENDA

Res 138-2014 MOVED by Trustee Heinrichs that the Agenda be approved as amended.

CARRIED

APPROVAL OF THE MINUTES

Res 139-2014 MOVED by Trustee Gilchrist that the Minutes of the Organization Meeting held on October 7, 2014 be approved as presented.

CARRIED

APPROVAL OF THE MINUTES

Res 140-2014 MOVED by Trustee Linder that the Minutes of the Regular Meeting held on October 7, 2014 be approved as presented.

CARRIED

BUSINESS ARISING FROM THE MINUTES

There was no business arising from the minutes.

Board Chair

Secretary-Treasurer

DELEGATION / PRESENTATION

There was no delegation or presentation.

BOARD CHAIR REPORT

Chair Cameron reported on items received since the Boards last regular meeting.

SUPERINTENDENT REPORT

Superintendent Monds provided a verbal report and spoke to the work being done in Parkland School Division.

Recess Break / Public Question Period

Board Chair declared recess break at 6:59 p.m. for questions from the public.

Board Chair resumed the meeting at 6:59 p.m.

ACTION ITEMS

FINANCIAL REPORT PERIOD ENDING AUGUST 31, 2014

Res 141-2014

MOVED by Trustee Linder that the Board of Trustees approves the monthly financial report for the period ending August 31, 2014 as presented at the Regular Meeting of November 4, 2014.

CARRIED

C. Jonsson and D. Aird provided information on the motion and responded to questions.

2014-2015 FINAL BUDGET

Res 142-2014

MOVED by Trustee Heinrichs that the Board of Trustees approves the 2014-2015 Final Budget for Parkland School Division No. 70 as presented at the Regular Meeting of November 4, 2014.

CARRIED

C. Jonsson provided information on the motion and responded to questions.

2014-2015 REQUEST FOR NEW MODULAR CLASSROOMS

Res 143-2014

MOVED by Trustee Kucher-Johnson that the Board of Trustees approves the 2014-2015 application of one (1) modular classroom as presented at the Regular Meeting of November 4, 2014.

CARRIED

C. Jonsson provided information on the motion and responded to questions.

ADMINISTRATIVE REPORTS

2013-2014 PROVINCIAL ACHIEVEMENT TESTS AND GRADE 12 DIPLOMA EXAM RESULTS

Res 144-2014

MOVED by Trustee Kinsey that the Board of Trustees receives as information the Parkland School Division 2013 – 2014 Provincial Achievement Tests and Grade 12 Diploma Exam Results as presented at the Regular Meeting of November 4, 2014.

CARRIED

S. Johnston provided information on the motion and responded to questions.

VANDALISM REPORT 2014

Res 145-2014

MOVED by Trustee Heinrichs that the Board of Trustees receives as information the Vandalism Report 2014 as presented at the Regular Meeting of November 4, 2014.

CARRIED

K. Wilkins provided information on the motion and responded to questions.

TRUSTEE REPORTS

PSD Tomorrow Committee

Res 146-2014 **MOVED** by Trustee Cameron that the Board of Trustees receives as information the PSD Tomorrow Committee minutes of October 21, 2014 as presented at the Regular Meeting of November 04, 2014.

CARRIED

Council of School Councils Committee

Res 147-2014 **MOVED** by Trustee Gilchrist that the Board of Trustees receives as information the Council of School Councils Committee minutes of October 06, 2014 as presented at the Regular Meeting of November 4, 2014.

CARRIED

Student Advisory Committee

Res 148-2014 **MOVED** by Trustee Kucher-Johnson that the Board of Trustees receives as information the Student Advisory Committee minutes of October 21, 2014 as presented at the Regular Meeting of November 4, 2014.

CARRIED

Teacher/Board Advisory Committee

Res 149-2014 **MOVED** by Trustee Heinrichs that the Board of Trustees receives as information the undadopted Teacher/Board Advisory Committee minutes of October 21, 2014 as presented at the Regular Meeting of November 4, 2014.

CARRIED

Advocacy Committee

Res 150-2014 **MOVED** by Trustee Gilchrist that the Board of Trustees receives as information the Advocacy Committee minutes of October 9, 2014 as presented at the Regular meeting of November 4, 2014.

CARRIED

Public School Boards' Association of Alberta

Trustee Kucher-Johnson provided a verbal report on the Public School Boards' Association of Alberta meeting that Trustees attended.

Alberta School Boards' Association

Trustee Kilduff provided a verbal report on the Alberta School Boards' Association meeting that Trustees attended. Trustee Kilduff requested that the topic "Strengthening the Voice of School Boards" be put on an upcoming PSD Tomorrow agenda.

C-2 Committee

Trustee Cameron provided a verbal report on the C2 Committee meeting that he attended.

FUTURE BUSINESS

Meeting Dates

Open to the Public:

- Nov 13, 2014 Student Advisory Committee Meeting 9:00 am, Centre for Education
- Nov 24, 2014 Thought Exchange Stakeholder Meeting 7:00 pm, Memorial Composite High School
- Nov 25, 2014 Regular Board Meeting 9:30 am, Centre for Education
- Nov 27, 2014 Council of School Councils 7:00 pm, Centre for Education
- Dec 09, 2014 Regular Board Meeting 9:30 am, Centre for Education

Closed to the Public:

- Nov 13, 2014 PSD Tomorrow Committee 12:30 pm, Centre for Education

Topics for Future Agendas

View the video on the Spruce Grove High School Flexibility Program, when it is completed, at a future meeting.

Request for Information

There were no requests for information

Res 151-2014

MOTION TO MOVE INCAMERA

MOVED by Trustee Linder that the Board of Trustees moves to incamera at 9:10 pm.

CARRIED

Res 152-2014

MOTION TO REVERT TO A PUBLIC MEETING

MOVED by Trustee Gilchrist that the Board of Trustees reverts to a public meeting at 9:25 pm.

CARRIED

ADJOURNMENT

The meeting was adjourned at 9:25 pm.

DRAFT

Board Chair

Secretary-Treasurer



MEMORANDUM

Date: November 25, 2014
To: Board of Trustees
From: Tim Monds, Superintendent
Originator: Claire Jonsson, Associate Superintendent
Subject: **PARKLAND SCHOOL DIVISION NO. 70 AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2014**

Recommendation

That the Board of Trustees approves the Audited Financial Statements for the year ended August 31, 2014 as presented at the Regular Meeting of November 25, 2014.

Background

The *School Act* (Section 147) specifies that school boards are responsible to prepare financial statements for the fiscal year ending on the previous August 31.

Administration would be pleased to respond to any questions.

CJ:jlf

DRAFT

School Jurisdiction Code: **2305**

**AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2014**
[School Act, Sections 147(2)(a), 148, 151(1) and 276]

Parkland School Division No. 70

Legal Name of School Jurisdiction

4603 48 Street, Stony Plain, AB T7Z 2A8

Mailing Address

780-963-8402, 780-9634169, cjonsson@psd70.ab.ca

Telephone & Fax Numbers, and Email Address

SCHOOL JURISDICTION MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Parkland School Division No. 70 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 and cash flows for the year in accordance with Canadian Public Sector Accounting Standards.

BOARD CHAIR

Eric Cameron

Name

Signature

SUPERINTENDENT

Tim Monds

Name

Signature

SECRETARY-TREASURER OR TREASURER

Claire Jonsson

Name

Signature

Board-approved Release Date

c.c. ALBERTA EDUCATION, Financial Reporting & Accountability Branch
8th Floor Commerce Place, 10155-102 Street, Edmonton AB T5J 4L5
EMAIL: sarah.brennan@gov.ab.ca
PHONE: (780) 422-0312 (Toll free 310-0000) FAX: (780) 422-6996

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November 25, 2014

Independent Auditor's Report

To the Board of Trustees of Parkland School Division No. 70

We have audited the accompanying financial statements of Parkland School Division No. 70, which comprise the statement of financial position as at August 31, 2014 and the statements of operations, cash flows, change in net debt and remeasurement gains and losses for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

Management's responsibility 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.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

PricewaterhouseCoopers LLP
TD Tower, 10088-102 Avenue NW, Suite 1501, Edmonton, AB, Canada T5J 3N5
T: 780 441 6816 F: 780 441 6776 www.pwc.com/ca

"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.

**Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of Parkland School Division No. 70 as at August 31, 2014 and the results of its operations, cash flows, change in net debt and remeasurement gains and losses for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Accountants

Draft

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STATEMENT OF FINANCIAL POSITION
As at August 31, 2014 (in dollars)

		2014	2013
FINANCIAL ASSETS			
Cash and cash equivalents	(Note 3)	\$ 12,397,831	\$ 13,385,933
Accounts receivable (net after allowances)	(Note 4)	\$ 1,098,019	\$ 834,494
Portfolio investments		\$ -	\$ -
Other financial assets		\$ -	\$ -
Total financial assets		\$ 13,495,850	\$ 14,220,427
LIABILITIES			
Bank indebtedness		\$ -	\$ -
Accounts payable and accrued liabilities	(Note 5)	\$ 4,058,457	\$ 4,772,205
Deferred revenue	(Note 6)	\$ 81,153,646	\$ 82,515,864
Employee future benefit liabilities		\$ -	\$ -
Other liabilities		\$ -	\$ -
Debt	(Note 7)		
Supported: Debentures and other supported debt		\$ 37,716	\$ 155,845
Unsupported: Debentures and capital loans		\$ -	\$ -
Capital leases		\$ -	\$ -
Mortgages		\$ -	\$ -
Total liabilities		\$ 85,249,819	\$ 87,443,914
Net financial assets (debt)		\$ (71,753,969)	\$ (73,223,487)
NON-FINANCIAL ASSETS			
Tangible capital assets	(Note 8)		
Land		\$ 4,167,683	\$ 4,167,683
Construction in progress		\$ 826,444	\$ 623,346
Buildings	\$ 131,614,851		
Less: Accumulated amortization	\$ (52,943,751)	\$ 78,671,100	\$ 79,839,548
Equipment	\$ 8,823,554		
Less: Accumulated amortization	\$ (6,948,480)	\$ 1,875,074	\$ 2,228,683
Vehicles	\$ 1,203,065		
Less: Accumulated amortization	\$ (1,070,204)	\$ 132,861	\$ 229,392
Computer Equipment	\$ 2,193,348		
Less: Accumulated amortization	\$ (1,552,365)	\$ 640,983	\$ 718,254
Total tangible capital assets		\$ 86,314,145	\$ 87,806,906
Prepaid expenses		\$ 69,751	\$ 235,483
Other non-financial assets		\$ -	\$ -
Total non-financial assets		\$ 86,383,896	\$ 88,042,389
Accumulated surplus	(Note 9)	\$ 14,629,926	\$ 14,818,901
Accumulating surplus / (deficit) is comprised of:			
Accumulated operating surplus (deficit)		\$ 14,629,926	\$ 14,818,901
Accumulated remeasurement gains (losses)		\$ -	\$ -
		\$ 14,629,926	\$ 14,818,901
Contractual obligations	(Note 10)		
Contingent liabilities	(Note 11)		

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

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School Jurisdiction Code: 2305

STATEMENT OF OPERATIONS
For the Year Ended August 31, 2014 (in dollars)

	Budget 2014	Actual 2014	Actual 2013
REVENUES			
Alberta Education	\$ 103,454,012	\$ 106,890,096	\$ 105,835,636
Other - Government of Alberta	\$ 12,352	\$ 8,455	\$ 24,224
Federal Government and First Nations	\$ 1,856,229	\$ 1,766,064	\$ 1,761,287
Other Alberta school authorities	\$ 54,000	\$ 110,299	\$ 10,036
Out of province authorities	\$ -	\$ -	\$ -
Alberta municipalities-special tax levies	\$ -	\$ -	\$ -
Property taxes	\$ -	\$ -	\$ -
Fees (Note 12)	\$ 2,776,285	\$ 3,096,192	\$ 2,834,490
Other sales and services	\$ 789,873	\$ 2,341,207	\$ 1,472,593
Investment income	\$ 142,000	\$ 187,061	\$ 193,653
Gifts and donations	\$ 96,925	\$ 208,603	\$ 322,422
Rental of facilities	\$ 15,680	\$ 4,577	\$ 7,703
Fundraising	\$ 1,244,101	\$ 1,283,059	\$ 1,297,915
Gains on disposal of capital assets	\$ -	\$ -	\$ -
Other revenue	\$ -	\$ -	\$ -
Total revenues	\$ 110,441,457	\$ 115,895,613	\$ 113,759,959
EXPENSES			
Instruction (ECS - Grade 12)	\$ 85,366,492	\$ 88,886,308	\$ 85,649,058
Plant operations and maintenance	\$ 12,426,413	\$ 13,027,819	\$ 13,643,920
Transportation	\$ 10,421,878	\$ 10,353,001	\$ 10,447,748
Board & system administration	\$ 3,844,699	\$ 3,772,354	\$ 4,027,728
External services	\$ 61,318	\$ 45,107	\$ 81,691
Total expenses	\$ 112,120,799	\$ 116,084,589	\$ 113,850,146
Operating surplus (deficit)	\$ (1,679,342)	\$ (188,975)	\$ (90,187)

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

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School Jurisdiction Code: 2305

STATEMENT OF CASH FLOWS
For the Year Ended August 31, 2014 (in dollars)

	2014	2013
CASH FLOWS FROM:		
A. OPERATING TRANSACTIONS		
Operating surplus (deficit)	\$ (188,975)	\$ (90,187)
Add (Deduct) items not affecting cash:		
Total amortization expense	\$ 4,556,294	\$ 4,495,489
Gains on disposal of tangible capital assets	\$ -	\$ -
Losses on disposal of tangible capital assets	\$ -	\$ 3,542
Expended deferred capital revenue recognition	\$ (3,451,094)	\$ (3,559,506)
Deferred capital revenue write-off	\$ -	\$ -
Donations in kind	\$ -	\$ -
Changes in:		
Accounts receivable	\$ (263,525)	\$ 1,163,283
Prepays	\$ 165,732	\$ (55,205)
Other financial assets	\$ -	\$ -
Non-financial assets	\$ -	\$ -
Accounts payable and accrued liabilities	\$ (713,748)	\$ (13,255)
Deferred revenue (excluding EDCR)	\$ 2,088,876	\$ 597,501
Employee future benefit liabilities	\$ -	\$ -
Other (describe)	\$ -	\$ -
Total cash flows from operating transactions	\$ 2,193,560	\$ 2,541,663
B. CAPITAL TRANSACTIONS		
Purchases of tangible capital assets		
Land	\$ -	\$ -
Buildings	\$ (2,322,877)	\$ (889,825)
Equipment	\$ (523,373)	\$ (743,185)
Vehicles	\$ -	\$ -
Computer equipment	\$ (217,283)	\$ (255,767)
Net proceeds from disposal of unsupported capital assets	\$ -	\$ -
Other (describe)	\$ -	\$ -
Total cash flows from capital transactions	\$ (3,063,533)	\$ (1,888,777)
C. INVESTING TRANSACTIONS		
Purchases of portfolio investments	\$ -	\$ -
Dispositions of portfolio investments	\$ -	\$ -
Remeasurement gains (losses) reclassified to the statement of operations	\$ -	\$ -
Other (describe)	\$ -	\$ -
Total cash flows from investing transactions	\$ -	\$ -
D. FINANCING TRANSACTIONS		
Issue of debt	\$ -	\$ -
Repayment of debt	\$ (118,129)	\$ (187,742)
Other (describe)	\$ -	\$ -
Total cash flows from financing transactions	\$ (118,129)	\$ (187,742)
Increase (decrease) in cash and cash equivalents	\$ (988,102)	\$ 465,144
Cash and cash equivalents, at beginning of year	\$ 13,385,933	\$ 12,920,789
Cash and cash equivalents, at end of year	\$ 12,397,831	\$ 13,385,933

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

STATEMENT OF CHANGE IN NET DEBT
For the Year Ended August 31, 2014

	2014	2013
Operating surplus (deficit)	\$ (188,975)	\$ (90,187)
Effect of changes in tangible capital assets		
Acquisition of tangible capital assets	\$ (3,063,533)	\$ (1,888,777)
Amortization of tangible capital assets	\$ 4,556,294	\$ 4,495,489
Net carrying value of tangible capital assets disposed of	\$ -	\$ 3,542
Write-down carrying value of tangible capital assets	\$ -	\$ -
Other changes	\$ -	\$ -
Total effect of changes in tangible capital assets	\$ 1,492,761	\$ 2,610,255
Changes in:		
Prepaid expenses	\$ 165,732	\$ (55,205)
Other non-financial assets	\$ -	\$ -
Net remeasurement gains and (losses)	\$ -	\$ -
Endowments	\$ -	\$ -
Decrease (increase) in net debt	\$ 1,469,518	\$ 2,464,863
Net debt at beginning of year	\$ (73,223,487)	\$ (75,688,350)
Net debt at end of year	\$ (71,753,970)	\$ (73,223,487)

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

STATEMENT OF REMEASUREMENT GAINS AND LOSSES

For the Year Ended August 31, 2014 (in dollars)

	2014	2013
Accumulated remeasurement gains (losses) at beginning of year	\$ -	\$ -
Unrealized gains (losses) attributable to:		
Portfolio investments	\$ -	\$ -
Other	\$ -	\$ -
Amounts reclassified to the statement of operations:		
Portfolio investments	\$ -	\$ -
Other	\$ -	\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -
Accumulated remeasurement gains (losses) at end of year	\$ -	\$ -

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

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SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
for the Year Ended August 31, 2014 (in dollars)

	ACCUMULATED SURPLUS	ACCUMULATED REMEASUREMENT GAINS (LOSSES)	ACCUMULATED OPERATING SURPLUS	INVESTMENT IN TANGIBLE CAPITAL ASSETS	ENDOWMENTS	UNRESTRICTED SURPLUS	INTERNALLY RESTRICTED	
							TOTAL OPERATING RESERVES	TOTAL CAPITAL RESERVES
Balance at August 31, 2013	\$ 14,818,901	\$ -	\$ 14,818,901	\$ 5,796,780	\$ -	\$ 943,768	\$ 4,881,131	\$ 3,197,222
Prior period adjustments:								
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2013	\$ 14,818,901	\$ -	\$ 14,818,901	\$ 5,796,780	\$ -	\$ 943,768	\$ 4,881,131	\$ 3,197,222
Operating surplus (deficit)	\$ (188,975)		\$ (188,975)			\$ (188,975)		
Board funded tangible capital asset additions				\$ 993,270		\$ -	\$ -	\$ (993,270)
Disposal of unsupported tangible capital assets	\$ -		\$ -	\$ -		\$ -		\$ -
Disposal of supported tangible capital assets (board funded portion)	\$ -		\$ -	\$ -		\$ -		\$ -
Write-down of unsupported tangible capital assets	\$ -		\$ -	\$ -		\$ -		\$ -
Write-down of supported tangible capital assets (board funded portion)	\$ -		\$ -	\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year	\$ -	\$ -						
Endowment expenses	\$ -		\$ -		\$ -	\$ -		
Direct credits to accumulated surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets	\$ -			\$ (4,556,294)		\$ 4,556,294		
Capital revenue recognized	\$ -			\$ 3,451,094		\$ (3,451,094)		
Debt principal repayments (unsupported)	\$ -			\$ -		\$ -		
Externally imposed endowment restrictions	\$ -				\$ -	\$ -	\$ -	
Net transfers to operating reserves	\$ -					\$ (1,029,942)	\$ 1,029,942	
Net transfers from operating reserves	\$ -					\$ 2,468,917	\$ (2,468,917)	
Net transfers to capital reserves	\$ -					\$ (2,355,199)		\$ 2,355,199
Net transfers from capital reserves	\$ -					\$ -		\$ -
Assumption/transfer of other operations' surplus	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2014	\$ 14,629,926	\$ -	\$ 14,629,926	\$ 5,684,850	\$ -	\$ 943,769	\$ 3,442,156	\$ 4,559,151

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SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
for the Year Ended August 31, 2014 (in dollars)

	INTERNALLY RESTRICTED RESERVES BY PROGRAM									
	School & Instruction Related		Operations & Maintenance		Board & System Administration		Transportation		External Services	
	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves	Operating Reserves	Capital Reserves
Balance at August 31, 2013	\$ 4,537,555	\$ 1,107,434	\$ -	\$ 603,702	\$ 240,489	\$ 1,320,247	\$ 103,087	\$ 137,454	\$ -	\$ 28,385
Prior period adjustments:										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Balance, August 31, 2013	\$ 4,537,555	\$ 1,107,434	\$ -	\$ 603,702	\$ 240,489	\$ 1,320,247	\$ 103,087	\$ 137,454	\$ -	\$ 28,385
Operating surplus (deficit)										
Board funded tangible capital asset additions	\$ -	\$ (759,213)	\$ -	\$ (38,953)	\$ -	\$ (195,104)	\$ -	\$ -	\$ -	\$ -
Disposal of unsupported tangible capital assets		\$ -		\$ -		\$ -		\$ -		\$ -
Disposal of supported tangible capital assets (board funded portion)		\$ -		\$ -		\$ -		\$ -		\$ -
Write-down of unsupported tangible capital assets		\$ -		\$ -		\$ -		\$ -		\$ -
Write-down of supported tangible capital assets (board funded portion)		\$ -		\$ -		\$ -		\$ -		\$ -
Net remeasurement gains (losses) for the year										
Endowment expenses										
Direct credits to accumulated surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of tangible capital assets										
Capital revenue recognized										
Debt principal repayments (unsupported)										
Externally imposed endowment restrictions	\$ -		\$ -		\$ -		\$ -		\$ -	
Net transfers to operating reserves	\$ 283,314		\$ 609,709		\$ 34,759		\$ 102,160		\$ -	
Net transfers from operating reserves	\$ (1,859,208)		\$ (609,709)				\$ -		\$ -	
Net transfers to capital reserves		\$ 1,906,160		\$ 60,071		\$ 329,700		\$ 59,268		\$ -
Net transfers from capital reserves		\$ -		\$ -		\$ -		\$ -		\$ -
Assumption/transfer of other operations' surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at August 31, 2014	\$ 2,961,661	\$ 2,254,381	\$ -	\$ 624,820	\$ 275,248	\$ 1,454,843	\$ 205,247	\$ 196,722	\$ -	\$ 28,385

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SCHEDULE OF CAPITAL REVENUE
(EXTERNALLY RESTRICTED CAPITAL REVENUE ONLY)
for the Year Ended August 31, 2014 (in dollars)

	Unexpended Deferred Capital Revenue				Expended Deferred Capital Revenue
	Provincially Approved & Funded Projects ^(A)	Surplus from Provincially Approved Projects ^(B)	Proceeds on Disposal of Provincially Funded Tangible Capital Assets ^(C)	Unexpended Deferred Capital Revenue from Other Sources ^(D)	
Balance at August 31, 2013	\$ 166,959	\$ -	\$ -	\$ -	\$ 82,010,120
Prior period adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted balance, August 31, 2013	\$ 166,959	\$ -	\$ -	\$ -	\$ 82,010,120
Add:					
Unexpended capital revenue <u>received</u> from:					
Alberta Education school building & modular projects (excl. IMR)	\$ 1,510,643				
Infrastructure Maintenance & Renewal capital related to school facilities					
Other sources: <i>(Describe)</i>	\$ -			\$ -	
Other sources <i>(Describe)</i> :	\$ -			\$ -	
Unexpended capital revenue <u>receivable</u> from:					
Alberta Education school building & modular (excl. IMR)	\$ 532,822				
Other sources: <i>(Describe)</i>	\$ -			\$ -	
Other sources: <i>(Describe)</i>	\$ -			\$ -	
Interest earned on unexpended capital revenue		\$ -	\$ -	\$ -	
Other unexpended capital revenue: <i>(Describe)</i>				\$ -	
Net proceeds on disposal of supported tangible capital assets			\$ -	\$ -	
Insurance proceeds (and related interest)			\$ -	\$ -	
Donated tangible capital assets (Explain):					\$ -
Alberta Schools Alternative Program (ASAP), Building Alberta School Construction Program, (BASCP) and other Alberta Infrastructure managed projects					\$ -
Transferred in (out) tangible capital assets (amortizable, @ net book value)					\$ -
Expended capital revenue - current year	\$ (2,070,264)	\$ -	\$ -	\$ -	\$ 2,070,264
Surplus funds approved for future project(s)	\$ -	\$ -			
Other adjustments (Explain):	\$ -	\$ -	\$ -	\$ -	\$ -
Deduct:					
Net book value of supported tangible capital dispositions or write-offs					\$ -
Other adjustments (Explain):	\$ -	\$ -	\$ -	\$ -	\$ -
Capital revenue recognized - Alberta Education					\$ 3,451,094
Capital revenue recognized - Other Government of Alberta					\$ -
Capital revenue recognized - Other revenue					\$ -
Balance at August 31, 2014	\$ 140,160	\$ -	\$ -	\$ -	\$ 80,629,290
	(A)	(B)	(C)	(D)	
Balance of Unexpended Deferred Capital Revenue at August 31, 2014 (A) + (B) + (C) + (D)				\$ 140,160	

Unexpended Deferred Capital Revenue

(A) - Represents funding received from the Government of Alberta to be used toward the acquisition of new approved tangible capital assets with restricted uses only.

(B) - Represents any surplus of funding over costs from column (A) approved by Minister for future capital expenditures with restricted uses only.

(C) - Represents proceeds on disposal of provincially funded restricted-use capital assets to be expended on approved capital assets per 10(2)(a) of Disposition of Property Reg. 181/2010.

(D) - Represents capital revenue received from entities OTHER THAN the Government of Alberta for the acquisition of restricted-use tangible capital assets.

SCHEDULE OF PROGRAM OPERATIONS
for the Year Ended August 31, 2014 (in dollars)

REVENUES	2014						2013
	Instruction (ECS- Grade 12)	Plant Operations and Maintenance	Transportation	Board & System Administration	External Services	TOTAL	TOTAL
(1) Alberta Education	\$ 81,715,142	\$ 12,226,730	\$ 9,381,694	\$ 3,550,892	\$ 15,638	\$ 106,890,096	\$ 105,835,636
(2) Other - Government of Alberta	\$ -	\$ 8,455	\$ -	\$ -	\$ -	\$ 8,455	\$ 24,224
(3) Federal Government and First Nations	\$ 1,523,582	\$ 177,820	\$ -	\$ 64,662	\$ -	\$ 1,766,064	\$ 1,761,287
(4) Other Alberta school authorities	\$ 33,571	\$ -	\$ 76,553	\$ -	\$ 175	\$ 110,299	\$ 10,036
(5) Out of province authorities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(6) Alberta municipalities-special tax levies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(7) Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Fees	\$ 2,331,134		\$ 765,058		\$ -	\$ 3,096,192	\$ 2,834,490
(9) Other sales and services	\$ 2,075,031	\$ 528	\$ 231,856	\$ 4,498	\$ 29,294	\$ 2,341,207	\$ 1,472,593
(10) Investment income	\$ -	\$ -	\$ -	\$ 187,061	\$ -	\$ 187,061	\$ 193,653
(11) Gifts and donations	\$ 208,603	\$ -	\$ -	\$ -	\$ -	\$ 208,603	\$ 322,422
(12) Rental of facilities	\$ -	\$ 4,577	\$ -	\$ -	\$ -	\$ 4,577	\$ 7,703
(13) Fundraising	\$ 1,283,059	\$ -	\$ -	\$ -	\$ -	\$ 1,283,059	\$ 1,297,915
(14) Gains on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(15) Other revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(16) TOTAL REVENUES	\$ 89,170,122	\$ 12,418,110	\$ 10,455,161	\$ 3,807,113	\$ 45,107	\$ 115,895,613	\$ 113,759,959
EXPENSES							
(17) Certificated salaries	\$ 51,611,936			\$ 466,125	\$ -	\$ 52,078,061	\$ 50,571,631
(18) Certificated benefits	\$ 12,076,560			\$ 176,078	\$ -	\$ 12,252,638	\$ 11,015,986
(19) Non-certificated salaries and wages	\$ 11,505,166	\$ 3,439,798	\$ 439,284	\$ 1,553,220	\$ 18,384	\$ 16,955,852	\$ 17,219,889
(20) Non-certificated benefits	\$ 3,120,121	\$ 999,051	\$ 121,066	\$ 325,829	\$ -	\$ 4,566,067	\$ 4,285,915
(21) SUB - TOTAL	\$ 78,313,783	\$ 4,438,849	\$ 560,350	\$ 2,521,252	\$ 18,384	\$ 85,852,618	\$ 83,093,421
(22) Services, contracts and supplies	\$ 9,673,361	\$ 5,084,988	\$ 9,733,383	\$ 1,164,405	\$ 11,085	\$ 25,667,222	\$ 26,233,469
(23) Amortization of supported tangible capital assets	\$ -	\$ 3,435,456			\$ 15,638	\$ 3,451,094	\$ 3,559,506
(24) Amortization of unsupported tangible capital assets	\$ 899,164	\$ 60,071	\$ 59,268	\$ 86,697	\$ -	\$ 1,105,200	\$ 935,983
(25) Supported interest on capital debt	\$ -	\$ 8,455	\$ -	\$ -	\$ -	\$ 8,455	\$ 24,224
(26) Unsupported interest on capital debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(27) Other interest and finance charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(28) Losses on disposal of tangible capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,542
(29) Other expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30) TOTAL EXPENSES	\$ 88,886,308	\$ 13,027,819	\$ 10,353,001	\$ 3,772,354	\$ 45,107	\$ 116,084,589	\$ 113,850,146
(31) OPERATING SURPLUS (DEFICIT)	\$ 283,814	\$ (609,709)	\$ 102,160	\$ 34,759	\$ -	\$ (188,975)	\$ (90,187)

SCHEDULE OF PLANT OPERATIONS AND MAINTENANCE EXPENSES
for the Year Ended August 31, 2014 (in dollars)

EXPENSES	Custodial	Maintenance	Utilities and Telecomm.	Expensed IMR, Modular Unit Relocations & Lease Payments	Facility Planning & Operations Administration	Unsupported Amortization & Other Expenses	SUB-TOTAL Operations & Maintenance	Supported Capital & Debt Services	2014 TOTAL Operations and Maintenance
Uncertificated salaries and wages	\$ 2,500,110	\$ 759,454	\$ -	\$ -	\$ 180,234		\$ 3,439,798		\$ 3,439,798
Uncertificated benefits	\$ 682,524	\$ 276,192	\$ -	\$ -	\$ 40,335		\$ 999,051		\$ 999,051
Sub-total Remuneration	\$ 3,182,634	\$ 1,035,646	\$ -	\$ -	\$ 220,569		\$ 4,438,849		\$ 4,438,849
Supplies and services	\$ -	\$ 3,789,686	\$ -	\$ 1,295,302	\$ -		\$ 5,084,988		\$ 5,084,988
Electricity			\$ -				\$ -		\$ -
Natural gas/heating fuel			\$ -				\$ -		\$ -
Sewer and water			\$ -				\$ -		\$ -
Telecommunications			\$ -				\$ -		\$ -
Insurance					\$ -		\$ -		\$ -
Amortization of tangible capital assets									
Supported								\$ 2,800,915	\$ 2,800,915
Unsupported						\$ 959,235	\$ 959,235		\$ 959,235
Total Amortization						\$ 959,235	\$ 959,235	\$ 2,800,915	\$ 3,760,150
Interest on capital debt									
Supported								\$ 8,455	\$ 8,455
Unsupported						\$ -	\$ -		\$ -
Lease payments for facilities				\$ -			\$ -		\$ -
Other interest charges						\$ -	\$ -		\$ -
Losses on disposal of capital assets						\$ -	\$ -		\$ -
TOTAL EXPENSES	\$ 3,182,634	\$ 4,825,332	\$ -	\$ 1,295,302	\$ 220,569	\$ 959,235	\$ 10,483,072	\$ 2,809,370	\$ 13,292,442

SQUARE METRES									Out of Balance
School buildings									118,980.4
Non school buildings									10,873.7

Note:

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

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

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

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

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

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

1. AUTHORITY AND PURPOSE

Parkland School Division No. 70 (the Division) delivers education programs under the authority of the *School Act*, Revised Statutes of Alberta 2000, Chapter S-3.

The Division receives funding for instruction and support under Education Grants Regulation (AR 120/2008). The regulation allows for the setting of conditions and use of grant monies. The 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 CICA 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:

a) Cash and Cash Equivalents

Cash and cash equivalents include cash and investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These short-term investments have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing. At August 31, 2014 the Division did not hold any short-term investments.

b) Accounts Receivable

Accounts receivable are shown net of allowance for doubtful accounts.

c) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost, including amounts directly related to the acquisition, design, construction, development, or betterment of the asset. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value at the date of donation, except in circumstances where fair value cannot be reasonably determined, when they are then recognized at nominal value. Transfers of tangible capital assets from related parties are recorded at original cost less accumulated amortization.
- Work-in-progress is recorded as an acquisition 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 District 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 Expended Deferred Capital Revenue.
- Buildings that are demolished or destroyed are written-off.
- Tangible capital assets with costs in excess of \$5,000 are capitalized.
- Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the Board are considered capital leases. These are accounted for as an

asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the Division's rate for incremental borrowing or the interest rate implicit in the lease. At August 31, 2014 the Division did not have any capital leases.

- Tangible capital assets are amortized over their estimated useful lives on a straight-line basis, at the following rates:

Buildings	2.5% to 4%
Vehicles & Buses	10% to 20%
Computer Hardware & Software	20% to 25%
Other Equipment & Furnishings	10% to 20%

d) Deferred Revenue

Deferred revenue includes contributions received for operations which have stipulations that meet the definition of a liability per Public Sector Accounting Standard (PSAS) PS 3200. These contributions are recognized by the School District once it has met all eligibility criteria to receive the contributions. When stipulations are met, deferred revenue is 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 revenue also includes contributions for capital expenditures, unexpended and expended. Unexpended Deferred Capital Revenue represent externally restricted supported capital funds provided for a specific capital purpose received or receivable by the jurisdiction, but the related expenditure has not been made at year-end. These contributions must also have stipulations that meet the definition of a liability per PS 3200 when expended.

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

f) Employee Future Benefits

The School Division provides certain post-employment benefits for certain employees pursuant to certain contracts and union agreements. The School Division accrues its obligations under employee future benefit plans and expenses the related costs.

g) Asset Retirement Obligations

The Division had agreed to contribute \$1.25 million from a capital reserve towards the demolition of the former Memorial Composite High School in November 2012. This demolition was completed during the year. On December 9, 2013 the Government of Alberta indicated that the cost of this demolition came in lower than expected and released the Division from the obligation to contribute towards these costs. Accordingly the asset retirement obligation that had been created from capital reserves, the liability in Accounts Payable and Accruals and the previously recorded expense have all been reversed. This has had the effect of increasing current year revenue, surplus, and capital reserves while reducing Accounts Payable and Accruals all by \$1.25 million.

In addition the Division has determined that it has a conditional asset retirement obligation relating to certain school sites. These obligations will be discharged in the future by funding through the Alberta Government. The Division believes that there is insufficient information to estimate the fair value of the asset retirement obligation because the settlement date or the range of potential settlement dates has not been determined and information is not available to apply an expected present value technique.

h) Operating and Capital Reserves

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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 Changes in Accumulated Surplus.

i) Revenue Recognition

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

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

Eligibility criteria are criteria that the Division has to meet in order to receive certain contributions. *Stipulations* describe what the Division must perform in order to keep the contributions. Contributions without eligibility criteria or stipulations are recognized as revenue when the contributions are authorized by the transferring government or entity. Contributions with eligibility criteria but without stipulations are recognized as revenue when the contributions are authorized by the transferring government or entity and all eligibility criteria have been met.

Contributions with stipulations are recognized as revenue in the period the stipulations are met, except when and to the extent that the contributions give rise to an obligation that meets the definition of a liability in accordance with *Section PS 3200*. Such liabilities are recorded as deferred revenue. The following items fall under this category:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year the stipulated related expenses are incurred;
- Unexpended Deferred Capital Revenue; or
- Expended Deferred Capital Revenue.

j) 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.

k) 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, the Division does not make pension contributions for certificated staff. The Government portion of the current service contribution to the Alberta Teachers Retirement Fund on behalf of the jurisdiction is included in both revenues and expenses. For

the school year ended August 31, 2014, the amount contributed by the Government was \$6,270,451 (2013 \$5,272,657)

The school board participates in a multi-employer pension plan, the Local Authorities Pension Plan, and does not report on any unfunded liabilities. The expense for this pension plan is equivalent to the annual contributions of \$1,419,943 for the year ended August 31, 2014 (2013: \$1,223,461). At December 31, 2013, the Local Authorities Pension Plan reported an actuarial deficiency of \$4,861,516,000 (2012 deficiency of \$4,977,303,000).

l) Program Reporting

The Division's operations have been segmented as follows:

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

The allocation of revenues and expenses are reported by program, source, and object on the Schedule of Program Operations.

m) Trusts Under Administration

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

Trusts under administration have been excluded from the financial reporting of the Division. Trust balances can be found in Note 13.

n) Financial Instruments

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

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

o) **Measurement Uncertainty**

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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 judgment. Actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the potential impairment of assets, rates for amortization and estimated employee future benefits.

3. CASH AND CASH EQUIVALENTS

At August 31, 2014 the division held cash of \$12,397,831 (2013: \$13,385,933).

4. ACCOUNTS RECEIVABLE

	2014		2013
Alberta Education - Grants	\$ 5,225	\$	87,015
Alberta Education - Capital	532,822		111,445
Alberta Education - Supported debentures	37,716		155,845
Other Alberta school jurisdictions	57,072		150
Federal government	171,253		238,980
Municipalities	4,154		3,193
First nations	53,018		83,168
Other	236,759		154,698
Total	\$ 1,098,019	\$	834,494

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2014		2013
Alberta Education	\$ 14,545	\$	14,545
Other Alberta school jurisdictions	36,391		3,757
Alberta Capital Finance Authority (Interest on long-term debt)	3,725		11,351
Post-secondary institutions	-		426
Federal government	917,583		885,848
Salaries & benefit costs	1,556,623		2,026,403
Other trade payables and accrued liabilities	1,529,590		1,829,875
Total	\$ 4,058,457	\$	4,772,205

6. DEFERRED REVENUE

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SOURCE AND GRANT OR FUND TYPE	DEFERRED REVENUE as at Aug. 31, 2013	ADD: 2013/2014 Restricted Funds Received/ Receivable	DEDUCT: 2013/2014 Restricted Funds Expended (Paid / Payable)	ADD (DEDUCT): 2013/2014 Adjustments for Returned Funds	DEFERRED REVENUE as at Aug. 31, 2014
Unexpended deferred operating revenue					
Alberta Education:					
Infrastructure Maintenance Renewal	\$ 66,047	\$ 1,229,255	\$ (1,295,302)	\$ -	\$ -
Other Deferred Revenue:					
Fees	265,619	325,464	(265,619)	-	325,464
Donations					
Other	7,119	58,733	(7,119)	-	58,733
Total unexpended deferred operating revenue	\$ 338,785	\$ 1,613,452	\$ (1,568,040)	\$ -	\$ 384,197
Unexpended deferred capital revenue	166,959	2,043,465	(2,070,264)	-	140,160
Expended deferred capital revenue	82,010,120	2,070,264	(3,451,094)	-	80,629,290
Total	<u>\$ 82,515,864</u>	<u>\$ 5,727,182</u>	<u>\$ (7,089,398)</u>	<u>\$ -</u>	<u>\$ 81,153,646</u>

7. DEBT

The debenture debt bears interest at rates varying between 9.25% and 11.75%. The debenture debt is fully supported by Alberta Treasury Board and Finance. Payments due to maturity are:

	Principal	Interest	Total
2014-2015	22,346	4,219	26,565
2015-2016	15,370	1,786	17,156
2016 - to maturity	-	-	-
Total	\$ 37,716	\$ 6,005	\$ 43,721

8. TANGIBLE CAPITAL ASSETS

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	2014							2013
	Land	Construction In Progress - Buildings	Buildings	Equipment & Furnishings	Vehicles & Buses	Computer Hardware & Software	Total	Total
Estimated useful life			25-40 Years	5-10 Years	5-10 Years	3-5 Years		
Historical cost								
Beginning of year	\$ 4,167,683	\$ -	\$139,164,169	\$ 8,400,243	\$ 1,160,402	\$ 1,976,065	\$154,868,562	\$153,035,189
Additions	-	826,444	1,496,433	523,373	-	217,283	3,063,533	1,888,778
Transfers in (out)	-	-	(9,045,751)	(42,662)	42,662	-	(9,045,751)	-
Less disposals including write-offs	-	-	-	(57,400)	-	-	(57,400)	(55,405)
	<u>\$ 4,167,683</u>	<u>\$ 826,444</u>	<u>\$131,614,851</u>	<u>\$ 8,823,554</u>	<u>\$ 1,203,065</u>	<u>\$ 2,193,348</u>	<u>\$148,828,945</u>	<u>\$154,868,562</u>
Accumulated amortization								
Beginning of year	\$ -	\$ -	\$ 58,701,275	\$ 6,171,562	\$ 931,010	\$ 1,257,811	\$ 67,061,656	\$ 62,618,029
Amortization	-	-	3,288,227	876,980	96,532	294,554	4,556,293	4,495,489
Transfers in (out)	-	-	(9,045,751)	(42,662)	42,662	-	(9,045,751)	-
Less disposals including write-offs	-	-	-	(57,400)	-	-	(57,400)	(51,862)
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,943,751</u>	<u>\$ 6,948,480</u>	<u>\$ 1,070,204</u>	<u>\$ 1,552,365</u>	<u>\$ 62,514,799</u>	<u>\$ 67,061,656</u>
Net Book Value at End of Year	<u>\$ 4,167,683</u>	<u>\$ 826,444</u>	<u>\$ 78,671,100</u>	<u>\$ 1,875,074</u>	<u>\$ 132,861</u>	<u>\$ 640,983</u>	<u>\$ 86,314,145</u>	<u>\$ 87,806,906</u>

9. ACCUMULATED SURPLUS:

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Detailed information related to accumulated surplus is available on the Schedule of Changes in Accumulated Surplus. Accumulated surplus may be summarized as follows:

	2014	2013
Unrestricted surplus	\$ 943,769	\$ 943,768
Operating reserves	3,442,156	4,881,131
Accumulated surplus from operations	4,385,925	5,824,899
Investment in tangible capital assets	5,684,850	5,796,780
Capital reserves	4,559,151	3,197,222
Accumulated surplus	\$ 14,629,926	\$ 14,818,901

Accumulated surplus from operations represents unspent funding available to support the Division's operations for the 2014-2015 year and includes a reserve from School Generated Funds (2014: \$1,068,782; 2013: \$1,064,016).

10. CONTRACTUAL OBLIGATIONS

At August 31, 2014 the Division has a contractual obligation for two years for an educational media service contract totaling \$70,305. In addition the Division has contractual obligations for leased space for two High School Outreach programs. Payments are estimated for each of the next four years as follows:

	Building Leases	Service Providers
2014-15	133,606	34,326
2015-16	133,606	35,979
2016-17	110,971	-
2017-18	65,700	-
	\$ 443,883	\$ 70,305

11. CONTINGENT LIABILITIES

The Division is a member of the Alberta School Boards Insurance Exchange. Under the terms of its membership, the jurisdiction could become liable for its proportionate share of any claim for losses in excess of the funds held by the exchange. Any liability will be accounted for as a transaction in the year the losses are incurred.

12. FEES

	2014	2013
Transportation fees ⁽¹⁾	\$ 765,058	\$ 434,901
Fees charged for instruction material and supplies ⁽²⁾	1,627,036	1,573,277
Other Fees	704,099	826,312
Total	\$ 3,096,192	\$ 2,834,490

⁽¹⁾ Charged under School Act, Section 51 (3)

⁽²⁾ Charged under School Act Section 60 (2) (j)

13. TRUSTS UNDER ADMINISTRATION

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These balances represent assets that are held in trust by the jurisdiction. They are not recorded on the statements of the Division.

	2014		2013	
Scholarship trusts	\$	39,310	\$	47,509
Student Health Initiative (Banker board)		-		350,271
Total	\$	39,310	\$	397,780

14. SCHOOL GENERATED FUNDS

	2014		2013	
School Generated Funds (Reserve), Beginning of Year	\$	1,064,016	\$	1,105,545
Gross Receipts:				
Fees		704,099		826,312
Fundraising		1,283,059		1,297,915
Gifts and donations		94,451		146,091
Grants to schools		-		-
Other sales and services		199,857		312,951
Total gross receipts		2,281,466		2,583,269
Disbursements:				
Total Related Expenses and Uses of Funds		490,102		384,478
Total Direct Costs Including Cost of Goods Sold to Raise Funds		1,786,599		2,240,320
School Generated Funds, End of Year	\$	1,068,782	\$	1,064,016
Balance included in Deferred Revenue	\$	-	\$	-
Balance included in Accumulated Surplus	\$	1,068,782	\$	1,064,016

15. RELATED PARTY TRANSACTIONS

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

	<u>Balances</u>		<u>Transactions</u>	
	<u>Financial Assets (at cost or net realizable value)</u>	<u>Liabilities (at amortized cost)</u>	<u>Revenues</u>	<u>Expenses</u>
Government of Alberta (GOA):				
Education				
Accounts receivable / Accounts payable	\$ 575,763	\$ 14,545	\$ 106,898,551	\$ 11,373
Unexpended deferred capital revenue	-	140,160	2,043,465	2,070,264
Expended deferred capital revenue		80,629,290		
Other Alberta school jurisdictions	57,072	36,391	110,299	180,986
Treasury Board and Finance	37,716	3,725		118,129
Alberta Health Services	-	-	-	110,829
Post-secondary institutions	-	-	-	15,781
TOTAL 2013/2014	\$ 670,551	\$ 80,824,111	\$ 109,052,315	\$ 2,507,362
TOTAL 2012/2013	\$ 198,610	\$ 82,373,067	\$ 105,860,268	\$ 137,571

16. ECONOMIC DEPENDENCE ON RELATED THIRD PARTY

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

17. REMUNERATION AND MONETARY INCENTIVES

The Division had paid or accrued expenses for the year ended August 31, 2014 to or on behalf of the following positions and persons in groups as follows:

Board Members:	FTE	Remuneration	Benefits	ERIP's / Other	Expenses
Chair - Eric Cameron (Ward 5)	1.0	\$41,273	\$5,873		\$8,755
Ward 1 - Ron Heinrichs	1.0	31,265	1,805		16,412
Ward 2 - Kathleen Linder	1.0	39,492	5,663		7,916
Ward 3 - Richard Gilchrist	1.0	32,944	4,677		\$8,268
Ward 4 - Irene Goebel	0.2	5,248	28		880
Ward 4 - Sally Kucher-Johnson	0.8	27,232	4,632		10,013
Ward 5 - Dorcas Kilduff	1.0	36,530	5,638		12,920
Ward 6 - Elsie Kinsey	1.0	28,131	5,400		8,976
Subtotal	7.0	\$242,114	\$33,716		\$74,140
Superintendent - Timothy Monds	1.0	\$210,000	\$63,044	-	\$23,244
Secretary-Treasurer Claire Jonsson	1.0	183,167	53,653	-	18,512
Certificated teachers	566.7	51,828,061	12,189,594	40,000	
Non-certificated - other	343.8	16,499,738	4,478,699	30,833	
TOTALS		\$68,963,080	\$16,818,705	\$70,833	

18. SUBSEQUENT EVENT

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In September 2014 land and building with a net book value of approximately \$8,700 were transferred to the Heritage Agricultural Society for nominal proceeds. The Society is a non-profit organization dedicated to the preservation of the regional cultural heritage. This transaction will be recognized in the 2015 Financial Statements.

19. BUDGET AMOUNTS

The budget was prepared by the Division and approved by the Board of Trustees on May 28, 2013. It is presented for information purposes only and has not been audited.

20. COMPARATIVE FIGURES

The comparative figures have been reclassified where necessary to conform to the 2013/2014 presentation.

PARKLAND SCHOOL DIVISION NO. 70
MANAGEMENT'S DISCUSSION AND ANALYSIS
August 31, 2014

Management's discussion and analysis

The following is a discussion of the financial condition and results of operations of Parkland School Division No. 70 (the Division) for the year ended August 31, 2014 and should be read with the Division's audited financial statements. The statements have been prepared in accordance with Canadian public sector accounting standards (PSAS).

<u>Section</u>	<u>Contents</u>	<u>Page</u>
1. Significant Changes and Events	A summary of significant changes and events during the year and their effect on the financial condition of the Division	2
2. Results from Operations	A detailed discussion of operating results	4
3. Financial Condition	A discussion of significant changes in the Statement of Financial Position	7
4. Variance to Fall Budget Update	An analysis of the variance to the 2013-14 Fall Update	8
5. IMR Projects 2013-14	Current status of IMR projects for 2013-14	9

1. Significant Changes and Events

1.1 Labour Relations

Parkland School Division No. 70 (the Division) has collective agreements covering the 2013-2014 and 2014-15 school years with all its key employee groups.

1.2 Benefits Cost

Benefit costs for teaching and support staff changed slightly during 2013-14 in line with forecasts.

1.3 Provincial Funding

The net impact of the changes to revenues for 2014-15 are projected to increase by 5.39% over 2013-2014.

The 2014-2015 budget accommodates a provision for an increase in general student enrolment, however, base instructions grant rates remain at 2013-2014 levels. To encourage small class sizes for early learners, class size grants increased by 2%.

The Inclusive Education Grant rate increased by 2% which amounts to an additional \$243K.

The Infrastructure Maintenance and Renewal (IMR) which provides funds for school renovation and facility upgrading projects, has been increased by \$2.05 million over 2013-2014 amounts. This represents an increase of 166.7%; \$367K to reinstate IMR to the 2012-2013 funding levels and an additional \$1.68 million announced by the Provincial Government on October 8, 2014.

Addressing the shortage of schools in Alberta, on October 8, 2014 the Province committed additional capital and maintenance funding to fast-track capacity growth. This included the commitment for a second new K-9 school to be located in the City of Spruce Grove. Additionally, to assist Parkland School Division with our immediate challenge to provide additional classrooms in the City of Spruce Grove, we received approval for four new modular classrooms that are fully supported by the Alberta Government.

1.4 Contractual Obligations

Parkland School Division has entered into long term agreements for power and natural gas in December 2013 that save the Division \$139,000 annually.

The new four year electricity agreement ends December 31, 2017 with a rate of \$.0558 per kWh. This rate reduction of 14.5% is creating annual savings of \$72,600.

The new three year natural gas agreement ends October 31, 2017 and is creating annual savings of \$66,400. The new rate of \$4.13 per GJ represents a reduction of 43.8%.

1.5 Capital Projects

The Division's request for an additional five modular classrooms for the 2014-15 school year has been approved. A cost-sharing approach with the province will again be used. The Division will provide \$100,000 from Capital Reserves for the transport and installation of two modular

classrooms for Brookwood School (the Provincial share will be \$199,110). The Division will provide \$150,000 from Capital reserves for the transport and installation of three modular classrooms for Greystone Centennial School (the Provincial share will be \$253,200).

All 7 of the new modular classrooms approved last year have been received, installed and have entered service. The Division was responsible for 50% of the delivery and setup costs (\$283,162 which is 50% of the total \$566,324 budget).

The Province managed the demolition of the old Memorial Composite High School completed during the year. As detailed in note 5 g) to the Financial Statements the Division had agreed to contribute \$1.25M towards this demolition and recorded an expense and payable in November 2012. In December 2013 the Province released the Division from the obligation to contribute towards these costs. Accordingly, the Demolition Provision has been reversed and this has increased current year revenue, surplus, and capital reserves while reducing Accounts Payable and Accruals all by \$1.25 million

1.6 Accounting Changes to Public Sector Accounting Standards

As with other government entities, the 2012-13 year-end was the first that the Division had adopted the new Public Sector Accounting Standards (PSAS). Comparable numbers from previous periods have been changed from previous Non-Profit Organization Accounting Standards to reflect this.

Significant changes include:

- Realignment of the Statement of Financial Position to reflect Net Debt. The net debt metric is highlighted in the statement and is a PSAS requirement. Stakeholders can continue to use the Accumulated Operating Surplus to assess the financial reserves of the Division (found on the Accumulated Operating Surplus Statement).
- School Generated Funds (SGF) without external restrictions are now recorded in Operating Reserves rather than Deferred Revenue. The effect is that operating reserves have been increased by this addition. The annual change in the SGF is also included in the results from operations (surplus or deficit).
- Trust Assets and Liabilities are reported in the notes rather than the statements
- Accumulated Surplus, which includes Accumulated Operating Surplus and Capital Reserves is no longer broken down by category on the Statement of Financial Position. The balances are shown on the Statement of Changes to Accumulated Surplus.
- The Statement of Operations breaks out expenditures by program rather than expenditure type
- The Budget reported in the year-end statements is the one approved per the School Act (May 31 Budget). Comparisons are made to this as well as the November 6th 2014 Final Budget.
- New Statement of Changes to Net Debt
- Inclusion of employee future benefits. Earned vacation not used has been accrued at current rates. The annual usage of sick leave benefits compared to annual earned entitlements does not warrant the recording of a liability.

2. Results from Operations

2.1 Revenues

2.1.1 Revenue from Provincial Government

Annual Budget 2013-14	Year ended August 31, 2014	% of Target	Year Ended August 31, 2013	Change %
\$103,466,364	\$106,898,551	103.32%	\$105,859,860	0.98%

The Alberta Government is the key revenue source of the Division providing 92% of its revenues.

Revenue from the Government of Alberta was 3.32% higher than budgeted due primarily to higher enrollments than projected (181 students).

Compared to the previous year these revenues have increased 0.98% due to increases in enrollments (360 students), increases in the Class Size Initiative and Inclusive Education grant rate more than offsetting reductions to IMR, Credit Unit Enrollment (CEU) funding, funding for work experience, Alberta Initiative for School Improvement, Learning Resources Distribution Centre, Equity of Opportunity, Plant Operations and the Funding and Fuel Price Contingency program. As well, there was a significant increase to the Division's Inclusive Education grant.

2.1.2 Revenue from Federal Government

Annual Budget 2013-14	Year ended August 31, 2014	% of Target	Year Ended August 31, 2013	Change %
\$1,856,229	\$1,766,064	95.14%	\$1,761,287	0.27%

The Federal Government provides funding for French Language Education and First Nation students. Revenue from the Federal Government was 4.86% lower than budgeted as enrollments were lower than projected.

Revenues have remained flat as the actual enrollments and the mix of students remains very similar to the previous year.

2.1.3 Other Revenues

Annual Budget 2013-14	Year ended August 31, 2014	% of Target	Year Ended August 31, 2013	Change %
\$5,118,864	\$7,230,998	141.26%	\$6,138,812	17.79%

Other revenues are 41.26% higher than target as fee collections driven by higher enrollment, other sales and services and fundraising have all increased as compared to the May budget.

Other revenues have increased by 17.79% over last year due to increases in School Generated Funds activity.

2.2 Expenditures

2.2.1 Salaries, Wages and Benefits

Annual Budget 2013-14	Year ended August 31, 2014	% of Target	Year Ended August 31, 2013	Change %
\$82,809,848	\$85,852,618	103.67%	\$83,093,421	3.32%

Salaries, wages and benefits are 3.67% higher than budgeted due to positions added after the May budget to support additional enrollments .

There was a 3.32% increase over last year in this category due to the increased staffing levels and benefits costs.

2.2.2 Service, contracts and supplies

Annual Budget 2013-14	Year ended August 31, 2014	% of Target	Year Ended August 31, 2013	Change %
\$23,505,295	\$24,371,920	103.69%	\$24,388,747	-0.07%

This category is 3.69% over the initial target as schools spend in line with planned enrolment. Expenditures are unchanged over last year.

2.2.3 Infrastructure Maintenance Renewal

Annual Budget 2013-14	Year ended August 31, 2014	% of Target	Year Ended August 31, 2013	Change %
\$1,280,310	\$1,295,302	101.17%	\$1,844,722	-29.78%

Spending fluctuates within the Infrastructure, Maintenance and Renewal program due to the project-based nature of the spending. This year's significant reduction in funding from last year is reflected in the 29.78% reduction in spend to date compared to last year. More detail on the program can be found in section 5.

2.2.4 Other Expenses

Annual Budget 2013-14	Year ended August 31, 2014	% of Target	Year Ended August 31, 2013	Change %
\$4,525,346	\$4,564,748	100.87%	\$4,523,255	0.92%

Other expenses include amortization of capital assets and are on target and essentially unchanged from last year.

2.3 Excess of Revenues over Expenses

Overall, the Division had a deficit for the year of \$188,975. This included a deficit from operations of \$1,443,343 offset by the return of the MCHS Demolition provision of \$1,250,000 and a surplus in School generated Funds of \$4,366. This corresponds to the following blocks:

Block	Budget 2013-14	Actual 2013-14	Actual 2012-13
Instruction	\$ (1,488,050)	(970,552)	\$ 470,943
Administration	(80,000)	34,759	(126,905)
Operations and Maintenance	(111,292)	(609,709)	(470,983)
Transportation	-	102,160	77,886
External Services	-	-	-
Total	(\$1,679,342)	(1,443,343)	(\$49,059)
Add: SGF		4,366	41,128
Add: MCHS Provision Change		1,250,000	
Total Operating Deficit	\$ (1,679,342)	\$ (188,977)	\$ (90,187)

The Instructional block had a shortfall of \$970,552 as schools used to reserves to maintain service levels. The shortfall in operations is 85.9% of the budgeted annual shortfall in this block.

The Administration block had a small surplus overall as spending was below plan.

The Operations and Maintenance block had a shortfall of \$609,709. This has arisen as demands for repairs, maintenance, safety enhancements and required upgrades have been higher than planned. Additionally, projects totalling \$183,339 will be recovered from the IMR Fund in 2014-2015. The Transportation block had a small surplus (1% of revenue) as expenses came in lower than forecast by 1.26%

2.4 Accumulated Surplus from Operations

Block	Reserves at Sept 1, 2013	Surplus (Deficit) Aug 31, 2014	Reserve Movements	Operating Reserves Aug 31, 2014
Instruction	\$ 3,473,138	(970,552)	\$ (609,709)	\$ 1,892,877
Administration	240,489	34,759		275,248
Operations and Maintenance	-	(609,709)	\$ 609,709	-
Transportation	103,087	102,160		205,247
External services	-	-		-
Total	3,816,714	(1,443,342)	-	2,373,372
Unrestricted Surplus	943,768			943,768
Accumulated Surplus from Operations (Excluding	4,760,482	(1,443,342)	\$ -	3,317,140
Add: SGF	1,064,417	4,366		1,068,783
Add: MCHS Provision Change		1,250,000	\$ (1,250,000)	-
Accumulated Surplus from Operations	\$ 5,824,899	(188,976)	\$ (1,250,000)	\$ 4,385,924

The financial health indicator Accumulated Operating Surplus to Expense Ratio (A.O.S.%) is 2.86% excluding School Generated Funds.

3. Financial Condition

The following explains the changes in the Statement of Financial Position at year-end.

	Aug 31, 2014	Aug 31, 2013	Change	Explanation for Change
	(a)	(b)	(a)-(b)	
Financial Assets				
Cash	\$12,397,831	13,385,933	(988,102)	See cash flow statement
Accounts receivable	1,098,019	834,494	263,525	Additional amounts due from the Province for capital commitments
	13,495,850	14,220,427	(724,577)	
Liabilities				
Accounts payable and accruals	4,058,457	4,772,205	(713,748)	Payroll related payables are reduced \$470K due to reduced vacation accrual and timing
Deferred revenue	81,153,646	82,515,864	(1,362,218)	Amortization of capital revenues.
Long-term debt	37,716	155,845	(118,129)	Supported debt
	85,249,819	87,443,914	(2,194,095)	
Net Debt	(71,753,970)	(73,223,487)	1,469,518	Reduction in Net Debt as amortization exceeds replacement
Non-Financial Assets				
Property and equipment	86,314,145	87,806,906	(1,492,760)	Amortization of assets
Prepaid expenses	69,751	235,483	(165,732)	Expenses related to insurance and other agreements (paid at the beginning of the year and expensed monthly)
	86,383,897	88,042,389	(1,658,492)	
Accumulated Surplus	\$14,629,927	14,818,901	(188,973)	Comprised of \$1,443,343 shortfall for the period, \$1,250,000 for the reversal of the old MCHS demolition provision and \$4,366 SGF Surplus

4. Variance to the 2013-14 Fall Update

As part of its annual planning processes, the Division prepares a budget update based on actual enrollments and staffing in September and any new assumptions. This is approved by the Board of Trustees. PSAS requires that the budget approved in May be used as the comparative column. The following is an analysis of the variance of actual results to the 2013-14 fall update budget approved November 5, 2013.

The increase in revenues and the reduction in expenses has resulted in an uplift from a planned operating deficit of \$1,918,813 to \$1,443,343 (excluding SGF and the MCHS Provision Change) a 14% reduction. Considering the effect on reserves Parkland School Division has sufficient reserves to fund this deficit.

	Final Budget (Nov 2013)	Actuals (Aug 31, 2014)	Variance (Aug 31, 2014)	Variance %
Revenues	\$ 112,560,012	\$ 115,895,613	\$ 3,335,601	2.96%
Expenses	114,478,825	116,084,588	1,605,763	1.40%
Deficiency of Revenue vs. Expenses	(1,918,813)	(188,974)	1,729,839	1.56%

Block	Opening Operating Reserves Sept 1, 2013	Surplus (Deficit) Aug 31, 2014	Budget Operating Reserves at Aug 31, 2014	Approved Budget Operating Reserves at Aug 31, 2014	Variance
Instruction - Schools	\$ 3,473,138	(970,552)	2,502,586	\$ 1,307,200	\$1,195,386
Administration	240,489	34,759	275,248	204,002	71,246
Operations and	-	(609,709)	(609,709)	-	(609,709)
Transportation	103,087	102,160	205,247	-	205,247
External services	-	-	-	-	-
Total	\$ 3,816,714	(1,443,342)	2,373,372	\$ 1,511,202	862,170
Add: SGF	1,064,417	4,366	1,068,783		1,068,783
Add MCHS Provision Change	-	1,250,000			
Total	\$ 4,881,131	\$ (188,976)	\$ 3,442,155	\$ 1,511,202	1,930,953

5. IMR Projects 2013-14 Overview

Accumulated Total Project Costs

<u>School</u>	<u>Description</u>	Actuals Aug 31, 2014
Blueberry	New water filtration system	\$ 22,483
Blueberry	Roofing	53,147
Broxton	Refinish main gym	129,283
Broxton	Replac plumbing in main washroom	186,715
Broxton	Install new flooring in small gym	39,890
Broxton	New class in library	16,446
Broxton	Repave parking	84,999
Duffield	Replace lockers	16,806
Duffield	Repaint gym	7,145
Entwistle	Replace toilets	3,075
Forest Green	Replace vent pipe	6,859
Graminia	Replace heating pump and 2 glycol pu	8,853
Graminia	Replace lift station pumps	8,847
Graminia	Replace main phone system	9,246
Graminia	Library Renovation	16,507
Graminia	Renovate science room (room 113)	22,470
Graminia	Rebuild septic field	13,331
Greystone	Replace heating pump	5,002
Keephills	Replace wet mouldy flooring (room 125)	5,991
Keephills	Rebuild septic field	5,250
Memorial Comp	Replace two compressors and attach	12,854
Memorial Comp	Major roof repairs	17,004
Memorial Comp	Mech equipment repairs	6,351
Meridian Heights	Reroof multiple sections of failed roofs	176,176
Meridian Heights	Replace air compressor	3,751
Meridian Heights	Fire alarm replacement	12,843
Muir lake	Reroof south and central sctions	115,641
Muir Lake	New water filtration system	9,701
Muir Lake	Replace well pump and cistern pump	16,944
Parkland Village	Upgrade Security System	4,836
Parkland Village	Repair Parking Lot	25,828
Parkland Village	Replace Flooring in Hallway	19,025
Seba Beach	Replace furnace in mechanical room 1	10,306
Seba Beach	Replace main phone system	7,518
SGCHS	Renovate library	76,388
SGCHS	Replace security gate in cafeteria	5,547
SGCHS	Paint outside of building	4,990
SPC	Renovate old CTS area for usable spac	31,533
SPC	Upgrade hallway ceiling	2,792
Tomahawk	Replace phone system	6,502
Tomahawk	Replace main phone system	6,502
Tomahawk	Waterproof crawl space	158,257
Wabamun	Replace gyn floor	27,158
Wabamun	Replace heat exchanger	21,195
Woodhaven	Upgrade security system	10,211
Total Value Completed IMR Projects 2013-14		\$ 1,393,637

Accumulated Total Project Costs

School	Description	Actuals
		Aug 31, 2014
Duffield	Security System	9,490
Entwistle	Security system	7,010
Forest Green	Security System	2,184
Graminia	Reroof West Section	-
Graminia	Security System	2,184
High Park	Security System	2,184
Keephills	Security System	1,626
Memorial Comp	Security system	2,631
Meridian Heights	Security system	1,626
Millgrove	Security system	2,184
Muir Lake	Security System	2,184
Parkland Village	Security System	2,184
SPC	Security system	1,626
Tomahawk	Replace main phone system	6,502
Tomahawk	Security system	8,271
Facilities	Wireless infrastructure (all schools)	22,580
Total Outstanding IMR Projects 2013-14		\$ 74,469

IMR Program Summary

IMR Carryover at September 1, 2013	\$ 66,047
IMR Allocation 2013-14	1,229,255
Year to date IMR Expense	<u>(1,295,302)</u>
Remaining 2013-14	<u>\$ -</u>

In addition a total of \$183,339 has been spent on project costs which will be recovered from the IMR Fund in 2014-15. These projects were at Graminia (Sand & refinish Gym Floor \$15,869), Blueberry (Sand & Refinish Gym Floor \$31,911) and Stony Plain Central (Re-roof central section \$135,559).



MEMORANDUM

Date: November 25, 2014
To: Board of Trustees
From: Tim Monds, Superintendent
Originator: Scott Johnston, Associate Superintendent
Subject: **2013–2014 ANNUAL EDUCATION RESULTS REPORT and
2014-2017 THREE-YEAR EDUCATION PLAN**

Recommendation

That the Board of Trustees approves Parkland's combined 2013-2014 Annual Education Results Report and the 2014-2017 Three-Year Education Plan as presented at the regular meeting of November 25, 2014 and direct Administration to submit the combined report to Alberta Education.

Background

Attached is the Division's combined 2013-2014 Annual Education Results Report and 2014-2017 Three-Year Education Plan.

Parkland School Division's Education Plan is the document which guides the strategic plans for the Division for the ensuing three year period of 2014-2017. Information about the Division is gathered from a wide variety of feedback sources including:

- stakeholder feedback from Thoughtexchange and Tell Them From Me surveys;
- results on Provincial Testing (Provincial Achievement Tests and Diploma Exams);
- the Accountability Pillar information provided by the Province;
- feedback from the Board of Trustees, Senior Administration, Lead Team, and Council of School Councils;
- Capital Plan information and financial information.

Deriving information from a variety of sources helps to direct the development of strategic plans for improving the services offered to students.

The Annual Education Results Review for 2013-2014 addresses the previous year's achievement on each of the Alberta Education goals and its success in improving results using the strategies developed by education stakeholders. The results guide the decisions and focus areas for the upcoming Three-Year Education Plan. The accountability results inform the assurance process by providing quantitative data to qualitative measures.

The combined Annual Education Results Report and the Three-Year Education Plan serves as the key planning and accountability tool used in sharing information about the Division with stakeholders.

The Board is proud to have been selected as one of five jurisdictions in the province to pilot the **Assurance Model** of planning and reporting. The Board's commitment to student success and to engaging its stakeholders (generative engagement) in the process of developing a strong educational system in Parkland School Division is evidenced in the work it does. The graphic illustrates the Assurance Model Framework developed by Alberta Education.



The Assurance Model provides a framework for the Division to continue maintaining close alignment with the direction and goals of the Ministry but with a stronger focus on being more responsive to the needs of the Division's school communities. The Assurance Model framework enables Parkland School Division to ensure learner success through the following process:

1. Develop local goals, strategies and measures that address Divisional priorities focused on ensuring student success;
2. Develop strategic priorities that align with the Ministry but are more responsive to the needs of the school communities within the Division;
3. Offer increased opportunities for stakeholder involvement throughout this process. Stakeholder engagement is a critical aspect of the Assurance Model and helps to build a sense of "assurance" that Parkland School Division is indeed developing a strong educational system that puts student learning at the core of its work while being accountable for the quality of the work it is doing.

All school-based Education Plans/AERRs, which are aligned to the Division's combined Annual Education Results Report and Three-Year Education Plan, will be posted on school websites by November 30, 2014.

The document will be distributed at the Board Meeting.

Administration would be pleased to respond to questions.

SJ:jlf



MEMORANDUM

Date: November 25, 2014
To: Board of Trustees
From: Tim Monds, Superintendent
Originator: Scott Johnston, Associate Superintendent
Subject: **ACCOUNTABILITY PILLAR RESULTS REPORT**

Recommendation

That the Board of Trustees receives as information the Accountability Pillar Results Report as presented at the Regular Meeting of November 25, 2014.

Background

Please see attached report.

Administration would be pleased to respond to any questions.

SJ:jlf



Parkland School Division Accountability Pillar Results Report October 2014

*Presented to Board of Trustees, November 25, 2014
Scott Johnston, Associate Superintendent*

Background

The Accountability Pillar surveys are administered annually during the months of January to March to:

- Students in grades four, seven and ten
- Students in grades four through nine (small schools)
- Parents of students in grades four, seven and ten
- Teachers

Students and teachers complete the surveys online at school while parents receive a copy of the survey by mail and are asked to return the survey directly to Alberta Education by mail. Student responses are grouped within the *Tell Them From Me* survey process. Responses are collected and tabulated into the summary chart released in May and are updated in October to include updated academic achievement based on the Provincial Achievement Tests and the Diploma Examination results.

Responses to the surveys were received from approximately:

- 390 Parents (Significantly lower than previous 4 year average of 493.25)
- 4,543 Students (1,707 in 4-6 | 1,711 in 7-9 | 1,125 in 10-12)
- 424 Teachers

The Division receives three different Accountability Pillar Summary Documents which are based on an average of the Division schools' Accountability Pillar Summaries:

- The Division Overall Summary
- The Division's First Nations, Metis and Inuit (FNMI) Summary
- The Division's Report on Building an Inclusive Education System (a third report which combines some of the Accountability Pillar survey questions that also addressed key factors considered foundational to inclusion)

School authorities participating in the Student Learning Assessment Pilot in Fall 2014 were not required to have students participate in the Grade 3 Provincial Achievement Tests. Consequently:

- Provincial Achievement Test aggregate results do not include Grade 3 PAT courses
- School authorities participating in the SLAs had their Grade 3 PAT evaluations suppressed
- Alberta Education notes that caution should be used when interpreting trends over time for the province and participating school authorities

Understanding the Aggregation

Measure summaries are the cumulated results of specific questions that contribute to an area of inquiry. For instance, the measure Safe and Caring Schools captures five specific indicators based on the percentage of teacher, parent and student agreement:

Parent Indicators	Student Indicators	Teacher Indicators
Students treat each other well at your child's school	Do other students treat you well?	Students treat each other well at your school
Teachers care about your child	Do your teachers care about you?	Teachers at your school care about their students
Your child is safe at school	Do you feel safe at school?	Students are safe at your school
Your child is safe on the way to and from school	Do you feel safe on the way to and from school?	Students are safe on the way to and from your school
Your child is treated fairly by adults at school	Are you treated fairly by adults in your school?	Students are treated fairly by adults at your school

In addition to evaluating data over time, it is also beneficial to evaluate Accountability Pillar data across the measured groups. Using the third measure above, currently:

- 92% of parents (390 respondents) agree or strongly agree that their children are safe at school
 - 92% of parents in 4-6 (137 respondents) agree or strongly agree that their children are safe
 - 92% of parents in 7-9 (140 respondents) agree or strongly agree that their children are safe
 - 90% of parents in 10-12 (113 respondents) agree or strongly agree that their children are safe
- 95% of teachers (424 respondents) agree or strongly agree that students are safe at school
 - 98% of teachers (52 respondents) in 4-6 agree or strongly agree that students are safe
 - 95% of teachers (84 respondents) in 7-9 agree or strongly agree that students are safe
 - 97% of teachers (86 respondents) in 10-12 agree or strongly agree that students are safe
- 91% of students (1,707 respondents) in 4-6 agree or strongly agree that they are safe at school
- 79% of students (1,711 respondents) in 7-9 agree or strongly agree that they are safe at school
- 85% of students (1,125 respondents) in 10-12 agree or strongly agree that they are safe at school

Highlights and Celebrations

The Division maintained or exceeded its previous three-year averages in 12 of 16 measures

The Accountability Pillar for Parkland School Division notes strong results in the following 7 of 16 evaluations:

- Safe and Caring
- Program of Studies
- Drop Out Rate
- High School Completion
- Diploma (Acceptable)
- Citizenship
- School Improvement

The Accountability Pillar for Parkland School Division notes improvement in the following 6 of 16 evaluations:

- Safe and Caring
- Drop Out Rate
- High School Completion
- Diploma (Excellence)
- Diploma (Acceptable)
- Citizenship

The Division maintains strong results as reported in Inclusive Education measures for the following areas:

- Each child and youth belongs, is supported and is successful in his/her learning
- Families are encouraged and supported in helping their children be successful in their learning

The Division exceeds provincial results in 8 of 9 measures within the FNMI Accountability Report

Based on historical averages, the Division is proud of the following accomplishments:

- Fewer students are dropping out of school
- More students are completing high school
- Diploma evaluations continue to increase at both the acceptable standard and standard of excellence

Regarding in-service jurisdiction needs, the Division notes the following:

- 90% of teachers (425 surveyed) agree or strongly agree that professional development opportunities made available through the jurisdiction have been focused on the priorities of the jurisdiction

Areas Requiring Strategic Planning:

Notwithstanding the assurance measures that have reinforced education planning, the Accountability Pillar identifies a need for strategic planning to increase performance that:

- Improves achievement results for Provincial Achievement Tests at the Acceptable Standard and the Standard of Excellence
- Improves the Diploma Examination Participation Rate
- Improves FNMI achievement results at the Standard of Excellence for Diploma Examinations
- Continues efforts to develop an inclusive educational system in the Division
- Improves the teaching of attitudes and behaviours that will make students successful at work when they finish school

The 2014-2017 Education Plan provides outcomes and strategies that address these areas.

Measure	Current PSD	Current AB	PSD 3 Year Average	Achievement	Improvement	Evaluation
Safe and Caring	87.0	89.1	86.0	High	Improved	Good
Program of Studies	79.8	81.3	79.6	High	Maintained	Good
Education Quality	86.2	89.2	87.5	Intermediate	Declined	
Drop Out Rate	3.1	3.3	4.0	High	Improved	
3 Year Completion	76.7	74.9	74.1	High	Improved	
PAT Acceptable	71.8	74.0	76.7	Low	Declined	Concern
PAT Excellence	14.1	19.0	15.6	Low	Declined	
DIP Acceptable	87.7	85.4	85.8	High	Improved	Acceptable
DIP Excellence	18.0	21.0	15.9	High	Improved	
DIP Participation	47.5	50.5	48.4	Intermediate	Maintained	
Rutherford Scholarships	53.8	60.9	56.6	Intermediate	Declined	
6 Year Transition	52.0	59.2	49.9	Intermediate	Maintained	Acceptable
Work Preparation	72.0	81.2	74.8	Low	Declined	
Citizenship	79.3	83.4	77.9	High	Improved	
Parental Involvement	77.0	80.6	77.5	Intermediate	Maintained	Acceptable
School Improvement	77.1	79.8	77.6	High	Maintained	Good
Student Inclusion	83.0	85.9	82.5	High	Maintained	Good

Appendix – Definitions for Measures

High School Completion Rate (3-year) is the percentage of students in the grade 10 cohort who have completed high school by the end of their third year, adjusted for attrition.

- High school completion is defined as: receiving an Alberta high school diploma, an IOP certificate or high school equivalency (GED); entering a post-secondary level program at an Alberta post-secondary institution; registering in an Alberta apprenticeship program; or earning credit in five grade 12 level courses, including four diploma examination courses.

Post-Secondary Transition Rate (6-year) is the percentage of students in the grade 10 cohort who have entered a post-secondary-level program at an Alberta post-secondary institution or registered in an Alberta apprenticeship program within six years of entering grade 10, adjusted for attrition.

- An estimate of out-of-province post-secondary enrollment is applied based on the numbers of funded Alberta students attending post-secondary institutions out of province.

Diploma Exam Participation Rate (4+Exams) is the percentage of students in the grade 10 cohort who have written four or more diploma exams by the end of their third year in high school, adjusted for attrition.

- Students are not considered a diploma examination participant if they do not have an examination mark.

Drop-Out Rate is the percentage of students aged 14-18 registered in the K-12 system who drop out the following year, adjusted for attrition.

- An initial age specific cohort of students aged 14 to 18 is established for a given school year, excluding the following groups of students: students who registered after September 30, students with severe cognitive/multiple disabilities, students attending Hutterite colony schools, visiting/exchange students, students under other authorities (e.g. federal, Lloydminster).
- A student who was in Alberta's education system is considered to have dropped out if:
 - There is no evidence of their participation in the education system the following school year (including post-secondary and apprenticeship programs)
 - They did not complete high school (see high school completion measure for details).

Rutherford Scholarship Eligibility Rate is the percentage of Alberta grade 12 students who have met the eligibility criteria for a Rutherford Scholarship based on course marks in grades 10, 11 and/or 12.

- Students must have completed at least one grade 12 course. Students in the following categories are excluded: students who are not registered on September 30th of the school year; registered in schools under provincial and federal authorities; 20 years of age or older on September 1 of the school year; identified in the grade 12 school year as having a moderate/severe cognitive disability or severe multiple disability; identified in the grade 12 school year as exchange or visiting students; and students in Lloydminster school authorities.

Provincial Achievement Test (PAT) Results (Acceptable / Excellence) are based on all students in each grade (total enrollment in the grade plus the ungraded students who are in the corresponding year of schooling). Results are calculated for each test. The overall result is the average of the results for each test weighted by the number of students enrolled.

- PAT acceptable is the percentage of students who achieve the acceptable standard on grades 6 and 9 Provincial Achievement Tests.
- PAT excellence is the percentage of students who achieve the standard of excellence on grades 6 and 9 Provincial Achievement Tests.

Diploma Exam Results (Acceptable / Excellence) are based on the numbers of students writing each diploma exam. The overall diploma exam result is the average of the results for each exam weighted by the number of students writing.

- Diploma exam result (acceptable) is the percentage of students who achieve acceptable standard (i.e. a mark of 50%) on a diploma exam.
- Diploma exam result (excellence) is the percentage of students who achieve the standard of excellence (i.e. a mark of 80%) on a diploma exam.

Survey Measures

In public, separate and francophone schools all students in grades 4, 7 and 10; their parents; and all teachers are included in the survey. Student and teacher surveys are administered online. The parent survey is mailed to the student's address on file.

- The measure results for parents and teachers are calculated by aggregating the responses to all questions that comprise the measure.
- The measure result for students is calculated by first aggregating the responses to questions within each grade and then taking a simple average across grades.
- The overall measure result is calculated by taking the simple average of measure results for parents, teachers and students.



MEMORANDUM

Date: November 25, 2014
To: Board of Trustees
From: Tim Monds, Superintendent
Subject: PSD Tomorrow Committee

Recommendation

That the Board of Trustees receives as information the PSD Tomorrow Committee minutes of November 13, 2014 as presented at the Regular Meeting of November 25, 2014.

TM:bms



MINUTES OF THE PSD TOMORROW COMMITTEE
MEETING HELD AT THE CENTRE FOR EDUCATION IN STONY
PLAIN, ALBERTA ON THURSDAY, NOVEMBER 13, 2014.

ATTENDANCE:

Eric Cameron, Board Chair
Kathleen Linder, Vice-Chair
Richard Gilchrist, Trustee
Sally Kucher-Johnson, Trustee
Dorcas Kilduff, Trustee
Elsie Kinsey, Trustee
Kelly Wilkins, Deputy Superintendent
Claire Jonsson, Associate Superintendent
Dianne McConnell, Associate Superintendent
Scott Johnston, Associate Superintendent
Jordi Weidman, Director Strategic Planning & Communication
Felicia Ochs, Youth Resiliency Coordinator
Brenda Scott, Recording Secretary

REGRETS:

Ron Heinrichs, Trustee
Tim Monds, Superintendent

1. Call to Order

Chair Cameron called meeting to order 12:40 pm.

1.1. Changes to the Agenda

Addition to agenda:

- Item 9 - Change Sr. Admin updates to Christmas Concerts discussion.
- Item 10 – Ministerial Request for Information
- Item 11 - Adjournment

1.2. Approval of the Agenda

Trustee Dorcas Kilduff moved that the Board of Trustees accept the agenda as amended.

CARRIED

2. DRAFT Three Year Education Plan / Annual Education Results Report

S. Johnston shared the Draft Three Year Education Plan / Annual Education Results Report. Trustees provided feedback on the report. The final report will be presented at the next Regular Board Meeting on November 25, 2014 for final approval. Discussion ensued.

Trustees will submit any edits, revisions or suggestions to Board Chair and copy S. Johnston by Monday, November 17th.

3. Thought Exchange

Community Engagement evening will be held on Monday November 24th. Trustees are to arrive at Memorial Composite High school by 6:45 p.m. 80 participants are expected to attend.

4. Alberta Teachers' Association Blue Ribbon Panel Report

Associate Superintendent Dr. D. McConnell provided a summary of the ATA Blue Ribbon Panel Report. Discussion ensued.

5. Physical Literacy

F. Ochs, Youth Resiliency Coordinator, shared information on the Physical Literacy Project with Trustees. Discussion ensued regarding the Physical Literacy Educator in Residence program and the

launch of that program that's funded by two grants through the RBC Foundation and Ever Active Schools. Discussion also covered the work being done in the PLAY Parkland group.

6. Conferences 2014-2015

Trustees were provided a list of possible upcoming Conferences for the rest of the school year. Trustees discussed the various conferences and the attendance of trustees.

7. Alberta School Boards Association

7.1. Fall Annual General Meeting – Policies

Trustees discussed the policies that will be presented for debate at the upcoming Fall Annual General Meeting.

The three Policies to be voted on at the Fall AGM are:

1. Excellence in Teaching
2. Weighting of Diploma Examinations
3. Needs-based funding for public rural schools

One Emergent issue to be discussed is:

1. Funding new schools and Modular start-up costs.

7.2. ASBA Advocacy Plan

E. Cameron provided a handout on the ASBA Advocacy Plan. This document will be brought forward at the next PSD Tomorrow meeting for discussion, following the ASBA Fall Annual Meeting and the Zone meeting.

8. Advocacy Committee Plan

Trustee Gilchrist provided a summary of the work being done on the Advocacy Committee. Trustees are asked to provide names of those that they would like to include on a new Stakeholder List. Discussion ensued.

9. Christmas Concerts

Trustees and Senior Executive were given a sheet listing all upcoming Christmas events.

10. Ministerial Request for Information

School Boards were asked to report on Gay Straight Alliance Groups, Anti-Bullying Groups and Diversity Clubs that are being supported in the schools in their division. PSD schools reported 2 Gay Straight Alliance Groups, 6 Anti-Bullying Clubs, and 82 Diversity Clubs. Senior Administration provided the data that was gathered to Alberta Education.

11. ADJOURNMENT

Chair Cameron adjourned the meeting at 3:50 p.m.

NEXT MEETING – Tuesday, January 20, 2015 at 12:30 p.m.



MEMORANDUM

Date: November 25, 2014
To: Board of Trustees
From: Kelly Wilkins, Deputy Superintendent
Subject: Student Advisory Committee (SAC)

Recommendation

That the Board of Trustees receives as information the Student Advisory Committee (SAC) minutes of November 13, 2014 as presented at the Regular Meeting of November 25, 2014.

KW:ds



MINUTES OF THE STUDENT ADVISORY COMMITTEE
MEETING HELD AT THE CENTRE FOR EDUCATION IN STONY
PLAIN, ALBERTA ON THURSDAY, 13 November 2014.

ATTENDANCE:

Student Representatives:

Blueberry, Broxton Park, Connections for Learning, Duffield, Entwistle, Graminia, Greystone Centennial, High Park, Memorial Composite High School, Meridian Heights, Muir Lake, Seba Beach, Spruce Grove Composite High School, Stony Plain Central, Wabamun, Woodhaven

Trustees

Eric Cameron, Chair
Kathleen Linder, Vice Chair
Richard Gilchrist, Board Chair
Dorcas Kilduff, Trustee
Elsie Kinsey, Trustee
Sally Kucher-Johnson, Trustee

Senior Executive

Kelly Wilkins, Deputy Superintendent
Scott Johnston, Associate Superintendent
Dianne McConnell, Associate Superintendent
Darlene Smith, Recording Secretary

REGRETS:

Ron Heinrichs, Trustee
Tim Monds, Superintendent
Claire Jonsson, Associate Superintendent
Tomahawk School Reps

CALL TO ORDER

The meeting was called to order by Committee Co-Chair Sally Kucher-Johnson at 9:05 am.

WELCOME & INTRODUCTIONS

The meeting began with the singing of 'O Canada'.

Co-Chair Kucher-Johnson welcomed everyone to the Student Advisory Committee followed by introductions of Trustees.

TEAM BUILDING

In groups, students completed the following sentence: "Since we last met, my school has been like (choose a title from a book, movie, TV show, song) because ____". Some examples included The Avengers, We Are the Champions, Walking Dead, Snow White and the Seven Dwarfs and The Adventures of Tintin!

WE DAY & RELATED SCHOOL PROJECTS

On November 3, 2014, 230 PSD students from 12 schools went to We Day in Calgary. Student Advisory reps shared what project(s) their school has that inspires its students to care about local and global issues, to create the change they want to see, to be engaged citizens. Some examples include:

- WE Are Silent
- WE Bake for Change
- WE Scare Hunger

- Raising money through book sales for World Vision's "Give a Goat" project
- Unity Day
- Give a Shirt Campaign

CELEBRATING THE GOOD STUFF! WHAT'S WORKING IN YOUR SCHOOL?

At the October 21, 2014 SAC meeting, students shared what was working in their school and these were compiled into a summary document. Students had the opportunity to review this document and share what most impressed them with initiatives/routines that some schools do. Some included:

- Schools that allow students to have freedom to express their diverse differences
- Schools that host "Innovation Week" that provides students with time, space and support to work on a project of their choice
- Schools that provide "brain breaks"
- Schools that reward student's efforts

SIR KEN ROBINSON VIDEO

Students were shown the video "Changing Education Paradigms" by world renowned education and creativity expert Sir Ken Robinson, where he challenges the way we're educating our children. He champions a radical rethink of our school systems, to cultivate creativity and acknowledge multiple types of intelligence.

Students then shared what points from the video stood out for them.

TELL THEM FROM ME – UNPACKING THE SURVEY DATA

Associate Superintendent Scott Johnston lead the discussion and shared some of the results from the Tell Them From Me survey that students completed in Spring 2014. The Tell Them From Me student survey measured indicators based on the most recent research on school and classroom effectiveness, ranging from school sports, clubs, relationships, sense of belonging, self-esteem, achievement results in LA, Math and Science, to name a few.

WHY I HATE SCHOOL BUT LOVE EDUCATION VIDEO

English rapper-poet Suli Breaks takes a strong stance on schooling, urging the world's youth to understand their motives and reassess their aims. He believes that education as we know it needs to be reformed (via culture, curriculum, learning standards, etc.).

Students then shared what points from the video stood out for them.

HEARING FROM STUDENTS – SHARING GREAT IDEAS

A school's culture is created and nurtured by its staff, students and parents. School culture includes the beliefs, perceptions, relationships, attitudes, written and unwritten rules, appreciation for diversity, and physical and emotional safety of each person. School culture is also impacted by the relationships of the school with parents and community at large. PSD believes every student deserves a great school.

Students were given "Sharing Great Ideas" cards where they wrote down their great idea to improve school culture. Through a sorting process, students themselves categorized each other's ideas by importance and relevance.

ADJOURNMENT

The meeting was adjourned at 11:30 am.



MEMORANDUM

Date: November 25, 2014
To: Board of Trustees
From: Tim Monds, Superintendent
Originator: Kelly Wilkins, Deputy Superintendent
Subject: Advocacy Committee

Recommendation

That the Board of Trustees receives as information the Advocacy minutes of November 04, 2014 as presented at the Regular Meeting of November 25, 2014.

KW:bms



MINUTES OF THE ADVOCACY COMMITTEE
MEETING HELD AT THE CENTRE FOR EDUCATION IN STONY
PLAIN, ALBERTA ON TUESDAY, NOVEMBER 04, 2014.

ATTENDANCE:

Trustee Richard Gilchrist
Trustee Dorcas Kilduff
Trustee Elsie Kinsey
Deputy Superintendent Kelly Wilkins
Jordi Weidman, Director Strategic Planning & Communication

REGRETS

Brenda Scott, Recording Secretary

Trustee Gilchrist called the meeting to order 9:05 a.m.

DISCUSSION ITEMS:

- Review of Minutes – October 09, 2014
- Recap of PSD Tomorrow
- Work Plan started

REVIEW OF MINUTES

- 1) Revise advocacy issue layer (2) to read “Advocating for needs for Parkland School Division but requiring out of district influence (ie a new school),”
- 2) Minutes from October 09, 2014 accepted as amended.

RECAP:

- Complete a review of the previous “Stakeholder List” as potential groups or agencies that would be a target audience for PSD Advocacy.
- Review of potential topics
 - Technology: BYOD and working with parent communities for better understanding. Plus help for families in need.
 - Early Childhood Development: specifically Early Childhood Mapping – wrap around services
 - Transportation
 - Advocacy for “public education in general”
 - Assurance Model: Advocate for changes to the Accountability pillar towards the assurance side.
 - T. Monds – flexibility on the 3.6% cap on administration. No money is coming with all the extra workload downloaded on Divisions with capital projects and new schools coming. This is a PSD challenge but not necessarily a provincial wide initiative.
 - Should we be advocating for targeted funding or predictable, sustainable funding giving boards more control where the funds are spent?
 - D. Kilduff – Funding topics when it comes to Advocacy could be narrowed down to: 1) Give us money we need to operate. Break down the silos and manage the funding coming in that best suits PSD’s needs. 2) Give us the power to get money from other sources (taxation, borrowing, etc)
 - Recapping the process of the last time a “Stakeholder List” was created:
 - Ask Trustees to come up with a list of either the agency or personal contact they might target – The Green Book was a valuable resource.
 - Prioritize the list: 1) People that we want to keep informed. 2) People that we really want to have at the table

- **ACTION ITEM:** at the next PSD Tomorrow Meeting – ask Trustees to start a “Stakeholder List”.

WORK PLAN

We need to narrow our focus and priorities because we can’t advocate on all topics all the time. The question is asked: “What structures do we need to put in place as part of this plan?”

What we currently do or have done in the past:

- Partners Breakfast
- Dinner meetings with 3 municipalities
- Trustees attending the Chamber of Commerce meetings
- Formal presentations to City Councils, Town of Stony Plain and MLAs.

What our preferred structure would be:

- Full Board meeting with all MLA’s, not singling them out (Conversation to be led by trustees)
- Full Board meeting with municipal partners (Combined opportunity with the west communities including Wabamun, Entwistle, Tomahawk)
- State of Union Address opportunities with Chambers
- State of Union Address opportunity with service clubs (Rotary, etc)

In cases above, we would be responsible for initiating the request for an audience.

The work plan should also set the structure of the presentations themselves. These should include a clear agenda and a clear “ask” at the end of the presentation. Part of the work plan will be to create events that become the forum for our advocacy, i.e. breakfasts, presentations, etc.

SUMMARY DISCUSSION

The Advocacy Committee recommends that the target topics that the Board should focus on is:

- Assessment and Report Cards (including all levels of advocacy identified in our first planning meeting)
- Technology – what BYOD is all about for parents. Consistency of use and messaging. Need IT department to identify the problem
- Thought Exchange might be a topic, but will know more after the Parent meeting on November 24th.

Target Audiences that may have been missed:

- Other provincial political parties other than the PCs.
- Federal Politicians
- Paul First Nations leader

Would like to ask Trustees to do some of the work assignments as far as the administrative work/behind-the-scenes work. Need some assistance with some of the leg work involved with events that we move forward with.

Suggestion that the Advocacy Committee be a standing agenda item at PSD Tomorrow.

Meeting adjourned 11:04 a.m.

Next meeting: Tuesday, November 21, 2014 at 10:30 a.m.